

TE ATATU INTERMEDIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1530

Principal: Lloyd Evans

School Address: 8 Harbour View Road, Te Atau Peninsula, Auckland

School Postal Address: 8 Harbour View Road, Te Atau Peninsula, Auckland

School Phone: 09 834 5371

School Email: admin@teatatu.school.nz

Accountant / Service Provider:
Canterbury Education Services Society Limited

TE ATATU INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2022

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Te Atatu Intermediate School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Nathan Hooker	Presiding Member	Elected	Jul 2025
Lloyd Evans	Principal ex Officio	Appointed	Current
Darren White	Parent Representative	Co-opted	Jul 2025
Hayley McNickle	Parent Representative	Elected	Jul 2025
Mike Hirst	Parent Representative	Elected	Jul 2025
Nick Smale	Parent Representative	Elected	Jul 2025
Tere Tamarua	Staff Representative	Elected	Jul 2025
Amy Fraser	Parent Representative	Elected	Sep 2022
Chris Larking	Parent Representative	Elected	Sep 2022

Te Atatu Intermediate School

Statement of Responsibility

For the year ended 31 December 2022

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Nathan Hooker
Full Name of Presiding Member

DocuSigned by:
Nathan Hooker
8BABC127230C4E2
Signature of Presiding Member

31 May 2023
Date:

Lloyd Evans
Full Name of Principal

DocuSigned by:
Lloyd Evans
5E707B9CCD424A8
Signature of Principal

31 May 2023
Date:

Te Atatu Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	4,719,326	4,781,456	4,548,276
Locally Raised Funds	3	184,704	226,509	89,901
Interest Income		17,245	6,000	6,529
Total Revenue		4,921,275	5,013,965	4,644,706
Expenses				
Locally Raised Funds	3	46,359	46,500	43,239
Learning Resources	4	3,249,732	3,066,830	3,007,913
Administration	5	271,924	239,323	218,166
Finance		5,934	2,200	2,100
Property	6	1,520,184	1,811,356	1,373,458
Loss on Disposal of Property, Plant and Equipment		5,075	-	2,160
		5,099,208	5,166,209	4,647,036
Net Surplus / (Deficit) for the year		(177,933)	(152,244)	(2,330)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(177,933)	(152,244)	(2,330)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Te Atatu Intermediate School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,418,721	1,418,724	1,421,051
Total comprehensive revenue and expense for the year		(177,933)	(152,244)	(2,330)
Contributions from the Ministry of Education				
Equity at 31 December		1,240,788	1,266,480	1,418,721
Accumulated comprehensive revenue and expense		1,240,788	1,266,480	1,418,721
Equity at 31 December		1,240,788	1,266,480	1,418,721

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Te Atatu Intermediate School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	274,932	311,606	366,670
Accounts Receivable	8	263,446	200,190	200,190
GST Receivable		15,140	26,537	26,537
Prepayments		22,781	24,361	24,361
Investments	9	651,437	801,008	801,008
Funds Receivable for Capital Works Projects	16	-	19,749	19,750
		1,227,736	1,383,451	1,438,516
Current Liabilities				
Accounts Payable	11	322,590	285,381	285,384
Revenue Received in Advance	12	8,696	8,696	8,696
Provision for Cyclical Maintenance	13	26,006	43,686	43,686
Finance Lease Liability	14	27,553	22,996	22,996
Funds held in Trust	15	700	700	700
Funds held for Capital Works Projects	16	46,401	161,916	161,916
		431,946	523,375	523,378
Working Capital Surplus/(Deficit)		795,790	860,076	915,138
Non-current Assets				
Property, Plant and Equipment	10	629,146	576,746	673,926
		629,146	576,746	673,926
Non-current Liabilities				
Provision for Cyclical Maintenance	13	149,597	138,252	138,252
Finance Lease Liability	14	34,551	32,090	32,090
		184,148	170,342	170,342
Net Assets		1,240,788	1,266,480	1,418,721
Equity		1,240,788	1,266,480	1,418,721

