



**TWIZEL**  
AREA SCHOOL

## **ANNUAL FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**School Directory**

**Ministry Number:** 527  
**Principal:** Kate Staniford  
**School Address:** Mt Cook Street, Twizel, 7901  
**School Postal Address:** Private Bag 952, Twizel, 7944  
**School Phone:** 03 435 0650  
**School Email:** [office@twizel.school.nz](mailto:office@twizel.school.nz)

# TWIZEL AREA SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

## Index

<b>Page</b>	<b>Statement</b>
<a href="#">1</a>	Statement of Responsibility
<a href="#">2</a>	Members of the Board
<a href="#">3</a>	Statement of Comprehensive Revenue and Expense
<a href="#">4</a>	Statement of Changes in Net Assets/Equity
<a href="#">5</a>	Statement of Financial Position
<a href="#">6</a>	Statement of Cash Flows
<a href="#">7 - 17</a>	Notes to the Financial Statements
	Independent Auditor's Report

# Twizel Area School

## Statement of Responsibility

For the year ended 31 December 2023

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

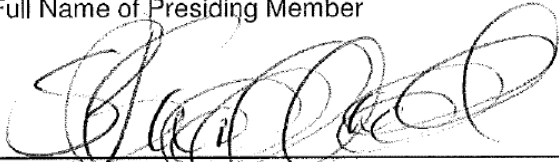
The management, including the Principal and others as directed by the Board, accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the School.

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

Sharon Blanchard

Full Name of Presiding Member



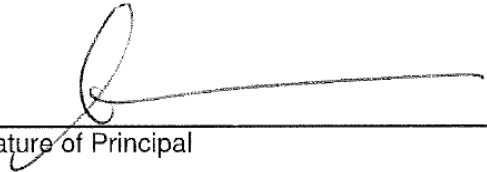
Signature of Presiding Member

31/05/2024

Date:

Kate Staniford

Full Name of Principal



Signature of Principal

31/05/24

Date:

# Twizel Area School

## Members of the Board

For the year ended 31 December 2023

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Bevan Newlands	Presiding Member	Elected	Sep 2023
Sharon Blanchard	Parent Representative Presiding Member	Elected Elected	Sep 2023 May 2025
Kate Staniford	Principal	ex Officio	
Nicola Graham	Parent Representative	Elected	May 2025
Bruce Mincham	Parent Representative	Co-opted	May 2025
Belinda Purcell	Maori Representative	Elected	May 2025
Michele O'Carroll	Staff Representative	Elected	May 2025
Ariki Purton- Curtis	Student Representative	Elected	Sep 2023
Ralph Henderson	Student Representative	Elected	Sep 2024

# Twizel Area School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	3,564,193	3,387,548	3,695,399
Locally Raised Funds	3	222,892	198,794	207,940
Interest		28,121	3,000	6,316
<b>Total Revenue</b>		<b>3,815,206</b>	<b>3,589,342</b>	<b>3,909,655</b>
<b>Expenses</b>				
Locally Raised Funds	3	88,476	66,100	88,170
Learning Resources	4	2,895,641	2,673,330	2,720,418
Administration	5	249,567	205,057	217,589
Interest		3,070	-	3,766
Property	6	476,109	720,979	711,610
Other Expenses	7	59,072	-	177,237
Loss on Disposal of Property, Plant and Equipment		6,150	300	515
<b>Total Expense</b>		<b>3,778,085</b>	<b>3,665,766</b>	<b>3,919,305</b>
<b>Net Surplus/(Deficit) for the year</b>		<b>37,121</b>	<b>(76,424)</b>	<b>(9,650)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>37,121</b>	<b>(76,424)</b>	<b>(9,650)</b>

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



# Twizel Area School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		1,142,725	1,142,725	1,127,768
Total comprehensive revenue and expense for the year		37,121	(76,424)	(9,650)
Contribution - Furniture and Equipment Grant		-	-	24,607
Contribution - Te Mana Tuhono		22,632	-	-
<b>Equity at 31 December</b>		1,202,478	1,066,301	1,142,725
Accumulated comprehensive revenue and expense		1,202,478	1,066,301	1,142,725
<b>Equity at 31 December</b>		1,202,478	1,066,301	1,142,725

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.



# Twizel Area School

## Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	798,453	383,917	362,040
Accounts Receivable	9	218,572	190,044	190,044
GST Receivable		49,330	6,148	6,148
Prepayments		21,560	7,443	7,443
Inventories	10	1,211	1,000	1,000
Investments	11	157,337	150,375	150,375
Funds Receivable for Capital Works Projects	16	11,783	10,850	10,850
		<u>1,258,246</u>	<u>749,777</u>	<u>727,900</u>
<b>Current Liabilities</b>				
Accounts Payable	13	234,390	274,162	274,162
Revenue Received in Advance	14	31,072	18,642	18,642
Finance Lease Liability	15	19,508	18,133	18,133
Funds held for Capital Works Projects	16	473,487	-	-
		<u>758,457</u>	<u>310,937</u>	<u>310,937</u>
<b>Working Capital Surplus</b>		499,789	438,840	416,963
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	710,414	650,837	749,138
		<u>710,414</u>	<u>650,837</u>	<u>749,138</u>
<b>Non-current Liabilities</b>				
Finance Lease Liability	15	7,725	23,376	23,376
		<u>7,725</u>	<u>23,376</u>	<u>23,376</u>
<b>Net Assets</b>		<u>1,202,478</u>	<u>1,066,301</u>	<u>1,142,725</u>
<b>Equity</b>		<u>1,202,478</u>	<u>1,066,301</u>	<u>1,142,725</u>

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



# Twizel Area School

## Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,158,023	924,460	1,209,052
Locally Raised Funds		187,575	198,794	203,618
Goods and Services Tax (net)		(43,182)	-	1,721
Payments to Employees		(723,502)	(599,716)	(672,449)
Payments to Suppliers		(583,064)	(481,262)	(640,001)
Interest Paid		(3,070)	-	-
Interest Received		27,600	3,000	6,093
Net cash from Operating Activities		20,380	45,276	108,034
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(45,077)	(23,399)	(24,739)
Purchase of Investments		(6,962)	-	(2,882)
Net cash (to) Investing Activities		(52,039)	(23,399)	(27,621)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	24,607
Finance Lease Payments		(13,387)	-	(16,261)
Funds Administered on Behalf of Other Parties		481,459	-	-
Net cash from Financing Activities		468,072	-	8,346
<b>Net increase in cash and cash equivalents</b>		<b>436,413</b>	<b>21,877</b>	<b>88,759</b>
Cash and cash equivalents at the beginning of the year	8	362,040	362,040	273,281
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>798,453</b>	<b>383,917</b>	<b>362,040</b>

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

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





# Twizel Area School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

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

##### 1.2. Basis of Preparation

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

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

###### **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 12.



### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

#### *Recognition of grants*

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

### **1.3. Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### **1.4. Operating Lease Payments**

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

### **1.5. Finance Lease Payments**

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



### 1.6. Cash and Cash Equivalents

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

### 1.7. Accounts Receivable

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

### 1.8. Inventories

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

### 1.9. Investments

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

### 1.10. Property, Plant and Equipment

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

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

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

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

### **Finance Leases**

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the 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	5–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	5–10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	10% Diminishing value



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

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

#### *Non cash generating assets*

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

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

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

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

### **1.12. Accounts Payable**

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

### **1.13. Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

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

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

### **1.14. Revenue Received in Advance**

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

### **1.15. Funds Held in Trust**

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

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

### **1.16. Funds held for Capital Works**

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

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



### **1.17. Financial Instruments**

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

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

### **1.18. Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

### **1.19. Budget Figures**

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

### **1.20. Services received in-kind**

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



## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,083,992	893,363	970,586
Teachers' Salaries Grants	2,151,586	2,010,185	2,014,993
Use of Land and Buildings Grants	236,143	457,711	457,711
Transport Grant	61,115	-	226,524
Other Government Grants	31,357	26,289	25,585
	<u>3,564,193</u>	<u>3,387,548</u>	<u>3,695,399</u>

The School has opted in to the donations scheme for this year. Total amount received was \$35,756(2022: \$nil).

