

MOKAU SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 2200
Principal: Maryann Symonds
School Address: Rangī Road, MOKAU
School Postal Address: PO Box 16, MOKAU , 4350
School Phone: 06 752 9733
School Email: admin@mokau.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Mark Smyth	Chairperson	Elected	Jun 2019
Kate Cookson	Principal	ex Officio	
Maree Jones	Parent Rep	Elected	Jun 2019
Frank Hagenson	Parent Rep	Elected	Jun 2019
Emma O'Sullivan	Parent Rep	Elected	Jun 2019

Accountant / Service Provider: Education Services Ltd

MOKAU SCHOOL

Annual Report - For the year ended 31 December 2018

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Mokau School

Statement of Responsibility

For the year ended 31 December 2018

The Board of Trustees 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 2018 fairly reflects the financial position and operations of the school.

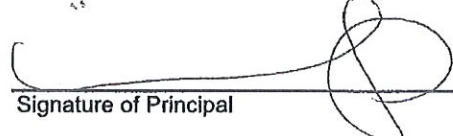
The School's 2018 financial statements are authorised for issue by the Board.

Maree Jones
Full Name of Board Chairperson


Signature of Board Chairperson

30 May 2019
Date:

Manjann Symonds
Full Name of Principal


Signature of Principal

30 May 2019
Date:

Mokau School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	279,778	333,616	351,808
Locally Raised Funds	3	37,240	28,193	29,273
Interest Earned		4,028	2,500	5,233
Gain on Sale of Property, Plant and Equipment		364	-	-
		<u>321,410</u>	<u>364,309</u>	<u>386,314</u>
Expenses				
Locally Raised Funds	3	18,692	4,760	9,523
Learning Resources	4	157,555	197,922	222,049
Administration	5	38,696	40,130	48,605
Finance Costs		400	-	85
Property	6	109,717	106,039	113,914
Depreciation	7	14,783	16,709	16,735
Loss on Disposal of Property, Plant and Equipment		451	-	126
		<u>340,294</u>	<u>365,560</u>	<u>411,037</u>
Net Surplus / (Deficit)		(18,884)	(1,251)	(24,723)
Other Comprehensive Revenue and Expenses		-	-	187
Total Comprehensive Revenue and Expense for the Year		<u>(18,884)</u>	<u>(1,251)</u>	<u>(24,536)</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Mokau School**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	<u>423,569</u>	<u>433,426</u>	<u>446,815</u>
Total comprehensive revenue and expense for the year	(18,884)	(1,251)	(24,536)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	1,290
Equity at 31 December	<u>404,685</u>	<u>432,175</u>	<u>423,569</u>
Retained Earnings	404,685	432,175	423,569
Equity at 31 December	<u>404,685</u>	<u>432,175</u>	<u>423,569</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

