



KIA TIPUAI ENEI KAKANO HEI RAKAU NUI

MAY THESE TENDER SEEDLINGS GROW INTO MIGHTY TREES

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 3228

Principal: Rob Boomer

School Address: 417 Aporo Road, Tasman 7173

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TASMAN SCHOOL

Annual Report - For the year ended 31 December 2022

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Tasman 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.

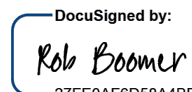
Christine Officer

Rob Boomer

Full Name of Presiding Member

Full Name of Principal

DocuSigned by:


DocuSigned by:


Signature of Presiding Member

Signature of Principal

6/8/2023

6/8/2023

Date:

Date:

Tasman School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Damian Campbell	Presiding Member	Elected	Sep 2025
Rob Boomer	Principal	ex Officio	
Gavin Stobie	Parent Representative	Elected	Sep 2025
Christine Officer	Parent Representative	Elected	Sep 2025
Rebekah Fraser	Parent Representative	Elected	Sep 2025
Nathan Ellis	Parent Representative	Elected	Oct 2023
Jo Haddon	Parent Representative	Elected	Sep 2022
Swantje Melchoirs	Parent Representative	Elected	Oct 2023
Cate Cable	Staff Representative	Elected	Sep 2025

Tasman School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,266,084	1,187,067	1,215,126
Locally Raised Funds	3	60,224	41,260	46,698
Interest Income		4,720	2,000	2,342
Gain on Sale of Property, Plant and Equipment		-	-	1,041
		<u>1,331,028</u>	<u>1,230,327</u>	<u>1,265,207</u>
Expenses				
Locally Raised Funds	3	15,646	15,350	11,798
Learning Resources	4	940,651	880,130	956,725
Administration	5	85,058	92,540	78,303
Property	6	294,509	287,927	205,902
		<u>1,335,864</u>	<u>1,275,947</u>	<u>1,252,728</u>
Net (Deficit)/ Surplus for the year		(4,836)	(45,620)	12,479
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(4,836)</u>	<u>(45,620)</u>	<u>12,479</u>

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

Tasman 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	635,739	635,739	594,272
Total comprehensive revenue and expense for the year	(4,836)	(45,620)	12,479
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	19,500	-	21,520
Contribution - Te Mana Tuhono	-	-	7,468
Equity at 31 December	650,403	590,119	635,739
Accumulated comprehensive revenue and expense	650,403	590,119	635,739
Equity at 31 December	650,403	590,119	635,739

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.

Tasman School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	144,975	127,776	169,395
Accounts Receivable	8	61,071	54,772	54,772
GST Receivable		4,558	18,413	18,413
Prepayments		7,486	5,362	5,362
Inventories	9	1,700	2,452	2,452
Investments	10	180,575	103,824	103,824
		<u>400,365</u>	<u>312,599</u>	<u>354,218</u>
Current Liabilities				
Accounts Payable	12	80,194	88,672	88,672
Revenue Received in Advance	13	2,000	-	-
Provision for Cyclical Maintenance	14	14,000	64,000	64,000
Finance Lease Liability	15	-	831	831
Funds held for Capital Works Projects	16	8,250	-	-
		<u>104,444</u>	<u>153,503</u>	<u>153,503</u>
Working Capital Surplus/(Deficit)		295,921	159,096	200,715
Non-current Assets				
Property, Plant and Equipment	11	436,195	454,936	454,937
		<u>436,195</u>	<u>454,936</u>	<u>454,937</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	81,713	23,913	19,913
		<u>81,713</u>	<u>23,913</u>	<u>19,913</u>
Net Assets		<u>650,403</u>	<u>590,119</u>	<u>635,739</u>
Equity		<u>650,403</u>	<u>590,119</u>	<u>635,739</u>

