

TAONUI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2462

Principal: Mark McCallum

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Accountant / Service Provider:

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TAONUI SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Taonui 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.

Jillian Elizabeth Simmons
Full Name of Presiding Member

JES
Signature of Presiding Member

28/5/2024
Date:

Mark McCallum
Full Name of Principal

MM
Signature of Principal

28/5/2024
Date:

Taonui School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	1,429,815	1,206,106	1,314,189
Locally Raised Funds	3	62,957	7,720	14,056
Interest		3,370	200	906
Total Revenue		1,496,142	1,214,026	1,329,151
Expense				
Locally Raised Funds	3	15,219	1,200	8,059
Learning Resources	4	990,045	854,194	912,448
Administration	5	220,806	187,749	226,727
Interest		1,153	881	1,466
Property	6	301,653	169,934	180,131
Loss on Disposal of Property, Plant and Equipment		925	-	-
Total Expense		1,529,801	1,213,958	1,328,831
Net Surplus / (Deficit) for the year		(33,659)	68	320
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(33,659)	68	320

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

Taonui School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		261,695	227,881	227,539
Total comprehensive revenue and expense for the year		(33,659)	68	320
Contributions from / (Distributions to) the Ministry of Education		15,634	-	-
Contribution - Furniture and Equipment Grant		-	-	33,836
Equity at 31 December		243,670	227,949	261,695
Accumulated comprehensive revenue and expense		243,670	227,949	261,695
Equity at 31 December		243,670	227,949	261,695

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.

Taonui School Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	9,697	21,652	307,227
Accounts Receivable	8	59,459	60,538	105,507
GST Receivable		12,667	-	-
Prepayments		3,953	6,033	6,795
Funds Receivable for Capital Works Projects	14	-	-	4,048
		<u>85,776</u>	<u>88,223</u>	<u>423,577</u>
Current Liabilities				
GST Payable		-	9,136	44,911
Accounts Payable	10	105,604	79,097	122,524
Revenue Received in Advance	11	2,739	558	861
Finance Lease Liability	13	4,192	4,780	5,590
Funds held for Capital Works Projects	14	13,375	-	230,598
		<u>125,910</u>	<u>93,571</u>	<u>404,484</u>
Working Capital Surplus/(Deficit)		(40,134)	(5,348)	19,093
Non-current Assets				
Property, Plant and Equipment	9	315,374	267,894	268,638
		<u>315,374</u>	<u>267,894</u>	<u>268,638</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	27,274	24,202	17,566
Finance Lease Liability	13	4,296	10,395	8,470
		<u>31,570</u>	<u>34,597</u>	<u>26,036</u>
Net Assets		<u>243,670</u>	<u>227,949</u>	<u>261,695</u>
Equity		<u>243,670</u>	<u>227,949</u>	<u>261,695</u>

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

Taonui School
Statement of Cash Flows
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		359,887	319,954	338,091
Locally Raised Funds		60,724	7,720	15,112
Goods and Services Tax (net)		(57,608)	-	35,775
Payments to Employees		(135,445)	(91,750)	(133,276)
Payments to Suppliers		(226,450)	(230,848)	(184,394)
Interest Paid		(1,153)	(881)	(1,466)
Interest Received		3,370	200	906
Net cash from/(to) Operating Activities		3,325	4,395	70,748
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(83,636)	(41,000)	(61,668)
Net cash from/(to) Investing Activities		(83,636)	(41,000)	(61,668)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	33,836
Finance Lease Payments		(4,137)	(4,929)	(3,486)
Funds Administered on Behalf of Other Parties		(213,175)	-	204,611
Net cash from/(to) Financing Activities		(217,312)	(4,929)	234,961
Net increase/(decrease) in cash and cash equivalents		(297,623)	(41,534)	244,041
Cash and cash equivalents at the beginning of the year	7	307,320	63,186	63,186
Cash and cash equivalents at the end of the year	7	9,697	21,652	307,227

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

Taonui School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 9.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 19b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the Statement of Financial Position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	5-50 years
Buildings	40 years
Furniture and Equipment	2.5-15 years
Information and Communication Technology	3-5 years
Library Resources	12.5% Diminishing value
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

l) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

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

m) Accounts Payable

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



n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

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

The Schools carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

t) Financial Instruments

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	465,303	439,079	507,793
Teachers' Salaries Grants	750,890	667,627	672,934
Use of Land and Buildings Grants	211,532	99,400	112,931
Other Government Grants	2,090	-	20,531
	<u>1,429,815</u>	<u>1,206,106</u>	<u>1,314,189</u>

The school has opted in to the donations scheme for this year. Total amount received was \$17,878.

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	30,874	6,720	4,925
Fees for Extra Curricular Activities	10,284	1,000	7,430
Fundraising & Community Grants	21,799	-	1,514
Other Revenue	-	-	187
	<u>62,957</u>	<u>7,720</u>	<u>14,056</u>
Expense			
Extra Curricular Activities Costs	13,079	1,200	8,059
Fundraising & Community Grant Costs	2,140	-	-
	<u>15,219</u>	<u>1,200</u>	<u>8,059</u>
<i>Surplus for the year Locally raised funds</i>	<u>47,738</u>	<u>6,520</u>	<u>5,997</u>

4. Learning Resources

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	71,675	81,370	68,029
Library Resources	139	1,100	746
Employee Benefits - Salaries	855,956	729,877	796,093
Staff Development	20,330	11,000	13,242
Depreciation	41,945	30,847	34,338
	<u>990,045</u>	<u>854,194</u>	<u>912,448</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	3,966	4,000	3,851
Board Fees	3,570	5,000	4,305
Board Expenses	6,052	4,500	4,106
Communication	4,477	2,750	3,237
Consumables	8,628	6,800	7,007
Operating Leases	87	-	62
Other	10,139	11,050	11,889
Employee Benefits - Salaries	56,883	29,500	49,077
Insurance	1,695	400	1,087
Service Providers, Contractors and Consultancy	7,560	6,000	6,900
Healthy School Lunch Programme	117,749	117,749	135,206
	220,806	187,749	226,727

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	12,482	9,000	9,867
Consultancy and Contract Services	27,667	18,000	16,127
Cyclical Maintenance Provision	9,708	5,034	7,165
Grounds	9,662	8,500	9,859
Heat, Light and Water	9,165	10,000	9,803
Repairs and Maintenance	18,810	17,000	11,245
Use of Land and Buildings	211,532	99,400	112,931
Security	2,627	3,000	3,134
	301,653	169,934	180,131

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

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	9,697	21,652	307,227
Cash and cash equivalents for Statement of Cash Flows	9,697	21,652	307,227

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

Of the \$9,697 Cash and Cash Equivalents and \$0 of Investments \$13,375 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.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	2,610	6,192	21,347
Receivables from the Ministry of Education	-	-	31,313
Teacher Salaries Grant Receivable	56,849	54,346	52,847
	<u>59,459</u>	<u>60,538</u>	<u>105,507</u>
Receivables from Exchange Transactions	2,610	6,192	21,347
Receivables from Non-Exchange Transactions	56,849	54,346	84,160
	<u>59,459</u>	<u>60,538</u>	<u>105,507</u>

9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Buildings	5,263	-	-	-	(398)	4,865
Building Improvements	110,283	42,489	-	-	(9,278)	143,494
Furniture and Equipment	120,694	26,145	(830)	-	(18,962)	127,047
Information and Communication Technology	16,489	20,413	(95)	-	(7,136)	29,671
Leased Assets	12,996	-	-	-	(5,657)	7,339
Library Resources	2,913	559	-	-	(514)	2,958
Balance at 31 December 2023	<u>268,638</u>	<u>89,606</u>	<u>(925)</u>	<u>-</u>	<u>(41,945)</u>	<u>315,374</u>

The net carrying value of equipment held under a finance lease is \$7,339 (2022: \$12,996)

Restrictions

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

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Buildings	15,925	(11,060)	4,865	15,925	(10,662)	5,263
Building Improvements	243,539	(100,045)	143,494	201,050	(90,767)	110,283
Furniture and Equipment	206,253	(79,206)	127,047	202,767	(82,073)	120,694
Information and Communication Technology	67,691	(38,020)	29,671	68,200	(51,711)	16,489
Leased Assets	20,318	(12,979)	7,339	36,388	(23,392)	12,996
Library Resources	15,941	(12,983)	2,958	15,383	(12,470)	2,913
Balance at 31 December	<u>569,667</u>	<u>(254,293)</u>	<u>315,374</u>	<u>539,713</u>	<u>(271,075)</u>	<u>268,638</u>

10. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	17,780	17,960	25,673
Accruals	3,966	3,739	3,851
Banking Staffing Overuse	25,435	1,858	38,731
Employee Entitlements - Salaries	56,849	54,346	52,847
Employee Entitlements - Leave Accrual	1,574	1,194	1,422
	<u>105,604</u>	<u>79,097</u>	<u>122,524</u>
Payables for Exchange Transactions	105,604	79,097	122,524
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>105,604</u>	<u>79,097</u>	<u>122,524</u>

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Income Received in Advance	984	558	861
Grants in Advance - Minsistry of Education	1,755	-	-
	<u>2,739</u>	<u>558</u>	<u>861</u>

12. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	17,566	19,168	14,134
Increase to the Provision During the Year	5,034	5,034	5,034
Use of the Provision During the Year	-	-	(3,733)
Other Adjustments	4,674	-	2,131
Provision at the End of the Year	<u>27,274</u>	<u>24,202</u>	<u>17,566</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	27,274	24,202	17,566
	<u>27,274</u>	<u>24,202</u>	<u>17,566</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2027. This plan is based on the schools 10 Year Property plan / painting quotes.

13. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	4,826	4,780	6,743
Later than One Year and no Later than Five Years	4,626	10,395	9,434
Future Finance Charges	(964)	-	(2,117)
	<u>8,488</u>	<u>15,175</u>	<u>14,060</u>
Represented by			
Finance lease liability - Current	4,192	4,780	5,590
Finance lease liability - Non current	4,296	10,395	8,470
	<u>8,488</u>	<u>15,175</u>	<u>14,060</u>

14. Funds Held for Capital Works Projects

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

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Electrical Upgrade		221392	(4,048)	2,400	1,648	-	-
Water Leak Repair		221389	225,411	15,938	(241,349)	-	-
ILE Upgrade & Refurb Stage 2		230178	5,187	69,454	(61,266)	-	13,375
Totals			<u>226,550</u>	<u>87,792</u>	<u>(300,967)</u>	<u>-</u>	<u>13,375</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	13,375
Funds Receivable from the Ministry of Education	-

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Upgrade Septic System		226870	(1,789)	4,939	(3,150)	-	-
Electrical Upgrade		221392	14,752	-	(18,800)	-	(4,048)
ILE Upgrade & Refurbishment - Blk 2		221393	(6,910)	2,035	4,875	-	-
Fixed Storage, Edging & Retaining Wall		232037	6,111	7,012	(13,123)	-	-
Water Leak Repair		221389	-	233,007	(7,596)	-	225,411
ILE Upgrade & Refurb Stage 2		230178	-	10,062	(4,875)	-	5,187
Totals			<u>12,164</u>	<u>257,055</u>	<u>(42,669)</u>	<u>-</u>	<u>226,550</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	230,598
Funds Receivable from the Ministry of Education	(4,048)

15. Related Party Transactions

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

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

16. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
Board Members Remuneration	3,570	4,305
Leadership Team Remuneration	354,282	323,283
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	357,852	327,588

There are 7 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that met 1 and 1 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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	130 - 140	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

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

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

17. Compensation and Other Benefits Upon Leaving

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

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

18. 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).

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

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.

19. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$41,375 (2022: \$143,557) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
ILE Upgrade & Refurb Stage 2	107,515	66,140	41,375
Total	107,515	66,140	41,375

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

20. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	9,697	21,652	307,227
Receivables	59,459	60,538	105,507
Total financial assets measured at amortised cost	<u>69,156</u>	<u>82,190</u>	<u>412,734</u>

Financial liabilities measured at amortised cost

Payables	105,604	79,097	122,524
Finance Leases	8,488	15,175	14,060
Total financial liabilities measured at amortised cost	<u>114,092</u>	<u>94,272</u>	<u>136,584</u>

21. Events After Balance Date

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

22. Comparatives

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

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF TAONU I SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of Taonui School (the School). The Auditor-General has appointed me, Michael Smit, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), 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 2 to 19, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 29 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, in terms of the requirements of the Education and Training Act 2020, 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the Members of the Board, Kiwisport/Statement of Compliance with Employment Policy, Analysis of Variance, Evaluation of the School's Student Progress and Achievement; and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Michael Smit
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

Taonui School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Kirstin Murdoch	Presiding Member	Elected	Sep 2025
Greg Wilson	Presiding Member	Elected	Sep 2025
Mark McCallum	Principal	ex Officio	
Jillian Simmons	Parent Representative	Elected	Sep 2025
Tipene O'Brien	Parent Representative	Elected	Sep 2025
Raylene Calder	Parent Representative	Elected	Sep 2025
Angela Alford	Staff Representative	Elected	Sep 2025

Taonui School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$1,905 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Taonui School Board:

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



170 Waughs Road,
RD 5
Feilding 4775

principal@taonui.school.nz

06 323 4604

How Taonui School has given effect to Te Tiriti o Waitangi: 2023-2024

Taonui School gives effect to te Tiriti o Waitangi through:

- adapting and building our local curriculum to value and respect Maori Culture.
- Teaching Kapa Haka throughout the school to all learners and introducing the Kapa Haka House Challenge / Celebration.
- Participation in the Kainui Maori Culture festival.
- Introduced the Whakati & Manaakitanga Patu, “Te Aruhe” Leadership award.
- Contact with our local marae to learn history and stories of our place.



**Taonui School
End of Year PACT Data**

**Summary Report
2023**



Ngā Uara / Our Values

Angitu
Success

Mahi tahi
Teamwork

Whakaute
Respect

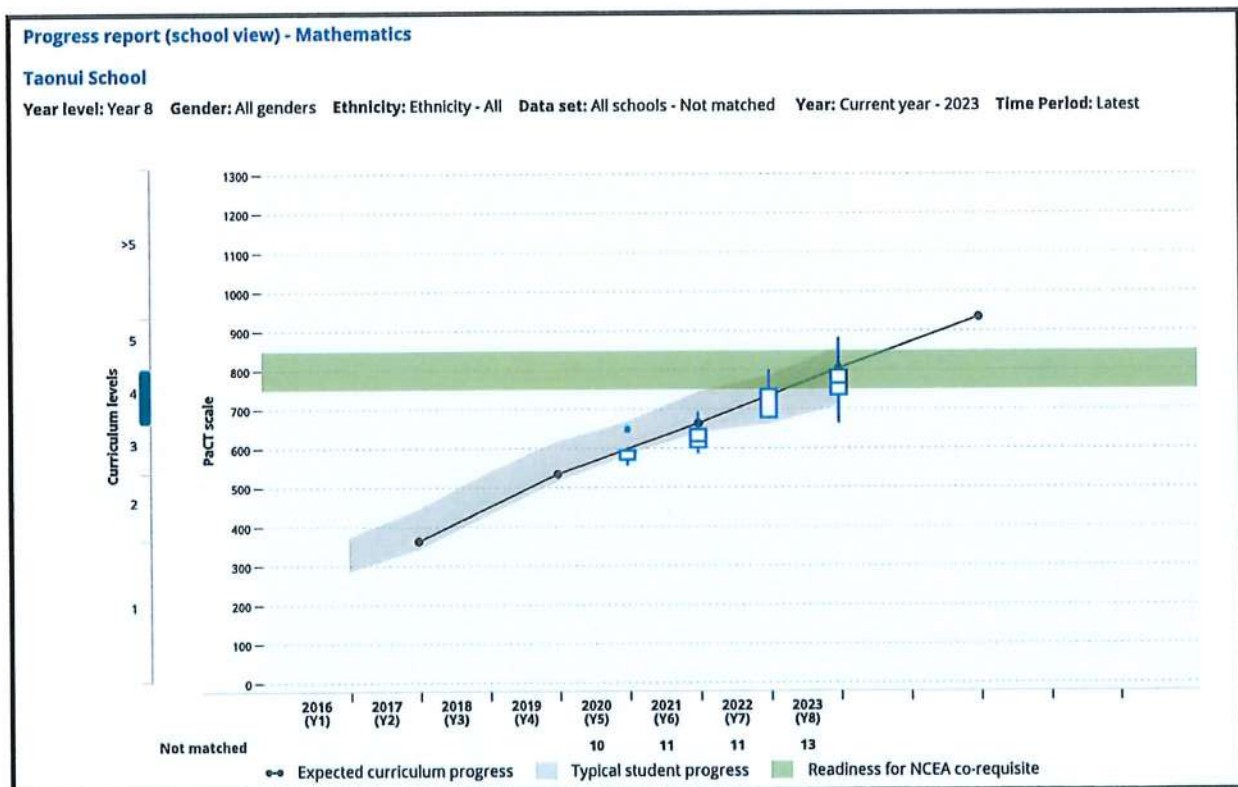
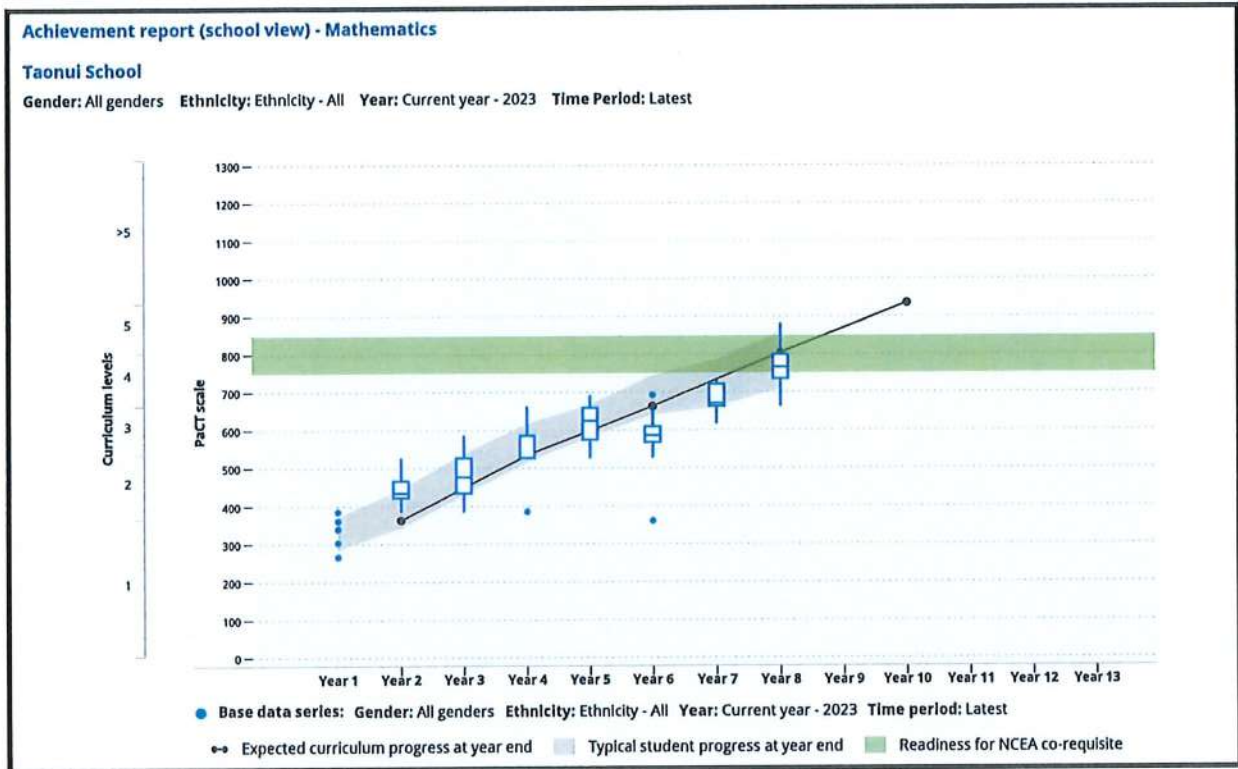
Tūhāhā
Individuality

Whakakitenga
Vision

Ngahau
Enjoyment

Objective: “To review and evaluate”

