

LAKE TEKAPO SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 3406

Principal: Simon Waymouth

School Address: Aorangi Crescent, Lake Tekapo

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School Phone: 03 6806816

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Accountant / Service Provider:

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LAKE TEKAPO SCHOOL

Annual Report - For the year ended 31 December 2022

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Lake Tekapo School

Member of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Simon Tocker	Presiding Member	Re-Elected Sep 2022	Sep-25
Simon Waymouth	Principal		
Jon Preston	Parent Rep	Elected Sep 2022	Sep-25
Amanda Simpson	Parent Rep	Elected March 2021	Sep-25
Judith Speck	Parent Rep	Elected Sep 2022	Sep-25
Angela Marshall	Staff Rep	Elected	Sep-25
Bridget Story	Parent Rep	Elected March 2021	Sep-22
Isaac Wilson	Parent rep	Co-opted May 2019	Sep-22

Lake Tekapo School

Statement of Responsibility


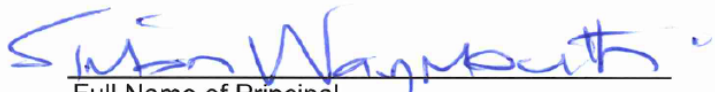

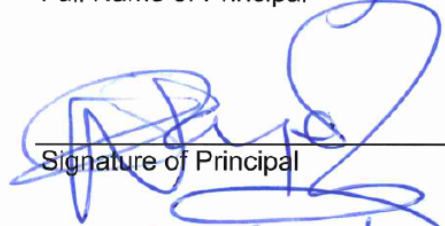
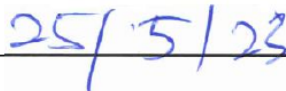
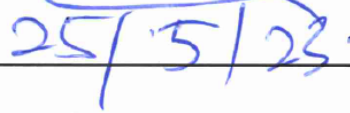
For the year ended 31 December 2022

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.

 _____ Full Name of Presiding Member	 _____ Full Name of Principal
 _____ Signature of Presiding Member	 _____ Signature of Principal
Date:  _____ Date:	Date:  _____ Date:

Lake Tekapo School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	589,619	554,324	591,998
Locally Raised Funds	3	29,498	31,100	47,841
Interest Income		3,957	1,900	1,607
Gain on Sale of Property, Plant and Equipment		-		
Total Revenue		623,074	587,324	641,446
Expenses				
Locally Raised Funds	3	24,966	8,500	30,685
Learning Resources	4	305,808	307,409	358,174
Administration	5	74,266	59,422	59,923
Property	6	241,445	245,720	223,183
		646,485	621,051	671,965
Net Surplus / (Deficit) for the year		(23,411)	(33,727)	(30,519)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(23,411)	(33,727)	(30,519)



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

Lake Tekapo School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		595,982	595,982	625,206
Total comprehensive revenue and expense for the year		(23,411)	(33,727)	(30,519)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	1,295
Equity at 31 December		572,570	562,255	595,982



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.

Lake Tekapo School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	33,691	60,930	51,872
Accounts Receivable	8	24,670	23,807	66,408
GST Receivable		1	-	1,302
Prepayments		8,956	8,000	7,672
Investments	9	177,215	140,000	136,748
		<u>244,533</u>	<u>232,737</u>	<u>264,002</u>
Current Liabilities				
Accounts Payable	11	38,589	35,807	51,626
Finance Lease Liability	13	2,525	2,500	1,915
Funds held for Capital Works Projects	14	11,979	-	3,913
		<u>53,093</u>	<u>38,307</u>	<u>57,454</u>
Working Capital Surplus/(Deficit)		191,440	194,430	206,548
Non-current Assets				
Property, Plant and Equipment	10	383,743	370,425	394,426
		<u>383,743</u>	<u>370,425</u>	<u>394,426</u>
Non-current Liabilities				
Finance Lease Liability	13	2,613	2,600	4,992
		<u>2,613</u>	<u>2,600</u>	<u>4,992</u>
Net Assets		<u>572,570</u>	<u>562,255</u>	<u>595,982</u>
Equity		<u>572,570</u>	<u>562,255</u>	<u>595,982</u>



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

Lake Tekapo School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		128,449	67,636	98,867
Locally Raised Funds		56,368	31,100	20,698
Goods and Services Tax (net)		1,301	-	15,780
Payments to Employees		(71,633)	(62,160)	(68,983)
Payments to Suppliers		(90,824)	(56,697)	(144,369)
Interest Received		2,887	1,700	2,025
Net cash from/(to) Operating Activities		26,548	(18,421)	(75,982)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(7,030)	(44,931)	(49,241)
Purchase of Investments		(40,467)	60,000	129,609
Net cash from/(to) Investing Activities		(47,497)	15,069	80,368
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	1,295
Finance Lease Payments		(5,298)	(1,807)	(6,719)
Funds Administered on Behalf of Third Parties		8,066	-	1,896
Net cash from/(to) Financing Activities		2,768	(1,807)	(3,528)
Net increase/(decrease) in cash and cash equivalents		(18,181)	(5,159)	858
Cash and cash equivalents at the beginning of the year	7	51,872	66,089	51,014
Cash and cash equivalents at the end of the year	7	33,691	60,930	51,872

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.

Lake Tekapo School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Lake Tekapo 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 12.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases



Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 19b.

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.

For Integrated Groups this note should also include the following:

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the 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.