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

Tasman School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		321,848	277,707	352,544
Locally Raised Funds		62,224	41,260	46,698
Goods and Services Tax (net)		13,855	-	(9,277)
Payments to Employees		(179,651)	(157,647)	(168,423)
Payments to Suppliers		(166,969)	(184,940)	(146,519)
Interest Received		2,803	2,000	2,284
Net cash from/(to) Operating Activities		54,110	(21,620)	77,307
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	1,041
Purchase of Property Plant & Equipment (and Intangibles)		(28,699)	(19,999)	(10,011)
Purchase of Investments		(76,751)	-	(1,046)
Net cash from/(to) Investing Activities		(105,450)	(19,999)	(10,016)
Cash flows from Financing Activities				
Furniture and Equipment Grant		19,500	-	21,520
Finance Lease Payments		(830)	-	(1,662)
Funds Administered on Behalf of Third Parties		8,250	-	(126,465)
Net cash from/(to) Financing Activities		26,920	-	(106,607)
Net increase/(decrease) in cash and cash equivalents		(24,420)	(41,619)	(39,316)
Cash and cash equivalents at the beginning of the year	7	169,395	169,395	208,711
Cash and cash equivalents at the end of the year	7	144,975	127,776	169,395

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.

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

Tasman School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

1.1. Reporting Entity

Tasman 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.

1.2. 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 expenditure 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 whole 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 14.

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 11.



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 15. Future operating lease commitments are disclosed in note 21b.

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.

1.3. 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 to which they relate. 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 to which they relate. 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 recognised as 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.

1.4. Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

1.5. 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.

1.6. 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.

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's 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.

1.8. Inventories

Inventories are consumable items held for sale and comprised of stationery, canteen and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

1.9. 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.

1.10. 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 Statement of Comprehensive Revenue and Expense 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	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.11. Impairment of property, plant and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

1.12. 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.

1.13. 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, 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 Statement of Comprehensive Revenue and Expense in the period in which they arise.

1.14. Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received 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.

1.15. 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 Comprehensive Revenue and Expense.

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

1.16. 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 Comprehensive Revenue and Expense.

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



1.17. Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the Resource Teachers of Learning & Behaviour programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

1.18. 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.

Cyclical maintenance, which involves painting of the School, makes up the most significant part of the Board's responsibilities outside the 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 School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. 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.

1.19. 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.

Investments that are shares are categorised as financial assets at fair value through other comprehensive revenue and expense in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investments' fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in the Statement of Comprehensive Revenue and Expense unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to the Statement of Comprehensive Revenue and Expense.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract 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 the Statement of Comprehensive Revenue and Expense.

1.20. Borrowings

Borrowings, on normal commercial terms, are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

1.21. 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.

1.22. Budget Figures

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

1.23. 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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	321,505	267,000	327,476
Teachers' Salaries Grants	691,434	682,640	711,132
Use of Land and Buildings Grants	217,927	217,927	151,405
Other Government Grants	35,218	19,500	25,113
	<u>1,266,084</u>	<u>1,187,067</u>	<u>1,215,126</u>

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	7,571	5,750	6,120
Fees for Extra Curricular Activities	21,024	21,100	24,245
Trading	3,026	1,750	2,102
Fundraising & Community Grants	18,881	4,000	6,340
Other Revenue	9,722	8,660	7,891
	<u>60,224</u>	<u>41,260</u>	<u>46,698</u>
Expenses			
Extra Curricular Activities Costs	9,134	12,100	8,100
Trading	5,410	2,250	3,179
Fundraising & Community Grant Costs	1,102	1,000	519
	<u>15,646</u>	<u>15,350</u>	<u>11,798</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>44,578</u>	<u>25,910</u>	<u>34,900</u>

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	36,363	45,290	48,786
Library Resources	1,734	1,200	1,575
Employee Benefits - Salaries	848,678	803,140	850,182
Staff Development	3,870	10,500	7,117
Depreciation	50,006	20,000	49,065
	<u>940,651</u>	<u>880,130</u>	<u>956,725</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,513	5,550	5,250
Board Fees	3,500	5,000	2,970
Board Expenses	4,591	6,750	2,623
Communication	2,866	2,700	2,158
Consumables	5,865	4,500	3,897
Operating Lease	139	3,000	1,174
Other	8,098	11,100	10,752
Employee Benefits - Salaries	44,448	45,940	39,738
Insurance	4,820	5,000	4,582
Service Providers, Contractors and Consultancy	5,218	3,000	5,159
	<u>85,058</u>	<u>92,540</u>	<u>78,303</u>