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	30,080	52,500	26,913
Curriculum related Activities - Purchase of goods and services	2,770	1,500	3,467
Fees for Extra Curricular Activities	50,672	29,850	27,448
Trading	1,404	5,450	9,129
Fundraising & Community Grants	27,880	8,160	8,219
Other Revenue	100,375	101,334	106,044
Transport Revenue	9,711	-	26,720
	<u>222,892</u>	<u>198,794</u>	<u>207,940</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	68,793	48,050	56,607
Trading	5,589	5,350	15,531
Transport (Local)	14,094	12,700	16,032
	<u>88,476</u>	<u>66,100</u>	<u>88,170</u>
<i>Surplus for the year Locally raised funds</i>	<u>134,416</u>	<u>132,694</u>	<u>119,770</u>

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	108,701	130,645	102,245
Equipment Repairs	643	300	303
Information and Communication Technology	22,667	22,000	23,130
Library Resources	10,362	4,500	4,626
Employee Benefits - Salaries	2,613,618	2,341,385	2,448,777
Staff Development	34,377	31,000	30,165
Depreciation	105,273	143,500	111,172
	<u>2,895,641</u>	<u>2,673,330</u>	<u>2,720,418</u>

## 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	6,180	7,107	6,004
Board Fees	3,205	4,000	3,435
Board Expenses	4,959	4,800	7,313
Communication	8,029	6,100	6,684
Consumables	32,385	21,050	34,319
Legal Fees	4,565	-	-
Other	27,782	20,700	17,604
Employee Benefits - Salaries	141,388	111,300	119,968
Insurance	10,045	20,000	13,690
Service Providers, Contractors and Consultancy	11,029	10,000	8,572
	<u>249,567</u>	<u>205,057</u>	<u>217,589</u>



## 6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	9,595	10,100	7,677
Grounds	18,364	14,700	14,928
Heat, Light and Water	61,481	56,000	46,971
Rates	2,749	1,860	2,052
Repairs and Maintenance	22,822	22,200	31,327
Use of Land and Buildings	236,143	457,711	457,711
Security	2,936	6,000	6,507
Employee Benefits - Salaries	122,019	152,408	144,437
	<u>476,109</u>	<u>720,979</u>	<u>711,610</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Other Expenses

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Transport	59,072	-	177,237
	<u>59,072</u>	<u>-</u>	<u>177,237</u>

## 8. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	140	-	140
Bank Accounts	798,313	383,917	361,900
Cash and Cash Equivalents for Statement of Cash Flows	<u>798,453</u>	<u>383,917</u>	<u>362,040</u>

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

Of the \$798,453 Cash and Cash Equivalents, \$482,392 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$798,453 Cash and Cash Equivalents, \$6,605 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

## 9. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	48,460	7,318	7,318
Receivables from the Ministry of Education	19,300	15,996	15,996
Interest Receivable	1,027	506	506
Banking Staffing Underuse	-	4,808	4,808
Teacher Salaries Grant Receivable	149,785	161,416	161,416
	<u>218,572</u>	<u>190,044</u>	<u>190,044</u>
Receivables from Exchange Transactions	49,487	7,824	7,824
Receivables from Non-Exchange Transactions	169,085	182,220	182,220
	<u>218,572</u>	<u>190,044</u>	<u>190,044</u>



## 10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	1,211	1,000	1,000
	<u>1,211</u>	<u>1,000</u>	<u>1,000</u>

## 11. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	157,337	150,375	150,375
Total Investments	<u>157,337</u>	<u>150,375</u>	<u>150,375</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2023</b>						
Land	91,630	-	-	-	-	91,630
Building Improvements	353,665	-	-	-	(15,067)	338,598
Furniture and Equipment	91,011	12,838	-	-	(29,333)	74,516
Information and Communication Technology	40,614	45,041	-	-	(25,487)	60,168
Motor Vehicles	5,391	-	-	-	(5,391)	-
Textbooks	210	-	-	-	(210)	-
Leased Assets	39,146	4,990	-	-	(18,728)	25,408
Library Resources	106,888	9,830	(6,150)	-	(11,057)	99,511
Work in Progress	20,583	-	-	-	-	20,583
<b>Balance at 31 December 2023</b>	<u>749,138</u>	<u>72,699</u>	<u>(6,150)</u>	<u>-</u>	<u>(105,273)</u>	<u>710,414</u>

The net carrying value of furniture and equipment held under a finance lease is \$25,408 (2022: \$39,146)

### Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Land	91,630	-	91,630	91,630	-	91,630
Building Improvements	607,534	(268,936)	338,598	607,534	(253,869)	353,665
Furniture and Equipment	627,007	(552,491)	74,516	614,168	(523,157)	91,011
Information and Communication Technology	506,016	(445,848)	60,168	460,976	(420,362)	40,614
Motor Vehicles	231,107	(231,107)	-	231,107	(225,716)	5,391
Textbooks	17,037	(17,037)	-	17,037	(16,827)	210
Leased Assets	79,023	(53,615)	25,408	76,214	(37,068)	39,146
Library Resources	383,492	(283,981)	99,511	396,473	(289,585)	106,888
Work in Progress	20,583	-	20,583	20,583	-	20,583
<b>Balance at 31 December</b>	<u>2,563,429</u>	<u>(1,853,015)</u>	<u>710,414</u>	<u>2,515,722</u>	<u>(1,766,584)</u>	<u>749,138</u>

## 13. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	24,963	42,885	42,885
Accruals	16,228	8,003	8,003
Employee Entitlements - Salaries	189,510	197,352	197,352
Employee Entitlements - Leave Accrual	3,689	25,922	25,922
	<u>234,390</u>	<u>274,162</u>	<u>274,162</u>
Payables for Exchange Transactions	234,390	274,162	274,162
	<u>234,390</u>	<u>274,162</u>	<u>274,162</u>

The carrying value of payables approximates their fair value.





#### 14. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	6,605	-	-
Other Revenue in Advance	24,467	18,642	18,642
	31,072	18,642	18,642

#### 15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	21,051	20,908	20,908
Later than One Year and no Later than Five Years	7,996	24,769	24,769
Future Finance Charges	(1,814)	(4,168)	(4,168)
	27,233	41,509	41,509
<b>Represented by:</b>			
Finance lease liability - Current	19,508	18,133	18,133
Finance lease liability - Non-current	7,725	23,376	23,376
	27,233	41,509	41,509

#### 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Boundary Fence - #238532	(10,850)	578,200	(93,863)	-	473,487
Mould Removal	-	57,922	(69,705)	-	(11,783)
Totals	(10,850)	636,122	(163,568)	-	461,704

#### Represented by:

Funds Held on Behalf of the Ministry of Education	473,487
Funds Receivable from the Ministry of Education	(11,783)

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Boundary Fence - #238532	-	3,000	(13,850)	-	(10,850)
Totals	-	3,000	(13,850)	-	(10,850)

#### Represented by:

Funds Receivable from the Ministry of Education	(10,850)
---	----------

#### 17. Related Party Transactions

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

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



## 18. Remuneration

### Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principal and Associate Principal.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,205	3,435
<i>Leadership Team</i>		
Remuneration	418,336	364,585
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	421,541	368,020

There are 6 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance members that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0 - 0	0 - 0

### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	3.00	4.00
110 - 120	2.00	3.00
120 - 130	1.00	-
130 - 140	1.00	-
	7.00	7.00

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

## 19. Compensation and Other Benefits Upon Leaving

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

	2023 Actual \$	2022 Actual \$
Total	-	-
Number of People	-	-

## 20. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry continues to review the schools sector payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such this is expected to resolve the liability for school boards.



## Cyclical Maintenance Provision

The School has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school is part of a Ministry Rebuild Programme which will result in the School's buildings being fully rebuilt the coming years. As a result, no cyclical maintenance provision has been recognised, with all maintenance to be completed as and when as required in the interim. Upon the completion of the rebuild, the school will reinstate the provision as required.

## 21. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$631,407 (2022:\$725,470) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Boundary Fence - #238532	739,320	107,913	631,407
<b>Total</b>	<b>739,320</b>	<b>107,913</b>	<b>631,407</b>

The boundary fence project is fully funded by the Ministry of Education with amounts totalling \$578,200 received to year end.

### (b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: nil)

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	798,453	383,917	362,040
Receivables	218,572	190,044	190,044
Investments - Term Deposits	157,337	150,375	150,375
Total Financial assets measured at amortised cost	<u>1,174,362</u>	<u>724,336</u>	<u>702,459</u>

### Financial liabilities measured at amortised cost

Payables	234,390	274,162	274,162
Finance Leases	27,233	41,509	41,509
Total Financial liabilities measured at amortised Cost	<u>261,623</u>	<u>315,671</u>	<u>315,671</u>

## 23. Events After Balance Date

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

## 24. Comparatives

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



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF TWIZEL AREA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Twizel Area 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 17, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

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

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

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

### **Independence**

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

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



### **Sam Naylor**

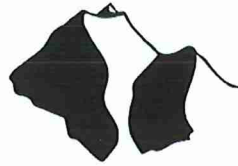
Nexia Audit Christchurch  
On behalf of the Auditor-General  
Christchurch, New Zealand

# Kiwisport Funding

**School Name: Twizel Area School**

Kiwisport is a Government funding initiative to support students' participation in organised sport. During 2022, the school received total Kiwisport funding of \$5276.40 (excluding GST).