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) 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.

i) 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
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	10 years



j) 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 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.

k) 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.

l) 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.

m) Funds held for Capital works

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

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

n) Provision for Cyclical Maintenance

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

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

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



o) Financial Instruments

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

The School's financial liabilities comprise accounts payable, 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.

p) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

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

u) 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	130,635	96,860	100,787
Teachers' Salaries Grants	250,729	249,209	298,161
Use of Land and Buildings Grants	208,255	208,255	193,050
	589,619	554,324	591,998
	589,619	554,324	591,998

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	12,557	14,200	11,501
Fees for Extra Curricular Activities	2,659	1,500	25,153
Trading	934	-	921
Fundraising & Community Grants	2,798	5,000	1,166
Other Revenue	10,550	10,400	9,100
	29,498	31,100	47,841
Expenses			
Extra Curricular Activities Costs	5,494	-	15,615
Trading	810	-	933
Other Locally Raised Funds Expenditure	18,662	8,500	14,137
	24,966	8,500	30,685
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	4,532	22,600	17,156

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	3,157	9,200	4,099
Employee Benefits - Salaries	276,538	272,209	327,867
Staff Development	2,687	2,000	1,898
Depreciation	23,426	24,000	24,310
	305,808	307,409	358,174
	305,808	307,409	358,174



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,777	6,000	5,640
Board Fees	3,720	2,500	3,995
Board Expenses	3,412	2,400	1,720
Communication	2,273	2,100	2,357
Consumables	5,284	6,000	2,903
Operating Lease	172	672	-
Other	13,342	12,090	13,029
Employee Benefits - Salaries	37,234	24,160	26,216
Insurance	4,052	3,500	4,063
	<u>74,266</u>	<u>59,422</u>	<u>59,923</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	1,735	1,000	640
Cyclical Maintenance Provision	-	5,000	-
Grounds	5,219	2,000	6,158
Heat, Light and Water	9,535	6,365	5,949
Rates	712	600	490
Repairs and Maintenance	6,617	7,500	4,140
Use of Land and Buildings	208,255	208,255	193,050
Employee Benefits - Salaries	9,372	15,000	12,756
	<u>241,445</u>	<u>245,720</u>	<u>223,183</u>

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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	33,691	60,930	51,872
Cash and cash equivalents for Statement of Cash Flows	<u>33,691</u>	<u>60,930</u>	<u>51,872</u>

Of the \$33,691 Cash and Cash Equivalents, \$11,979 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.



8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	273	-	27,143
Interest Receivable	1,590	1,000	520
Teacher Salaries Grant Receivable	22,807	22,807	38,745
	<u>24,670</u>	<u>23,807</u>	<u>66,408</u>
Receivables from Exchange Transactions	1,863	1,000	27,663
Receivables from Non-Exchange Transactions	22,807	22,807	38,745
	<u>24,670</u>	<u>23,807</u>	<u>66,408</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	177,215	140,000	136,748
	<u>177,215</u>	<u>140,000</u>	<u>136,748</u>
Total Investments	<u>177,215</u>	<u>140,000</u>	<u>136,748</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	348,874				(9,502)	339,371
Furniture and Equipment	35,666	5,829			(7,220)	34,275
Information and Communication Technology	2,901	3,370			(1,162)	5,109
Textbooks	-				-	-
Leased Assets	6,635	3,529			(5,392)	4,773
Library Resources	349	15			(150)	215
Balance at 31 December 2022	<u>394,425</u>	<u>12,743</u>	<u>-</u>	<u>-</u>	<u>(23,426)</u>	<u>383,742</u>

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.



	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	381,996	(42,625)	339,371	381,996	(50,878)	331,118
Furniture and Equipment	156,780	(124,690)	32,090	153,136	(99,713)	53,423
Information and Communication Tec	89,729	(84,620)	5,109	86,359	(83,458)	2,901
Textbooks	-	-	-	-	-	-
Leased Assets	37,291	(32,518)	4,773	33,762	(27,127)	6,635
Library Resources	18,000	(17,785)	215	17,985	(17,636)	349
Balance at 31 December	683,796	(302,238)	381,558	673,238	(278,812)	394,426

11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	7,906	6,000	5,790
Accruals	7,094	7,000	7,091
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	22,807	22,807	38,745
Employee Entitlements - Leave Accrual	782	-	-
	38,589	35,807	51,626
Payables for Exchange Transactions	38,589	35,807	51,626
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	38,589	35,807	51,626

The carrying value of payables approximates their fair value.



12. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	-	-	-
Increase to the Provision During the Year	-	5,000	-
Use of the Provision During the Year	-	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	-	5,000	-
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	-	-	-
	-	-	-

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 .

13. 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	2,774	2,500	1,915
Later than One Year and no Later than Five Years	2,795	2,600	4,992
Future Finance Charges	(431)	-	-
	5,138	5,100	6,907
Represented by			
Finance lease liability - Current	2,525	2,500	1,915
Finance lease liability - Non current	2,613	2,600	4,992
	5,138	5,100	6,907



14. Funds Held for Capital Works Projects

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

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Library shelving		3,913	12,070	(15,983)		-
Dental Roof (Green room)		-	11,979			11,979
Pool Heat Pump			12,850	(12,850)		-
Totals		3,913	36,899	(28,833)	-	11,979

Represented by:

Funds Held on Behalf of the Ministry of Education	11,979
Funds Receivable from the Ministry of Education	-

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Library shelving			10,870	6,957		3,913
Sports Field			88,192	92,536	(4,344)	-
Totals		-	99,062	99,493	(4,344)	3,913

Represented by:

Funds Held on Behalf of the Ministry of Education	3,913
Funds Receivable from the Ministry of Education	-

15. Funds Held on Behalf of the Community of Learning Cluster

Lake Tekapo School was the lead school up until July 2020 and held the funds on behalf of the cluster, a group of schools funded by the Ministry.

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	-		2,017
Funds Received from Cluster Members			
Funds Passed on to new fund holder			(2,017)
Funds Held at Year End	-	-	-



16. 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.

If there is a non arms length transaction you can use the following example wording as a basis for the disclosure:

Casey Jefferies who is a Board member and current shareholder of Tekapo Services (1985) Limited, and this company has a transaction with the school in stationery - cafeteria services - groceries amounting to \$1,563.

17. 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	3,720	3,995
<i>Leadership Team</i> Remuneration Full-time equivalent members	113,872 1	145,895 1
Total key management personnel remuneration	<u>117,592</u>	<u>149,890</u>



There are 5 members of the Board excluding the Principal. The Board had held 10 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:

	2022	2021
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110-120	110-120
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	-	-

Other Employees

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

Remuneration	2022	2021
\$000	FTE Number	FTE Number
110-120	0.00	1.00
	0.00	1.00
	0.00	1.00

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

18. Contingencies

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

The Ministry of Education provided additional funding for both the Support Staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

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.



19. Commitments

(a) Capital Commitments

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

(Capital commitments at 31 December 2021: \$nil)

(b) Operating Commitments

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

20. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	33,691	60,930	51,872
Receivables	24,670	23,807	66,408
Investments - Term Deposits	177,215	140,000	136,748
Total Financial assets measured at amortised cost	<u>235,576</u>	<u>224,737</u>	<u>255,028</u>

Financial liabilities measured at amortised cost

Payables	38,589	35,807	51,626
Finance Leases	5,138	5,100	6,907
Total Financial Liabilities Measured at Amortised Cost	<u>43,727</u>	<u>40,907</u>	<u>58,533</u>

21. Events After Balance Date

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

22. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF LAKE TEKAPO SCHOOLS FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Lake Tekapo School] (the School). The Auditor-General has appointed me, Sam Naylor, using the staff and resources of Nexia Audit 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 20, that comprise statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 25 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on KiwiSport, Analysis of Variance and Good Employer Disclosure but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Sam Naylor

Nexia Audit Christchurch Limited
On behalf of the Auditor-General
Christchurch, New Zealand



Analysis of Variance 2022

Lake Tekapo School

TANGATA WHENUATANGA

Goal/Whaingā:
Our Local Curriculum - (Sense of Place)
Design a Localised Curriculum that draws from and connects learning through its people, place and environment. **Language and Culture:**

Initiative - Whakaara

- 1.1 Review and implement a responsive localised curriculum using this to guide teaching and learning and community engagement.
- 1.2 To build teacher capability for monitoring, tracking and reporting achievement that reflects our localised curriculum.

Success - Piki

- Our Community and School Whanau have a strong sense of connection, participation and engagement in their child's learning.
- Our collaborative relationships are nurtured between school and the wider community.

Goal/Whaingā:
Our Relationships - (Sense of Self)
Nurture Hauora for staff, students and whanau to help build active learning relationships.

Initiative - Whakaara


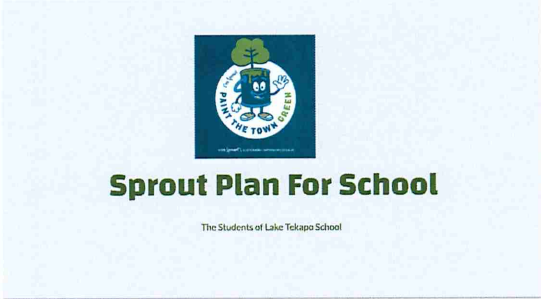
- 2.1 Establish and Foster collaboration with community/whanau and children as active partners in learning conversations.
- 2.2 Review and develop a Lake Tekapo Student Progression Profile and Real Time Reporting Platform that puts the child to the centre.
- 2.3 Prioritise a sense of identity, Manaakitanga, Whanaugatanga and sense of self for all students and whanau.

Success - Piki

- Learners will know themselves as learners through engagement and participation in their unique learning process.
- Our Community and School Whanau have a strong sense of connection, participation and engagement in their child's learning.

3 Year Strategy Plan

Lake Tekapo School Roadmap 2022-2024 - Plan on a Page Analysis of Variance 2022

Strategic Initiatives	Stage One:	Review:
<p>1.1 - Curriculum Review and implement a responsive localised curriculum using this to guide teaching and learning and community engagement.</p> <p>2.1 People Establish and Foster collaboration with community,whanau and children as active partners in learning conversations.</p> 	<p>All staff are actively engaged in professional development in building an authentic localised curriculum.</p> <p>Formalise and build strong relationships with local business providers and local experts.</p> <p>Build connections with local iwi and marae to help consolidate our Maori Achievement plan.</p> 	<p>Staff continue to engage in the MOE led Local Curriculum PLD focussed on developing and building a curriculum framework that reflects our local communities aspirations. With Lake Tekapo School a non-competing school we have the incredible privilege of engaging with local enterprises and businesses. This has been extended to working with local iwi through the ongoing relationship led through the Dark Sky Project and the newly appointed public holiday of Matariki. This is still in it's infancy and irregular by nature, but an important relationship to foster with it being a priority for the school as we look towards 2023. The school has been working closely beside the local stakeholders and parent community to inform and engage the community in plans and opportunities that promote our own local context. Local Community Presentation: https://docs.google.com/presentation/d/1vbsNVuQmuSGA_tIWO5irAHVsVZ5WRSwwnbrVJhUCaQ7Y/edit#slide=id.g134b2541941_0_0 . This initiative was support through out Winter Wonderland initiative with the Community involved in the planning and execution of the programme. This programme linked our local businesses to the school programme in response to the COVID effects in our small town.</p>
<p>1.2 Curriculum To build teacher capability for monitoring, tracking and reporting achievement that reflects our localised curriculum.</p> <p>2.2 People Review and develop a Lake Tekapo Student Progression Profile and Real Time Reporting Platform that puts the child to the centre.</p>	<p>Build staff capability around digital assessment and formative practices to capture real time learning.</p> <p>Review current wellbeing practices through survey, student voice, staff feedback and the use of assessment data.</p>	<p>School wide criteria has been worked through and moderated with the assistance of the MOE led PLD facilitation. This was a focus at the beginning of 2022, with the progressions then being uploaded to the Educa platform to replace Seesaw. This work across Writing, Reading, Visual, Oral language and Mathematics was complimented with the Key Competency and Wellbeing indicators being worked through by staff. This work has initially been school</p>



wide with staff trialling and discussing the pros and cons as we work towards individual students real time reporting. Steady progress was made in Term 3, 2022 with the aim of revisiting this structure for 2023.