6. Property

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	2,609	2,000	1,704
Consultancy and Contract Services	29,782	30,000	15,329
Cyclical Maintenance Provision	11,800	4,000	11,800
Grounds	12,733	16,500	13,703
Heat, Light and Water	14,406	11,500	11,248
Repairs and Maintenance	3,706	4,500	(979)
Use of Land and Buildings	217,927	217,927	151,405
Security	1,546	1,500	1,692
	<u>294,509</u>	<u>287,927</u>	<u>205,902</u>

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 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	144,975	127,776	169,395
Cash and Cash Equivalents for Statement of Cash Flows	<u>144,975</u>	<u>127,776</u>	<u>169,395</u>

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

Of the \$144,975 Cash and Cash Equivalents, \$8,250 is held by the School on behalf of the Ministry of Education. These funds have been provided for 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 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Interest Receivable	2,166	249	249
Teacher Salaries Grant Receivable	58,905	54,523	54,523
	<u>61,071</u>	<u>54,772</u>	<u>54,772</u>
Receivables from Exchange Transactions	2,166	249	249
Receivables from Non-Exchange Transactions	58,905	54,523	54,523
	<u>61,071</u>	<u>54,772</u>	<u>54,772</u>

9. Inventories

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Stationery	750	892	892
School Uniforms	950	1,560	1,560
	<u>1,700</u>	<u>2,452</u>	<u>2,452</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	180,575	103,824	103,824
Total Investments	<u>180,575</u>	<u>103,824</u>	<u>103,824</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2022						
Building Improvements	348,531	22,381	-	-	(24,915)	345,997
Furniture and Equipment	65,570	6,921	-	-	(11,361)	61,130
Information and Communication Technology	35,277	1,940	-	-	(12,305)	24,912
Leased Assets	832	(1)	-	-	(831)	-
Library Resources	4,727	23	-	-	(594)	4,156
Balance at 31 December 2022	<u>454,937</u>	<u>31,264</u>	<u>-</u>	<u>-</u>	<u>(50,006)</u>	<u>436,195</u>

The net carrying value of equipment held under a finance lease is \$nil (2021: \$832)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other 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 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	521,754	(175,757)	345,997	499,374	(150,843)	348,531
Furniture and Equipment	274,768	(213,638)	61,130	267,847	(202,277)	65,570
Information and Communication Technology	129,685	(104,773)	24,912	127,745	(92,468)	35,277
Leased Assets	-	-	-	6,649	(5,817)	832
Library Resources	40,355	(36,199)	4,156	40,333	(35,606)	4,727
Balance at 31 December	<u>966,562</u>	<u>(530,367)</u>	<u>436,195</u>	<u>941,948</u>	<u>(487,011)</u>	<u>454,937</u>

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	6,975	9,830	9,830
Accruals	3,763	3,500	3,500
Banking Staffing Overuse	-	8,793	8,793
Employee Entitlements - Salaries	68,949	66,436	66,436
Employee Entitlements - Leave Accrual	507	113	113
	<u>80,194</u>	<u>88,672</u>	<u>88,672</u>
Payables for Exchange Transactions	<u>80,194</u>	<u>88,672</u>	<u>88,672</u>
	<u><u>80,194</u></u>	<u><u>88,672</u></u>	<u><u>88,672</u></u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other Revenue in Advance	2,000	-	-
	<u>2,000</u>	<u>-</u>	<u>-</u>

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	83,913	83,913	72,113
Increase to the Provision During the Year	11,800	4,000	11,800
Provision at the End of the Year	<u>95,713</u>	<u>87,913</u>	<u>83,913</u>
Cyclical Maintenance - Current	14,000	64,000	64,000
Cyclical Maintenance - Non current	81,713	23,913	19,913
	<u>95,713</u>	<u>87,913</u>	<u>83,913</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