The funding was spent on travel to numerous events, sports entries, tennis coaching and equipment.



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

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

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	<i>Policy available to all, accessible online</i>  <i>Maintains Hazard Register</i>
What is in your equal employment opportunities programme?  How have you been fulfilling this programme?	<i>Policy available to all, accessible online</i>  <i>EEO Officer (Principal)</i>  <i>Board delegations</i>  <i>Reviews all applications for employment using good employer principles</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Policy available to all, accessible online</i>  <i>Reviews all applications for employment using good employer principles</i>
How are you recognising, <ul style="list-style-type: none"><li>- The aims and aspirations of Maori,</li><li>- The employment requirements of Maori, and</li><li>- Greater involvement of Maori in the Education service?</li></ul>	<i>EEO Policy available to all, accessible online</i>  <i>Use of Te Tiriti within governance, strategic planning, policy etc</i>  <i>Use of MoE documentation such as Ka Hikitia to inform practice and planning</i>  <i>Ensure staff are making progress across Te Ao Māori and Local Histories Curriculum delivery</i>  <i>Tikanga rich employment processes and systems within our workplace</i>





# TWIZEL

## AREA SCHOOL

How have you enhanced the abilities of individual employees?	<p><i>Policy available to all, accessible online</i></p> <p><i>Through professional learning etc</i></p> <p><i>Professional Growth Cycle process, development and review for all staff</i></p>
How are you recognising the employment requirements of women?	<p><i>EEO Policy available to all, accessible online</i></p> <p><i>Staff member responsible for women's employment rights through unions</i></p> <p><i>Recent equity settlements have been applied to all relevant staff</i></p>
How are you recognising the employment requirements of persons with disabilities?	<p><i>EEO Policy available to all, accessible online</i></p> <p><i>Adaptations to the workplace where relevant</i></p>

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

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

# Statement of Variance Reporting

<b>School Name:</b>	Twizel Area School	<b>School Number:</b>	0527
---------------------	--------------------	-----------------------	------

<b>Strategic Aim:</b>	<p><b>Responsive Curriculum and Facilities</b> To develop a curriculum and educational facility that is responsive to the cultures, needs, interests and aspirations of all.</p> <p><b>Hauora</b> To strengthen resilience and wellbeing for all students and staff.</p> <p><b>Learning Partnerships</b> To foster authentic learning partnerships with whanau and the wider community.</p> <p><b>Professional Capabilities</b> To grow professional capabilities and collective capacity within our school.</p> <p>To accelerate the achievement of 174 Year 1-10 students in Mathematics.</p>
<b>Annual Aim 1:</b>	To accelerate the achievement of 174 Year 1-10 students in Mathematics.
<b>Target:</b>	In 2023, the target is to ensure that the 80% of ākonga in Y1 – 10 will achieve at or exceed national expectations in mathematics.
<b>Baseline Data:</b>	<p>In 2021, the target was to ensure that the 80% of ākonga in Y1 – 10 will achieve at or exceed national expectations in mathematics. The outcome was: 70% of ākonga in Y1 – 10 achieved at or exceed national expectations in mathematics.</p> <p>In 2022, the target was continued. To ensure that the 80% of ākonga in Y1 – 10 will achieve at or exceed national expectations in mathematics. The outcome 73% of ākonga in Y1 – 10 achieved at or exceed national expectations in mathematics. Although an underperformance when compared to the target, it is important to note that this is the first 'uptick' in Mathematics outcomes since 2018. We have experienced significant loss of learning due to covid across 2022, yet are now able to track student performance at an individual, cohort and school wide level and have begun to experience acceleration and improvement. It is worthy of note, that the % of students considered 'Above' normal curriculum expectations has increased from 19% to 23% in line with improvements from 'Working Towards' to 'At'. We have undertaken significant staff training (DMIC) and are sustaining a pedagogical shift. In 2023, we need to embed this, ideally with improved attendance and consistency.</p>



# Statement of Variance Reporting

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Identify target ākongā and cohorts using data, plan and implement appropriate interventions for 2023</p> <p>Continue DMIC learning and pedagogical shift.</p> <p>Deliberately teach strategies to enhance deeper thinking and understanding in maths.</p> <p>Encourage appropriately researched approaches to maths in all classes.</p> <p>Professional Learning Group dedicated to this goal.</p> <p>Provide extension opportunities for able maths problem solvers</p> <p>Analyse and report the progress and achievement of ākongā against the goal</p> <p>Explore and share the wide range of resources available at school.</p> <p>Review assessment and data collection methods across the Primary School</p>	<p>81% of the originally identified ākongā in Y1 – 10 achieved at or exceed national expectations in mathematics.</p>	<p>Across the school year, we followed the plan, engaged with the updated DMIC pedagogy and continued to benefit from specific professional development.</p> <p>The assessment data collection and procedure was greatly adapted following the research principles and with the guidance of a SAF. This led to deeper professional knowledge of the learning progressions.</p> <p>The outcome was positive, and expected, given the growing confidence with DMIC and the ability to build upon work and success from the previous year.</p>	<p>Although we have surpassed the target, it is worthy of consideration that our cohort of Māori learners did not experience the same outcome. Although the original cohort have progressed from 73% 'at and above' at the start of the year to 74% at present, this does not match the progress of the overall cohort.</p> <p>Another consideration for next steps is the way we collect information when students arrive at our school. Those students not included in this year-long data collection (e.g. our new students) are over-represented in our 'below' data.</p>

**Planning for next year:**

The Mathematics target will remain for 2024 but will focus on Māori achievement, retaining teacher fidelity to DMIC and new student monitoring. It will be our intention to retain the progress we are experiencing whilst seeking understanding of more specific cohorts' progress.

**Annual Aim 2:** To investigate ways in which we can improve student agency at TAS, and to formalise the Digital Portfolio process for Years 1-10

<b>Target:</b>	Investigate ways in which student agency is supported in other learning settings.			
<b>Baseline Data:</b>	In 2021 and 2022 there have been a number of discussions of ways to improve Student Agency across the curriculum. These discussions have formed an ongoing plan to develop digital portfolios for all Year 1-10 students, and have led to visits to other schools to investigate ways in which student agency is supported in other learning settings.			
<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>	
Engage with further training (via Core) in Digital portfolios To ensure every student in Y1-10 has a Seesaw Digital portfolio that they are using and their whānau are able to access Continued visits to other schools to investigate Student Agency in Years 7-10, surveys to students at TAS Investigate the formation of a learning plan for 2024 with increased agency and opportunities for Years 7-10	Training continued across the Year 1-10 teachers with specific focus on new teachers Students experienced varying degrees in success with using Seesaw, and parent engagement was variable. A variety of visits to other schools were undertaken to understand agency in action, along with a Principal sabbatical to further investigate the global perspective on student agency in the middle years (Y7-10) A learning plan has begun development and will be further co-constructed by a professional learning group in 2024.	Changes of personnel has both hindered and progressed this goal. Seesaw will need revitalisation with clearer outcome expectations now that our staff are fully familiar with its benefits and limitations. There is now clarity of next steps regarding student agency in the middle school which will need to be scaffolded with significant teacher professional learning.	Our Graduate Profile will be consulted upon and put into action in 2024 There will be further focus on linking student outcomes to their portfolios A professional learning group for our Year 7-10 teachers will be formed with the intention of increasing working knowledge of project-based learning. A trial project will be undertaken during 2024.	
<b>Planning for next year:</b>				
Continuation of this goal using the knowledge gained in 2023. Incorporation of the identified next steps: Graduate profile, Formalisation of Portfolios, PBL for Y7-10 in the future with co-constructed plan development in 2024.				



# Statement of Variance Reporting

<p><b>Annual Aim 3:</b></p>	<p>To accelerate the achievement of 47 Year 11-13 students in their NCEA outcomes.</p>
<p><b>Target:</b></p>	<ul style="list-style-type: none"> <li>• Ensure that support is provided to all NCEA ākongā in meeting their personal goals.</li> <li>- At least 35% of eligible ākongā to achieve Merit + endorsements for their certificate (national 2021 - 23.3%, Eligible ākongā at TAS 2022 - 39%).</li> <li>- At least 50% of the eligible students in Year 13 to achieve a University Entrance Qualification (national 2021 - 53%, TAS 2022 - 75%). The remainder of the cohort are supported to ensure their qualification/experience matches their next chosen step.</li> </ul>
<p><b>Baseline Data:</b></p>	<p>In 2022, the target was:</p> <p>Ensure that support is provided to all NCEA ākongā in meeting their personal goals.</p> <ul style="list-style-type: none"> <li>• At least 24% of eligible ākongā to achieve Merit + endorsements for their certificate (national 2021 - 23.3%, Eligible ākongā at TAS 2021 - 19%).</li> <li>• Of our Year 12 and 13, 31% (5 ākongā) have goals to transition along a vocational pathway. At least 50% of the identified ākongā to achieve a Vocational Pathway Award at NCEA Level 2.</li> <li>• 67% of the current Year 13 to achieve a University Entrance Qualification (national 2021 - 53%, TAS 2021 - 64%).</li> </ul> <p>The outcome was: Of those students who completed the year at TAS, and were entered for an NCEA qualification:</p> <ul style="list-style-type: none"> <li>• 39% received a Merit or Excellence endorsement</li> <li>• 100% of our students leaving to a vocational pathway met the requirements of transition</li> <li>• 75% of Year 13 students attained University Entrance</li> </ul>

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Students make a careful choice of study and or vocational pathways. The timetable is created to ensure that all ākongā receive their required courses.</p> <p>NCEA Teachers identify priority learners and targeted ākongā likely to achieve either merit or excellence passes in their chosen subjects.</p> <p>Students setting their own individual goals for achievement and share with whānau</p> <p>Interim and formal (3x per year) mentoring conferences. Three mentor reports and one end of year subject report.</p> <p>Monitoring of courses with deliberate acts of teaching.</p> <p>Setting and achieving milestones both short and long-term. Celebrating individual achievements within WAKA values system.</p> <p>Revisiting both ākongā SMART goals.</p> <p>Summative and formative assessments.</p> <p>Results shared with ākongā and whānau using Kamar portal.</p>	<p>24.3% of eligible ākongā to achieve Merit + endorsements for their certificate (national 2022 – 21.6%, Eligible ākongā at TAS 2022 - 39%).</p> <p>67% of the eligible students in Year 13 achieved a University Entrance Qualification (national 2022 – 50.3%, TAS 2023 - 75%).</p> <p>The remainder of the cohort satisfied the requirements of their transition plan.</p>	<p>The Year 11 cohort achieved much lower results than expected, given their successes in prior years of learning. We will need to further investigate their experiences and barriers. A significant barrier for those who did not achieve Level 1 in their chronological year group was Numeracy.</p> <p>In Year 12, many students accessed vocationally based studies which do not offer access to M/E grades, thereby preventing their access to endorsement. However, this has resulted in micro-credentialing that was not previously achieved at TAS. 44% of Year 12 students received a micro-credential from Young Enterprise. Gateway achievement was high in 2023.</p> <p>In Year 13, all students aiming for University Entrance achieved it (67%), and half of the cohort received M+ overall endorsements. 50% of the students in Year 13 completed a Vocational Pathway award, and 17% received a Young Enterprise Micro-credential.</p>	<p>Investigation of the Year 11 experiences and barriers in 2023 which led to results lower than expectations.</p> <p>Promotion of the pathways to M/E endorsement and further teacher and student education, especially as the new Y11 standards come into action in 2024.</p> <p>In 2024, the Year 13 cohort is comprised mainly of students on vocational pathways. This will require careful curation of their qualifications and connections to their next learning steps. University Entrance monitoring for those aiming at university will be for a very small cohort.</p> <p>Consideration of the impacts for students regarding the co-requisite Literacy and Numeracy qualifications.</p>
<p><b>Planning for next year:</b></p> <p>Target focus on meeting the needs of individuals and meeting/monitoring the Literacy / Numeracy requirements at each stage. Further education for mentors and for students on how to attain M/E. Study skills learning opportunities.</p>			

<b>Annual Aim:</b>	<b>To improve student wellbeing opportunities.</b>			
<b>Target:</b>	To improve outcomes across the Wellbeing@School Survey criteria with special focus on the Caring Teaching criteria which is our lowest outcome at 56.8% in 2022.			
<b>Baseline Data:</b>	In 2021 and 2022 there have been a number of discussions of ways to improve Senior Student Wellbeing. These discussions have formed the work of the Wellbeing PLG who have developed an emerging Curriculum Plan.  Our Wellbeing at School data has identified issues with student pro-social skills development and developing a shared understanding of caring teaching. The Senior Student's Wellbeing at School data is lower than the Primary School data, The Senior data has sustained in most areas throughout the covid era, whereas the Junior data has shown improvement over the last 3 years.			
<b>Actions What did we do?</b>	<b>Outcomes What happened?</b>	<b>Reasons for the variance Why did it happen?</b>	<b>Evaluation Where to next?</b>	
Continue Wellbeing PLG and make necessary changes to student outcomes Make a Wellbeing Wednesday session which is available to all students. Develop a Caring Teaching Profile to create a shared understanding of what Caring Teaching looks like. Wellbeing at School Survey	Caring Teaching criteria increased to 65.9% outcome in the 2023 Wellbeing@School survey. This is no longer the weakest category. Pro-social student strategies are now the lowest.	Through focus on this element with the Middle School students and creating a shared definition, understanding of the caring teacher concept increased.  Parents were able to participate in the profile formation. This helped to clarify their role as well.	Investigation of pro-social student strategy learning. Increase student leadership opportunities. Continuation of further Wellbeing opportunities.	
<b>Planning for next year:</b>				
Continuation of this goal using the knowledge gained in 2023. Incorporation of the identified next steps: Pro-social skills learning, promoting student leadership, continue varied Wellbeing opportunities.				





Twizel Area School | 527 | Composite (Year 1-15) | State  
Operational Funding | Quarter 1 Published (08/12/2023)

Component	Quarter 1				Quarter 2				Quarter 3	
	Category / Rate	Roll			Category / Rate	Roll			Category / Rate	Roll
Base Funding	Type F	267	\$ 37,320.71		Type F	267	\$ 37,320.71		Type F	267
Careers Information Grant	Equity Index 441	100	\$ 475.00		Equity Index 441	100	\$ 475.00		Equity Index 441	100
Equity Funding	Equity Index 441	267	\$ 9,084.01		Equity Index 441	267	\$ 9,084.01		Equity Index 441	267
Heat Light and Water			\$ 17,199.89				\$ 17,199.89			
ICT Funding		267	\$ 4,019.53			267	\$ 4,019.53			267
Kāhui Ako Maintenance Allowar			\$ 1,000.00							
Kiwisport Funding (Year 1 - 8)		167	\$ 633.35			167	\$ 633.35			167
Kiwisport Funding (Year 9 - 15)		100	\$ 685.75			100	\$ 685.75			100
Māori Language Programme (Lv		1	\$ 17.69			1	\$ 17.69			1
Per Pupil Funding (Year 1 - 6)		121	\$ 26,966.06			121	\$ 26,966.06			121
Per Pupil Funding (Year 7 - 8)		46	\$ 11,452.16			46	\$ 11,452.16			46
Per Pupil Funding (Year 9 - 10)		60	\$ 17,049.60			60	\$ 17,049.60			60
Per Pupil Funding (Year 11 - 15)		40	\$ 12,574.80			40	\$ 12,574.80			40
Property Maintenance Grant			\$ 14,338.25				\$ 14,338.25			
Relief Teacher Funding			\$ 19,595.52				\$ 20,732.12			
-> 01/01/2024 - 27/01/2024			\$ 5,563.63							
-> 28/01/2024 - 02/04/2024			\$ 14,031.89				\$ 438.50			
-> 03/04/2024 - 01/12/2024							\$ 20,293.62			
-> 02/12/2024 - 31/12/2024										
Risk Management Levy	In Ministry Scheme	267	\$ (870.42)		In Ministry Scheme	267	\$ (870.42)		In Ministry Scheme	267
Schools Donations Scheme		236	\$ 37,644.36							
STAR Funding		40	\$ 7,346.33			40	\$ 7,346.33			40
Support for Inclusion Funding	Equity Index 441	267	\$ 3,874.64		Equity Index 441	267	\$ 3,874.64		Equity Index 441	267
Targeted Funding for Isolation	3.34		\$ 7,393.64		3.34		\$ 7,393.64		3.34	
Vandalism Funding	Low Risk	267	\$ 250.31		Low Risk	267	\$ 250.31		Low Risk	267
<b>Entitlement (GST Excl)</b>			<b>\$ 228,051.18</b>				<b>\$ 190,543.42</b>			

Quarter 4			Estimated Annual Entitlement	
Category / Rate	Roll			
\$ 37,320.71	Type F	267	\$ 37,320.71	\$ 149,282.84
\$ 475.00	Equity Index 441	100	\$ 475.00	\$ 1,900.00
\$ 9,084.01	Equity Index 441	267	\$ 9,084.01	\$ 36,336.04
\$ 17,199.89			\$ 17,199.89	\$ 68,799.56
\$ 4,019.53		267	\$ 4,019.53	\$ 16,078.12
				\$ 1,000.00
\$ 633.35		167	\$ 633.35	\$ 2,533.40
\$ 685.75		100	\$ 685.75	\$ 2,743.00
\$ 17.69		1	\$ 17.69	\$ 70.76
\$ 26,966.06		121	\$ 26,966.06	\$ 107,864.24
\$ 11,452.16		46	\$ 11,452.16	\$ 45,808.64
\$ 17,049.60		60	\$ 17,049.60	\$ 68,198.40
\$ 12,574.80		40	\$ 12,574.80	\$ 50,299.20
\$ 14,338.25			\$ 14,338.25	\$ 57,353.00
\$ 20,749.66			\$ 21,013.53	\$ 82,090.83
\$ 20,749.66	20.12 FTTE, Rate 4		\$ 13,983.46	
	20.12 FTTE, Rate 4		\$ 7,030.07	
\$ (870.42)	In Ministry Scheme	267	\$ (870.42)	\$ (3,481.68)
				\$ 37,644.36
\$ 7,346.33		40	\$ 7,346.33	\$ 29,385.32
\$ 3,874.64	Equity Index 441	267	\$ 3,874.64	\$ 15,498.56
\$ 7,393.64	3.34		\$ 7,393.64	\$ 29,574.56
\$ 250.31	Low Risk	267	\$ 250.31	\$ 1,001.24
\$ 190,560.96			\$ 190,824.83	\$ 799,980.39



# TWIZEL

## AREA SCHOOL

### **BoT Statement - Giving effect to Te Tiriti o Waitangi**

Te Tiriti o Waitangi is given effect by the Board at Twizel Area School by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving equitable outcomes for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Twizel Area School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi.

#### Partnership

Twizel Area School aims to work in partnership with our local Māori community to support rangatiratanga/ self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori. This is achieved mainly through annual meetings at our marae - Te Whare Mahana, but also through co-opted Māori representation on the Board of Trustees.

The School and Board consults with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2). All students in Years 1-10 participate in a compulsory Te Ao Māori course for approximately one hour per week, delivered by a specialist teacher in conjunction with the regular classroom teacher. This programme involves learning local pūrakau, visiting significant sites in our local area, tikanga Māori, te reo Māori and other useful learnings.



# TWIZEL

## AREA SCHOOL

### Protection

Twizel Area School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with Ka Hikitia Ka Hāpaitia .

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori and have recently been able to offer NCEA level learning for the first time by committing to developing a structured programme in Years 1-10 which develops student competency as they approach NCEA. All learners have access to Kapa Haka if they choose to participate.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. The Board continues to fund Te Reo Māori and tikanga Māori professional learning. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6) in conjunction with our Te Kaiārahi Ō Te Ao Māori who is a member of the school's leadership team.

### Participation

Twizel Area School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life. Learning outcomes for Māori ākonga are comparable with other ethnicities at Twizel Area School.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. Much of our learning in te reo is directed within the Kai Tahu dialect, as is our school waiata. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

## Whole School Achievement Data 2023 - Twizel Area School

This report outlines the achievement of all students at Twizel Area School throughout 2023. This report contains data from:

- Years 1-10 e-asTTle grades from the beginning and end of 2023 in Reading, Writing and Mathematics.
- Year 10 NCEA Literacy and Numeracy Co-requisite results
- Years 11-13 NCEA achievement data from NZQA
- Whole School Wellbeing@School data split from Primary (Years 1-6) and Secondary (Years 7-13)

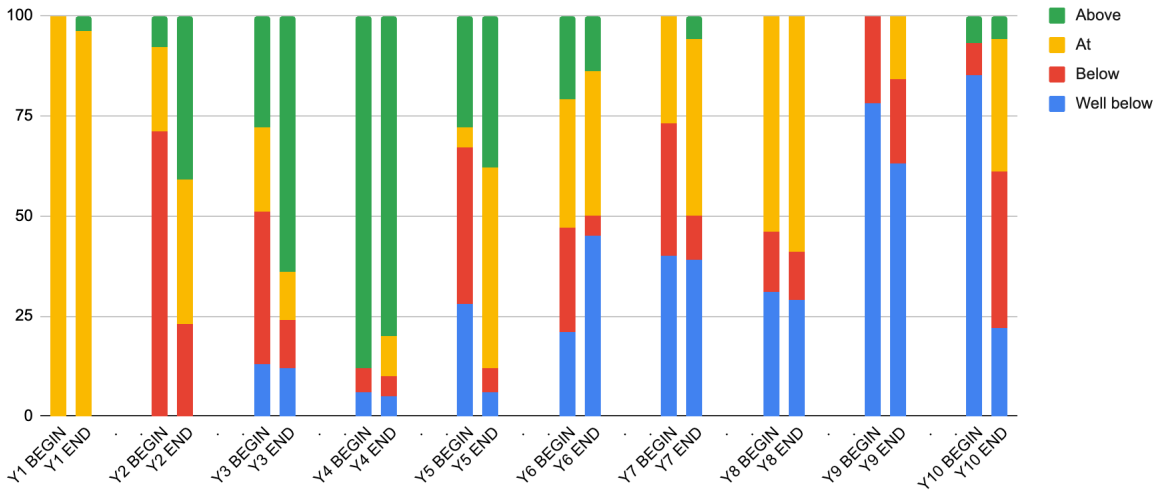
### Years 1-10 Reading Writing and Mathematics

READING ACHIEVEMENT - YEAR 1-10 - End of year 2023										
Levels	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
6A										
6P										
6B										X
5A										XX
5P										XXXX
5B									XXX	XXXXXXXX
4A							X	XXXXXX	XXXX	XX
4P						XX	XXXXXX	XXXX	XXXX	X
4B			X	XXXX	XX	X	XX	XX	XXXX	X
3A			XX	XXXXXX	XXXXX	XX	XX	XX	XXX	
3P		X	XXXXX	XX	XXXXX	XXXXXX	XXXX	X		
3B		XXXX	X	XXX	XXXX	X	X	X		
2A		X	XX	XX	X	XX	XX	X		
2P		XXX	XX			XXXX				
2B				X	X	XXX				
1A	X	XXX	XX							
1P	XXXXXXXXXXXX	XXXXXX	X							
1B	XXXXXXXXXXXX	XXXXXX	X			X				

Reading results demonstrate higher levels of achievement in early years with underrepresentation of the higher achievement levels in the Year 7 and above students. The school provides DEAR time across the age range, but take-up of this programme diminishes as students progress, as does the requirement for a monitored home reading programme. Progress is evident when compared to the start of year data.

READING ACHIEVEMENT - YEAR 1-10 - Beginning of Year (red) compared to End of year (bold) 2023										
Levels	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
6A										
6P										
6B										X X
5A										XX
5P										XXXX
5B									XXX	XXXXXXXX X
4A							X	XXXXXX X	XXXX XXXX	XX XXXX
4P						XX X	XXXXXX XXXX	XXXX XXXX	XXXX XXXX	X XX
4B			X	XXXX	XX	X X	XX	XX XX	XXXX XXXX	X X
3A			XX	XXXXXX XXXXXX	XXXXX XXXX	XX XX	XX XXXX	XX	XXX X	XXXX
3P		X	XXXXX X	XX XXXX	XXXXX X	XXXXXX XXXX	XXXX XX	X X		
3B		XXXX	X X	XXX XXXX	XXXX	X XXXXXX	X XX	X XX	XX	
2A		X	XX XXXX	XX	X XXXXXX	XX X	XX XX	X X	X X	
2P		XXX	XX XXXX		XXXX XX	XXXX XX				
2B			XX X	X X	X X	XXX X				
1A	X	XXX X	XX XXXXXXXX							
1P	XXXXXXXXXXXX X	XXXXXX XXXX	X	X X						
1B	XXXXXXXXXXXX XXXXXX	XXXXXX XXXXXX	X XXXX			X				

### Reading 2023



Across all year groups, a reduction in the percentage of students within the ‘Well below’ category is evident as the year progressed, with the exception of Year 6. An intervention programme (ALL) has been adopted for 2024 to support these students. Across all year groups, there has been an increase in the percentage of students represented within the At and Above categories, with the exception of Year 6.

In the writing results, the achievement distributions across each year group are more evenly distributed than in the reading data. Most year groups have a normal distribution of results, some more clustered than others. For example, the Year 4 students are closely clustered and all within the At and Above category, whereas the Year 6 results are spread.

