



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	3050
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TUA MARINA SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Tua Marina School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Gemma Franken	Presiding Member	Re-Elected Sep 2022	Sep 2025
Nicholas Walker	Principal ex Officio	Appointed Apr 2023	
Janette Packman	Acting Principal ex Officio	Appointed Jan 2023	Apr 2023
Bruce Bromwich	Parent Representative	Elected Sep 2022	Sep 2025
Victoria Greenwood-Loose	Parent Representative	Elected Sep 2022	Sep 2025
Rosalind Mundy	Parent Representative	Re-Elected Nov 2023	Nov 2026
Jason Tillman	Parent Representative	Elected Nov 2020	Nov 2023
Steph Martella	Parent Representative	Elected Nov 2023	Nov 2026
Sarah Kerr	Staff Representative	Elected Sep 2022	Sep 2025

Tua Marina School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Gemma Franken

Full Name of Presiding Member

Signed by:

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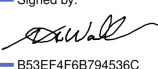
Signature of Presiding Member

30 May 2024

Date:

Nic Walker

Full Name of Principal

Signed by:

B53EF4F6B794536C

Signature of Principal

30 May 2024

Date:

Tua Marina School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	1,200,863	1,206,081	1,236,417
Locally Raised Funds	3	35,601	33,350	74,731
Interest		15,639	2,500	5,945
Gain on Sale of Property, Plant and Equipment		(426)	-	(74)
Total Revenue		1,251,677	1,241,931	1,317,019
Expense				
Locally Raised Funds	3	29,758	31,500	25,299
Learning Resources	4	807,520	813,724	862,345
Administration	5	102,236	73,000	81,930
Interest		691	826	340
Property	6	395,808	350,702	289,112
Total Expense		1,336,013	1,269,752	1,259,026
Net Surplus / (Deficit) for the year		(84,336)	(27,821)	57,993
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(84,336)	(27,821)	57,993



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

Tua Marina School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		373,118	373,118	307,803
Total comprehensive revenue and expense for the year		(84,336)	(27,821)	57,993
Contributions from / (Distributions to) the Ministry of Education		9,272	-	-
Contribution - Furniture and Equipment Grant		-	-	7,322
Equity at 31 December		298,054	345,297	373,118
Accumulated comprehensive revenue and expense		298,054	345,297	373,118
Reserves		-	-	-
Equity at 31 December		298,054	345,297	373,118



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.

Tua Marina School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	16,315	93,773	374,073
Accounts Receivable	8	59,943	59,943	62,455
Prepayments		3,251	3,251	3,161
Inventories	9	2,280	2,280	2,113
Investments		200,000	200,000	220,000
Funds Receivable for Capital Works Projects	16	14,965	14,965	-
		296,754	374,212	661,802
Current Liabilities				
GST Payable		(3,450)	(3,450)	36,645
Accounts Payable	12	73,610	73,610	73,806
Revenue Received in Advance	13	9,528	1,836	4,929
Provision for Cyclical Maintenance	14	53,460	53,460	43,551
Finance Lease Liability	15	5,297	5,297	1,186
Funds held for Capital Works Projects	16	-	-	298,761
		138,445	130,753	458,878
Working Capital Surplus/(Deficit)		158,309	243,459	202,924
Non-current Assets				
Property, Plant and Equipment	11	188,376	150,469	174,290
		188,376	150,469	174,290
Non-current Liabilities				
Provision for Cyclical Maintenance	14	42,048	42,048	3,000
Finance Lease Liability	15	6,583	6,583	1,096
		48,631	48,631	4,096
Net Assets		298,054	345,297	373,118
Equity		298,054	345,297	373,118



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

Tua Marina School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		284,717	282,243	287,205
Locally Raised Funds		34,004	31,753	35,848
Goods and Services Tax (net)		(40,096)	(40,096)	39,033
Payments to Employees		(200,408)	(179,645)	(157,904)
Payments to Suppliers		(135,646)	(89,606)	(125,692)
Interest Paid		(691)	(826)	(340)
Interest Received		13,144	5	6,326
Net cash from/(to) Operating Activities		(44,976)	3,828	84,476
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(23,422)	-	(2,783)
Purchase of Investments		-	-	(50,000)
Proceeds from Sale of Investments		20,000	20,000	
Net cash from/(to) Investing Activities		(3,422)	20,000	(52,783)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	7,322
Contributions from / (Distributions to) Ministry of Education		9,272	-	
Finance Lease Payments		(4,905)	9,599	(5,194)
Funds Administered on Behalf of Other Parties		(313,727)	(313,727)	319,953
Net cash from/(to) Financing Activities		(309,360)	(304,128)	322,081
Net increase/(decrease) in cash and cash equivalents		(357,758)	(280,300)	353,774
Cash and cash equivalents at the beginning of the year	7	374,073	374,073	20,299
Cash and cash equivalents at the end of the year	7	16,315	93,773	374,073

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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.