15. 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	-	831	831
	<u>-</u>	<u>831</u>	<u>831</u>
Represented by:			
Finance lease liability - Current	-	831	831
	<u>-</u>	<u>831</u>	<u>831</u>

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 \$
LSC Repurpose #219967	-	8,250	-	-	8,250
Totals	<u>-</u>	<u>8,250</u>	<u>-</u>	<u>-</u>	<u>8,250</u>

Represented by:

Funds Held on Behalf of the Ministry of Education 8,250

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Perimeter Fence	137,980	227,288	(365,268)	-	-
Hall Carpet	(11,515)	11,515	-	-	-
Outdoor Learning Deck	-	58,602	(56,293)	(2,309)	-
Totals	<u>126,465</u>	<u>297,405</u>	<u>(421,561)</u>	<u>(2,309)</u>	<u>-</u>



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 trustees of the Board, Principal, Deputy and Assistant Principals.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,500	2,970
<i>Leadership Team</i>		
Remuneration	232,126	223,138
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	235,626	226,108

There are 6 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance 1 and Property 1 that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding Member 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	120 - 130	120 - 130
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0 - 0	0 - 0

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	1.00	-
	1.00	-

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 trustees, 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 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.

Teacher Aide & Support Staff Settlement Wash Up

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 Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contract agreements for capital works.

(a) A contract for LSC Repurpose Office, which will be fully funded by the Ministry of Education; \$8,250 has been received of which \$0 has been spent on the project to date.

(Capital commitments in relation to Ministry projects at 31 December 2021: nil)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2021: nil)

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	144,975	127,776	169,395
Receivables	61,071	54,772	54,772
Investments - Term Deposits	180,575	103,824	103,824
Total Financial assets measured at amortised cost	<u>386,621</u>	<u>286,372</u>	<u>327,991</u>

Financial liabilities measured at amortised cost

Payables	80,194	88,672	88,672
Finance Leases	-	831	831
Total Financial liabilities measured at amortised Cost	<u>80,194</u>	<u>89,503</u>	<u>89,503</u>

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.





School Name:	Tasman School	School Number:	3228
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Strategic Aim:	Connecting with our community - Our community is our focus - Motueka Kāhui Ako development and 'Success for All' - NELP 1, NELP 3
Annual Aim:	Success for all - Tasman School will be inclusive, and supportive of all learners to be successful and enjoy learning, whilst maintaining high expectations and the goal of creating INSPIRED learners. (RBL Profile and Motueka Kāhui Ako work)
Target:	To raise student achievement within the wider curriculum, through the building of the RBL Profile.
Baseline Data:	Data collected from independent survey compiled by Cognition Education that collected data from students, parents, teachers and teacher aides (confidential) and student achievement data. Analysis of school wide data collected from Impact Coaching sessions.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
We provided professional development for all teachers at Tasman School on the Relationship Based Learning (RBL) profile and supported them to embed this in their programme. Professional development	All teaching staff created transparent and visible goals based upon aspects of the RBL Profile. Evidenced as part of the Professional Growth Cycle. Management team offered consultation opportunities with	We struggled with meeting the goal related to differentiation and teaching practices that considered Māori learners further than work we have already undertaken in the past three years relating to Te Kotahitanga and Relationship Based Learning. Part of this is	Due to recent enrolments we now need to consider practices for Pasifika students. Our rural location means that this hasn't been so often experienced in our school context. This will be addressed through external professional development that has been