Mokau School
Statement of Financial Position
As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	197,766	181,237	152,647
Accounts Receivable	9	8,968	18,049	17,275
GST Receivable		-	5,677	2,082
Prepayments		1,625	1,519	1,660
Inventories	10	3,360	4,716	3,666
Investments	11	25,800	24,189	24,988
		<u>237,519</u>	<u>235,387</u>	<u>202,318</u>
Current Liabilities				
GST Payable		6,603	-	-
Accounts Payable	13	21,358	20,140	23,675
Provision for Cyclical Maintenance	14	9,231	-	-
Finance Lease Liability - Current Portion	15	2,322	-	467
Funds held for Capital Works Projects	16	53,428	-	-
		<u>92,942</u>	<u>20,140</u>	<u>24,142</u>
Working Capital Surplus/(Deficit)		144,577	215,247	178,176
Non-current Assets				
Investments (more than 12 months)	11	-	1,496	1,683
Property, Plant and Equipment	12	270,735	235,872	260,814
		<u>270,735</u>	<u>237,368</u>	<u>262,497</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	10,000	20,440	16,462
Finance Lease Liability	15	627	-	642
		<u>10,627</u>	<u>20,440</u>	<u>17,104</u>
Net Assets		<u>404,685</u>	<u>432,175</u>	<u>423,569</u>
Equity		<u>404,685</u>	<u>432,175</u>	<u>423,569</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Mokau School
Statement of Cash Flows
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		79,017	88,000	110,829
Locally Raised Funds		42,166	26,743	24,530
Goods and Services Tax (net)		8,685	-	3,595
Payments to Employees		(56,577)	(49,100)	(69,704)
Payments to Suppliers		(61,120)	(53,857)	(75,210)
Interest Paid		(400)	-	(85)
Interest Received		4,464	2,500	5,565
Net cash from / (to) the Operating Activities		16,235	14,286	(480)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		1,143	-	-
Purchase of PPE (and Intangibles)		(25,365)	-	(9,453)
Purchase of Investments		(812)	-	-
Proceeds from Sale of Investments		1,683	-	-
Net cash from / (to) the Investing Activities		(23,351)	-	(9,453)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	1,290
Finance Lease Payments		(1,193)	-	-
Funds Held for Capital Works Projects		53,428	-	(5,661)
Net cash from Financing Activities		52,235	-	(4,371)
Net increase/(decrease) in cash and cash equivalents		45,119	14,286	(14,304)
Cash and cash equivalents at the beginning of the year	8	152,647	166,951	166,951
Cash and cash equivalents at the end of the year	8	197,766	181,237	152,647

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

Mokau School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Mokau School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (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 reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

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 Act 1989 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 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

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These 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.

Other Grants

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 recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

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

j) Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

k) 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 to buildings owned by the Crown 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.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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.

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Depreciation

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

The estimated useful lives of the assets are:

Buildings	50 years
Building Improvements	5-20 years
Furniture and Equipment	5-10 years
Information and Communication	5 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

l) 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 or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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.

m) 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. 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.

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.

n) 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.

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

p) Revenue Received in Advance

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

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

q) 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 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. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

t) Financial Assets and Liabilities

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 categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

u) Borrowings

Borrowings are recognised at the amount borrowed. 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 the 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 at the start of the year.

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	60,541	66,000	82,700
Teachers' salaries grants	120,921	166,177	163,934
Use of Land and Buildings grants	77,322	79,439	80,171
Other MoE Grants	20,994	22,000	25,003
	<u>279,778</u>	<u>333,616</u>	<u>351,808</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	20,406	12,340	12,662
Bequests & Grants	3,935	3,300	3,239
Activities	2,705	1,653	3,374
Trading	3,203	3,000	4,188
Fundraising	-	-	3
School House	6,991	7,900	5,807
	<u>37,240</u>	<u>28,193</u>	<u>29,273</u>
Expenses			
Activities	936	460	1,858
Trading	2,499	1,200	1,641
School House	15,257	3,100	6,024
	<u>18,692</u>	<u>4,760</u>	<u>9,523</u>
<i>Surplus for the year Locally raised funds</i>	<u>18,548</u>	<u>23,433</u>	<u>19,750</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	3,215	4,855	8,039
Library resources	294	490	340
Employee benefits - salaries	153,024	190,177	210,983
Staff development	674	950	642
Extra Curricular Activities	348	1,450	2,045
	<u>157,555</u>	<u>197,922</u>	<u>222,049</u>

5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	3,806	4,200	3,806
Board of Trustees Fees	2,250	2,900	3,095
Board of Trustees Expenses	1,418	1,350	1,600
Communication	1,928	1,050	927
Consumables	853	2,500	3,303
Other	3,994	3,730	11,141
Employee Benefits - Salaries	17,591	17,500	17,713
Insurance	46	-	210
Service Providers, Contractors and Consultancy	6,810	6,900	6,810
	<u>38,696</u>	<u>40,130</u>	<u>48,605</u>

6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	602	1,100	1,240
Cyclical Maintenance Expense	2,769	3,300	2,622
Grounds	7,049	7,000	10,499
Heat, Light and Water	3,342	4,400	3,862
Rates	2,160	1,600	1,394
Repairs and Maintenance	9,801	1,400	5,601
Use of Land and Buildings	77,322	79,439	80,171
Security	-	200	464
Employee Benefits - Salaries	6,672	7,600	8,061
	<u>109,717</u>	<u>106,039</u>	<u>113,914</u>