Tua Marina School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Tua Marina 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 2023 to 31 December 2023 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 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 20.

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) 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.

e) 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.

f) 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.

g) 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.

h) Inventories

Inventories are consumable items held for sale and are comprised of stationery 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.

i) 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 material.

j) 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	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) 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 for 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. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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 surplus or deficit.

The reversal of an impairment loss is recognised in surplus or deficit. 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.

l) 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.

m) 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 and 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 surplus or deficit in the period in which they arise.

n) Revenue Received in Advance

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

o) 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.

p) 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 School carries out painting maintenance of the whole school over a 7 to 10 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.

q) 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, 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 surplus or deficit.

r) 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.

s) Budget Figures

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

x) 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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	280,145	285,363	285,655
Teachers' Salaries Grants	650,866	650,866	728,166
Use of Land and Buildings Grants	269,852	269,852	222,596
	<u>1,200,863</u>	<u>1,206,081</u>	<u>1,236,417</u>

The school has not opted in to the donations scheme for this year.

3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	7,330	5,700	46,579
Fees for Extra Curricular Activities	17,986	20,550	13,237
Trading	3,375	5,600	5,570
Other Revenue	6,910	1,500	9,345
	<u>35,601</u>	<u>33,350</u>	<u>74,731</u>
Expense			
Extra Curricular Activities Costs	23,632	25,300	16,147
Trading	5,366	6,200	7,135
Fundraising and Community Grant Costs	760	-	2,017
	<u>29,758</u>	<u>31,500</u>	<u>25,299</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>5,843</u>	<u>1,850</u>	<u>49,432</u>

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	19,816	25,237	21,792
Information and Communication Technology	6,978	7,000	8,501
Library Resources	1,335	1,400	1,371
Employee Benefits - Salaries	749,599	751,266	802,473
Staff Development	4,378	5,000	2,261
Depreciation	25,414	23,821	25,947
	<u>807,520</u>	<u>813,724</u>	<u>862,345</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	5,788	4,000	5,513
Board Fees	3,020	3,500	4,255
Board Expenses	3,658	4,500	2,549
Communication	2,450	2,500	2,649
Consumables	947	1,300	223
Operating Leases	2,018	1,900	2,230
Other	18,783	18,300	19,304
Employee Benefits - Salaries	65,572	37,000	45,207
	102,236	73,000	81,930

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	3,390	2,500	2,788
Consultancy and Contract Services	-	1,000	-
Cyclical Maintenance	48,957	-	(5,109)
Grounds	13,184	6,000	5,988
Heat, Light and Water	7,264	8,000	7,801
Rates	685	300	286
Repairs and Maintenance	13,118	17,550	19,218
Use of Land and Buildings	269,852	269,852	222,596
Employee Benefits - Salaries	39,358	45,500	35,544
	395,808	350,702	289,112

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	16,315	93,773	374,073
Cash and cash equivalents for Statement of Cash Flows	16,315	93,773	374,073

The following notes should be used where applicable:

Of the \$16,315 Cash and Cash Equivalents, \$14,965 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 2024 on Crown owned school buildings.