<p>sessions based around Education Hub (7 Principles to support Māori learners) and Ka Hikitea occurred during initial teacher only days.</p> <p>Collected parent and student voice information from our Māori learners.</p> <p>We continued with a scaffolded model for Impact Coaching using group or individual coaching model. This was included as part of teachers' professional growth cycle for appraisal.</p> <p>We developed teacher knowledge and understanding of GPILSEO tool and embedded this as part of the Professional Growth Cycle. This was expanded further by using the GPILSEO tool to review curriculum documentation.</p> <p>We set aside regular meeting times for Within School Teachers (WST) and staff. A guiding coalition was established via the management team meeting cycle - but this still required further work as this process</p>	<p>whanau around focus topic areas:</p> <ul style="list-style-type: none"> - Reporting to parents - Year 8 Leaver Profile <p>Individual staff were responsible for being prepared for scheduled Impact Coaching meetings and discussion template developed for recording goals.</p> <p>Teachers used GPILSEO format for their own spiral of inquiry goals for teacher appraisal.</p> <p>Curriculum delivery statements were developed by the Principal and reviewed by staff. Literacy and Mathematics curriculum delivery statements were reviewed in more depth. Curriculum review documents were completed as recommended by previous ERO review</p>	<p>related to the fact that our Māori students are performing closely to students of all other ethnicities.</p>	<p>booked for 2023 through Ministry of Education PLD provisions.</p> <p>We also need to strengthen our ability to collect qualitative data</p>
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<p>was disrupted by the Principals' scheduled sabbatical leave.</p> <p>We embedded the RBL profile goals into individual teacher inquiries.</p>			
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School Name:	Tasman School	School Number:	3228
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Strategic Aim:	Our INSPIRED students will enjoy success through their language (te reo), identity (whakapapa) and culture (tikanga). Our students are to develop their full potential and have self-belief in their skills and develop a greater sense of community.
Annual Aim:	To improve school sense of community through the success of our learners.
Target:	To reduce major behavioural incidents for our most at risk students.
Baseline Data:	Data collected from NZCER student well-being surveys and Cognition Education surveys. (confidential)

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>We engaged expert support for helping students to engage with challenge and anxiety by completing the professional development for the Pause, Breathe, Smile programme.</p> <p>Providing specialist counseling opportunities for those students with identified difficulties.</p>	<p>External support gained and a plan in place to support cohorts of students. Review IEPs for our most at risk students.</p> <p>Counselling sessions had a major impact for many of our 'at risk' students during the first half of the year. Behavioural incidents were low</p>	<p>Areas to work on: The Principal's sabbatical absence did impact the quality of the finish in the William Pike Challenge Award.</p> <p>The lunchtime student leadership activities started much later in the year as this work needed to be directed to another member of staff (via a</p>	<p>The William Pike Challenge award should be utilised again if budget approval allows this. The new Deputy Principal will have this allocated to their job description.</p> <p>The new Deputy Principal is aware of the need to work with the senior class to establish lunchtime clubs and our Buddy</p>

<p>We purchased further teaching resources to help staff to develop strategies to support students. These included suitable resources to promote 'grit', resilience and growth mindset.</p> <p>We continued to build upon student leadership capabilities through structured opportunities. We deepened the breadth of the Year 8 Leadership Programme through in-school leadership opportunities. We engaged our Year 8 students in the William Pike Challenge Award.</p> <p>House colour clubs established.</p> <p>Leadership team to support schedules and training opportunities for Year 7/8 Leaders.</p> <p>We explored peer mediation training for Year 7/8 students and completed this training.</p>	<p>(with the exception of one student) as we were able to raise escalating issues with the counsellor and strategies were put in place.</p> <p>Engagement in more formalised tracking of leadership participation for Year 7/8 students.</p> <p>Additional support services engaged to provide programmes for students or professional development sessions - William Pike, NYLD course, Rā Ora programme with Whenua Iti Outdoors</p>	<p>management unit)</p>	<p>Time programme.</p>
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School Name:	Tasman School	School Number:	3228
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Strategic Aim:	Maximising our environment - Our future is our focus - Future Focused Problem Solvers - NELP 2, NELP 4
Annual Aim:	To develop develop programmes of learning around STEAM and programmes GATE learners.
Target:	To develop programmes of learning around STEAM utilising the new multipurpose learning spaces within the school.
Baseline Data:	Parent forum data, student and parent voice data collection