WRITING ACHIEVEMENT - YEAR 1-10 End of Year 2023

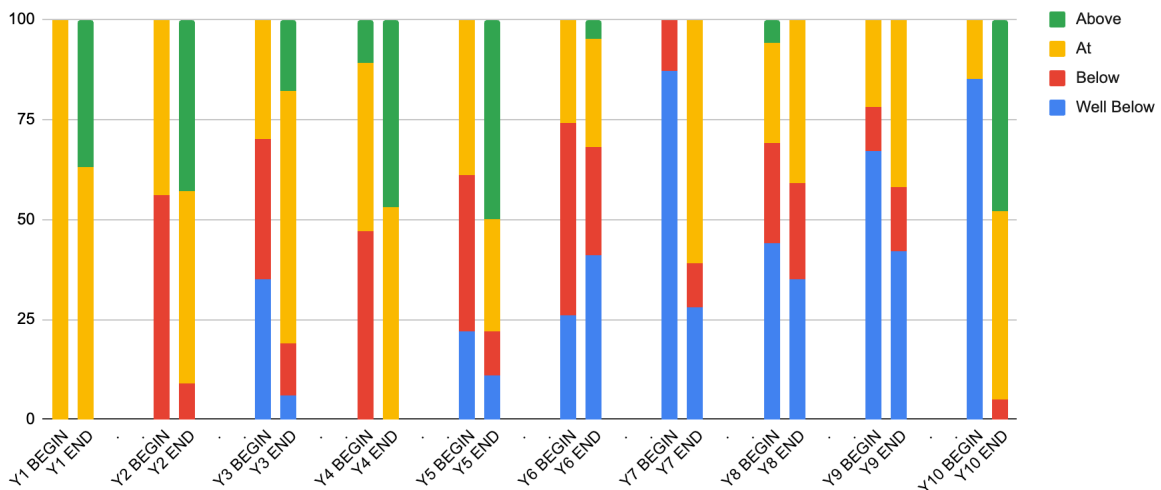
Levels	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
6A										
6P										xx
6B										xxxxxxxx
5A										xxxx
5P									x	xxxxx
5B									xxxxxxxx	x
4A										
4P							xx	xxxxxxxx	xxx	
4B						x	xxxxxxxx	xxxx	xxxx	
3A						x	xx			
3P				xxx	xxxxxxxx	xxxxx	xx	xxxx		
3B				xxxxxx	xxxxx	xxxxxx	xx	x		
2A			xxx	xxxxxxxx	xx	xxx	x			
2P		xx	xxxxxxxx	x	x	xx		x		
1B	xxxx	xxxxxxxx	xxx		x	xxx				
1A	xxxxxx	xxxxxxxx	xx							
1P	xxxxxxxx	xxxx								
1B	xxxxxxxx	xx	x			x				

When compared to the beginning of the year data, you can see that progress has been made across the year:

**WRITING ACHIEVEMENT - Beginning of Year (red) compared to End of year (bold) 2023**

Levels	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
6A										
6P										xx
6B										xxxxxxx
5A										xxxx x
5P									x x	xxxxx x
5B								x	xxxxxxx xxx	x
4A								xxxxxxx xx	xxx xx	x
4P							xx	xxx xx	xxxx xxxx	xx
4B						x	xxxxxxxxx	xxxx xxxx	xxxx xxx	xxx
3A						x xxx	xx xx	xxxx xxx	x	x
3P				xxx	xxxxxxxxx x	xxxxx x	xx xxxx	xxxx x	xx	xxx
3B				xxxxx xx	xxxxx xxxxx	xxxxx xxxxxxx	xx xxx	x x		x
2A			xxx	xxxxxxxxx xxxx	xx xxxxxxx	xxx x	x xx		x	
2P		xx	xxxxxxx x	x xxxx	x xxxx	xx xxx	x	x x		
2B	xxxx	xxxxxxxxx	xxx xxxxx	xxxxxxxxx xxxx	x	xxx x				
1A	xxxxxx	xxxxxxx xxxxxx	xx xxxxxxx							
1P	xxxxxxxxx xx	xxxx xx	xxxxxxx							
1B	xxxxxxx xxxxxx	xx xxxxxxxxx	x			x				

Writing 2023



Across all year groups, a reduction in the percentage of students within the ‘Well below’ category is evident, with the exception of Year 6. An intervention programme (ALL) has been adopted for 2024 to support these students. In the Year 10 group, significant progress has been made, and the well-below category has been entirely eliminated (when it was more than ¾ of the students at the start of the year). Across all year groups, there has been an increase in the percentage of students represented within the At and Above categories.

Mathematics has been the school’s focus for the last three years. We have adopted DMIC as our predominant pedagogy and have been supported by Massey University to professionally develop our Year 1-8 teachers. Over this period of time, there has been a significant reduction in the number of students operating in the ‘Well below’ category. An anecdotal narrative will be tested in 2024 to demonstrate that the students who join us from other schools are mainly the students who are represented within this category. You can also observe that the students are closer clustered than within the Literacy data.

**MATHS ACHIEVEMENT - YEAR 1-10 End of Year 2023**

Levels	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
6A										xx
6P										xxxxxx
6B										xx
5A									xx	xxxxxxx
5P									xxxx	
5B							x	x	x	x
4A							xx	xxxxxx	xxxxxxx	
4P							xxx	xxxx	xxx	
4B								xxxx	xxxx	xx
3A					x		xxx	xx	x	
3P				xxx	xxxxxxx	xxxxxx	xxxx		x	
3B				xxxxxxxxx	xxxxx	xxxx	x			x
2A			xxxx	xxxxx	xxx	xx				
2P			xxxxxxxxx	x	x	xxxxxxx				
2B			xxxx	x	x	x				
1A	x	xxxxxxxxxxx	x			x				
1P	xxxxxxxxxxx	xxxxxxxxx								
1B	xxxxxxx					x				

When compared to the start of year results, good progress has been made across the year.

**MATHS ACHIEVEMENT - Beginning of Year (red) compared to End of year (bold) 2023**

Levels	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
6A										xx
6P										xxxxxx
6B										xx
5A								x	xx	xxxxxxx xxx
5P									xxxx	xx
5B							x	x xx	x xxx	x
4A							xx	xxxxx xxx	xxxxxxx x	xx
4P							xxx x	xxxx xx	xxx xxx	xxxx
4B						x	xxxx xxx	xxxx x	xx xx	xxx
3A					x		xxx xx	xx x	x xxx	
3P				xxx	xxxxxxx	xxxxxx xxxx	xxxx xxxx	xx	x x	xx
3B				xxxxxxxxx	xxxxx xx	xxxx xxxx	x	xxx	xxx	x
2A			xxxx	xxxxx xxxx	xxx xx	xx xxxx	x	x		
2P			xxxxxxxxx	x xxxx	x xxxxxxx	xxxxxxx xxx	x			
2B			xxxx xxxxx	x xxxxxxxxx	x xx	x				
1A	x	xxxxxxxxxxx xxx	x xxxxxxxxx	xx	xx	x				
1P	xxxxxxxxxxx xxxxxxx	xxxxxxxxxxx xxxxxxx	xxxxxx							
1B	xxxxxxx xxxxxxx	xxxxxxx	x			x				





## Year 10 Co-requisites

- 73% of our Year 10 students gained Literacy for Level 1 in 2023
- 60% have gained Literacy by the old standards
- 27% have gained Literacy by the co-requisite tests
- 20% have Literacy from both methods
- 73% of our Year 10 students gained Numeracy for Level 1 in 2023
- 47% have gained Numeracy by the old standards
- 67% have gained Numeracy by the co-requisite tests
- 47% have Numeracy from both methods

This level of achievement reflects the distribution of their achievement from e-asTTle scores and the progress that the group collectively made across 2023. There is no obvious difference in achievement for Māori or Pasifika students.

## Year 11-13 NCEA Achievement

### NCEA Levels

% pass rate	Nationally	EQI Band Nationally	<b>Twizel Area School</b>
<b>Level 1</b>	60.5	64.5	<b>76.5</b>
<b>Level 2</b>	72.5	78.8	<b>81.8</b>
<b>Level 3 (of those working towards L3)</b>	66.8	73.0	<b>75.0</b>

### Literacy and Numeracy for Level 1

	Nationally	EQI Band Nationally	<b>Twizel Area School</b>
Literacy	82.5	89.2	<b>100</b>
Numeracy	81.7	88.2	<b>82.4</b>

<b>Annual Aim 2023:</b>	To accelerate the achievement of 47 Year 11-13 students in their NCEA outcomes.
<b>Target:</b>	<ul style="list-style-type: none"><li>• Ensure that support is provided to all NCEA ākonga in meeting their personal goals.<ul style="list-style-type: none"><li>- At least 35% of eligible ākonga to achieve Merit + endorsements for their certificate (national 2021 - 23.3%, Eligible ākonga at TAS 2022 - 39%).</li></ul></li></ul>

	<ul style="list-style-type: none"> <li>- At least 50% of the eligible students in Year 13 to achieve a University Entrance Qualification (national 2021 - 53%, TAS 2022 - 75%). The remainder of the cohort are supported to ensure their qualifications/experience match their next chosen step.</li> </ul>
<b>Baseline Data:</b>	<p>In 2022, the target was: Ensure that support is provided to all NCEA ākonga in meeting their personal goals.</p> <ul style="list-style-type: none"> <li>• At least 24% of eligible ākonga to achieve Merit + endorsements for their certificate (national 2021 - 23.3%, Eligible ākonga at TAS 2021 - 19%).</li> <li>• Of our Year 12 and 13, 31% (5 ākonga) have goals to transition along a vocational pathway. At least 50% of the identified ākonga to achieve a Vocational Pathway Award at NCEA Level 2.</li> <li>• 67% of the current Year 13 to achieve a University Entrance Qualification (national 2021 - 53%, TAS 2021 - 64%).</li> </ul> <p>The outcome was: Of those students who completed the year at TAS and were entered for an NCEA qualification:</p> <ul style="list-style-type: none"> <li>• 39% received a Merit or Excellence endorsement</li> <li>• 100% of our students leaving for a vocational pathway met the requirements of transition</li> <li>• 75% of Year 13 students attained University Entrance</li> </ul>

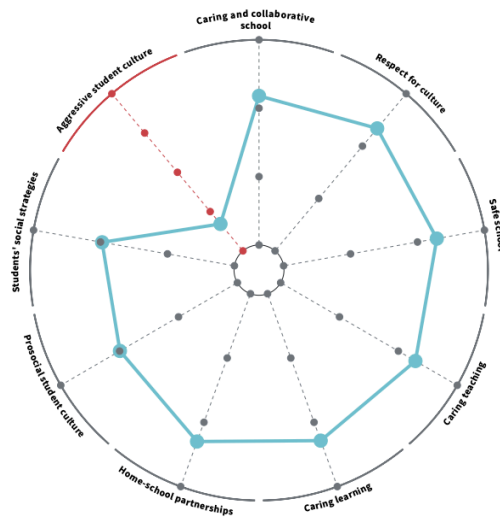
<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Students make a careful choice of study and or vocational pathways. The timetable is created to ensure that all ākonga receive their required courses.</p> <p>NCEA Teachers identify priority learners and target ākonga likely to achieve either merit or excellence passes in their chosen subjects.</p> <p>Students set their individual goals for achievement and share with whānau Interim and formal (3x per year) mentoring conferences. Three mentor reports and one end-of-year subject report.</p> <p>Monitoring of courses with deliberate acts of teaching. Setting and achieving milestones both short and long-term. Celebrating</p>	<p>24.3% of eligible ākonga to achieve Merit + endorsements for their certificate (national 2022 – 21.6%, Eligible ākonga at TAS 2022 - 39%).</p> <p>67% of the eligible students in Year 13 achieved a University Entrance Qualification (national 2022 – 50.3%, TAS 2023 - 75%).</p> <p>The remainder of the cohort satisfied the requirements of their transition plan.</p>	<p>The Year 11 cohort achieved lower results than expected, given their successes in prior years of learning. We will need to investigate their experiences and barriers further. Numeracy was a significant barrier for those who did not achieve Level 1 in their chronological year group.</p> <p>In Year 12, many students accessed vocationally based studies that did not offer access to M/E grades, thereby preventing their access to endorsement. However, this has resulted in micro-credentialing not previously achieved at TAS. 44% of Year 12 students received a micro-credential from Young Enterprise. Gateway achievement was high in 2023.</p> <p>In Year 13, all students aiming for University Entrance achieved it (67%), and half of the cohort received M+ overall</p>	<p>Investigation of the Year 11 experiences and barriers in 2023 led to results lower than expectations.</p> <p>Promotion of the pathways to M/E endorsement, especially as the new Y11 standards come into action in 2024.</p> <p>In 2024, the Year 13 cohort contains students on vocational pathways. This will require carefully curating their qualifications and connections to their next learning steps. University entrance monitoring continues for those aiming to attend university. Consider the impacts on students regarding the co-requisite Literacy and Numeracy qualifications.</p>

individual achievements within the WAKA values system.  
 Revisiting both ākongā SMART goals.  
 Summative and formative assessments. Results were shared with ākongā and whānau using the Kamar portal.

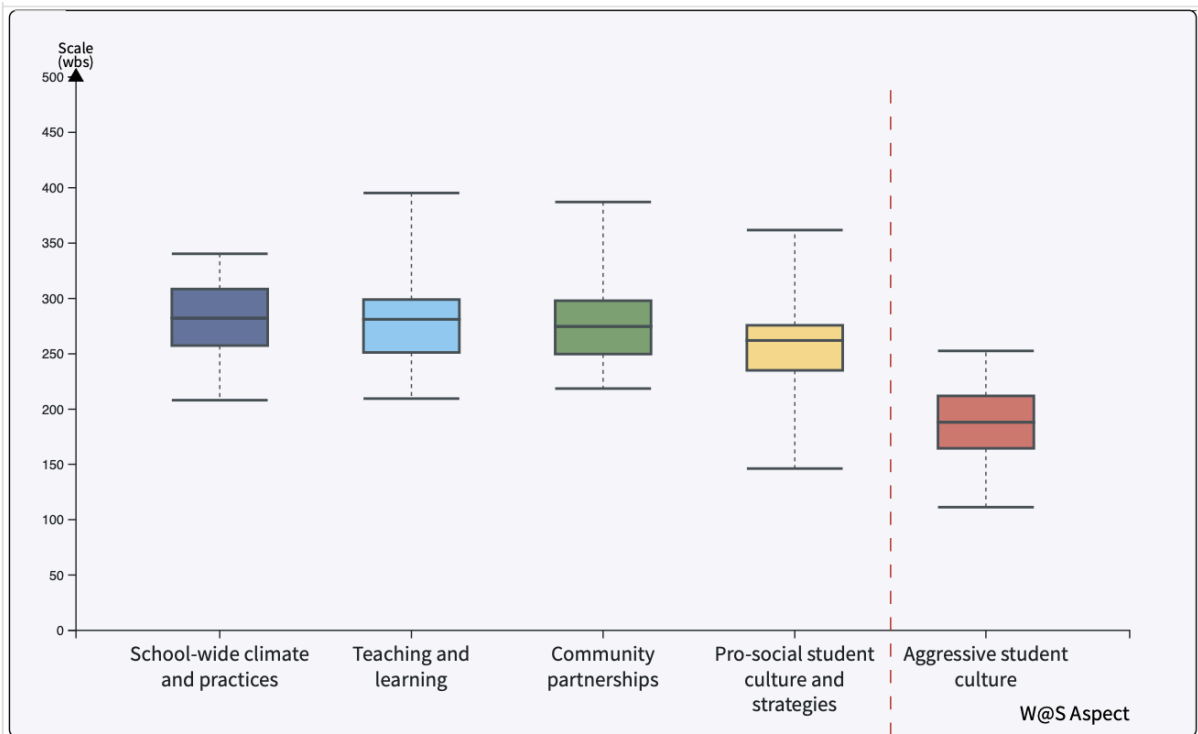
endorsements. 50% of the students in Year 13 completed a Vocational Pathway award, and 17% received a Young Enterprise Micro-credential.