Of the \$16,315 Cash and Cash Equivalents, \$9,528 unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	1,113	1,113	2,609
Interest Receivable	2,495	2,495	-
Banking Staffing Underuse	3,120	3,120	-
Teacher Salaries Grant Receivable	53,215	53,215	59,846
	<u>59,943</u>	<u>59,943</u>	<u>62,455</u>
Receivables from Exchange Transactions	3,608	3,608	2,609
Receivables from Non-Exchange Transactions	56,335	56,335	59,846
	<u>59,943</u>	<u>59,943</u>	<u>62,455</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
School Uniforms	2,280	2,280	2,113
	<u>2,280</u>	<u>2,280</u>	<u>2,113</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	200,000	200,000	220,000
	<u>200,000</u>	<u>200,000</u>	<u>220,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements	122,759				(5,411)	117,348
Furniture and Equipment	38,373	8,951			(9,374)	37,950
Information and Communication Technology	8,949	15,295			(4,303)	19,941
Leased Assets	2,921	14,504			(6,071)	11,354
Library Resources	1,288	1,176	(426)		(255)	1,783
Balance at 31 December 2023	<u>174,290</u>	<u>39,926</u>	<u>(426)</u>	<u>-</u>	<u>(25,414)</u>	<u>188,376</u>

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	182,913	(65,566)	117,347	182,913	(60,154)	122,759
Furniture and Equipment	253,855	(215,905)	37,950	244,904	(206,531)	38,373
Information and Communication Technology	119,846	(99,905)	19,941	104,551	(95,602)	8,949
Leased Assets	16,565	(5,211)	11,354	17,301	(14,380)	2,921
Library Resources	8,482	(6,698)	1,784	10,917	(9,629)	1,288
Balance at 31 December 2023	581,661	(393,285)	188,376	560,586	(386,296)	174,290

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	7,835	7,835	5,105
Accruals	8,288	8,288	7,838
Employee Entitlements - Salaries	53,215	53,215	57,501
Employee Entitlements - Leave Accrual	4,272	4,272	3,362
	73,610	73,610	73,806
Payables for Exchange Transactions	73,610	73,610	73,806
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	73,610	73,610	73,806

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	7,692	-	-
Other revenue in Advance	1,836	1,836	4,929
	9,528	1,836	4,929

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	46,551	46,551	51,660
Increase to the Provision During the Year	48,957	-	(5,109)
Provision at the End of the Year	<u>95,508</u>	<u>46,551</u>	<u>46,551</u>
Cyclical Maintenance - Current	53,460	53,460	43,551
Cyclical Maintenance - Non current	42,048	42,048	3,000
	<u>95,508</u>	<u>95,508</u>	<u>46,551</u>

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 prepared by a Ministry Approved Consultant.

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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	5,837	5,837	1,328
Later than One Year and no Later than Five Years	6,839	6,839	1,728
Future Finance Charges	(796)	(796)	(226)
	<u>11,880</u>	<u>11,880</u>	<u>2,830</u>
Represented by			
Finance lease liability - Current	5,297	5,297	1,186
Finance lease liability - Non current	6,583	6,583	1,096
	<u>11,880</u>	<u>11,880</u>	<u>2,281</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 9.

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE Block A Flat Roof - Project number 214746	298,762		(313,727)		(14,965)
Totals	<u>298,762</u>	<u>-</u>	<u>(313,727)</u>	<u>-</u>	<u>(14,965)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	14,965

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE SIP Building Improvements - Project number	(3,221)	221	3,000		-
MOE SN Mod For Access Doors / Playground - Project number	(2,982)	2,982			-
MOE Hand Washbasins - Project number	683		(683)		-
MOE Playground - Project number	(130)		130		-
MOE Pool Pumpworks - Project number	(1,095)	13,526	(12,431)		-
MOE Lifecycle Replacement Heatpumps - Project number	271		(271)		-
MOE Floor & Wall Lining - Project number	(2,571)		2,571		-
MOE Block A Flat Roof - Project number 214746	(12,146)	330,401	(19,493)		298,762
Totals	<u>(21,191)</u>	<u>347,130</u>	<u>(27,177)</u>	<u>-</u>	<u>298,762</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	298,762
Funds Receivable from the Ministry of Education	-

Actual	Budget (Unaudited)	Actual
\$	\$	\$

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.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	3,020	4,255
<i>Leadership Team</i> Remuneration	336,117	314,386
Full-time equivalent members	3	3
Total key management personnel remuneration	339,137	318,641

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 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	30 - 40	130 - 140
Benefits and Other Emoluments	-	0 - 5
Termination Benefits	-	-

Principal 2

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	90 - 100	-
Benefits and Other Emoluments	0 - 5	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	1.00	0.00
110 - 120	1.00	-
	2.00	0.00

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

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the schools sector payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such this is expected to resolve the liability for school boards.

In 2023 The Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments of the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

20. Commitments

(a) Capital Commitments

at 31 December 2023, the Board had no capital commitment.