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Model STEAM teaching plans accessed and shared.</p> <p>Professional development accessed for STEAM learning - potential crossover with Digital Literacy and Learning Architects.</p>	<p>Programme of learning through MOE funded PLD (Learning Architects) completed.</p> <p>Wider range of materials now available for staff to use for teaching purposes and wider</p>		<p>A wider bank of STEAM teaching plans is still required to allow for the ease of teaching STEAM.</p> <p>A new purchasing plan needs to be developed so that we can continue to add and</p>

<p>Further STEAM resources were purchased including LEGO We Do 2.0, Electricity Kits (Brain Box)</p> <p>Timetable for STEAM / Science space developed and equipment organised in the .</p> <p>Opportunities for GATE programmes reviewed and extended.</p> <p>Grant application submitted to Genesis Energy for \$3000 worth of STEM resources.</p> <p>Develop responsibilities document and build into timetable of opportunities for the younger students</p> <p>Purchased texts “Understanding and Working with Gifted Learners: They're Not Bringing My Brain Out” and “A Teacher's Toolbox for Gifted Education: 20 Strategies You Can Use Today to Challenge Gifted Students”.</p>	<p>range of options for Discovery Time / Genius Hour.</p> <p>Students are running a club at lunch on a weekly basis.</p> <p>Read text and share key findings with staff and LSC and plan steps to implement.</p> <p>The Genesis Energy grant was unsuccessful.</p>		<p>update our STEAM resources.</p> <p>As a school we probably need to provide more school promotion to our parent community so that they are aware of the resource additions to our school.</p>
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School Name:	Tasman School	School Number:	3228
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Strategic Aim:	Engaging curriculum - Our creativity development is our focus - Acting Up - NELP 3
Annual Aim:	To raise student engagement by building opportunities for students to express creativity within the wider curriculum and new initiatives that are offered, with an emphasis on drama as a mode for demonstrating learning.
Target:	To raise student engagement by building opportunities for students to express creativity within the wider curriculum and new initiatives that are offered, with an emphasis on drama as a mode for demonstrating learning.
Baseline Data:	Data collected from an independent survey compiled by Cognition Education that collected data from students would indicate there is some work to be done to make learning more fun. Evidence collected from other sources such as BOT Parent Forum and NZCER student well-being survey.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
School production by building upon learning with Tasman school movie in 2020 - potential script purchased and vision shared with the staff. Explored options for a whole school production.	The goal of completing a production was successfully completed. Other smaller goal around staff professional development were not achieved - but given the nature of the whole school production these weren't all that realistic	Time constraints in 2022 made it difficult to achieve staff development sessions around drama.	Staff to brainstorm opportunities in the wider curriculum to teach concepts and assess learning. (using drama as an alternative mode.) Review interpretations of

<p>Production selected and full performance completed over a number of shows for the school community.</p>	<p>to achieve.</p>		<p>drama achievement objectives from The Arts Curriculum - this should occur as part of the curriculum refresh.</p> <p>Drama theory workshops during TOD prior to school starting and staff meeting.</p>
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School Name:	Tasman School	School Number:	3228
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Strategic Aim:	Student Achievement - Our data leads our decision making - Diversifying our approaches - NELP 2, NELP 3
Annual Aim:	To accelerate progress for those achieving below age expectations in mathematics through extensive professional development as provided by Rob Profitt-White from The Learner First.
Target:	To accelerate progress for those achieving below age expectations in mathematics
Baseline Data:	Data collected from teacher end of year overall teacher judgements (OTJs) indicate we have we have 5% in mathematics achieving below age expectations. As a school our last mathematics professional development was in 2013. Due to staff turnover and staff desire to update their professional knowledge, mathematics has been an area of interest for the last two years.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>We identified all high priority students in mathematics through At Risk Student Log. Monitor progress through effective assessment and tracking.</p> <p>Most teaching staff to attend 'The Learner First'</p>	<p>Overall our student achievement has remained consistently high. We are seeing improved strategies for accelerating progress for our lowest achieving students.</p>	<p>We weren't able to consistently deliver professional development across all teaching staff due to overload with other training in Reading Recovery and availability of part-time staff to attend reasonable after school workshops and professional</p>	<p>Improve systems and schedules so that scheduled meetings can occur between teachers and senior management / SENCO regarding 'At Risk' students on a termly basis.</p> <p>Continue to refine assessment</p>