## Wellbeing @ School

### Primary 2023



W@S Aspect	Mean Score
<b>School-wide climate and practices</b>	
Caring and collaborative school	72.7%
Respect for culture	77.9%
Safe school	76.3%
<b>Teaching and learning</b>	
Caring teaching	76.3%
Caring learning	76.2%
<b>Community partnerships</b>	
Home-school partnerships	76.6%
<b>Pro-social student culture and strategies</b>	
Prosocial student culture	66.5%
Students' social strategies	65.9%
<b>Aggressive student culture</b>	
Aggressive student culture	17.1%



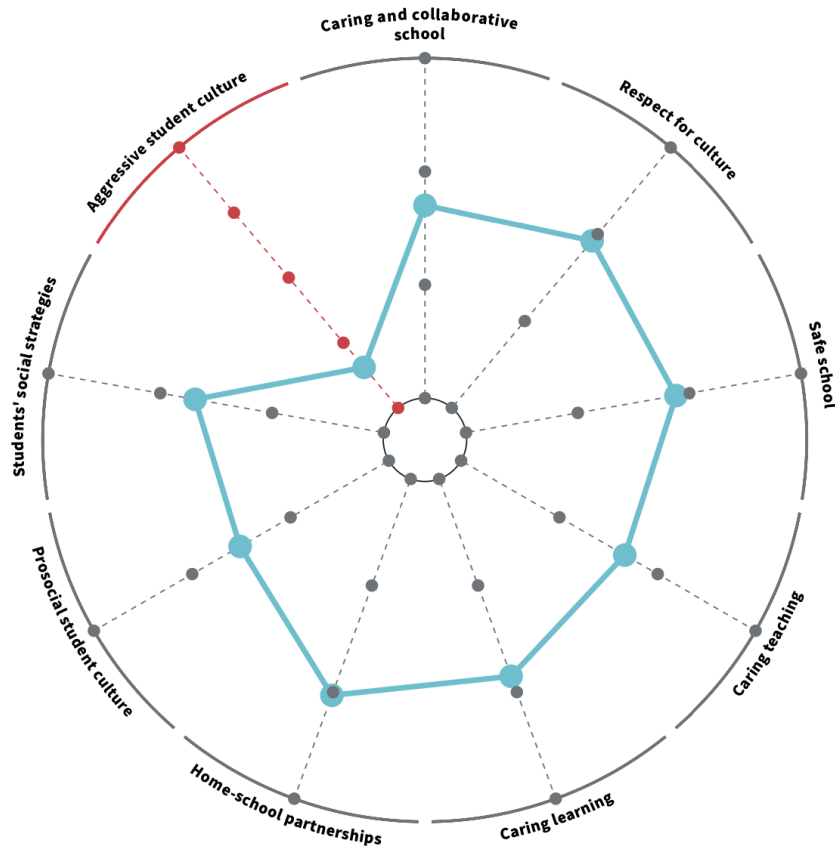
W@S Aspect	Responses	Highest Score	Upper Quartile	Median	Lower Quartile	Lowest Score
School-wide climate and practices	39 / 46	340.4	308.5	282.2	257.5	208.1
Teaching and learning	42 / 46	395.3	299.1	281.2	251.2	209.6
Community partnerships	42 / 46	387.1	298.0	274.7	249.8	218.7
Pro-social student culture and strategies	42 / 46	361.8	275.8	262.1	235.1	146.1
Aggressive student culture	40 / 46	252.7	212.0	188.2	164.7	111.3

Among the primary school age-appropriate participants (Rooms 7 and 5, Years 4-6), students report positively across the survey criteria. The strongest aspect is 'School-wide climate and practices', and the weakest is 'Pro-social student culture and strategies'. 'Aggressive School Culture' ranks very low, as we would expect, given our pastoral data.

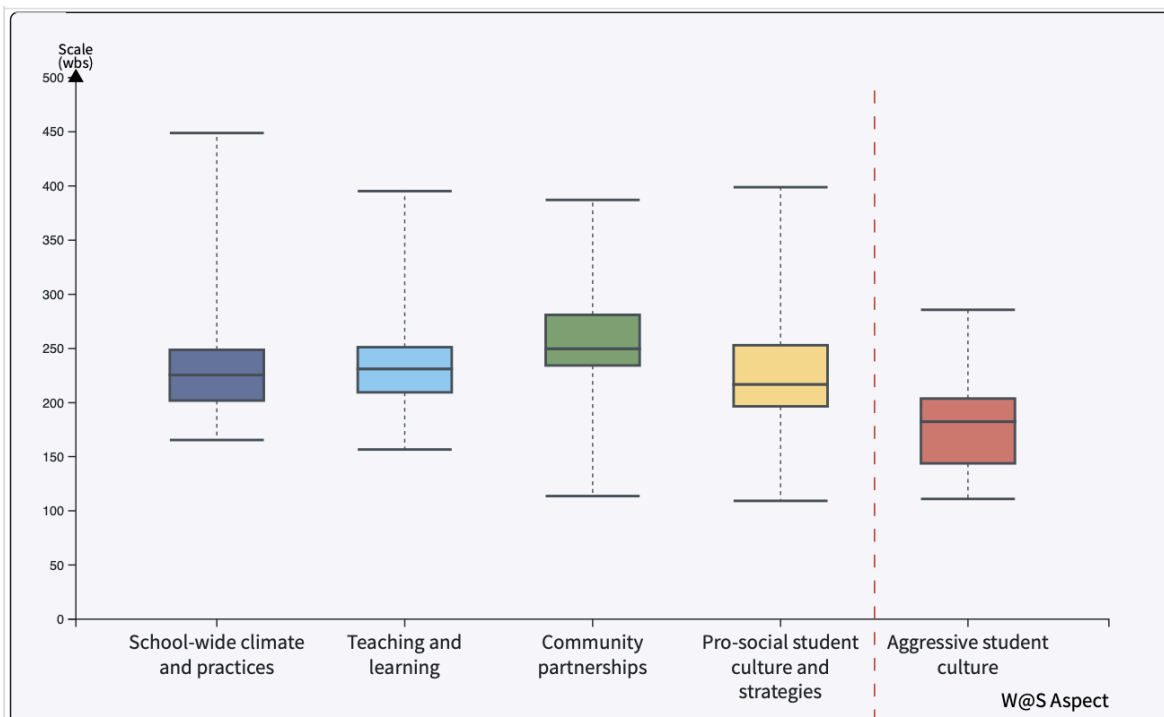
The outcomes and the consistency of the outcomes are very pleasing across the Primary Survey.

An area to focus on for the future, arising from the detailed data report, would be improving students' social strategies.

## Secondary 2023



W@S Aspect	Mean Score
<b>School-wide climate and practices</b>	
Caring and collaborative school	56.8%
Respect for culture	64.1%
Safe school	62.6%
<b>Teaching and learning</b>	
Caring teaching	55.5%
Caring learning	61.7%
<b>Community partnerships</b>	
Home-school partnerships	67.7%
<b>Pro-social student culture and strategies</b>	
Prosocial student culture	50.4%
Students' social strategies	56.3%
<b>Aggressive student culture</b>	
Aggressive student culture	15.6%



W@S Aspect	Responses	Highest Score	Upper Quartile	Median	Lower Quartile	Lowest Score
<b>School-wide climate and practices</b>	88 / 90	448.9	248.8	225.7	202.0	165.6
<b>Teaching and learning</b>	90 / 90	395.3	251.2	231.1	209.6	156.8
<b>Community partnerships</b>	90 / 90	387.1	281.1	249.8	234.4	113.6
<b>Pro-social student culture and strategies</b>	90 / 90	398.9	253.1	216.8	196.7	109.2
<b>Aggressive student culture</b>	90 / 90	285.8	203.9	182.5	143.7	110.9

Across the Secondary School age-appropriate participants (M1-M4 and Years 11-13), students report positively across the survey criteria but less positively than the Primary Students. This is generally true across New Zealand data, which shows students in the middle years (Years 7-10) are generally less positive about school. When our data was split into detailed data relating to year groups, we could see this pattern repeat at TAS. The Year 11-13 students are generally more positive than the Year 7-10 students.

The strongest aspect across the generalised Secondary School data is 'Home-School Partnerships', and the weakest is 'Pro-social student culture'. 'Aggressive School Culture' ranks very low, as we would expect, given our pastoral data.

The outcomes and the consistency of the outcomes are generally pleasing across the Secondary Survey, with some specific areas for improvement.

- **2022 Data Comparison to 2023 - All Participants**

<b>School-wide climate and practices</b>	<b>Pre-covid 2019</b>	<b>2022</b>	<b>2023</b>
Caring and Collaborative School	54.2%	57.3%	64.8%
Respect for Culture	60.3%	66.9%	71.0%
Safe School	56.7%	64.1%	69.5%
<b>Teaching and Learning</b>			
Caring Teaching	55.5%	56.8%	65.9%
Caring Learning	59.7%	64.4%	69.0%
<b>Community Partnerships</b>			
Home-School Partnerships	64.7%	68.4%	72.2%
<b>Pro-social Student Culture and Strategies</b>			
Pro-social Student Culture	51.4%	50.4%	58.5%
Students' Social Strategies	50.2%	54.4%	61.1%
<b>Aggressive Student Culture</b>			
Aggressive Student Culture	24.1%	16.9%	16.4%

There has been improvement across all the well-being criteria determined by the NZCER Survey. The most significant area of improvement is 'Caring Teaching', with a 9.1% improvement across 2022-2023. Considering this was our area of focus, this is pleasing. If we refer back to pre-COVID data, there has been a continued decrease in student opinion of aggressive student culture.

The one area lower in 2022 than pre-COVID was 'Pro-social student culture', which wasn't too much of a surprise last year as we had just begun to come to terms with the impact on students following the lockdowns. In the 2023 data, this seems to be significantly improved.