The use of land and buildings figure represents 8% 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. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	1,661	1,658	1,661
Building Improvements	3,517	3,795	3,801
Furniture and Equipment	6,070	7,305	7,315
Information and Communication Technology	1,789	3,031	3,036
Motor Vehicles	206	-	-
Leased Assets	1,013	391	392
Library Resources	527	529	530
	<u>14,783</u>	<u>16,709</u>	<u>16,735</u>

8. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
TSB Cheque	68,757	31,892	20,570
TSB Cheque School House	7,838	5,797	4,361
Short-term Bank Deposits	121,171	143,548	127,716
Cash equivalents for Cash Flow Statement	<u>197,766</u>	<u>181,237</u>	<u>152,647</u>

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

Of the \$197,766 Cash and Cash Equivalents, \$53,428 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	200	441	5,145
Receivables from the Ministry of Education	-	4,441	-
Interest Receivable	276	857	712
Teacher Salaries Grant Receivable	8,492	12,310	11,418
	<u>8,968</u>	<u>18,049</u>	<u>17,275</u>
Receivables from Exchange Transactions	476	1,298	5,857
Receivables from Non-Exchange Transactions	8,492	16,751	11,418
	<u>8,968</u>	<u>18,049</u>	<u>17,275</u>

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	-	216	66
Livestock	3,360	4,500	3,600
	<u>3,360</u>	<u>4,716</u>	<u>3,666</u>

11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	25,800	24,189	24,988
King Country Energy Shares	-	1,496	1,683

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018	\$	\$	\$	\$	\$	\$
Land	138,000	-	-	-	-	138,000
Buildings	63,399	-	-	-	(1,661)	61,738
Building Improvements	28,313	6,888	-	-	(3,517)	31,684
Furniture and Equipment	24,671	4,686	-	-	(6,070)	23,287
Information and Communication Tech	3,679	-	(1,231)	-	(1,789)	659
Motor Vehicles	-	10,304	-	-	(206)	10,098
Leased Assets	1,042	3,500	-	-	(1,013)	3,529
Library Resources	1,710	557	-	-	(527)	1,740
Balance at 31 December 2018	<u>260,814</u>	<u>25,935</u>	<u>(1,231)</u>	<u>-</u>	<u>(14,783)</u>	<u>270,735</u>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Land	138,000	-	138,000
Buildings	83,070	(21,332)	61,738
Building Improvements	69,317	(37,633)	31,684
Furniture and Equipment	86,040	(62,753)	23,287
Information and Communication	23,204	(22,545)	659
Motor Vehicles	10,304	(206)	10,098
Leased Assets	4,934	(1,405)	3,529
Library Resources	20,839	(19,099)	1,740
Balance at 31 December 2018	435,708	(164,973)	270,735

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Land	138,000	-	-	-	-	138,000
Buildings	65,061	-	-	-	(1,661)	63,400
Building Improvements	25,272	6,968	(126)	-	(3,801)	28,313
Furniture and Equipment	26,571	5,414	-	-	(7,315)	24,670
Information and Communication Technology	6,715	-	-	-	(3,036)	3,679
Leased Assets	-	1,434	-	-	(392)	1,042
Library Resources	2,240	-	-	-	(530)	1,710
Balance at 31 December 2017	263,859	13,816	(126)	-	(16,735)	260,814

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Land	138,000	-	138,000
Buildings	83,070	(19,670)	63,400
Building Improvements	62,430	(34,117)	28,313
Furniture and Equipment	91,590	(66,920)	24,670
Information and Communication	28,998	(25,319)	3,679
Leased Assets	1,434	(392)	1,042
Library Resources	24,947	(23,237)	1,710
Balance at 31 December 2017	430,469	(169,655)	260,814

13. Accounts Payable

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
Operating creditors	7,534	1,832	976
Accruals	3,361	4,311	3,806
Capital accruals for PPE items	-	-	3,369
Banking staffing overuse	-	-	1,925
Employee Entitlements - salaries	8,492	12,310	11,418
Employee Entitlements - leave accrual	1,971	1,687	2,181
	21,358	20,140	23,675
Payables for Exchange Transactions	21,358	20,140	21,750
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	1,925
	21,358	20,140	23,675

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	16,462	17,140	13,840
Increase to the Provision During the Year	2,769	3,300	2,622
Provision at the End of the Year	<u>19,231</u>	<u>20,440</u>	<u>16,462</u>
Cyclical Maintenance - Current	9,231	-	-
Cyclical Maintenance - Term	10,000	20,440	16,462
	<u>19,231</u>	<u>20,440</u>	<u>16,462</u>

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:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	2,525	-	467
Later than One Year and no Later than Five Years	638	-	642
	<u>3,163</u>	<u>-</u>	<u>1,109</u>

16. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Office Relocation	<i>completed</i>	-	5,997	5,997	-	-
Blk B Rationalisation	<i>in progress</i>	-	52,428	48,006	-	4,422
A Block Roofing Repairs	<i>in progress</i>	-	51,300	2,294	-	49,006
Totals		<u>-</u>	<u>109,725</u>	<u>56,297</u>	<u>-</u>	<u>53,428</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	53,428
Funds Due from the Ministry of Education	-
	<u>53,428</u>

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Pool / Toilet Upgrade	<i>completed</i>	5,661	(69)	5,592	-	-
Totals		<u>5,661</u>	<u>(69)</u>	<u>5,592</u>	<u>-</u>	<u>-</u>

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.

Kate Cookson, the school Principal, rented the school house during the period for \$300 per fortnight.

Maree Jones, a Board of Trustees member is a partner at P & M Jones Partnership. During the period, the school purchases livestock from P & M Partnership for a total cost \$2,100. No amount was outstanding at balance date.

Aaron Jones, who has family ties with Maree Jones (Board of Trustees Member), was contracted for services to the school totalling \$450. No amount was outstanding at balance date.

18. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	2,250	3,095
Full-time equivalent members	0.05	0.08
<i>Leadership Team</i>		
Remuneration	90,863	92,493
Full-time equivalent members	0.93	1.00
Total key management personnel remuneration	93,113	95,588
Total full-time equivalent personnel	0.98	1.08

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	80 - 90	80 - 90
Benefits and Other Emoluments	2 - 3	2 - 3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 110	-	-
	0.00	0.00

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 member, 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:

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2018 (Capital commitments at 31 December 2017: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2018 (Operating commitments at 31 December 2017: nil).

22. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

23. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	197,766	181,237	152,647
Receivables	8,968	18,049	17,275
Investments - Term Deposits	25,800	25,685	26,671
Total Loans and Receivables	<u>232,534</u>	<u>224,971</u>	<u>196,593</u>

Financial liabilities measured at amortised cost

Payables	21,358	20,140	23,675
Borrowings - Loans	-	-	-
Finance Leases	2,949	-	1,109
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>24,307</u>	<u>20,140</u>	<u>24,784</u>

24. Events After Balance Date

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

25. 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 MOKAU SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Mokau School (the School). The Auditor-General has appointed me, Cameron Town using the staff and resources of Silks Audit Chartered Accountants Ltd, 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 2018, the statement of comprehensive revenue and expenses, 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 2018; 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 30 May 2019. 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 of Trustees 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 of Trustees for the financial statements

The Board of Trustees 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 of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 Novopay 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 of Trustees 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 of Trustees is responsible for the other information. The other information comprises the Board of Trustee schedule included under the School Directory page and the Analysis of Variance, Kiwisport statement, Principals and Chairman's Report included as an appendices, 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 (Revised): *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.



Cameron Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand



MOKAU SCHOOL

"Together We Can Do It!"

School Name: Mokau School
School Id Number: 2200

School Charter Strategic and Annual Plan for Mokau School 2019

Principal's Endorsement: _____

Board of Trustees Endorsement: _____

Submission Date to Ministry of Education: _____

22 | 02 | 2019

Introduction

Established in 1895, Mokau School is located in the small township of Mokau. We cater for students in year 1-8 with 10% of students identifying as Maori. Our students are children who reside in the village. We are decile 7.

Mokau School is an inclusive school giving our students the best opportunities to learn and grow. We have a strong links to our local Marae, Maniaroa. This charter has been developed thanks to input from parents and whanau, members of the wider Mokau community, Board of Trustees and staff of Mokau School.

Mokau School is an Enviroschool with a focus on empowering students to learn respect for the diversity of people and their culture and developing sustainable communities while celebrating our unique coastal environment.

Mokau School has a supportive parent and wider school community with a well-established Home and School Committee who provide children with extensive resources and learning opportunities.

MOKAU SCHOOL

"Together We Can Do It!"



Mission:

To assist our students to achieve their academic potential and develop personal skills that enable them to be positive, respectful contributors to their communities and the modern sustainable world.

Vision:

Provide high quality, inclusive learning opportunities in a safe environment
Show knowledge, understanding and respect for our modern and multicultural world
Care for the environment and role model sustainable practices

Values and Motto:

Our school values are drawn from our community and complement our school motto, "Together We Can Do It".

The values relate and add meaning to each part of the motto as well as the motto as a whole.

We have connected the values to the school motto to help make them more memorable and increase authenticity.

Together – We develop respectful, inclusive partnerships with all

We Can – We are self-believers who participate and achieve

Do It – We are motivated, confident explorers

National Priorities

- Maori Student Achievement
- Literacy
- Numeracy
- Teaching as inquiry
- Inclusive Schooling
- E Learning

Our value:

Inclusion and success for all learners
Strong community connections and engagement
Assessment for learning and inquiry model
Culturally responsive teaching practice
Sustainable community and school practice
Equity and Excellence

Values and Beliefs

We are working on our WAKA concept in 2019. Each Term students will link values and skills highlighted through community consultation to be promoted and modeled at Mokau School that term in conjunction with the Ministry's Key Competencies.

- | | | |
|--------|----------|--|
| Term 1 | W | we are learners - Whaia te mātauranga |
| Term 2 | A | act with respect - Manaaki te tangata |
| Term 3 | K | keep ourselves safe - Tiaki tangata |
| Term 4 | A | always proud - Kia manawanui |

- | | |
|--------|--|
| Term 1 | - Can-Do-Attitude, Responsible, Participation, Encouragement & Collaboration |
| Term 2 | - Active listener, Independence, Tolerance, Responsibility & Honesty |
| Term 3 | - Can-do-Attitude, Active listening, Respect, Tolerance & Responsibility |
| Term 4 | - Independence, Responsibility & striving for Excellence |

Cultural Diversity and Maori Dimension

We have a Maori Student Achievement Plan that is reviewed annually and consulted on, to support Maori learner success and achievement. We respect and value the support and knowledge that our whanau and community bring to our partnerships by considering the competencies of:

Ako - recognising the knowledge that both teachers and learners bring to learning interactions

Manaakitanga - valuing cultural connectedness and creating a culture of belonging

Wananga - the importance of good communication and listening to different view points