<p>mathematics workshops with either Rob Profitt-White or Just in Time Mathematics. Application submitted to MOE for Learner First professional development and this application was advised as successful (Term 2) - Maia and Cate.</p> <p>Established expectations for staff as set out in curriculum review documents.</p> <p>Assessment tracking is in place to monitor accelerated progress and finer steps of progress.</p> <p>We have explored appropriate resources to deliver programmes to meet the needs of those students underachieving. A range of resources requested for staff to view and consider for ordering.</p> <p>Provide access to appropriate professional development programmes to deliver programmes to meet the needs of those students underachieving.</p>		<p>development meetings. COVID impacted our ability to fund additional hours for these part-time staff to attend professional development.</p>	<p>tracking for our lowest achieving students so that growth and success can be celebrated more readily.</p> <p>Make some informed decisions about the purchase of mathematics resources / workbooks / textbooks and complete purchase plan for the next two years.</p>
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Kiwisport Statement

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$1,996.52 (excluding GST).

The funding was split into these components:

- 1) Administration/Fees - These were spent on paying the annual Motueka Primary Schools Sport Association fees, fees for a local initiative 'No Child Left Inside' as a weekly event to have students involved in skills and games, and sending our Year 8 students to a Whenua Iti Outdoor Education leadership course.
- 2) Equipment - Paying for replacement sport equipment that included netballs, soccer balls and bibs for games.

The number of students that participated in organised sport was 130 (at the end of the year) if all school events are included as part of organised sport tournaments, sports day or classroom curriculum programme. The number would drop to approximately 100 students if after-school sport only is included. Organised sport included athletics, cross country running, swimming, netball, rugby, hockey, soccer, ultimate frisbee, volleyball, touch rugby, gymnastics and practical skills sessions supported by 'No Child Left Inside'.



Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Staff are engaged in a fair and robust appraisal cycle. This allows opportunity for staff voice to identify barriers within the workplace that may hinder the effectiveness and efficiency with which they can complete their role. We have health and safety systems that identify hazards and a robust set of policies are available to help us methodically work through issues as they arise.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Staff have reviewed the policy as part of our policy review cycle. This policy is reviewed when job advertisements are created and the policy is revisited when shortlisted candidates are identified.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Establishing an appointments committee who review all applications</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>This is best met through our school strategic education plan. Staff are engaging in training related to cultural competency, which helps us to best meet the needs and aspirations of our Māori learners. Nationwide schools are struggling to recruit teachers, so the last statement cannot always be met when some positions have a small number of applicants.</i>
How have you enhanced the abilities of individual employees?	<i>This has been best achieved through professional development opportunities.</i>
How are you recognising the employment requirements of women?	<i>We have flexible contract terms that allow staff members to work 80% / 0.8 to ensure a balance of family life and work commitments. Part time staff are still eligible to apply for leadership roles in the school.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Arranging flexible working arrangements when an employee is recovering from a surgery or injury.</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?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF TASMAN SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Tasman School (the school). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, 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 17, 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 Standards Reduced Disclosure Regime.

Our audit was completed on 8 June 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 for our 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 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board Listing, Analysis of Variance, Kiwisport Report and the Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

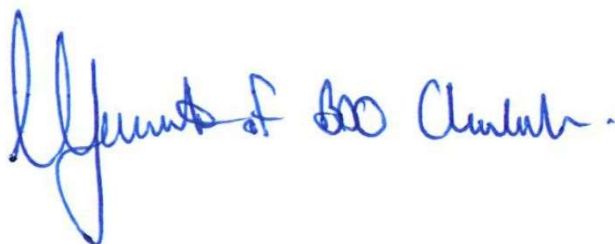
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 the School.



Warren Johnstone,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand