

# TAMATEA HIGH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

<b>Ministry Number:</b>	218
<b>Principal:</b>	Robin Fabish
<b>School Address:</b>	61 Freyberg Avenue, Greenmeadows
<b>School Postal Address:</b>	P O Box 5055, Greenmeadows, Napier, 4145
<b>School Phone:</b>	06 844 6600
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**Accountant / Service Provider:**

**Education**  *Services.*  
*Dedicated to your school*

# TAMATEA HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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Analysis of Variance

## Tamatea High 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.

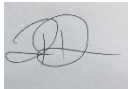
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Rewa Dawson

Full Name of Presiding Member



Signature of Presiding Member

31 May 2023

Date:



Full Name of Principal



Signature of Principal

31 May 2023

Date:

**Tamatea High School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	5,440,868	4,539,162	5,023,205
Locally Raised Funds	3	147,014	80,804	199,119
Interest Income		14,559	1,300	1,860
Gain on Sale of Property, Plant and Equipment		3,459	-	-
		<u>5,605,900</u>	<u>4,621,266</u>	<u>5,224,184</u>
<b>Expenses</b>				
Locally Raised Funds	3	80,261	54,650	60,968
Learning Resources	4	3,669,914	3,126,597	3,499,485
Administration	5	797,639	326,187	675,039
Finance		3,055	2,071	5,701
Property	6	1,029,273	1,101,425	769,382
Loss on Disposal of Property, Plant and Equipment	11	7,363	-	1,791
		<u>5,587,505</u>	<u>4,610,930</u>	<u>5,012,366</u>
<b>Net Surplus / (Deficit) for the year</b>		18,395	10,336	211,818
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>18,395</u></u>	<u><u>10,336</u></u>	<u><u>211,818</u></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.

**Tamatea High School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		1,077,566	814,913	865,748
Total comprehensive revenue and expense for the year		18,395	10,336	211,818
Contributions from the Ministry of Education				
Capital Works Contribution - Doors		(5,455)	-	-
<b>Equity at 31 December</b>		1,090,506	825,249	1,077,566
Accumulated comprehensive revenue and expense		1,090,506	825,249	1,077,566
<b>Equity at 31 December</b>		1,090,506	825,249	1,077,566

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.

## Tamatea High School

# Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	483,437	882,346	1,178,770
Accounts Receivable	8	235,273	198,799	228,547
GST Receivable		36,060	13,469	-
Prepayments		5,920	15,730	7,613
Inventories	9	6,906	9,287	7,933
Investments	10	917,479	13,000	13,000
Funds Receivable for Capital Works Projects	17	25,214	-	63,201
		1,710,289	1,132,631	1,499,064
<b>Current Liabilities</b>				
GST Payable		-	-	39,249
Accounts Payable	12	420,538	273,234	286,724
Revenue Received in Advance	13	145,238	80,655	21,666
Provision for Cyclical Maintenance	14	103,945	123,933	68,456
Finance Lease Liability	15	8,898	39,098	19,533
Funds held in Trust	16	331,001	137,936	151,944
Funds held for Capital Works Projects	17	130,606	-	381,520
		1,140,226	654,856	969,092
<b>Working Capital Surplus/(Deficit)</b>		570,063	477,775	529,972
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	703,973	544,932	645,218
		703,973	544,932	645,218
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	176,039	177,026	91,004
Finance Lease Liability	15	7,491	20,432	6,620
		183,530	197,458	97,624
<b>Net Assets</b>		1,090,506	825,249	1,077,566
<b>Equity</b>		1,090,506	825,249	1,077,566

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

**Tamatea High School**  
**Statement of Cash Flows**  
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,729,635	1,426,873	1,475,228
Locally Raised Funds		148,715	80,804	193,192
International Students		120,881	-	(37,368)
Goods and Services Tax (net)		(75,309)	-	52,718
Payments to Employees		(1,164,160)	(640,128)	(884,658)
Payments to Suppliers		(404,897)	(708,623)	(616,981)
Interest Paid		(3,055)	(2,071)	(5,701)
Interest Received		9,857	1,300	1,885
Net cash from/(to) Operating Activities		<u>361,667</u>	<u>158,155</u>	<u>178,315</u>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		6,130	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(133,500)	(75,002)	(101,809)
Purchase of Investments		(904,479)	-	-
Net cash from/(to) Investing Activities		<u>(1,031,849)</u>	<u>(75,002)</u>	<u>(101,809)</u>
<b>Cash flows from Financing Activities</b>				
Owners Contributions		(5,455)	-	-
Finance Lease Payments		(16,505)	(26,528)	(33,070)
Funds Administered on Behalf of Third Parties		(3,191)	-	309,613
Net cash from/(to) Financing Activities		<u>(25,151)</u>	<u>(26,528)</u>	<u>276,543</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<u>(695,333)</u>	<u>56,625</u>	<u>353,049</u>
Cash and cash equivalents at the beginning of the year	7	1,178,770	825,721	825,721
<b>Cash and cash equivalents at the end of the year</b>	7	<u>483,437</u>	<u>882,346</u>	<u>1,178,770</u>

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.

# Tamatea High School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 22b.

##### *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 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 not trivial.

### **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:

Buildings	18-40 years
Furniture and Equipment	4-15 years
Information and Communication Technology	5 years
Motor Vehicles	10 years
Textbooks	4 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

### **l) 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 a comparison to recent market transactions.

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 surplus or deficit.

The reversal of an impairment loss is recognised in the 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.

### **m) 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.

## **n) Employee Entitlements**

### *Short-term employee entitlements*

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

### *Long-term employee entitlements*

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

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

## **o) 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.

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

## **p) 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.

## **q) 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.

## **r) 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 RTL 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.

### **s) Provision for Cyclical Maintenance**

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

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

The schools carries out painting maintenance of the whole school over a 7 to 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.

### **t) 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' for accounting purposes 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 investment's 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 surplus or deficit 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 surplus or deficit.

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.

### **u) 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.

### **v) 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.

### **w) 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	2,061,542	1,349,534	1,842,438
Teachers' Salaries Grants	2,642,638	2,295,175	2,487,964
Use of Land and Buildings Grants	662,157	812,773	598,923
Other Government Grants	74,531	81,680	93,880
	5,440,868	4,539,162	5,023,205

The school has opted in to the donations scheme for this year. Total amount received was \$48,450.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	5,790	250	542
Fees for Extra Curricular Activities	33,176	47,104	38,015
Trading	35,162	33,450	38,483
Fundraising & Community Grants	53,941	-	87,040
Other Revenue	10,319	-	9,828
International Students	8,626	-	25,211
	147,014	80,804	199,119
<b>Expenses</b>			
Extra Curricular Activities Costs	29,215	18,000	13,013
Trading	34,910	29,850	34,626
Fundraising & Community Grant Costs	8,461	2,200	8,517
Other Locally Raised Funds Expenditure	750	-	-
International Students - Student Recruitment	2,479	1,000	1,500
International Students - Employee Benefit - Salaries	333	-	157
International Students - Other Expenses	537	-	332
Mini Bus	3,576	3,600	2,823
	80,261	54,650	60,968
<i>Surplus for the year Locally raised funds</i>	66,753	26,154	138,151

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

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	207,534	160,076	168,755
Library Resources	1,949	2,000	1,257
Employee Benefits - Salaries	3,226,774	2,712,593	3,103,950
Staff Development	5,053	3,650	2,073
Depreciation	145,603	150,000	149,256
Ict	26,691	26,820	29,118
Special Education	35	-	-
Equity	1,465	1,500	1,104
Resource Teacher Of Maori	31,058	40,356	32,556
Star	23,690	27,914	11,266
Extra Curricular Activities	62	1,688	150
	3,669,914	3,126,597	3,499,485

## 5. Administration

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Audit Fee	9,993	9,993	9,702
Board Fees	2,635	3,680	3,055
Board Expenses	5,372	2,000	338
Communication	9,067	7,200	7,913
Consumables	32,822	34,422	27,916
Operating Lease	-	-	54
Other	68,686	76,544	71,177
Employee Benefits - Salaries	221,597	168,630	178,535
Insurance	7,952	6,198	9,089
Service Providers, Contractors and Consultancy	17,820	17,520	16,180
Healthy School Lunch Programme	421,695	-	351,080
	<b>797,639</b>	<b>326,187</b>	<b>675,039</b>

## 6. Property

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Caretaking and Cleaning Consumables	11,465	8,550	9,922
Cyclical Maintenance Provision	140,356	69,581	(53,694)
Grounds	9,985	7,985	6,849
Heat, Light and Water	61,314	61,896	66,602
Rates	1,992	2,400	2,097
Repairs and Maintenance	25,651	21,780	20,118
Use of Land and Buildings	662,157	812,773	598,923
Security	3,866	3,000	3,771
Employee Benefits - Salaries	55,810	54,080	52,540
Consultancy And Contract Services	56,677	59,380	62,254
	<b>1,029,273</b>	<b>1,101,425</b>	<b>769,382</b>

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

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Bank Accounts	483,437	882,346	1,178,770
Cash and cash equivalents for Statement of Cash Flows	<b>483,437</b>	<b>882,346</b>	<b>1,178,770</b>

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

Of the \$483,437 Cash and Cash Equivalents \$130,606 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

### 8. Accounts Receivable

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Receivables	9,716	6,577	21,626
Receivables from the Ministry of Education	-	-	21,967
Interest Receivable	4,702	25	-
Teacher Salaries Grant Receivable	220,855	192,197	184,954
	<b>235,273</b>	<b>198,799</b>	<b>228,547</b>
	<b>235,273</b>	<b>198,799</b>	<b>228,547</b>
Receivables from Exchange Transactions	14,418	6,602	21,626
Receivables from Non-Exchange Transactions	220,855	192,197	206,921
	<b>235,273</b>	<b>198,799</b>	<b>228,547</b>
	<b>235,273</b>	<b>198,799</b>	<b>228,547</b>

### 9. Inventories

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Stationery	25	37	25
Canteen	-	32	-
Uniforms	6,881	9,218	7,908
	<b>6,906</b>	<b>9,287</b>	<b>7,933</b>
	<b>6,906</b>	<b>9,287</b>	<b>7,933</b>

### 10. Investments

The School's investment activities are classified as follows:

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	917,479	13,000	13,000
	<b>917,479</b>	<b>13,000</b>	<b>13,000</b>
Total Investments	<b>917,479</b>	<b>13,000</b>	<b>13,000</b>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	183,184	8,222	-	-	(10,767)	<b>180,639</b>
Furniture and Equipment	250,093	183,672	(7,684)	-	(59,126)	<b>366,955</b>
Information and Communication Technology	121,608	6,925	-	-	(41,274)	<b>87,259</b>
Motor Vehicles	38,740	-	(2,350)	-	(6,111)	<b>30,279</b>
Textbooks	3,883	934	-	-	(1,960)	<b>2,857</b>
Leased Assets	25,527	12,510	-	-	(23,462)	<b>14,575</b>
Library Resources	22,183	2,129	-	-	(2,903)	<b>21,409</b>
<b>Balance at 31 December 2022</b>	<b>645,218</b>	<b>214,392</b>	<b>(10,034)</b>	<b>-</b>	<b>(145,603)</b>	<b>703,973</b>

The net carrying value of equipment held under a finance lease is \$14,575 (2021: \$25,527)

### Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	351,255	(170,616)	<b>180,639</b>	343,033	(159,849)	<b>183,184</b>
Furniture and Equipment	1,218,176	(851,221)	<b>366,955</b>	1,082,320	(832,227)	<b>250,093</b>
Information and Communication Technology	407,742	(320,483)	<b>87,259</b>	400,817	(279,209)	<b>121,608</b>
Motor Vehicles	83,991	(53,712)	<b>30,279</b>	96,128	(57,388)	<b>38,740</b>
Textbooks	30,411	(27,554)	<b>2,857</b>	125,777	(121,894)	<b>3,883</b>
Leased Assets	171,952	(157,377)	<b>14,575</b>	197,023	(171,496)	<b>25,527</b>
Library Resources	124,484	(103,075)	<b>21,409</b>	122,355	(100,172)	<b>22,183</b>
<b>Balance at 31 December</b>	<b>2,388,011</b>	<b>(1,684,038)</b>	<b>703,973</b>	<b>2,367,453</b>	<b>(1,722,235)</b>	<b>645,218</b>

## 12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	144,307	38,019	70,175
Accruals	6,662	8,820	6,468
Banking Staffing Overuse	18,338	21,332	-
Employee Entitlements - Salaries	220,855	192,197	184,954
Employee Entitlements - Leave Accrual	30,376	12,866	25,127
	<b>420,538</b>	<b>273,234</b>	<b>286,724</b>
Payables for Exchange Transactions	420,538	273,234	286,724
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>420,538</b>	<b>273,234</b>	<b>286,724</b>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Income in Advance	2,474	-	-
Gateway	-	3,757	-
Income In Advance	29,524	13,333	20,681
International Students	113,240	63,565	985
	145,238	80,655	21,666

### 14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	159,460	231,378	271,405
Increase to the Provision During the Year	89,751	69,581	69,518
Use of the Provision During the Year	(19,832)	-	(58,251)
Other Adjustments	50,605	-	(123,212)
Provision at the End of the Year	279,984	300,959	159,460
Cyclical Maintenance - Current	103,945	123,933	68,456
Cyclical Maintenance - Non current	176,039	177,026	91,004
	279,984	300,959	159,460

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

### 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	9,975	39,098	21,872
Later than One Year and no Later than Five Years	7,955	20,432	7,083
Future Finance Charges	(1,541)	-	(2,802)
	16,389	59,530	26,153
<b>Represented by</b>			
Finance lease liability - Current	8,898	39,098	19,533
Finance lease liability - Non current	7,491	20,432	6,620
	16,389	59,530	26,153

## 16. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	331,001	137,936	151,944
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	331,001	137,936	151,944

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

## 17. Funds Held (Owed) 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 projects is included under cash and cash equivalents in note 7.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Essential Infrastructure Pt2		212900	(37,068)	37,068	-	-	-
300 Bk Science Lab Upgrade		220950	256,813	79,804	(310,120)	-	26,497
E,F Doors		220945	58,441	6,750	(59,736)	(5,455)	-
Block G Replace Distribution Board		220949	6,364	5,041	(11,405)	-	-
Chemical Store Storm Damage		226935	4,032	(2,034)	(1,998)	-	-
Extract & Heating System		220943	(1,377)	13,893	(12,516)	-	-
Storm Water		220951	(2,736)	-	2,736	-	-
A Toilet & kitchen upgradel		220946	10,502	94,133	(5,241)	-	99,394
Roof replacement A,C,E,F,G,I		220942	45,368	-	(40,653)	-	4,715
Emergency Work-light		233384	(22,020)	29,897	(8,711)	-	(834)
Block C Floor Coverings		238776	-	-	(24,380)	-	(24,380)
Totals			318,319	264,552	(472,024)	(5,455)	105,392

### Represented by:

Funds Held on Behalf of the Ministry of Education	130,606
Funds Receivable from the Ministry of Education	(25,214)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Essential Infrastructure Pt2		212900	(18,625)	-	(18,443)	-	(37,068)
300 Bk Science Lab Upgrade		220950	41,736	250,000	(34,923)	-	256,813
Room 202 Carpet		220952	(274)	274	-	-	-
CareTakers House Bathroom		225019	(624)	624	-	-	-
E,F Doors		220945	(1,750)	60,750	(559)	-	58,441
Block G Replace Distribution Board		220949	11,230	-	(4,866)	-	6,364
Chemical Store Storm Damage		226935	-	9,945	(5,913)	-	4,032
Extract & Heating System		220943	-	-	(1,377)	-	(1,377)
Storm Water		220951	-	-	(2,736)	-	(2,736)
A Toilet & kitchen upgradel		220946	-	13,047	(2,545)	-	10,502
Roof replacement A,C,E,F,G,I		220942	-	53,000	(7,632)	-	45,368
Emergency Work-light		233384	-	-	(22,020)	-	(22,020)
Totals			31,693	387,640	(101,014)	-	318,319

### Represented by:

Funds Held on Behalf of the Ministry of Education	381,520
Funds Receivable from the Ministry of Education	(63,201)

## 18. 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 conditions 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.

## 19. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,635	3,055
 <i>Leadership Team</i>		
Remuneration	445,420	432,316
Full-time equivalent members	3.00	3.00
 Total key management personnel remuneration	448,055	435,371

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (4 members) that met 8 and 8 times 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 1

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	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

	2022	2021
Remuneration \$000	FTE Number	FTE Number
100 - 110	10.00	8.00
110 - 120	2.00	1.00
120 - 130	1.00	1.00
130 - 140	-	-
140 - 150	-	-
150 - 160	1.00	1.00
	14.00	11.00

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

## 20. Compensation and Other Benefits Upon Leaving

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

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
Total	\$4,000	-
Number of People	1	-

## 21. 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).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

### 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.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

\$431,158 contract for the 300 Bk Science Lab Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$372,920 has been received of which \$346,423 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$130,473 contract for the A Toilet & kitchen upgradel as agent for the Ministry of Education. This project is fully funded by the Ministry and \$107,180 has been received of which \$7,786 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$530,000 contract for the Roof replacement A,C,E,F,G,I as agent for the Ministry of Education. This project is fully funded by the Ministry and \$53,000 has been received of which \$48,285 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$30,345 contract for the Emergency Work-light as agent for the Ministry of Education. This project is fully funded by the Ministry and \$29,897 has been received of which \$30,731 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$26,877 contract for the Block C Floor Coverings as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$24,380 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$427,074 contract for the Essential Infrastructure Pt2 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$390,028 has been received of which \$427,096 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$431,158 contract for the 300 Bk Science Lab Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$293,116 has been received of which \$36,303 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$67,500 contract for the E,F Doors as agent for the Ministry of Education. This project is fully funded by the Ministry and \$60,750 has been received of which \$2,309 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$15,128 contract for the Block G Replace Distribution Board as agent for the Ministry of Education. This project is fully funded by the Ministry and \$12,480 has been received of which \$6,116 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$12,155 contract for the Chemical Store Storm Damage as agent for the Ministry of Education. This project is fully funded by the Ministry and \$9,945 has been received of which \$5,913 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$57,500 contract for the Extract & Heating System as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$1,377 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$80,000 contract for the Storm Water as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$2,736 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$130,473 contract for the A Toilet & kitchen upgradel as agent for the Ministry of Education. This project is fully funded by the Ministry and \$13,047 has been received of which \$2,545 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$530,000 contract for the Roof replacement A,C,E,F,G,I as agent for the Ministry of Education. This project is fully funded by the Ministry and \$53,000 has been received of which \$7,632 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$30,000 contract for the Emergency Work-light as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$22,020 has been spent on the project to balance date. This project has been approved by the Ministry.)

**(b) Operating Commitments**

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

**23. 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	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	483,437	882,346	1,178,770
Receivables	235,273	198,799	228,547
Investments - Term Deposits	917,479	13,000	13,000
<b>Total Financial assets measured at amortised cost</b>	<b>1,636,189</b>	<b>1,094,145</b>	<b>1,420,317</b>

**Financial liabilities measured at amortised cost**

Payables	420,538	273,234	286,724
Finance Leases	16,389	59,530	26,153
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>436,927</b>	<b>332,764</b>	<b>312,877</b>

**24. Events After Balance Date**

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Hawke's Bay region and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.

**25. Comparatives**

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

## Tamatea High School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Rewa Dawson	Presiding Member	Elected	Aug 2025
Robin Fabish	Principal	ex Officio	
Mike Mackrill	Parent Representative	Elected	Sep 2022
Aroha Cooper	Parent Representative	Elected	Aug 2025
Tryphena Cracknell	Parent Representative	Elected	Sep 2022
Debbie Hooper	Parent Representative	Co-opted	Sep 2022
Kumeroa Samuels	Parent Representative	Co-opted	Sep 2022
Taiatini Lepaio	Parent Representative	Elected	Aug 2025
Allan Poy	Parent Representative	Elected	Aug 2025
Charla Hawaikirangi	Parent Representative	Elected	Aug 2025
Marion Loughran	Staff Representative	Elected	Aug 2025
Angel Dean	Student Representative	Elected	Sep 2023



## Tamatea High School

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$7,490 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Tamatea High School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.