Next step: Align the work being undertaken through the PLD and Curriculum Framework structure and schedule assessment opportunities to match local curriculum initiatives.

To have autonomy to individualise annotated real time posts.

To revisit the Transition and Graduate Visual Posters in line with Educa Progressions.

2.3 - People

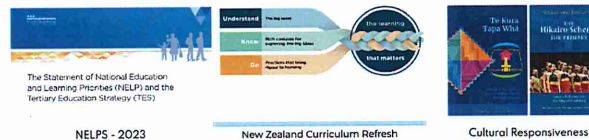
Prioritise a sense of identity, Manaakitanga, Whanaugatanga and sense of self for all students and whanau.

		NZC	Tekapo	Where does this fit best?
Thinking	Ako to learn, study, instruct, teach, advise	<ul style="list-style-type: none"> Creation Critical Curious Problem Solver Reflex Question 	<ul style="list-style-type: none"> Self regulated learner Problem Solver Information Technology 	<p>Self Regulated Learner Teacher's Vision Statement Behavioural Learning - Values Engagement Core Knowledge and Skills - Using Information Literacy Digital Literacy - 100 Digital and AI Literacy - Curious NZC Problem Solver Information and Questioning - NZC Information Technology?</p>
Relating to others	Identity (Tuakiri) person, personality, identity	<ul style="list-style-type: none"> Active listener Points of view Respectful & share ideas Open to new learning Words & actions affect others Compare vs cooperate 	<ul style="list-style-type: none"> Self awareness Relationships Working together 	<p>Tuakiri Self Awareness Point of View - NZC Relationships and Culture - NZC Open to new learning - NZC Open to new learning - NZC Vision Statement Manaakitanga - Culture - Vision Relationships The New Zealand Curriculum - Vision Manaakitanga and Culture - Vision Relationships and Culture - NZC Open to new learning - NZC Manaakitanga and Culture - NZC Manaakitanga and Culture - NZC Manaakitanga and Culture - NZC Manaakitanga and Culture - NZC</p>
Participating & contributing	Whanaungatanga relationship, sharing, sense of family connection - a relationship through shared experiences and working together which provides people with a sense of belonging. It develops as a result of kinship rights and obligations, which also serve to strengthen each member of the kin group.	<ul style="list-style-type: none"> Actively involved in communities Contribute appropriately Make connections with others Create opportunities for others A sense of belonging 	<ul style="list-style-type: none"> Involvement Teamwork Social Interactions 	<p>Involvement Actively involved in communities - NZC Contribute appropriately - NZC Teamwork Actively involved in communities - NZC Contribute appropriately - NZC Social Interactions The New Zealand Curriculum - Vision Manaakitanga and Culture - Vision Relationships and Culture - NZC Open to new learning - NZC Manaakitanga and Culture - NZC Manaakitanga and Culture - NZC Manaakitanga and Culture - NZC Manaakitanga and Culture - NZC</p>
Managing Self	Manaakitanga hospitality, kindness, generosity, support - the process of showing respect, generosity and care for others	<ul style="list-style-type: none"> Motivation Can do attitude Resilient, productive, reliable & resilient Goal setting, manage, set high standards Know when to lead, follow & act independently 	<ul style="list-style-type: none"> Organisation Goal setting Actions & choices Learning choices 	<p>Organisation The New Zealand Curriculum - Vision Manaakitanga and Culture - NZC Open to new learning - NZC Manaakitanga and Culture - NZC Manaakitanga and Culture - NZC Manaakitanga and Culture - NZC Goal Setting The New Zealand Curriculum - Vision Manaakitanga and Culture - NZC Open to new learning - NZC Manaakitanga and Culture - NZC Manaakitanga and Culture - NZC Actions and Choices The New Zealand Curriculum - Vision Manaakitanga and Culture - NZC Open to new learning - NZC Manaakitanga and Culture - NZC Manaakitanga and Culture - NZC</p>

All staff are contributing in building genuine connections through it's people, place and environment.

New Zealand Curriculum Refresh / National Learning Priorities / Cultural Responsiveness

Background - New Direction



The current New Zealand Curriculum (2007) is under review. To date we have had no Professional Development with these new documents and staff are hoping that part of our PLD this year will cover and clarify the changes in greater details. At this point in time it appears the main aim is to redefined the current curriculum levels as phases of learning in a progression model. The progressions model 'chunks' the learning, so that the progress described in the curriculum is easily seen, and teachers have the clarity required to design integrated local-curriculum to support the progress of ākonga.

The progressions model covers five phases of learning throughout schooling - years 1-3, years 4-6, years 7-8, years 9-10 and years 11-13.

The draft curriculum content for Aotearoa New Zealand's histories shows what changes to 'The New Zealand Curriculum' might look like, including the Understand, Know, Do framing and progressions model. That is:

The Structure of 'Understand, Know, Do'

- Understand: the big ideas
- Know: rich contexts for exploring the big ideas
- Do: practices that bring rigour to learning

The review of the Vision and Values statements and Visual Posters has formed the basis of our PLD facilitation. This has required staff and BOT to consider and reflect their understandings and beliefs as we begin to work towards the implementation of the New Zealand Curriculum Refresh.

With the on going progress being made with the focus on the key competencies across the school, the review and revitalisation of our school values has become a key piece of this work. This has required staff and Board to refocus it's attention on "meaning" and the very nature of the Vision statement of Tangata Whenuatanga - Identity, Culture and Language. This has also shown that as a school our next step is to continue to develop an understanding of our beliefs, our authentic response to culture and the cultural narrative that sits alongside our school.

PLD Work - Vision and Values:

<https://docs.google.com/document/d/1PcYT4RboX2IsWoxLEAKX8NJHF3600sZqNDEKUA-f988/edit>

Cultural Responsiveness:

<https://docs.google.com/document/d/10GjDsUZiL9UfGaiIKTYiFUooHtU8ZZjep9xw9eySIJs/edit>

Success

Initiative 1.1 - 1.2

- Our Learners are engaged in a curriculum where they feel valued for their contribution to the community.
- Our learners will see how community works and how they can contribute to it locally, nationally and globally. They will learn to act locally, but think globally.

Initiative 2.1-2.2-2.3

- Learners will know themselves as learners through engagement and participation in their unique learning process.

Lake Tekapo School Roadmap - Measurement Analysis of Variance 2022

Goal / Whaingā: Our Local Curriculum (Sense of Place)

- Design a Localised Curriculum that draws from and connects learning through its people, place and environment. Language and Culture.

Initiative	Current State	Measure	Review	Action 2023
1.1 Review and implement a responsive localised curriculum using this to guide teaching and learning and community engagement.	Small Staff have started developing ideas around integration and how to link learning areas authentically and with purpose. A number of attempts have been made to plan through integration and to connect curriculum.	Creation of the documentation and plan. Survey of students and parents about the impact of the Local curriculum - Data Collected	Staff have worked through with Impacted Education what beliefs and understandings we hold in relation to the Vision and Values at Lake Tekapo School. This work has been pulled together with the revisiting of the Maori Values currently in our school and the inquiry and use of 3 Pou (Sustainability, Kaitiakitanga and Hauora) to help frame up our curriculum framework. This has been drafted and aligned to the Collie, with work and documentation now focused on the Integration of learning contexts, the NZC Refresh and what this looks like for daily planning. Through the work undertaken with Springboard Trust and feedback from parents taken at Parent Interviews, this scope will continue as a priority for LTS.	Continue to develop a curriculum "one pager" document that represents the Lake Tekapo Local Curriculum goals and school wide contexts. Advance the "big ideas" (Pou Understandings) and link these back to the NZC Refresh and schoolwide local contexts. (Daily Planning / Units of Work) Continue to use the LTS learning progressions/ Wellbeing indicators to report to Parents through Educa and through the Visual Transition / Graduate Posters. Coherent Pathways Posters) Continue to find ways for students to reflect and feedback their learning. Generate opportunities to allow student voice and survey the children and parents early in 2023.
Output (see)	A local curriculum that is well guided and thought out. The Learning reflects it's people, place and environment. A Localised Curriculum with scheduled initiatives.			Tracking slower than expected due to a missed term in 2022 with provider and clarification sort through provider as to the relevance and work being created in the new school environment (Number of new initiatives led through MOE). Staff and BOT engagement is high.
Success	Our Learners are engaged in a curriculum where they feel valued for their contribution to the community.			Tracking well

Lake Tekapo School Roadmap - Measurement Analysis of Variance 2022

Goal / Whaingā: Our Local Curriculum (Sense of Place) <ul style="list-style-type: none"> Design a Localised Curriculum that draws from and connects learning through its people, place and environment. Language and Culture. 				
Initiative	Current State	Measure	Review	Action 2023
1.2 To build Teacher capability for monitoring, tracking and reporting achievement that reflects our localised curriculum.	Good staff understanding of the necessary summative components of assessment and achievement. Reliance on formal testing and known assessment requirements. Variable collated evidence between the Junior and Senior areas of the school.	<p>Observation of Practice - Growth Cycle documentation / Focus Group documentation - Termly.</p> <p>Minuted and actioned sharings of new learning.</p>	Staff are working hard to find the balance between the status quo and changing how we collate and report data. LTS are continuing to use Summative (Comparative) assessments at the beginning and end of the year, but we are making measured steps towards using "real time" evidence to annotate learning as it happens. The Educa platform now has school wide progressions and Wellbeing / key competency progressions which have been trialled in 2022, mainly through school wide initiatives, but moving closer to individual students. Work across staff around reporting expectations, scheduled posts and alignment to the 3 big ideas has been robust and time consuming. With changes in staff, work and consistency of school wide systems has also meant refining how we as a staff monitor and track achievement for reporting.	<p>To continue to trial the adapted Growth Cycle structure that best suits Lake Tekapo School. To promote autonomy and engagement through personal and professional goals.</p> <p>Allow for opportunities to share personal and professional goals outside of the immediate staff (Wellbeing Focus)</p> <p>To continue to track progress through Staff meeting minutes, teacher only days and co teaching strategies (stretching collaboration).</p>
Output (see)	<p>Teacher Effectiveness that supports individual pathways</p> <p>Child at the Centre of their Learning</p> <p>Visible Graduate Profiles (Educa well/ Posters on hold)</p>			Staff are working hard to move towards systems that are putting students at the centre of their learning. Progress through the Educa platform, although slow, has created good robust discussions around what is important and what we value as quality teaching and learning. Work this year will focus on teacher autonomy and bringing the progressions on line platform to the classrooms. (Visual Poster)
Success	Our learners will see how community works and how they can contribute to it locally, nationally and globally. They will learn to act locally, but think globally.			Working well through the support of Local experts and businesses

Lake Tekapo School Roadmap - Measurement Analysis of Variance 2022

Goal / Whaingā: People Our Relationships - (Sense of Self)				
<ul style="list-style-type: none"> Nurture Hauora for staff, students and whānau to help build active learning relationships.(Identity). 				
Initiative	Current State	Measure	Review	Action 2023
2.1 Establish and Foster collaboration with community, whānau and children as active partners in learning conversations.	Strong involvement with stakeholders and high interest. Initial stakeholder investment held up with School build, COVID and new staff. Documentation exceeds the implementation of local initiatives. Parents involved but not engaged. An awareness of 9 Cultures and meeting diversity needs. .	Professional Learning goals - Reflect PLD Knowledge. Feedback and engagement from community members. - Community Data Base.	The contributions of stakeholders (local community and businesses) remains high. The staff and BOT still needs to find the balance of interest (initiatives) and committing to these under the 3 big ideas (Local Curriculum Goals). Sharing Initiatives through the community presentation in 2022 showed that the value of having these active learning conversations is hugely valuable to establishing future collaboration, however the school needs to be balanced in the way that it frames up these initiatives within the framework of the new NZC. This is in time, resources and coverage of curriculum areas. Work still needs to be undertaken when considering how these partnerships unfold with an emphasis on participation, partnership and engagement across our stakeholder group.	To continue to trial the adapted Growth Cycle structure that best suits Lake Tekapo School. To promote autonomy and engagement through personal and professional goals. Allow for opportunities to share personal and professional goals outside of the immediate staff (Wellbeing Focus) To continue to track progress through Staff meeting minutes, teacher only days and co teaching strategies (stretching collaboration). Parent / Community Information Night - Community Data Base. Scheduled Initiatives.
Output (see)	Rich , Purposeful learning Local Environment employed Local Experts employed			Community School - Local Dark Sky Project / Regional Park/ Roundhill/ Lions/ Binns Property Works/ Matariki / Winter Wonderland / Good Shepherd Church.
Success	Learners will know themselves as learners through engagement and participation in their unique learning process.			Children's sense of Place and Sense of Self is tracking well.

Lake Tekapo School Roadmap - Measurement Analysis of Variance 2022

Goal / Whaingā: People Our Relationships - (Sense of Self) <ul style="list-style-type: none"> Nurture Hauora for staff, students and whānau to help build active learning relationships. (Identity). 				
Initiative	Current State	Measure	Review	Action 2023
2.2 Review and develop a Lake Tekapo Student Progression Profile and Real Time Reporting Platform that puts the child to the centre.	Good staff understanding of the necessary summative components of assessment and achievement. Reliance on formal testing and known assessment requirements. Variable collated evidence between the Junior and Senior areas of the school.	Creation and documentation of the plan (progressions and visual) Assessment Cycle Planning and implementation. Transition Programme milestones.	Staff are working hard to find the balance between the status quo and changing how we collate and report data. LTS are continuing to use Summative (Comparative) assessments at the beginning and end of the year, but we are making measured steps towards using "real time" evidence to annotate learning as it happens. The Educa platform now has school wide progressions and Wellbeing / key competency progressions which have been trialled in 2022, mainly through school wide initiatives, but moving closer to individual students. Work across staff around reporting expectations, scheduled posts and alignment to the 3 big ideas has been robust and time consuming. With changes in staff, work and consistency of school wide systems has also meant refining how we as a staff monitor and track achievement for reporting.	Continue to develop a curriculum "one pager" document that represents the Lake Tekapo Local Curriculum goals and school wide contexts. Advance the "big ideas" (Pou Understandings) and link these back to the NZC Refresh and schoolwide local contexts. (Daily Planning / Units of Work) Continue to use the LTS learning progressions/ Wellbeing indicators to report to Parents through Educa and through the Visual Transition / Graduate Posters. Coherent Pathways Posters) Continue to find ways for students to reflect and feedback their learning. Generate opportunities to allow student voice and survey the children and parents early in 2023.
Output (see)	Teacher Effectiveness that supports individual pathways Child at the Centre of their Learning Graduate Profile			Staff are working hard to move towards systems that are putting students at the centre of their learning. Progress through the Educa platform, although slow, has created good robust discussions around what is important and what we value as quality teaching and learning. Work this year will focus on teacher autonomy and bringing the progressions on line platform to the classrooms. (Visual Poster)
Success	Our Community and School Whānau have a strong sense of connection, participation and engagement in their child's learning.			

Lake Tekapo School Roadmap - Measurement Analysis of Variance 2022

Goal / Whaingā: People Our Relationships - (Sense of Self) <ul style="list-style-type: none"> Nurture Hauora for staff, students and whānau to help build active learning relationships. (Identity). 				
Initiative	Current State	Measure	Review	Action 2023
2.3 Prioritise a sense of identity, Manaakitanga, Whanaugatanga and sense of self for all students and whānau.	Values established and aligned to Key Competencies. Strong staff and Board understanding with developing understanding with Parent stakeholders. Refinement of Vision and Values as part of the 3 Year Strategy to make clearer.	Student Voice - "On Air Booth" Whānau Feedback Wellbeing Survey Transition Programme Milestones	The student Voice initiative is still to happen, however self Reflection opportunities have been aligned to 5 Ways to Wellbeing and Te Whare tapa whā. The results from the CORE Wellbeing survey have supported actions within the school and the recommendations will be actioned in 2023 with the support of our BOT. A transition action plan has been reviewed and with new staffing at the Kindergarten, this will form the basis of transition for 2023.	Update BOT Purpose and Measurement Tracker along with Vision and Values School Posters. Align N.E.L.P.S in consultation with the BOT. Student and Parent Survey to work alongside Wellbeing results from 2022.
Output (see)	Fostering Sense of Self - Transition Lifelong Learning Skills Child at the Centre			Refinement of school wide systems and ownership of Vision and Values Child at Centre and understanding their sense of place.
Success	Our Community and School Whānau have a strong sense of connection, participation and engagement in their child's learning.			

Lake Tekapo School Roadmap 2022

		Term 1			Term 2			Term Three			Term 4			
Curriculum	Initiative - Whakaara	Jan	Feb	Mar	Apr	May	Jun	Ju	Aug	Sept	Oct	Nov	Dec	Outputs
Goal/ Whaingā: Our Local Curriculum (Sense of Place) Design a Localised Curriculum that draws from and connects learning through its people, place and environment. Language and Culture:	1.1 Review and implement a responsive localised curriculum using this to guide teaching and learning and community engagement.		Communicate Plan on a Page, Purpose to Staff and Board. Reflect on and confirm Goals for 2022			Reflect on D.T and Te Reo. Integrate			Reflect on NZ History Integrate			Review Goals and NZC Alignment		A local curriculum that is well guided and thought out. The Learning reflects it's people, place and environment. A Localised Curriculum with scheduled initiatives.
	1.2 To build Teacher capability for monitoring, tracking and reporting achievement that reflects our localised curriculum.	Continue to Build Staff competency in new SMS	Use Educa (SMS) for Student Voice and Annotation	PLD on Assessment tools			Bring together Assessment Tools			Survey, seek feedback from whanau				Teacher Effectiveness that supports individual pathways Child at the Centre of their Learning. Visible Graduate Profiles
Success	<ul style="list-style-type: none"> Our Learners are engaged in a curriculum where they feel valued for their contribution to the community. Our learners will see how community works and how they can contribute to it locally, nationally and globally. They will learn to act locally, but think globally. 													

		Term 1			Term 2			Term Three			Term 4			
People	Initiative - Whakaara	Jan	Feb	Mar	Apr	May	Jun	Ju	Aug	Sept	Oct	Nov	Dec	Outputs
Goal/Whaingā: Our Relationships - (Sense of Self) Nurture Hauora for staff, students and whanau to help build active learning relationships. Identity	2.1 Establish and Foster collaboration with community, whanau and children as active partners in learning conversations.	Continue Sprout Initiative Assessment - Educa				Petronella's initiative Assessment - Educa			Skiing Initiative Assessment - Educa			Regional Park Initiative Assessment - Educa		Rich, Purposeful learning Local Environment employed Local Experts employed
	2.2 Review and develop a Lake Tekapo Student Progression Profile and Real Time Reporting Platform that puts the child to the centre.	Staff P.D using Educa			Timetable and Plan Assessment Schedule	Trial and seek feedback from pilot group					Survey, seek feedback from whanau		School Production Assessment Reflection	Teacher Effectiveness that supports individual pathways Child at the Centre of their Learning Visible Graduate Profile
	2.3 Prioritise a sense of identity, Manaakitanga, Whanaugatanga and sense of self for all students and whanau.		Communicate Plan on a Page, Purpose to Board and Staff.	Reflect and Plan for Local Goals and dispositional Themes.		Make Planning links through a lens of Hauora			School Production linked to Vision, Values and Key Competencies		Review Goals and NZC Alignment			Fostering Sense of Self Lifelong Learning Skills Child at the Centre
Success	<ul style="list-style-type: none"> Learners will know themselves as learners through engagement and participation in their unique learning process. Our Community and School Whanau have a strong sense of connection, participation and engagement in their child's learning. 													

Leadership Development Plan

TANGATA WHENUATANGA

Cold Wash: **Cultivating Detachment:**

Stepping into my own Rangatira Space. To weave together our space, our environment and our people, so that I see and feel success. **Identity**

Rinse:

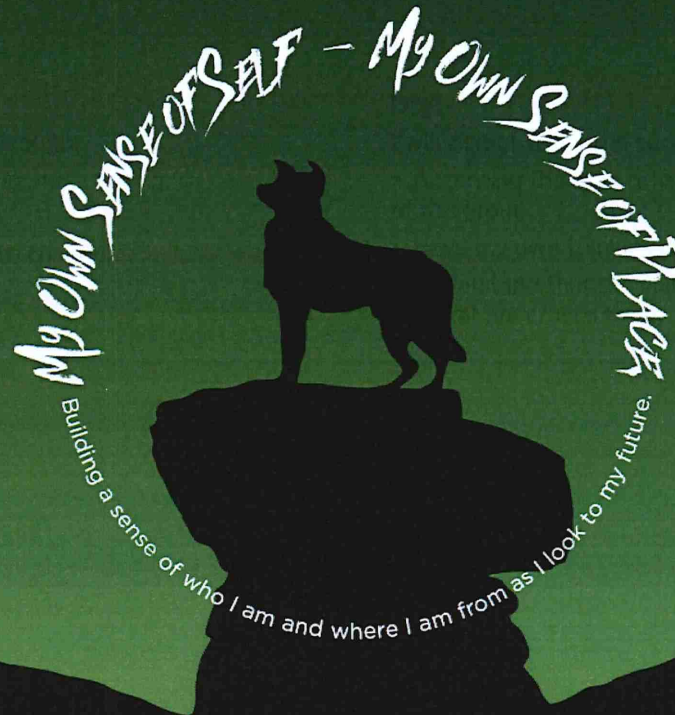
1.1. Reflect on strategies that allow me to step into my own Rangatira space by developing an awareness of others and the strengths that they bring.

1.2. Develop wellbeing strategies and practice stillness to allow me to respond and create the space needed to tune in to what is important.

Clean:

I will demonstrate the success of Cultivating Detachment through:

- Understanding and communicating my “why” for teaching and learning.
- Understanding that success is in succession.
- Working and thinking with clear intention and adapting to change.



Cold Wash: **Stretching Collaboration**

Stretching Collaboration - Building and developing my collaborative capabilities that contribute to a positive and supportive learning environment. **Language and Culture**

Spin:

2.1 By fostering a shared sense of purpose between team members by respecting and gaining strength from differences.

2.2 By demonstrating a more response-able mindset to change and subtle shifts and nuances for the purpose of understanding the bigger picture.

Dry:

I will demonstrate the success of Stretching Collaboration through:

- Accepting the strengths of others and harness the potential of others for the benefit of the group.
- Have my own thinking challenged to ensure new thinking.
- Understand that the values of humility, vulnerability, response-able (growth) mindset are crucial to my successful leadership.

Springboard Trust - Leadership Development Plan

My Own Sense of Self - My Own Sense of Place Building a sense of who I am and where I am from as I look to my future.

Goals	Initiatives	Ouputs	What actions will move me towards my goal?	How will I know I am making progress?
<p>Goal/ Whaingā: Cultivating Detachment: Stepping into my Rangātira Space. To weave together our space, our environment and our people, so that I see and feel success. Identity</p>	<p>Initiative - Whakaara 1.1. Reflect on strategies that allow me to step into my own Rangātira space by developing an awareness of others and the strengths that they bring. 1.2. Develop wellbeing strategies and practice stillness to allow me to respond and create the space needed to tune in to what is important.</p>	<p>Others will have their say and feel valued Listening will take priority. We will remain calm and still People will be given space.</p>	<p>- Not personalising or catastrophising. - Being more succinct and clearer. - Delegating and Sharing Leadership - Understanding empathy and their characteristics. - Trusting the job will get done by others - Actively Listening to other points of view - Not having a predetermined outcome. - Not overplanning and leaving room for ideas.</p>	<p>- Celebrating Success when it happens - Being Self aware and recognising the triggers when feeling overwhelmed. - Get back to seeing and using humour- see the funny side. - Plan, Calendarise and Timframe ideas and Initiatives - Make myself less accessible - Say NO! - Value close Colleagues and seek advice</p>
<p>Goal/Whaingā: Stretching Collaboration - Building and developing my collaborative capabilities that contribute to a positive and supportive learning environment. - Language and Culture</p>	<p>Initiative - Whakaara 2.1 By fostering a shared sense of purpose between team members by respecting and gaining strength from differences. 2.2 By demonstrating a more response-able mindset to change and subtle shifts and nuances for the purpose of understanding the bigger picture.</p>	<p>A shared understanding with purpose Relational Trust - Growing Mana in other people. The focus will be outcome driven on the bigger picture Greater Ownership</p>	<p>- Trusting other people will do a good job - Not forcing issues to get my point across. - Not having a predetermined outcome. - Adapting ideas to suit those involved. - Change my approach to responsibility, ownership and delegation - Leave ideas for others to percolate rather than over planning - Show greater self awareness and rather than over planning</p>	<p>- Contributions from all staff in staff meetings - Contributions from stakeholders - Discussions will be focused on Student Achievement and strategy to shift achievement - intentional discussions. - Plan, Calendarise and Timeframe ideas and Initiatives - Slow down and celebrate the successes - amplify the work being achieved. - Allow time to percolate</p>

Success

1.1 /1.2 - I will demonstrate the success of Cultivating Detachment through:

- Understanding and communicating my "why" for teaching and learning.
- Understanding that success is in succession.
- Working and thinking with clear intention and adapting to change.

2.1 /2.2 - I will demonstrate the success of Stretching Collaboration through:

- Accepting the strengths of others and harness the potential of others for the benefit of the group.
- Have my own thinking challenged to ensure new thinking.
- Understand that the values of humility, vulnerability, response-able (growth) mindset are crucial to my successful leadership.

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29 January 2023

USE OF KIWISPORT FUNDING FOR 2022

For the 2021 year, the funds from Lake Tekapo School Operational Allowance for Kiwisport once again contributed to assist with the subsidy of the annual skiing programme as part of our EOTC.

The school wide initiative links directly to the children's learning and the development of the key competencies of the school.

Refer to our Skiing statement.

A large, stylized handwritten signature in black ink, appearing to read 'Simon Waymouth'.

Simon Waymouth
Principal
Lake Tekapo School

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Yes, we have a BoT Personnel & Property Portfolio holder who meets regularly with staff and the Property person does a H & S report for each BoT meeting. As we are a small school, we identify any issues on a Monday afternoon administration meeting and list these down.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>As above, EEO survey has been completed in the past, but was not done last year. In place of this we have extended the personnel role and added communication at BoT level.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>As a small school, we are not employing staff, but when we are, we follow in Schooldocs Employment Policies and Protocols</i>
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<i>As we are a school, that has strong Nga Tahu ties iieDark Sky we work in conjunction with running programmes pwith them, and initiatives. The school has a philosophy of the Te Whari Tapu Wha which runs through the organisation. We are available and engage in opportunities across the Education Sector involving culture.</i>
How have you enhanced the abilities of individual employees?	<i>We currently work through our Growth Cycle where employees can identify personal and professional goals and where opportunities arise we make it work.</i>
How are you recognising the employment requirements of women?	<i>We are very conscious of the gender roles, and in the current age, this goes beyond the identifying of women.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>The school has been specifically designed for staff and children with disabilities ie ramps, toilets, and furniture purchases. And if need arose, would purchase further equipment to assist.</i>

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

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