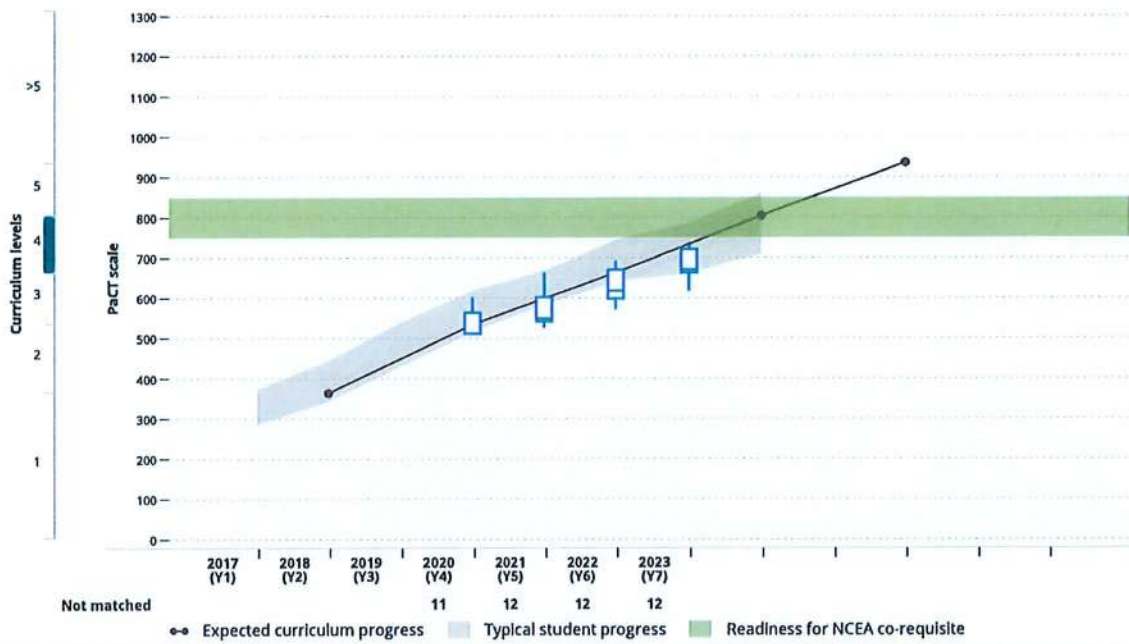
Taonui School Progress Report: End of Year PACT Data: Mathematics



Progress report (school view) - Mathematics

Taonui School

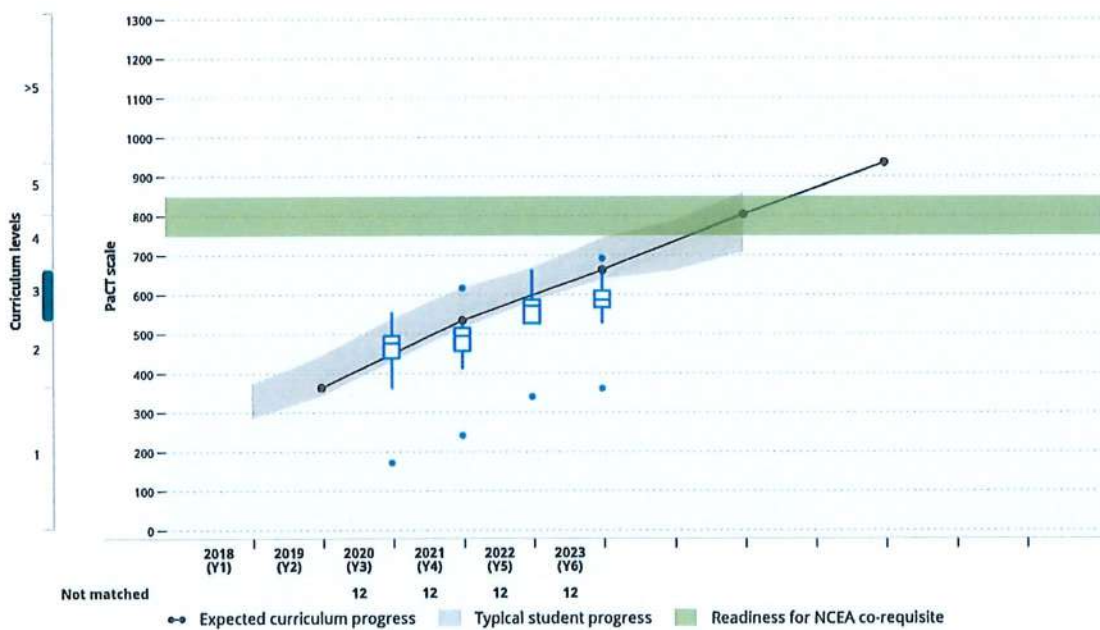
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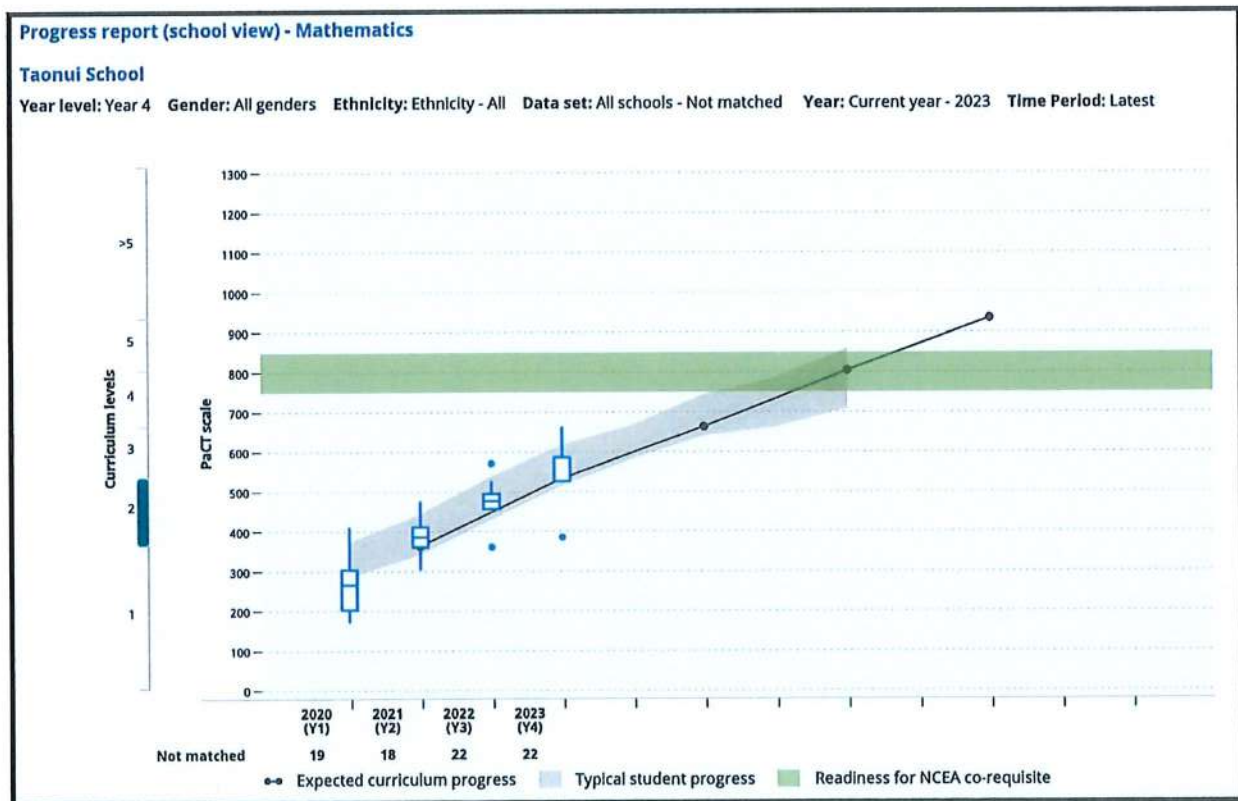
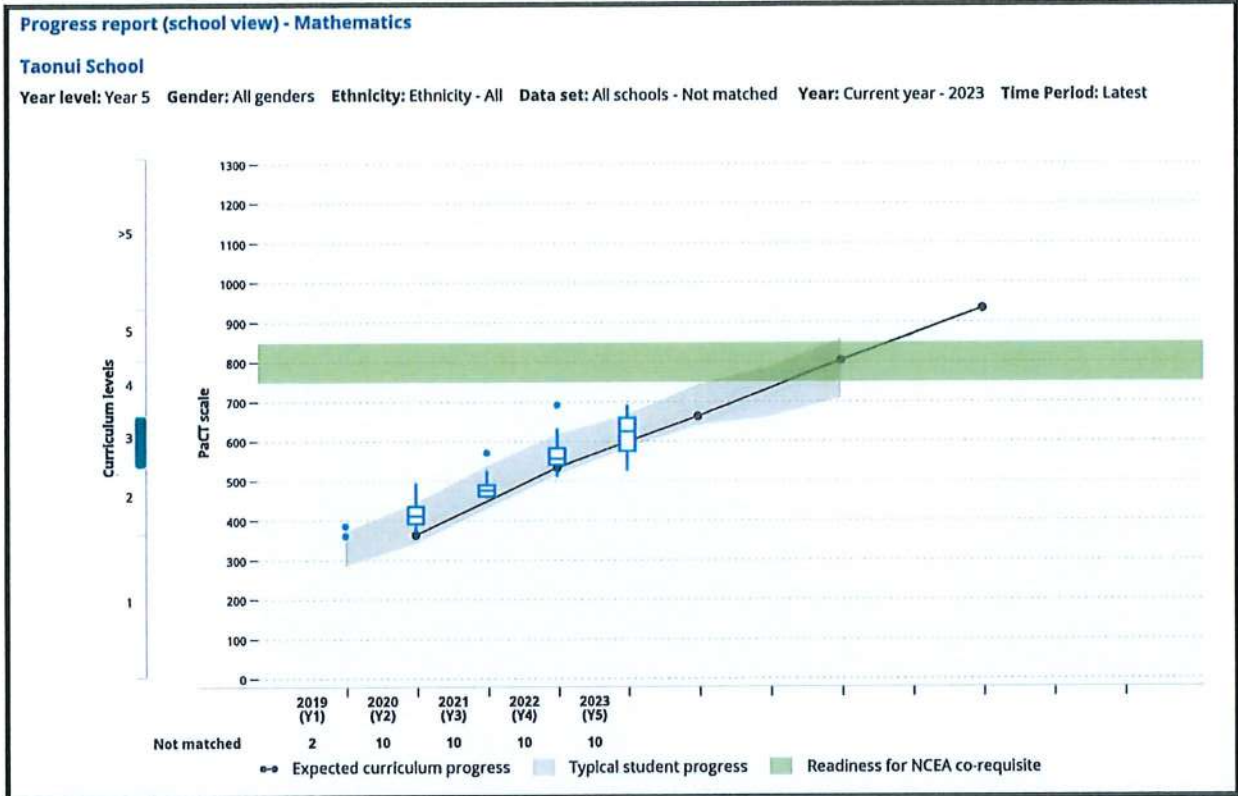


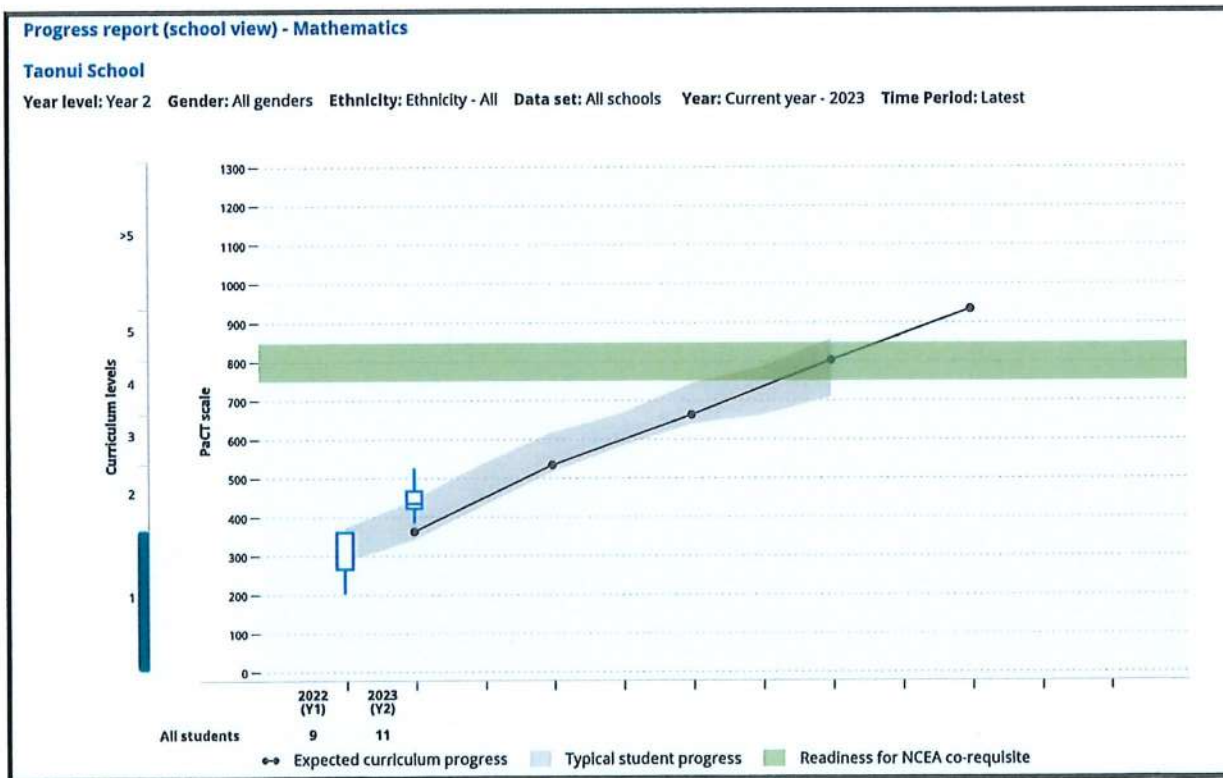
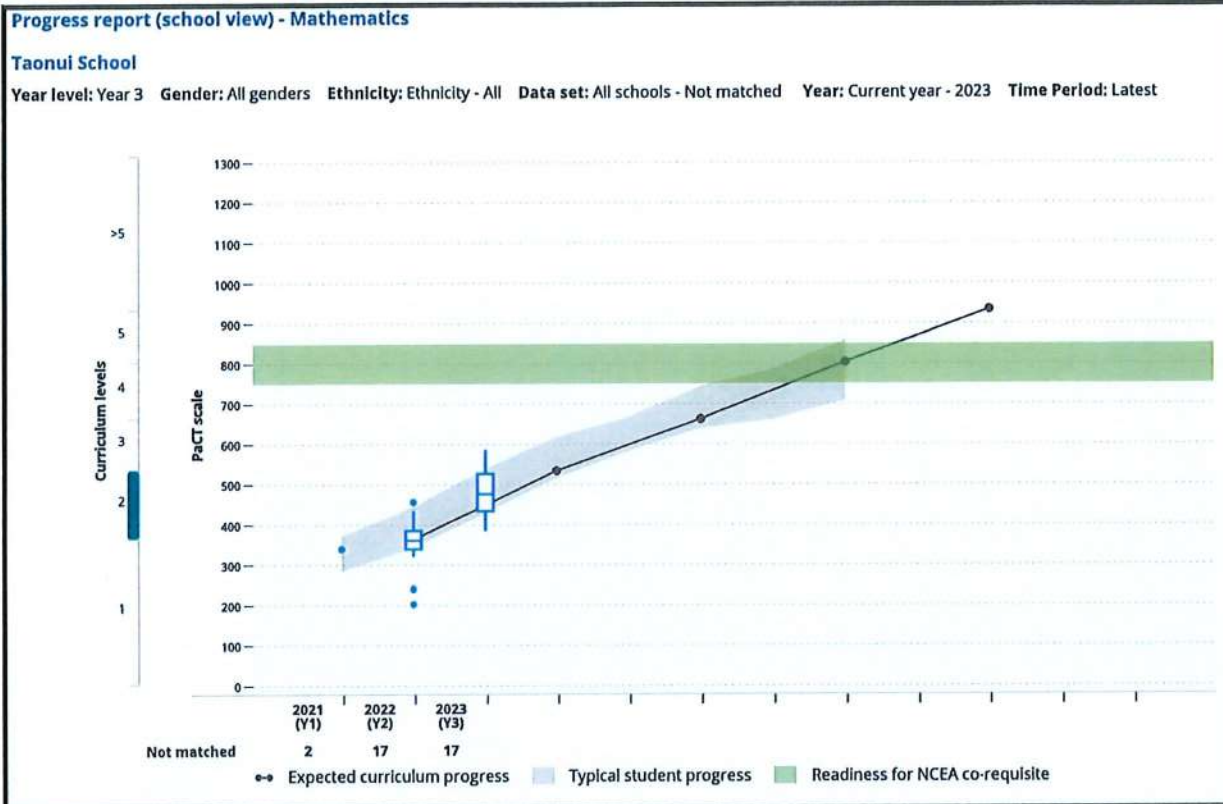
Progress report (school view) - Mathematics

Taonui School

Year level: Year 6 Gender: All genders Ethnicity: Ethnicity - All Data set: All schools - Not matched Year: Current year - 2023 Time Period: Latest



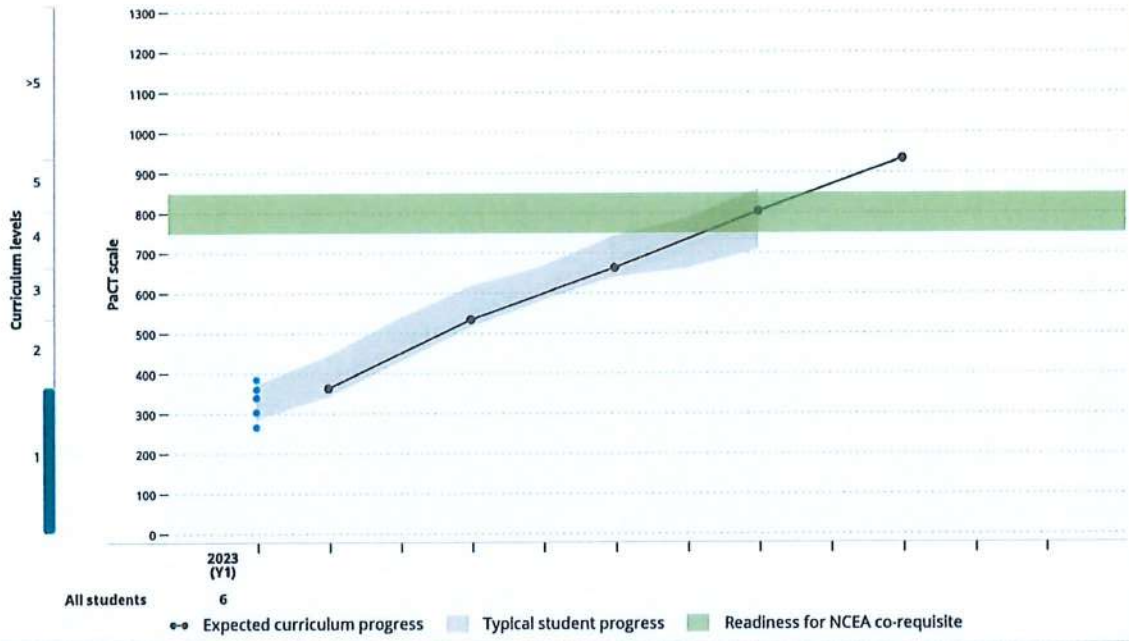




Progress report (school view) - Mathematics

Taonui School

Year level: Year 1 Gender: All genders Ethnicity: Ethnicity - All Data set: All schools Year: Current year - 2023 Time Period: Latest



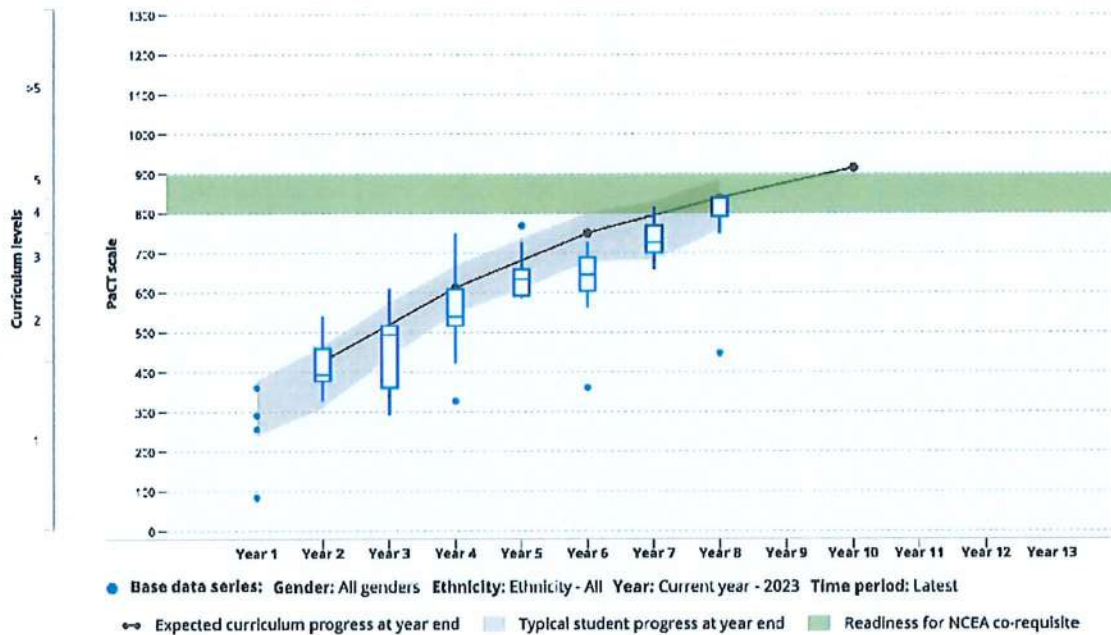
Taonui School Progress Report: End of Year PACT Data:

Writing

Achievement report (school view) - Writing

Taonui School

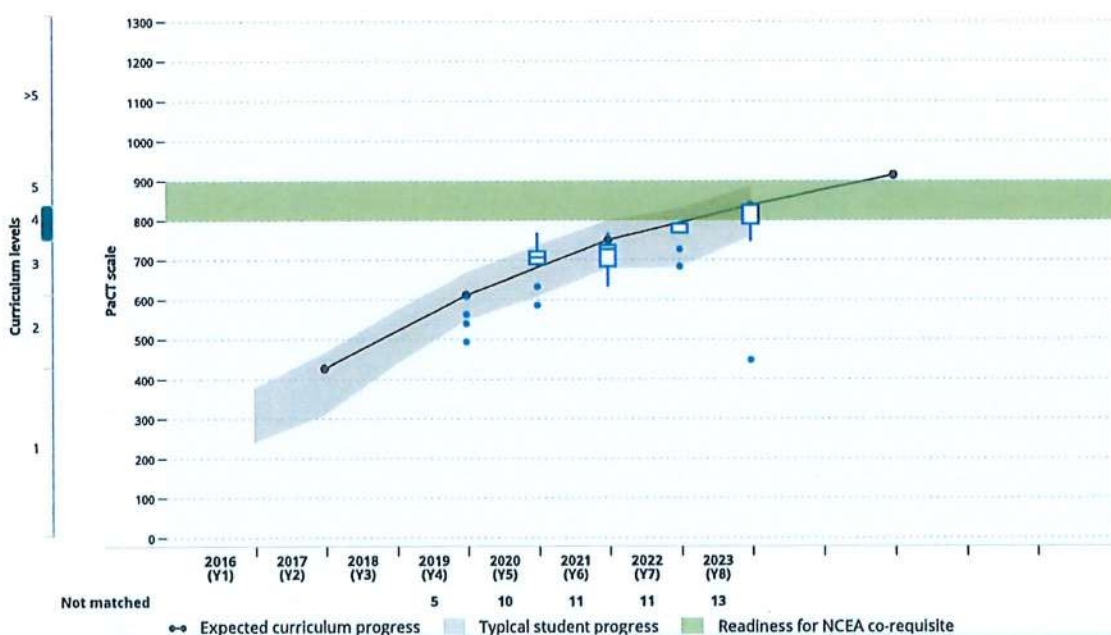
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Progress report (school view) - Writing

Taonui School

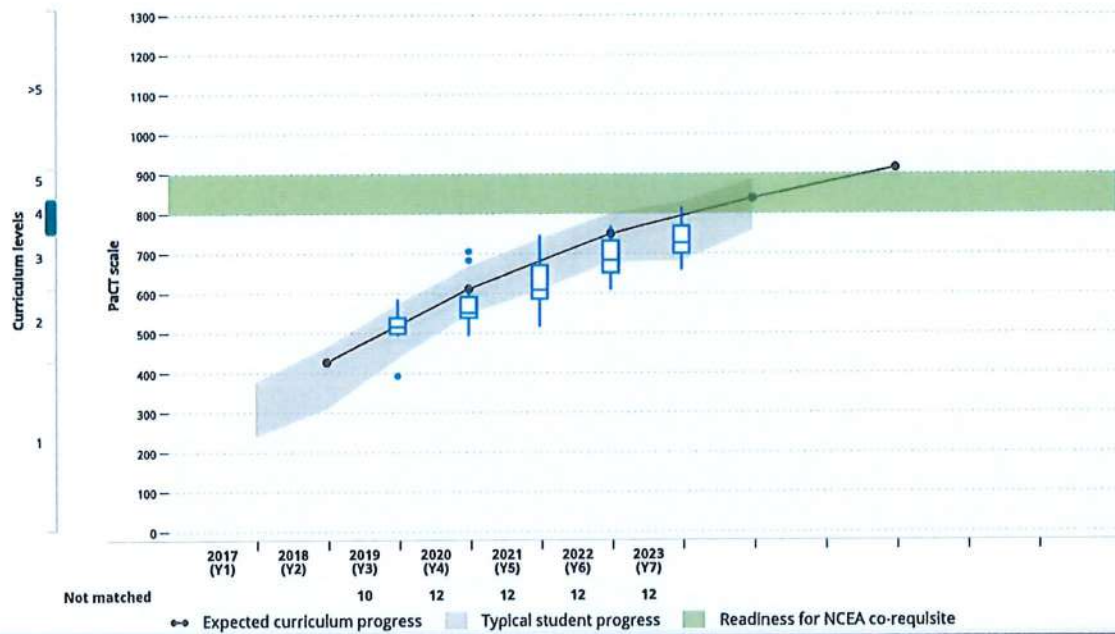
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Progress report (school view) - Writing

Taonui School

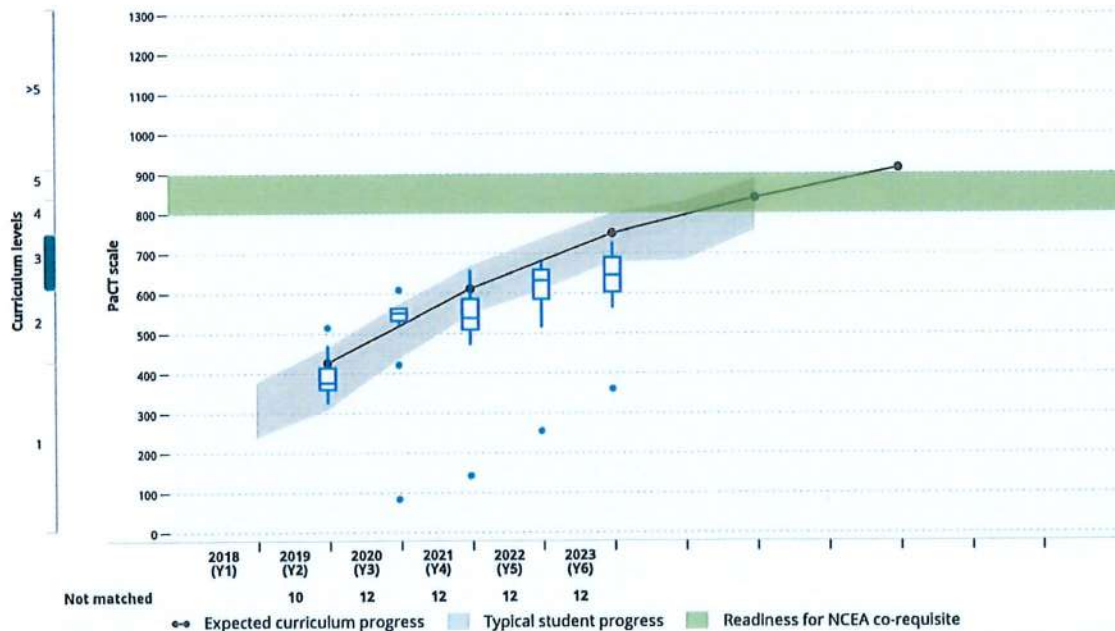
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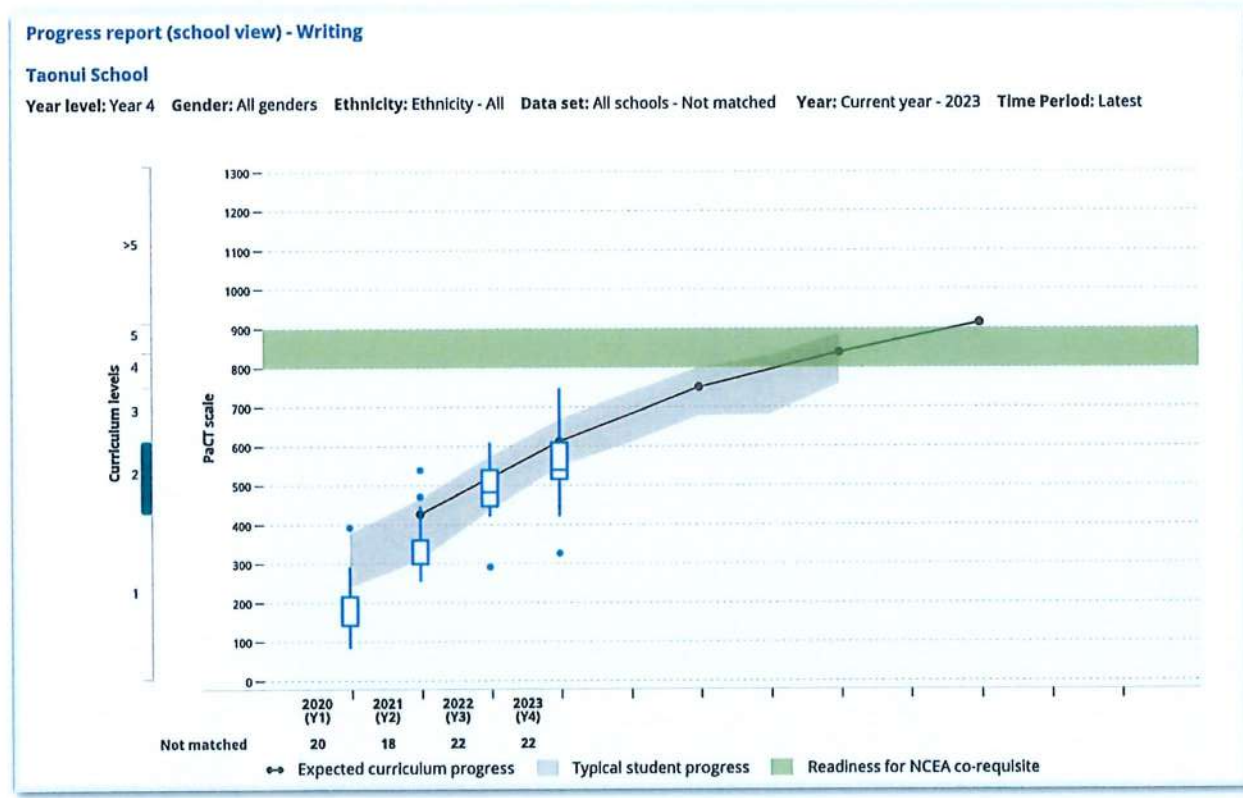
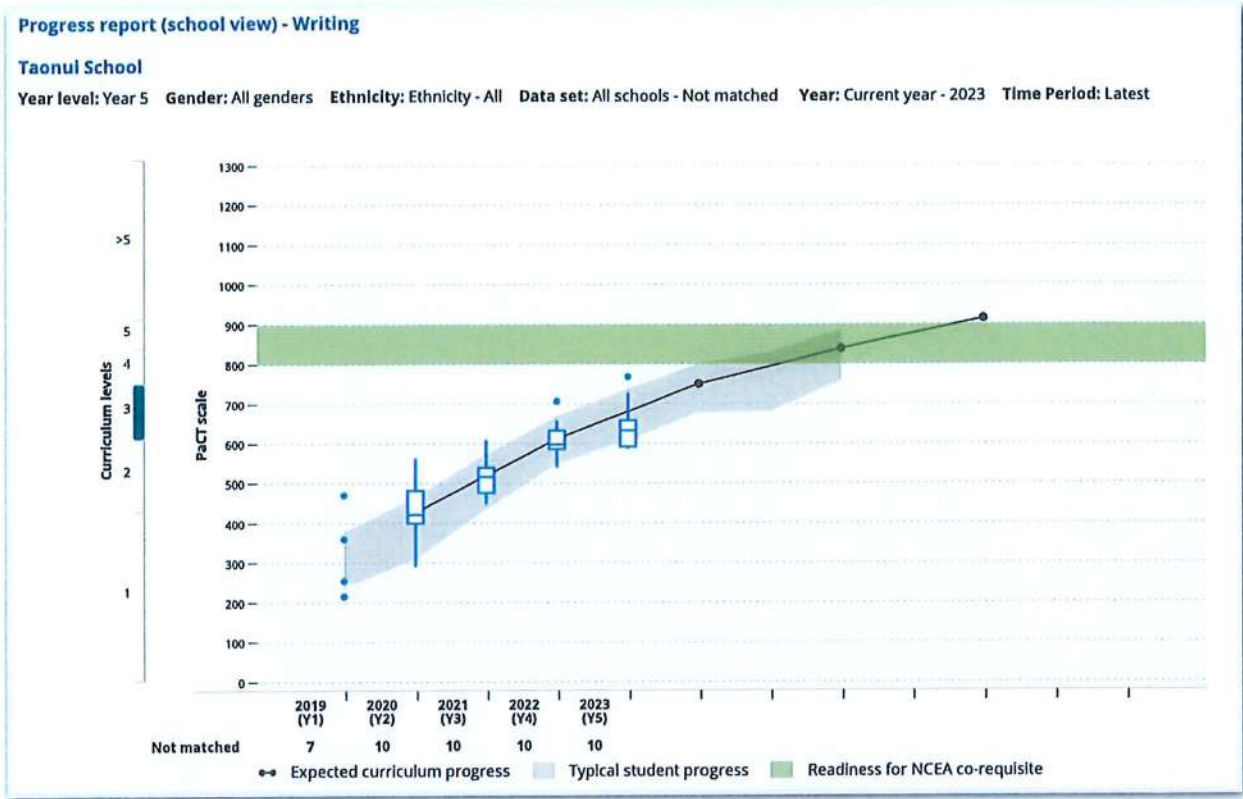


Progress report (school view) - Writing

Taonui School

Year level: Year 6 Gender: All genders Ethnicity: Ethnicity - All Data set: All schools - Not matched Year: Current year - 2023 Time Period: Latest

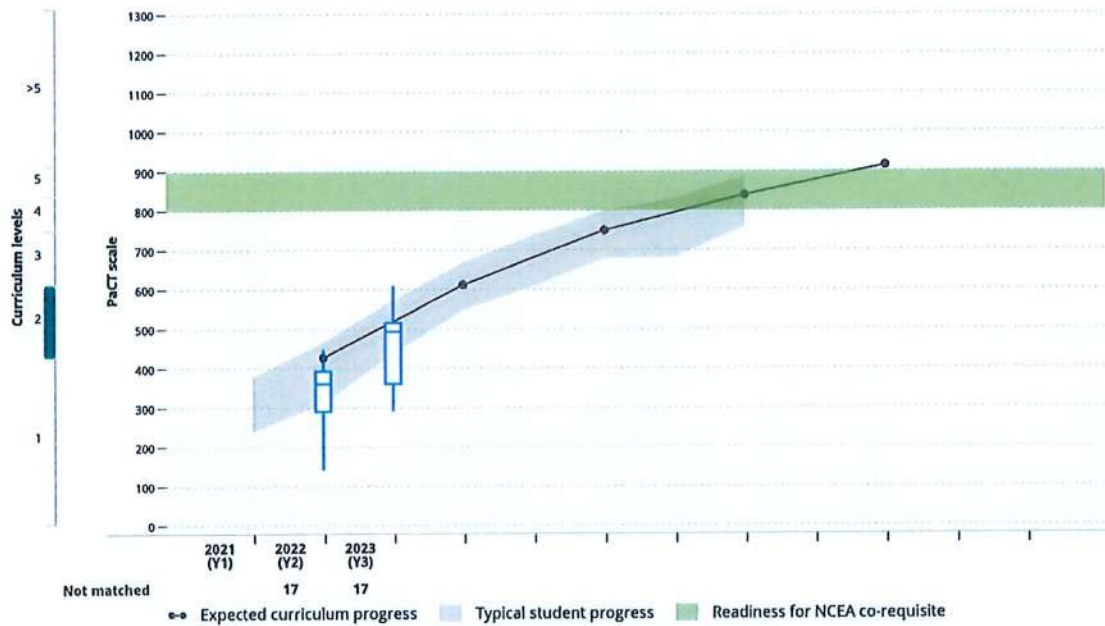




Progress report (school view) - Writing

Taonui School

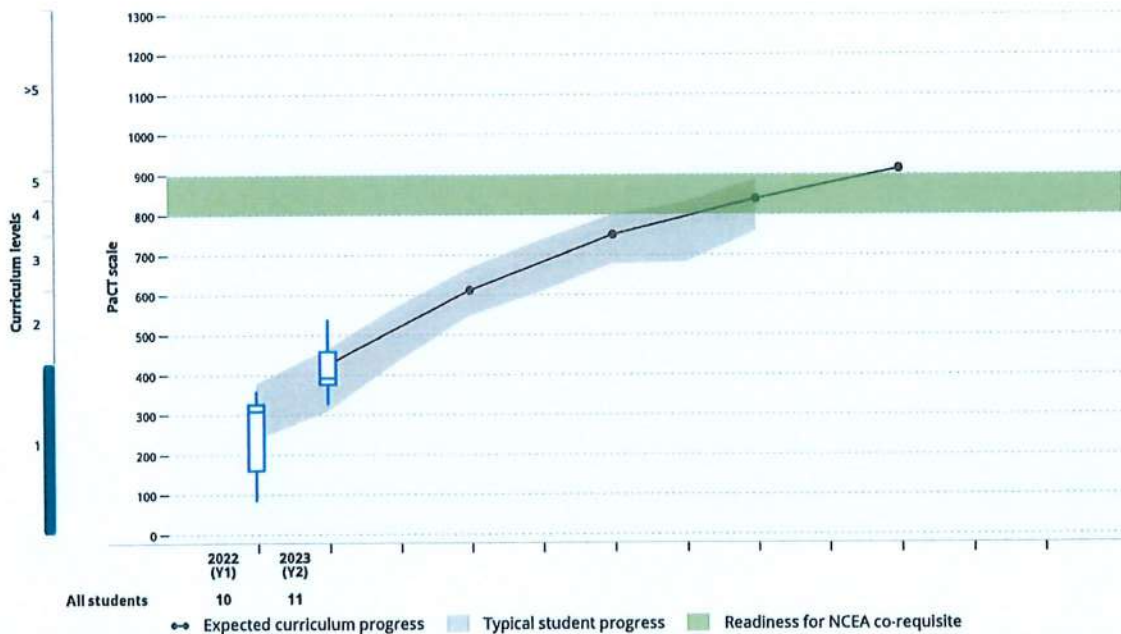
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Progress report (school view) - Writing

Taonui School

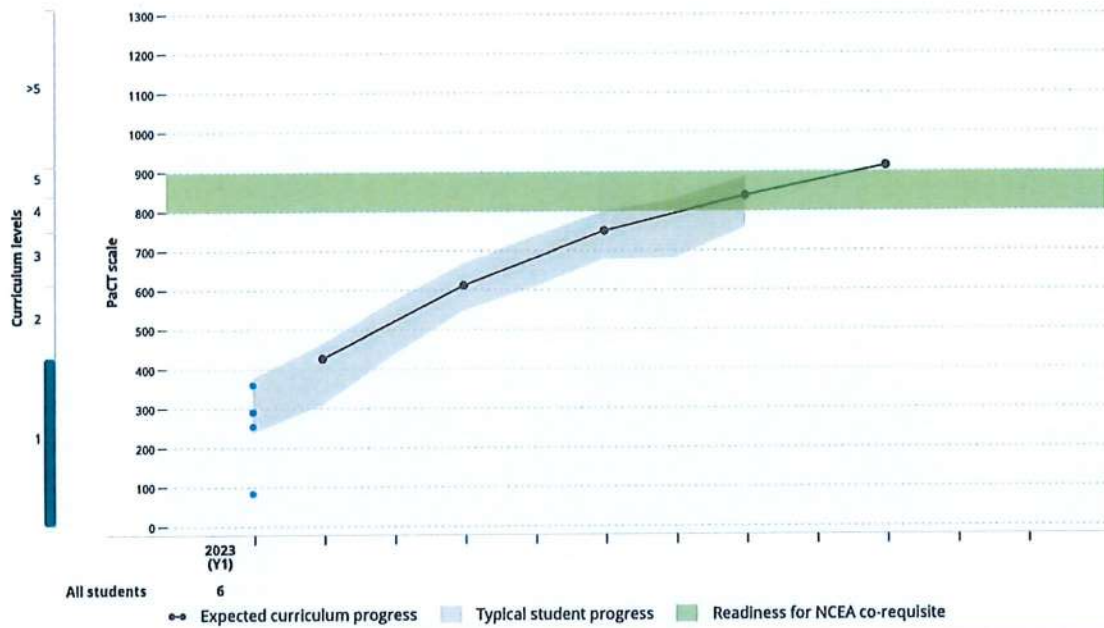
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Progress report (school view) - Writing

Taonui School

Year level: Year 1 Gender: All genders Ethnicity: Ethnicity - All Data set: All schools Year: Current year - 2023 Time Period: Latest



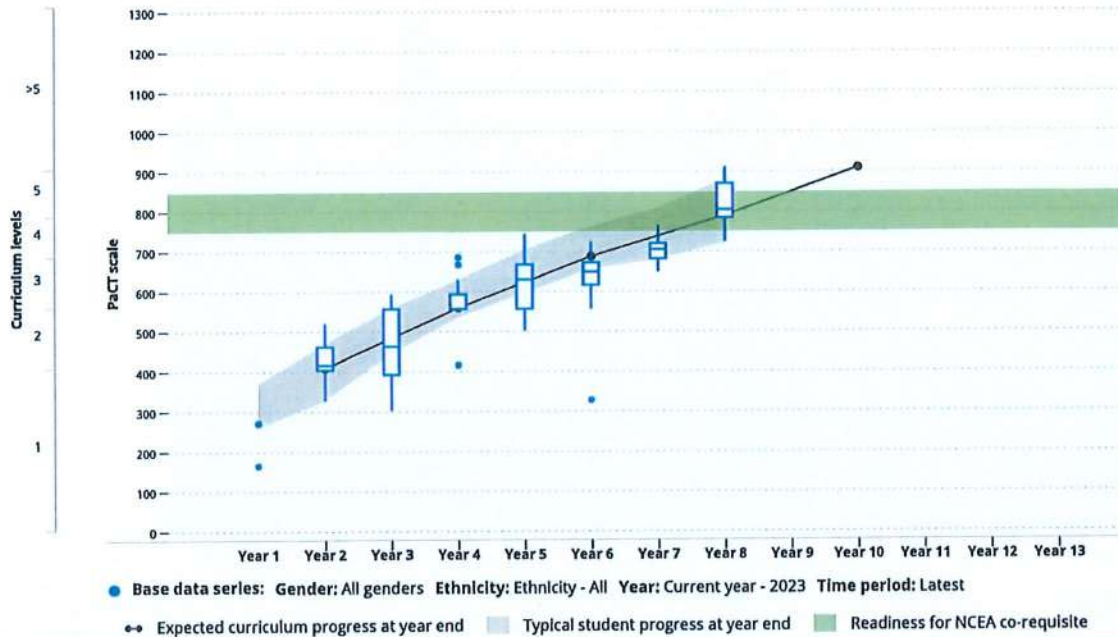
Taonui School Progress Report: End of Year PACT Data:

Reading

Achievement report (school view) - Reading

Taonui School

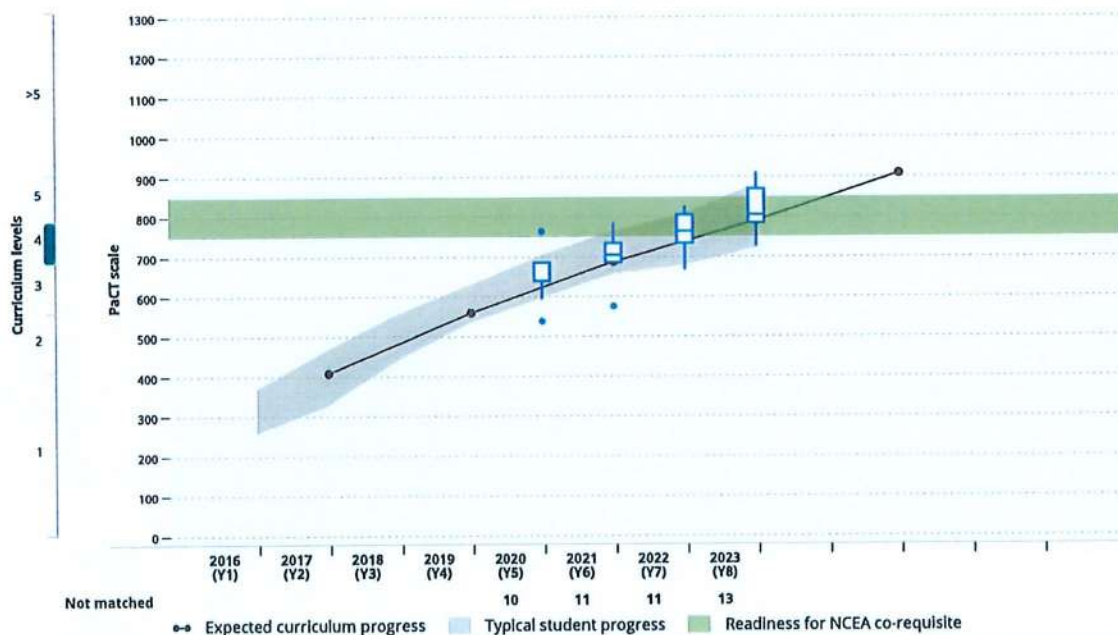
Gender: All genders Ethnicity: Ethnicity - All Year: Current year - 2023 Time Period: Latest



Progress report (school view) - Reading

Taonui School

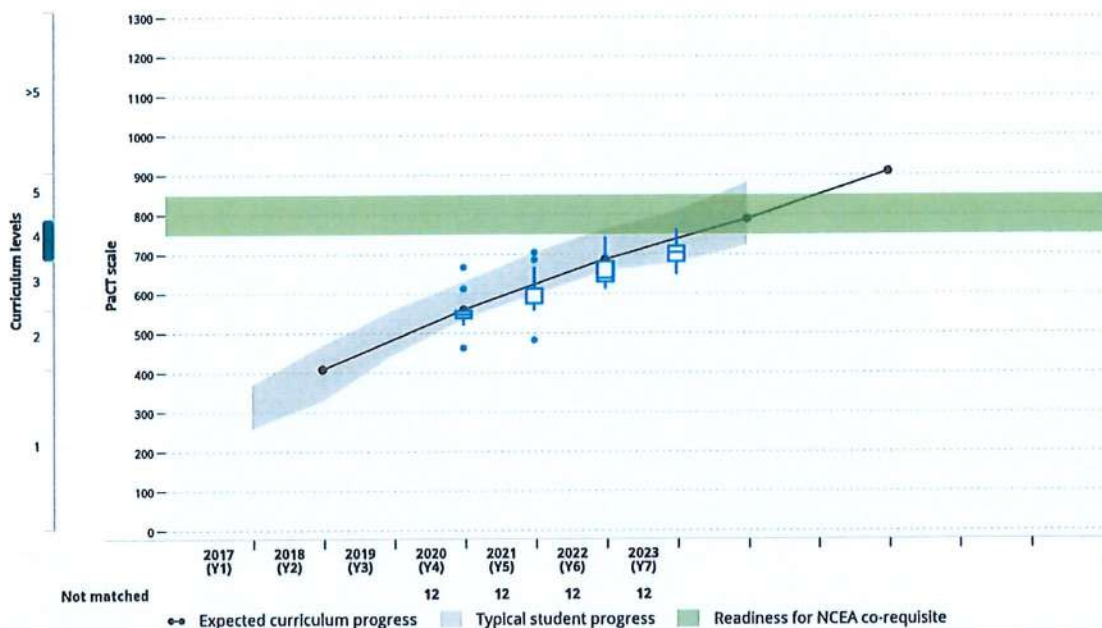
Year level: Year 8 Gender: All genders Ethnicity: Ethnicity - All Data set: All schools - Not matched Year: Current year - 2023 Time Period: Latest



Progress report (school view) - Reading

Taonui School

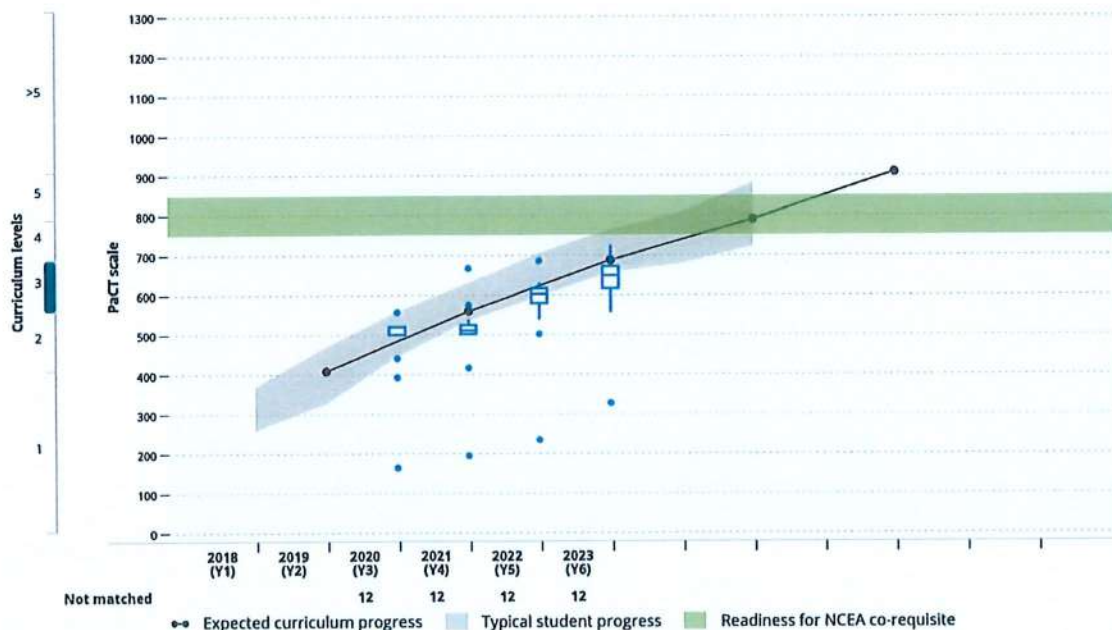
Year level: Year 7 Gender: All genders Ethnicity: Ethnicity - All Data set: All schools - Not matched Year: Current year - 2023 Time Period: Latest



Progress report (school view) - Reading

Taonui School

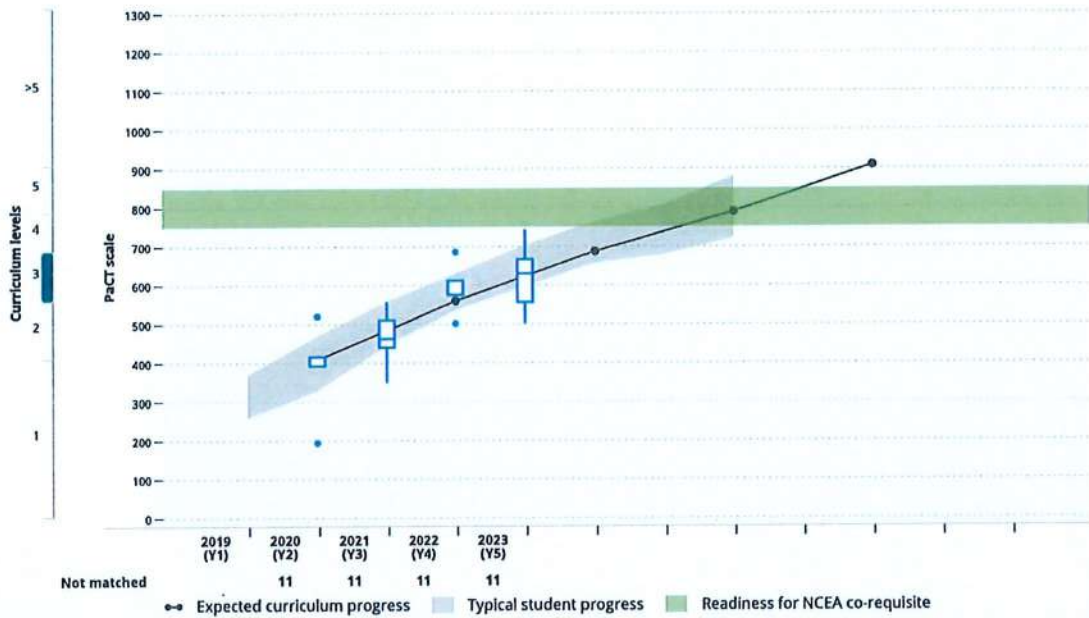
Year level: Year 6 Gender: All genders Ethnicity: Ethnicity - All Data set: All schools - Not matched Year: Current year - 2023 Time Period: Latest



Progress report (school view) - Reading

Taonui School

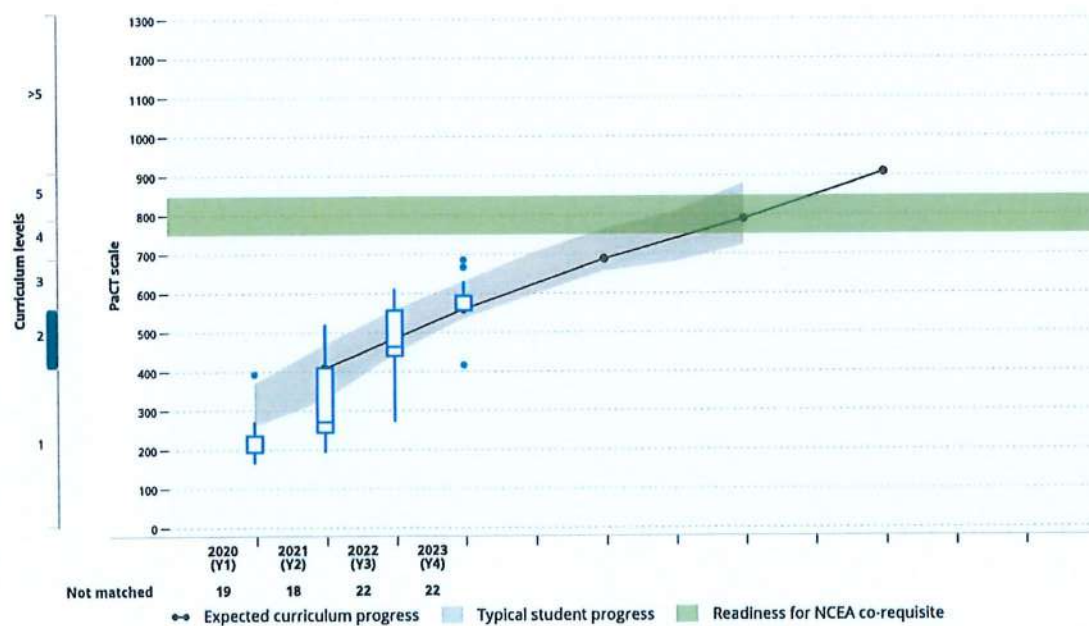
Year level: Year 5 Gender: All genders Ethnicity: Ethnicity - All Data set: All schools - Not matched Year: Current year - 2023 Time Period: Latest

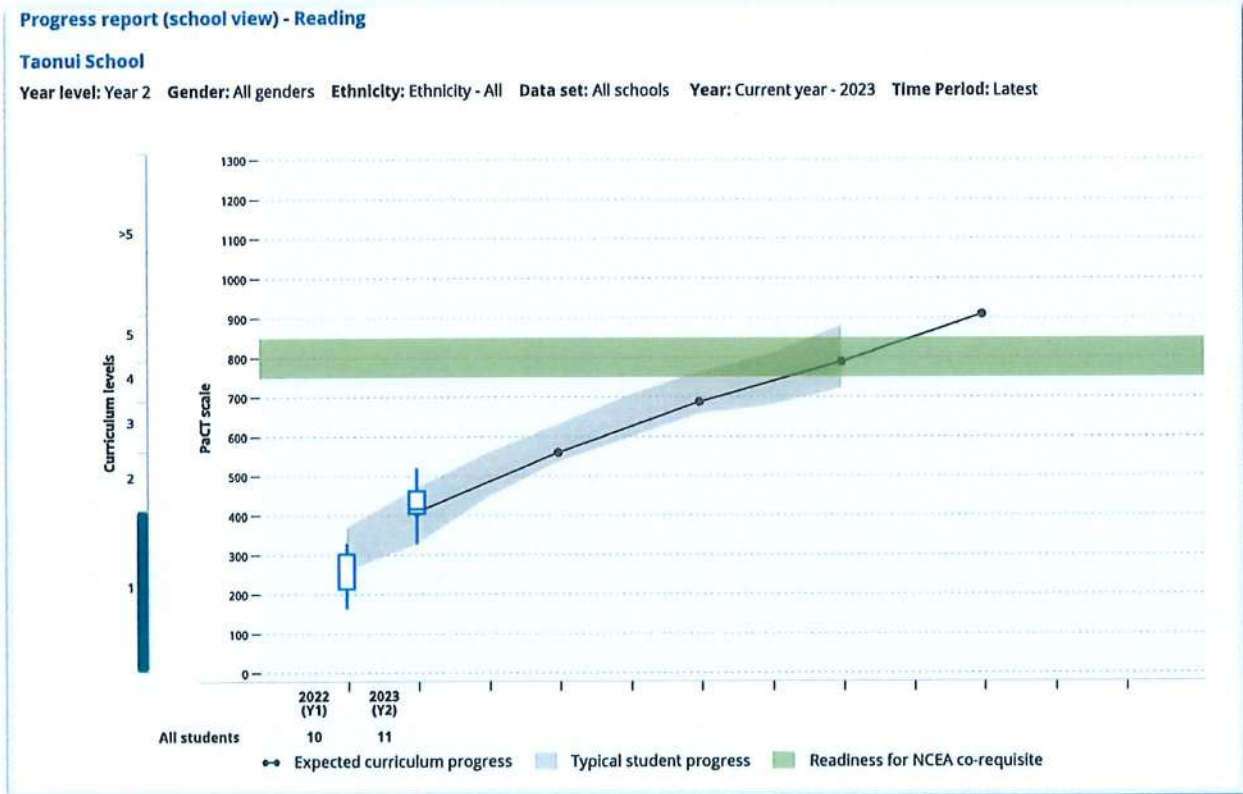
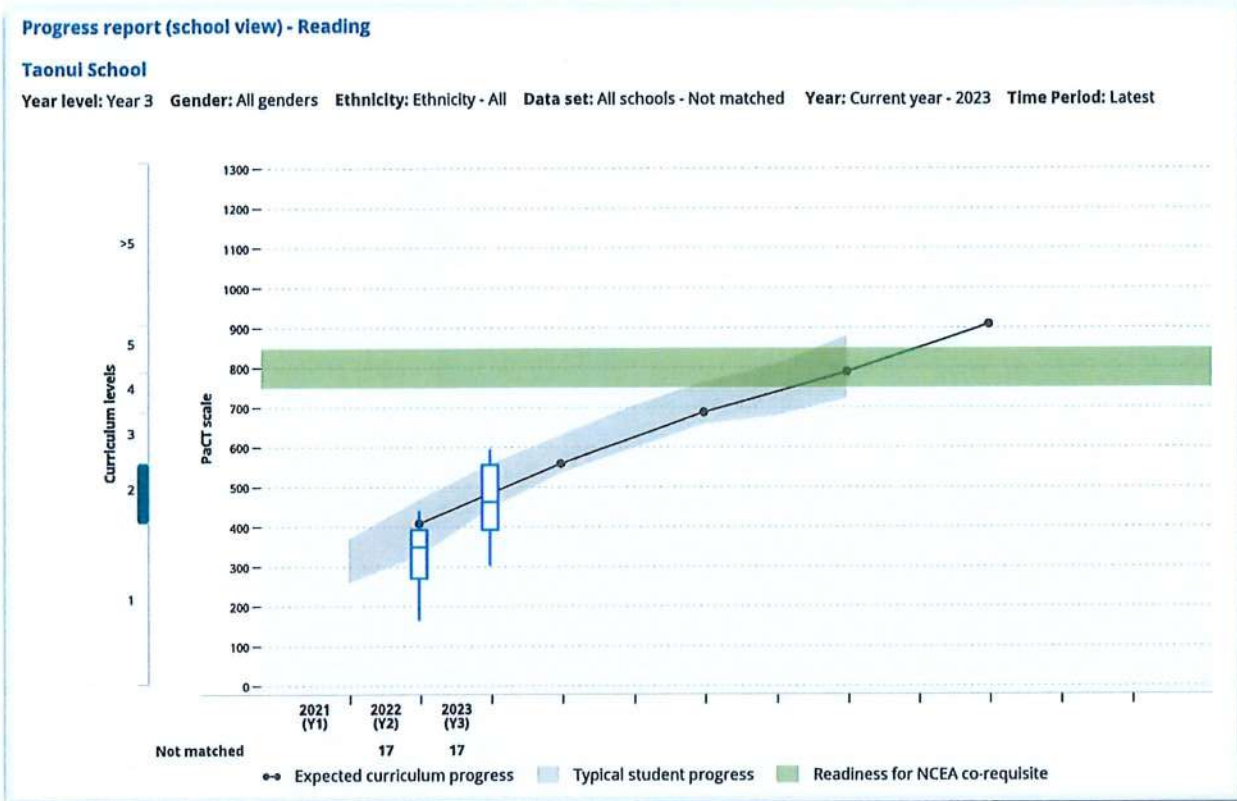


Progress report (school view) - Reading

Taonui School

Year level: Year 4 Gender: All genders Ethnicity: Ethnicity - All Data set: All schools - Not matched Year: Current year - 2023 Time Period: Latest





Progress report (school view) - Reading

Taonui School

Year level: Year 1 Gender: All genders Ethnicity: Ethnicity - All Data set: All schools Year: Current year - 2023 Time Period: Latest