(b) Operating Commitments

As at 31 December 2023, the Board has entered into the following contracts:

(a) Carus Painting and Maintenance Contract;

	2023 Actual	2022 Actual
	\$	\$
No later than One Year	56,585	-
Later than One Year and No Later than Five Years	22,880	-
Later than Five Years	37,616	-
	<u>117,081</u>	<u>-</u>

21. 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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	16,315	93,773	374,073
Receivables	59,943	59,943	62,455
Investments - Term Deposits	200,000	200,000	220,000
Total financial assets measured at amortised cost	<u>276,258</u>	<u>353,716</u>	<u>656,528</u>

Financial liabilities measured at amortised cost

Payables	73,610	73,610	73,806
Finance Leases	11,880	11,880	2,282
Total financial liabilities measured at amortised cost	<u>85,490</u>	<u>85,490</u>	<u>76,088</u>

22. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF TUA MARINA SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Tua Marina 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 19, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 30 May 2024. 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 arise from section 134 of the Education and Training Act 2020.

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, Statement of Variance, Kiwisport Report, Report on how the school has given effect to Te Tiriti o Waitangi and the Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

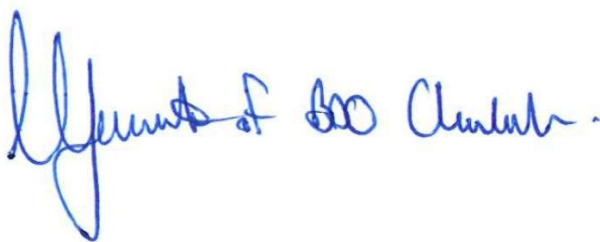
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 (including International Independence Standards) (New Zealand) (PES 1) 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



Tua Marina School

Me whakapau kaha

Working together to grow a healthy and happy community where every learner succeeds.

	2023 Strategic Goals		
Goals	Goal 1- Manaakitanga: Educationally Powerful Connections	Goal 2- Kia arotahi Ngā hua akonga mana nui: Responsive curriculum, effective teaching and opportunity to learn	Goal 3 - Hauora: Wellbeing
Rationale	We want to work from our strengths. We are well known for being a caring, supportive and inclusive, community oriented school and want to build on this strength as one of the qualities that is special to Tua Marina School.	We want all our tamariki to be the best they can be. To enable this we want all of our kaiako to be highly competent and effective in their teaching.	Our tamariki, Kaiako and whanau have all been through considerable challenges over the past three years due to Covid-19. Through our focus on wellbeing we want to support everyone to nurture mauri ora (staying well) including a strong emphasis of wellbeing - wairua, hinengaro, tinana and whānau (spirit, mind, body and family)

2022 Statement of Variance section

Goal 1 - Manaakitanga: Educationally Powerful Connections			
Goal / Target	What happened	Reasons for variance	Where to next?
<p>1. Further develop communications with whānau and community in response to feedback.</p>	<p><i>Weekly newsletters have replaced numerous messages on HERO. Newsletter also on school website.</i></p> <p><i>Excellent PLD held on first day Teacher Only Day with Piritahi Kahui Ako supporting staff in their cultural journey and providing good resources.</i></p> <p><i>Another Excellent TOD carried out 24 April on Curriculum Refresh and Mātauranga Māori. Consultation and support from Rita and Arthur, helped with survey.</i></p> <p><i>A meeting with Rita Powick (Resource Teacher of Māori) to discuss the process for change of school name and support for new principal powhiri.</i></p> <p><i>Great whānau turnout for Mihi Whakatau, students support to succeed in showcasing the school's talents and welcoming the new principal and manuhiri.</i></p> <p><i>Diversity Unit was successful Sarah K attended Defence of the Wairau remembrance morning 17 June.</i></p> <p><i>Whānau Time on the weeks when there is no assembly.</i></p> <p><i>Matariki dawn celebration in 2023 - 144 attend.</i></p> <p><i>In 2022 - 84 attended.</i></p>	<p>Business as usual now</p> <ul style="list-style-type: none"> → Whānau meetings in Jan → Parent/Teacher meetings → Whole School EOTC events → School events <p>Ongoing. Not a priority, but we need to keep this going.</p>	<p>Continue to use HERO as the primary platform for communication.</p> <p>Use the free version of Seesaw for sharing learning and celebrations in the junior school.</p> <p>Continue to upskill staff in the use of HERO for reporting, goal setting and assessment.</p> <p>Review the reporting schedule to ascertain if HERO will be used as a single platform for reporting.</p> <p>Continue to build a register of key school/community connections to grow support for key events.</p> <p>Creation of Tua Marina Day in 2024 to help build connections with and between our stakeholders</p>