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

Te Atatu Intermediate School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,032,917	956,472	945,764
Locally Raised Funds		139,628	210,136	84,028
International Students		8,696	19,196	8,696
Goods and Services Tax (net)		11,397	(12,392)	(12,392)
Payments to Employees		(558,796)	(454,184)	(415,496)
Payments to Suppliers		(708,547)	(637,155)	(410,883)
Interest Paid		(5,934)	(2,200)	(2,100)
Interest Received		14,286	5,901	6,430
Net cash from/(to) Operating Activities		(66,353)	85,774	204,047
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(49,803)	3,616	(49,049)
Purchase of Investments		-	(397,163)	(397,163)
Proceeds from Sale of Investments		149,571	-	-
Net cash from/(to) Investing Activities		99,768	(393,547)	(446,212)
Cash flows from Financing Activities				
Finance Lease Payments		(29,387)	(11,878)	(11,877)
Funds Administered on Behalf of Third Parties		(95,766)	156,436	156,437
Net cash from/(to) Financing Activities		(125,153)	144,558	144,560
Net increase/(decrease) in cash and cash equivalents		(91,738)	(163,215)	(97,605)
Cash and cash equivalents at the beginning of the year	7	366,670	474,821	464,275
Cash and cash equivalents at the end of the year	7	274,932	311,606	366,670

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

Te Atatu Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Te Atatu Intermediate School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition**Government Grants**

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

g) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

h) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board’s use of the land and buildings as ‘occupant’ is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

i) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

j) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

k) Revenue Received in Advance

Revenue received in advance relates to fees received from international fees where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

l) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

m) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

n) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 11 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

o) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

p) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

r) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,037,235	910,124	950,291
Teachers' Salaries Grants	2,485,405	2,355,626	2,496,149
Use of Land and Buildings Grants	1,196,686	1,515,206	1,101,836
Other Government Grants	-	500	-
	<u>4,719,326</u>	<u>4,781,456</u>	<u>4,548,276</u>

The school has opted in to the donations scheme for this year. Total amount received was \$66,150.

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	68,179	122,300	4,475
Curriculum related Activities - Purchase of goods and services	5,296	10,409	7,409
Fees for Extra Curricular Activities	26,169	20,400	34,957
Trading	1,391	4,000	2,027
Fundraising & Community Grants	74,973	58,900	41,033
International Student Fees	8,696	10,500	-
	<u>184,704</u>	<u>226,509</u>	<u>89,901</u>
Expenses			
Extra Curricular Activities Costs	25,320	45,400	31,813
Trading	4,683	-	-
Fundraising and Community Grant Costs	16,184	500	11,426
International Student - Student Recruitment	172	600	-
	<u>46,359</u>	<u>46,500</u>	<u>43,239</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>138,345</u>	<u>180,009</u>	<u>46,662</u>

During the year the School hosted 1 International students (2021:0)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	238,085	295,804	128,675
Equipment Repairs	2,879	1,000	5,640
Library Resources	2,764	3,400	1,524
Employee Benefits - Salaries	2,868,894	2,636,626	2,732,388
Staff Development	7,285	10,000	5,361
Depreciation	129,825	120,000	134,325
	<u>3,249,732</u>	<u>3,066,830</u>	<u>3,007,913</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,620	8,763	7,710
Board Fees	2,915	4,000	2,750
Board Expenses	3,708	3,000	792
Communication	3,655	8,000	7,149
Consumables	51,755	49,100	34,058
Other	31,564	29,250	23,251
Employee Benefits - Salaries	147,826	113,750	119,372
Insurance	6,121	6,700	5,876
Service Providers, Contractors and Consultancy	16,760	16,760	17,208
	271,924	239,323	218,166

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	82,929	76,850	66,785
Cyclical Maintenance Provision	47,895	54,000	63,665
Grounds	15,920	15,500	7,183
Heat, Light and Water	53,126	48,000	39,626
Rates	123	100	123
Repairs and Maintenance	51,474	40,200	32,305
Use of Land and Buildings	1,196,686	1,515,206	1,101,836
Security	7,805	8,000	7,984
Employee Benefits - Salaries	64,226	53,500	53,951
	1,520,184	1,811,356	1,373,458

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	274,932	311,606	366,670
Cash and cash equivalents for Statement of Cash Flows	274,932	311,606	366,670

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

Of the \$274,932 Cash and Cash Equivalents, \$46,401 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	36,380	-	-
Interest Receivable	4,705	1,746	1,746
Teacher Salaries Grant Receivable	222,361	198,444	198,444
	263,446	200,190	200,190
Receivables from Exchange Transactions	41,085	1,746	1,746
Receivables from Non-Exchange Transactions	222,361	198,444	198,444
	263,446	200,190	200,190

9. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	651,437	801,008	801,008
Total Investments	651,437	801,008	801,008

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	308,347	6,164	-	-	(12,242)	302,269
Furniture and Equipment	205,608	31,225	-	-	(39,965)	196,868
Information and Communication Technology	78,362	14,888	-	-	(45,492)	47,757
Leased Assets	49,866	36,404	-	-	(28,613)	57,658
Library Resources	31,743	1,438	(5,075)	-	(3,513)	24,594
Balance at 31 December 2022	673,926	90,119	(5,075)	-	(129,825)	629,146

The net carrying value of furniture and equipment held under a finance lease is \$57,658 (2021: \$49,866)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	544,742	(242,473)	302,269	538,578	(230,231)	308,347
Furniture and Equipment	586,714	(389,846)	196,868	613,377	(407,769)	205,608
Information and Communication Technology	372,473	(324,716)	47,757	357,585	(279,223)	78,362
Motor Vehicles	37,333	(37,333)	-	37,333	(37,333)	-
Leased Assets	92,710	(35,052)	57,658	93,059	(43,193)	49,866
Library Resources	84,325	(59,731)	24,594	98,660	(66,917)	31,743
Balance at 31 December	1,718,297	(1,089,151)	629,146	1,738,592	(1,064,666)	673,926

11. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	38,407	62,092	62,093
Accruals	7,622	7,390	7,392
Banking Staffing Overuse	31,409	-	-
Employee Entitlements - Salaries	222,361	198,444	198,444
Employee Entitlements - Leave Accrual	22,791	17,455	17,455
	322,590	285,381	285,384
Payables for Exchange Transactions	322,590	285,381	285,384
	322,590	285,381	285,384

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees in Advance	8,696	8,696	8,696
	8,696	8,696	8,696

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	181,938	181,938	138,618
Increase to the Provision During the Year	37,351	54,000	63,665
Use of the Provision During the Year	(43,686)	(54,000)	(20,345)
Other Adjustments	-	-	-
Provision at the End of the Year	175,603	181,938	181,938
Cyclical Maintenance - Current	26,006	43,686	43,686
Cyclical Maintenance - Non current	149,597	138,252	138,252
	175,603	181,938	181,938

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

14. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	32,084	27,017	27,017
Later than One Year and no Later than Five Years	37,136	35,203	35,203
Future Finance Charges	(7,116)	(7,134)	(7,134)
	62,104	55,086	55,086
Represented by			
Finance lease liability - Current	27,553	22,996	22,996
Finance lease liability - Non current	34,551	32,090	32,090
	62,104	55,086	55,086

15. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	700	700	700
	700	700	700

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Install Warm Water to Toilets		(9,679)	9,679	-	-	-
Staffroom, Toilets, Fire, electrical		141,839	44,905	(140,343)	-	46,401
Artificial Turf to Courts		(9,395)	9,395	-	-	-
Site Drainage		(676)	4,999	(4,323)	-	-
PA System Lockdown Project		20,077	4,983	(25,060)	-	-
Totals		142,166	73,961	(169,726)	-	46,401

Represented by:

Funds Held on Behalf of the Ministry of Education	46,401
Funds Receivable from the Ministry of Education	-

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Install Warm Water to Toilets		(9,679)	-	-	-	(9,679)
Staffroom, Toilets, Fire, electrical		-	155,261	(13,422)	-	141,839
Artificial Turf to Courts		-	85,455	(94,850)	-	(9,395)
Site Drainage		-	44,987	(45,663)	-	(676)
PA System Lockdown Project		-	44,987	(24,910)	-	20,077
New PA System		(4,591)	4,591	-	-	-
Translucent Sheet & Cladding		-	59,990	(59,990)	-	-
Block 2 Classroom Flooring		-	27,506	(27,506)	-	-
Block 2 Asbestos Removal		-	21,414	(21,414)	-	-
Totals		(14,270)	444,191	(287,755)	-	142,166

Represented by:

Funds Held on Behalf of the Ministry of Education	161,916
Funds Receivable from the Ministry of Education	19,750

17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2022 Actual \$	2021 Actual \$
Board Members Remuneration	2,915	2,750
Leadership Team Remuneration	367,340	355,187
Full-time equivalent members	3	3
Total key management personnel remuneration	370,255	357,937

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-50	140-150
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	4.00	3.00
110 - 120	1.00	0.00
	5.00	3.00

The disclosure for 'Other Employees' does not include remuneration of the Principal.

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: Nil).

Holidays Act Compliance – schools payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into no contract agreements for capital works .

(Capital commitments at 31 December 2021: \$345,081)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts.

The total lease payments incurred during the period were \$0 (2021: \$0).

22. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	274,932	311,606	366,670
Receivables	263,446	200,190	200,190
Investments - Term Deposits	651,437	801,008	801,008
Total Financial assets measured at amortised cost	1,189,815	1,312,804	1,367,868

Financial liabilities measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Payables	322,590	285,381	285,384
Finance Leases	62,104	55,086	55,086
Total Financial Liabilities Measured at Amortised Cost	384,694	340,467	340,470

23. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

24. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

RSM Hayes Audit

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Independent Auditor's Report

To the readers of Te Atatu Intermediate School's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Te Atatu Intermediate School (the School). The Auditor-General has appointed me, Wayne Tukiri, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, kiwisport report and EEO report, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in Te Atatu Intermediate School.

A handwritten signature in blue ink, appearing to read 'Wayne Tukiri'.

Wayne Tukiri
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



Analysis of variance reporting



School name: Te Atatu Intermediate School

School number: 1530

Focus: Mathematics

Strategic Aim: To raise student achievement across the school in mathematics by setting accelerated learning goals and tracking progress across all areas of the maths programme.

Annual Aim: To focus on raising student achievement in Mathematics and accelerating student learning with the goal of achieving school wide data levels to meeting or exceeding curriculum expectation. Students who are yet to meet curriculum expectation will be targeted and tracked – these include our priority learners utilising the Tapasa and Tataiako models to engage our Maori /Pasifika learners.

Target: Within the area of reading we will have a school-wide target of raising achievement for all ākonga by 10%.

Baseline data: (M=Maori / P=Pasifika)

2019

MATHS	Working towards curriculum expectations		Meeting curriculum expectations		Exceeding curriculum expectations		TOTAL NUMBER	Meeting/ exceeding
	Number	Percentage	Number	Percentage	Number	Percentage		
All Students	105	22.8%	99	21.5%	256	55.7%	460	77.2%
Maori	40	33%	34	28.1%	47	38.9%	121	67.0%
Pasifika	13	34.2%	9	23.7%	16	42.1%	38	65.8%
Asian	7	13%	4	7.4%	43	79.6%	54	87%
European (All)	40	17.5%	44	19.3%	144	63.2%	228	82.5%

Tātaritanga raraunga

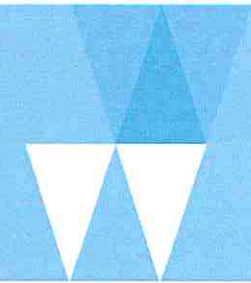
End of Year 7	70	31%	68	30%	87	39%	225	69%
End of Year 8	53	23%	63	27%	115	50%	231	77%

Maths 2022

MATHS	Working towards curriculum expectations		Meeting curriculum expectations		Exceeding curriculum expectations		TOTAL NUMBER	Meeting/ exceeding
	Number	Percentage	Number	Percentage	Number	Percentage		
All Students	111	26%	100	23%	219	51%	432	74%
Maori	44	38%	35	30%	37	32%	116	62%
Pasifica	21	52%	11	28%	8	20%	40	48%
Asian	4	9%	6	13%	36	78%	46	91%
European (All)	36	17%	42	20%	133	63%	211	83%
Other inc MELA	6	35%	6	35%	5	30%	17	65%
Male	51	24%	48	22%	117	54%	216	76%
Female	60	28%	52	24%	102	48%	216	72%
End of Year 7	59	26%	48	21%	119	53%	226	74%
End of Year 8	52	25%	52	25%	100	50%	204	75%



Tātaritanga raraunga



	<p>impacted on our overall results. We believe much of this is caused by disruptions to learning due to Covid.</p> <ul style="list-style-type: none"> Teachers utilised MathsBuddy more effectively in terms of grouping and setting tasks for home and school use. This has been utilised exceptionally well across the school. 	<p>supports the learning in classes. Teachers do monitor usage.</p>	<ul style="list-style-type: none"> Continued targeting of Maori/Pasifika students and promoting whanau engagement to raise achievement. Focus on Tataiako and Tapasa to promote – early curriculum meeting around Maths Buddy. Integrate digital technologies curriculum to develop computational thinking and problem solving within maths. Promote Māori achieving success as Māori within tikanga classes.
<p>Planning for next year:</p> <p>Te Atatū Intermediate will focus on the achievement of all students (but with a particular focus on target students) and will monitor learning and accelerated progress during 2023. There will continue to be a focus on maths strategies and problem solving, as well as place value and fractional number knowledge and understanding, as these are major gaps still.</p> <p>Specific focus to be raising achievement of Maori and Pasifika students in particular.</p>			

Tukanga (I aha mātou?)	Ngā hua (He aha ngā hua?)	Ngā take e rerekē ana (He aha i pēnei ai?)	Aromātai (He aha ināianeī?)
Mahere mahi mo te tau heke mai ana:			



Analysis of variance reporting

School name: Te Atatu Intermediate School

School number: 1530

Focus: Writing

Strategic Aim: To raise student achievement across the school in writing by setting accelerated learning goals, and tracking progress across all areas of the writing programme.

Annual Aim: To focus on raising student achievement in Writing and accelerating student learning with the goal of achieving school wide data levels to meeting or exceeding curriculum expectation. Students who are yet to meet curriculum expectations will be targeted and tracked, utilising the Tapasa and Tataiako to accelerate learning.

Target: Within the area of writing, we have a school-wide target of raising achievement for all ākonga by 10%.

Baseline data: (M=Maori / P=Pasifika)

2019

Writing	Working towards curriculum expectations		Meeting curriculum expectations		Exceeding curriculum expectations		TOTAL NUMBER	Meeting/ exceeding
	Number	Percentage	Number	Percentage	Number	Percentage		
All Students	115	25%	188	40.9%	157	34.1%	460	75%
Maori	47	36.4%	56	43.4%	26	20.2%	129	63.6%
Pasifica	15	37.5%	13	32.5%	12	30%	40	62.5%
Asian	9	18.8%	16	33.3%	23	47.9%	48	81.2%
European (All)	40	18.3%	95	43.4%	84	38.3%	219	81.7%
Other inc MELA	4	25%	4	25%	8	50%	16	75%

Tātaritanga raraunga

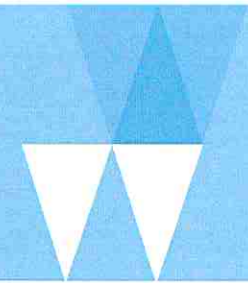
End of Year 8	60	26%	106	46%	66	28%	232	74%
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Writing 2022

MATHS	Working towards curriculum expectations		Meeting curriculum expectations		Exceeding curriculum expectations		TOTAL NUMBER	Meeting/ exceeding
	Number	Percentage	Number	Percentage	Number	Percentage		
All Students	141	34%	144	35%	127	31%	412	66%
Maori	44	39%	44	39%	24	22%	112	61%
Pasifika	20	51%	12	31%	7	18%	39	49%
Asian	13	28%	17	36%	17	36%	47	72%
European (All)	55	28%	68	34%	76	38%	199	72%
Other inc MELA	9	56%	3	19%	4	25%	16	44%
Male	88	43%	71	35%	46	22%	205	57%
Female	53	26%	73	35%	81	39%	207	74%
End of Year 7	71	33%	79	37%	66	30%	216	67%
End of Year 8	70	36%	65	33%	61	31%	196	64%



Tātaritanga raraunga



			opportunities through our local curriculum
<p>Planning for next year:</p> <p>Continued support of all students (with a particular focus on target writers) to accelerate progress to meet curriculum expectations. Continue to increase student achievement in writing through targeted strategies and support to increase engagement and motivation levels, particularly that of boys. An ongoing focus on deeper features, purpose and audience.</p> <p>Specific focus to be raising achievement and engagement of Māori, Pasifika and male students in particular.</p>			

Tukanga (I aha mātou?)	Ngā hua (He aha ngā hua?)	Ngā take e rerekē ana (He aha i pēnei ai?)	Aromātai (He aha ināianeī?)
Mahere mahi mo te tau heke mai ana:			

School

Te Atatu Intermediate

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$6,607 (excluding GST). The funding was spent on External sport providers via EOTC and equipment to encourage active, engaged students. The number of students participating in organised sport increased as all students were able to participate and be actively engaged in a Covid affected start to the year.

Te Atatū Intermediate School 1530**Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.**

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Health and Safety team have regular checks and meet to ensure school plant and environs safe for staff and students and is fit for purpose.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Records kept of staff gender, age, ethnicity and health requirements. Have an EEO policy in which all staff treated fairly and without bias or discrimination. Focus on staff wellbeing has been very important with the board also allocating a wellbeing component into the budget.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Shortlisting is done and appointments are made in relation to the skills, experience, qualifications and aptitude of the applicant relating to the job description. Employment and personnel practices are fair and free from bias,</i>
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<i>Within our strategic plan, there are core goals for aspirations of Maori students as per our responsibility to Te Tiriti. Whānau hui are held and initiatives created to enhance and support our Maori/Pasifika students.</i> We have a number of Māori staff in core leadership roles to support the teaching and learning of our students. We connect in with our school Kaumatua and Maori RTLB for support of students within the school.
How have you enhanced the abilities of individual employees?	<i>Professional Development opportunities are available for all staff – a mentorship programmes in place for our provisionally registered teachers. Leadership opportunities through Kahui Ako WSL applied for yearly.</i>
How are you recognising the employment requirements of women?	<i>Personnel practices are free from bias – opportunities are offered to men and women on an equal basis. Provide supportive environment for family.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Environment conducive for persons of disability and provided where applicable.</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	√	
Has this policy or programme been made available to staff?		√
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		√
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	√	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	√	
Does your EEO programme/policy set priorities and objectives?	√	