<p>2. Carry out consultation with community about key aspects</p>	<p>Consulted community about school uniform at Hangi Hui</p> <p>Consult community about name of our school Tua Marina or Tuamarino <i>Amy create database of community contacts including iwi</i></p> <p>Mix it up, not always doing things the same way to increase uptake. Keep things fresh and easy.</p> <p>Informing parents how and when things are actioned in response to their feedback.</p> <p>Review the purpose of camps and excursions, and what we want to achieve. Establish EOTC progressions as children move through the school.</p> <p>Update the school website framework.</p>	<p>Want for a school uniform was not great enough to change from the current status</p> <p><i>Support sought from Rita Powick and Arthur Phillips. Timing and phasing of this was suggested for consideration.</i></p> <p><i>Weekly newsletter main form of communication. Working well. But website became too hard to update and keep current. Need to build a new one.</i></p> <p><i>Anecdotally what we are doing this year with communication seems to be working well.</i></p> <p><i>Term 3 staff to review camps and EOTC. Community consultation at hui/hangi. Community identified key places and purposes of camps of importance.</i></p> <p><i>School website has been updated but major review of framework and updated software is recommended.</i></p>	<p><i>Keep as Current</i></p> <p><i>Start using Tua Marina School - Te Kura o te Tua Marino as our name to reflect our dual heritage.</i></p> <p><i>Keep utilising Hero. Develop and launch a new website.</i></p> <p><i>Continue to develop a phased two-yearly progression of camps.</i></p> <p><i>Develop and launch a new website.</i></p>
<p>3. New principal transition</p>	<p>Hold welcome powhiri for new principal <i>MPA, Piritahi, Beginning Principal Group, Beginning Principal Advisor.</i></p>	<p><i>Good support from Rita and Arthur in preparation leading up to the Mihi Whakatau. Luke and Shane Were meant to be there on the day. Principal acknowledged Presiding member and the BOT's work in this, the staff have been incredibly warm and welcoming. Acting Principal had done a power of work to enable this process and put structures in place to maintain good wellbeing too.</i></p> <p><i>New principal is linked into Marlborough Principals Association, Piritahi Kāhiu Ako,</i></p>	<p>Continue to support the transition into the school and principalship through utilisation of the Principals coaching and wellbeing fund and prioritised professional learning and development budget funding.</p>

		Wairau cluster principals, Beginning Principal Group, Beginning Principal Advisor, a local Professional Learning Group as well as made a range of connections into other local organisations to support the work of the school.	
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Goal 2- Kia arotahi Ngā hua akonga mana nui: Responsive curriculum, effective teaching and opportunity to learn			
Actions What did we do?	Outcomes What happened?	Reasons for variance Why did it happen?	Evaluation Where to next?
1. Identify target students who we will support to make accelerated progress in Reading, Writing and Mathematics.	<p>Use the Data Team model to track student progress and identify next learning steps for target students. Some possibilities: Mini ALL for Maths, BSL Reading. Target stanine 1-3 students and list on Inclusive Education Register Do not include WSL and ORRS funded as target students.</p> <p>Update Assessment Schedule and refine to ensure effective data is provided for each child. <i>Plan for Term 3 PL session.</i></p> <p>Monitor beginning and end of year data, and check in at the middle of the year using PaCT. <i>Attach mid year report to Hero for 2023. Nic and Aaron investigating reports created in Hero.</i></p> <p>Check and monitor progress of past target students and implement appropriate strategies.</p>	<p><i>First Data Team session scheduled for week 9. In future this should happen earlier in term 1, but this term has been impacted by Pause, Breath, Smile sessions. Data analysis presently underway.</i></p> <p><i>Target students to be identified from data generated in term 1 testing during week 7.</i></p> <p><i>Assessment schedule has been updated to become a working document. Include Code testing and basic facts midterm and end of year</i></p> <p><i>Beginning year data generated from week 7 testing.</i></p> <p><i>Recommend/consider end of previous year data could serve this purpose and target students identified from this.</i></p>	<p>Utilise the DRAFT assessment map to better identify priority learner groups and report more opening on their progress.</p> <p>Work with Piritahi to generate comparative assessment and progress data in a more timely and usable manner.</p>

<p>2. Promote reading and writing for enjoyment and learning</p>	<p>Celebrate our amazing Library</p> <p>Weekly Library visit for each class <i>Read and Feed implemented</i> <i>Data on number of books issued</i></p> <p>Teachers role model reading</p> <p>Book week - reading genre bingo.</p> <p>Investigate how we can promote reading and writing</p> <p>Pause, Prompt, Praise led by the older students to support readers.</p> <p>Speech competition. <i>Wairau Cluster.</i></p> <p>Writing competition. <i>Encouraging writing - Pine Valley Outdoor Camp focus. Term 3.</i></p>	<p><i>Classes are visiting the library regularly. Issuing books has risen. Cheryl providing an interesting and stimulating library environment. Utilised donations from the old library as they moved into the new building. 8 librarians trained.</i></p> <p><i>Promoted in assembly</i></p> <p><i>Staff have now completed all of the sessions and are starting to use lesson plans provided by the programme. Completed, we hosted when planned host fell through</i></p> <p><i>Was the bases for Speech competition.</i></p>	<p>Business as usual - continuing to promote reading and writing for learning and enjoyment. Highlight examples of good writing, both community and student, by publishing in in our school environment.</p>
<p>3. Provide PLD to support teachers to further develop capabilities</p>	<p>Work on scaffolding differentiation, feedback, and act on student voice with specific focus on using technology more effectively.</p> <p>Within School Lead focuses on developing teacher practice in relation to student needs.</p> <ul style="list-style-type: none"> - Use the Niho Taniwha model for our professional growth cycle which includes developing a student wellbeing survey - Teachers use 10 Ways to Teach Māori Students as Māori as a development and learning tool. Brigham Riwai-Couch <p>Engage in online support of BSL.</p>	<p><i>Martin Hughes has worked with Aaron and Julian on scaffolding differentiation and giving specific feedback. Sarah to be included in the work with Martin.</i></p> <p><i>Sarah sought staff feedback on survey questions for student feedback. Staff PLD planned for Niho Taniwha with Phil Funnell for 2 May</i></p> <p><i>Term 1 - Professional Growth Cycle will be collaborative and Phil Funnell to hold PLD session on application of Niho Taniwha model</i> <i>Term 2 PCG with buddy</i> <i>Terms 3 and 4 PGC individually.</i></p> <p><i>Two teachers completed this</i></p>	<p>Continue developing our use of tools for increasing scaffolding, differentiation and feedback supported by 3ML</p> <p>Further utilise Niho Taniwha as the agreed approach for all levels of inquiry.</p> <p>Upskill more junior teachers in BSLA with more training.</p> <p>Observe good structured literacy programmes in other schools</p>

	Facilitate opportunities to observe other teachers to support our Professional Growth Cycles. <i>Nic is part of a PGC Principal group. Principals Conference in Term 3.</i>	<i>Nic met with Martin Hughes last week to clarify work ons and discuss his work to date.</i>	
4. Curriculum documentation is robust.	<p>Curriculum planning for Reading, Writing and Maths is documented.</p> <p>Long term plans are in place for Reading, Writing and Maths</p> <p>Maintain Learning Progression Framework expertise, deepen understanding and application through continued use and moderation.</p> <p>Establish agreed sequential progressions for literacy and numeracy progress.</p> <p>Streamline the Inclusive Education Register.</p>	<p><i>Schedule curriculum planning for PLD time in term 2.</i></p> <p><i>Completed see planning folder</i></p> <p><i>Increased moderation practices in writing in Term 4</i></p> <p><i>NOT completed</i></p> <p><i>Emily streamlined this with support from RTLB systems referral.</i></p>	<p>Document our long term planning structures from 2024 onwards and store in a central folder.</p> <p>Moderation practices planned and built on termly.</p> <p>Establish agreed sequential progressions for literacy and numeracy progress.</p>

Goal 3 - Hauora: Wellbeing			
Actions What did we do?	Outcomes What happened?	Reason for variance Why did it happen?	Evaluation Where to next?
Staff are working collaboratively, in a happy and safe environment.	<p>Implement Pause-Breathe-Smile - school wide mental health and mindfulness strategy</p> <p><i>Investigate additional strategies to ensure children are ready to learn.</i></p> <p><i>Eg Brain and body breaks</i></p>	Becoming Business as usual	<i>Staff should revisit Pause, Breath, Smile to ensure the strategies are embedded.</i>

Flourishing = feeling good and functioning well most of the time.	Implement Te Whare Tapa Whā as a framework for our wellbeing work. Emily info from Jase Williams presentation	Completed	Continue to view Hauora through a Te Whare Tapa Whā lense to further embed.
Students are able to apply wellbeing strategies in their everyday lives.	Conduct wellbeing surveys to canvas students' thoughts and feelings about their own wellbeing. Teachers use PBS Wellbeing survey pre, during and post programme. Wellbeing snapshots are taken regularly and often by class kaiako	Surveys help us identify students in need of great thought and identification of strategies to match their challenge.	Consider Positive Behaviour for Learning training and system and practices enhancement to make a consistent school-wide approach.

Planning for next year

- Continue to use HERO as the primary platform for communication and use the free version of Seesaw for sharing learning and celebrations in the junior school.
- Continue to upskill staff in the use of HERO for reporting, goal setting and assessment with a view to use HERO for realtime reporting Determine how students will self assess and share work with whanau using HERO.
- Continue to support the PTA by having a staff member or principal attend meetings. Support the PTA to structure their group so there are clear roles and responsibilities.
- Continue to build a register of key school/community connections to grow support for key events.
- Creation of Tua Marina Day in 2024 to help build connections with and between our stakeholders
- *Continue to develop a phased two-yearly progression of camps.*
- *Develop and launch a new website.*
- Utilise the DRAFT assessment map to better identify priority learner groups and report more opening on their progress.
- Highlight examples of good writing, both community and student, by publishing in in our school environment.
- Continue developing our use of tools for increasing scaffolding, differentiation and feedback supported by 3ML
- Further utilise Niho Taniwha as the agreed approach for all levels of inquiry.
- Upskill more junior teachers in BSLA with more training.
- Document our long term planning structures from 2024 onwards and store in a central folder.
- Moderation practices planned and built on termly.
- Establish agreed sequential progressions for literacy and numeracy progress.
- Observe good structured literacy programmes in other schools
- Ensure time is allocated to document the TMS curriculum.
- Clearly define responsibilities in Job Descriptions.
- Enter into Positive Behaviour for Learning initiative from 2024. Select a leadership team within the staff to drive this mahi. Engage in training to enable system and practices enhancement and make a consistent school-wide approach

Kiwi Sport funding Report

“Kiwisport is a Government funding initiative to support students’ participation in organised sport. In 2023, the school received total Kiwisport funding of \$1553.00. The funding was spent on purchasing a range of sporting resources to introduce all students to sports. Instructors for tennis, netball, basketball, korfball kia-o-rahi, and various forms of rugby visited the school, letting all students learn a new sport. Funding was also put toward Stadium 2000 Fundamental skills and JumpJam. The number of students who participated in organised sport was approximately 75. All students benefited from the resources available to them.

Statement of compliance with employment policy 2023

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

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?	Tua Marina School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff. Regular checks of grounds and buildings through compliance checks.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Tua Marina School uses School Docs to ensure there is a comprehensive suite of policies and guidelines to ensure all employees are treated fairly from recruitment to employment.
How do you practise impartial selection of suitably qualified persons for appointment?	By using the policies and guidelines that are part of the Tua Marina School School Docs. The BoT receives regular reports about appointment processes and in many cases the BoT is involved in the appointment and interview process.
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? 	Staff professional learning and development with outside providers. Continually changing our teaching practice individually and as an organisation so that inclusive and cognizant of key stakeholders aims and aspirations.
How have you enhanced the abilities of individual employees?	Individual growth plans that are supported by appropriate professional development and learning. Being proactive and working with employees to take on leadership responsibilities. collaborative and individual goal setting and involvement in Professional Growth Cycle practices.
How are you recognising the employment requirements of women?	All staff were given PLD opportunities and all staff, including women, were supported with this.
How are you recognising the employment requirements of persons with disabilities?	All staff were given PLD opportunities and all staff, including persons with disabilities, were supported with this.

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	