Whanaungatanga - relationships, strong partnerships with all stakeholders

Nga Whakapiritanga - respect for our unique environment and its people

MOKAU SCHOOL STRATEGIC PLAN 2018- 2020

<p>Goal 1: To ensure all students are able to access The New Zealand Curriculum as evidenced by appropriate assessment and progress.</p> <p>Review and update Annual Assessment Plan</p> <p>Improve outcomes and achievement levels in Literacy and Numeracy</p> <p>Continue inquiry model approach</p> <p>Embed phonics and focused reading programs</p> <p>Embed use of Assessment Resource Banks for Numeracy evaluations</p> <p>Writing moderation within school and between schools in the cluster</p> <p>Use teacher strengths to teach collaboratively</p> <p>Explore opportunities for GATES (gifted and talented education)</p> <p>IEPs reviewed and /or established for coming year</p>	<p>Goal 2: To provide a safe emotional and physical environment that develops potential and confidence.</p> <p>Run Beach Ed Bi-annually</p> <p>Ensure safe environment by identifying hazards and rectifying issues</p> <p>Review 10 year property plan (10YPP)</p> <p>Repair and repaint roof</p> <p>Renovation of Dental Clinic for use by playgroup.</p> <p>Review H&S of the Wild Side.</p> <p>Encourage sport, art and cultural activities within and out of school</p> <p>Leadership experiences</p> <p>Consult with community on Health and Safety</p>	<p>Goal 3: To maximise student understanding and respect of culture by understanding our own, strengthening biculturalism and exploring other cultures.</p> <p>Continue to adapt teaching practice to improve learning outcomes for Māori students as per Maori Achievement Plan 2017</p> <p>Introduce WAKA concept</p> <p>Annual Marae experience</p> <p>Learn about people (past and present) in our community and Mokau's unique environment.</p> <p>Learn about our community embedding student ownership of Enviroschools principals</p> <p>Language, Art & Music opportunities</p>	<p>Goal 4: To improve outcomes for students through a focused use of ICT, resources and personnel at school and in the wider community.</p> <p>Prioritise, consulting & allocating resources to wish list</p> <p>Create asset replacement plan to reflect appropriate provision of an effective learning environment for the future.</p> <p>Increase student ownership of Enviroschools initiatives</p> <p>Develop and deliver ICT curriculum in preparation for 2020.</p>	<p>Goal 5: Develop effective teacher inquiry and professional capability within the teaching team</p> <p>Continue teacher development for professional growth to support and lift student achievement</p> <p>Review teacher appraisal process</p> <p>Termly observations of teaching practice</p> <p>Strengthen links between evidence of teacher inquiry and teaching criteria (PTCs)</p> <p>Collegial support for inquiry goals</p> <p>Collegial support for teacher reo education</p> <p>Principal mentoring program and external appraisal</p>
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MOKAU SCHOOL ANNUAL OPERATIONAL PLANNING 2019

Strategic Goal 1:

To ensure all students are able to access the New Zealand Curriculum as evidenced by appropriate assessment and progress.

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Review and update Annual Assessment Plan	<p>Collection and analysis of assessment data to inform planning</p> <p>Data collected following schedule and timing</p>	<p>Cohesive and appropriate set of school assessment data that shows progress and achievement in relation to NZC and sets next learning steps.</p>	<p>Principal + PRT</p>	<p>PAT Maths (+year3s) PAT Read Comp PAT Vocab PAT Punctuation & Grammar STAR (+year3s) Schonnells Spell PROBE asttle writing Numeracy Resource Bank Assessments Formative assessments Progress Summary</p> <p><u>Junior Assessment</u> Entry level assessment 6 yr net Numeracy stage Schonnells Spelling asttle writing Running records Resource Bank Assessments Formative Assessment Progress Summary</p>	<p>Terms2/4 where appropriate</p> <p>Ongoing Ongoing</p> <p>New entrant 6th birthday Where appropriate</p>	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Improve outcomes and achievement levels in Literacy and Numeracy	Students not showing consistent progress in Numeracy and/or Literacy will become priority learners and be a focus for teacher inquiries. Acceleration practises will be embedded in teaching and learning.	Resources and knowledge enhanced to support teaching and learning Aim for all students to make accelerated progress	All staff	TSB grant funding for instructional support materials Mathematics and Literacy Template folders H&S funding for purchase of resources	On going On going On going	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Continue inquiry model approach	Priority learners will be focus for teacher inquiries and teachers will continue to use and inquiry model to adapt teaching practice to meet the needs of the students	Through inquiry teachers will regularly reflect on and record effectiveness of strategies and programs and adapt their practice based on effectiveness of interventions.	All staff		On going	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Embed phonics, and structured reading sharp programs	Teacher Aide support and implementation of programs to support the needs of learners Specific learning program for students having difficulties (focused on priority student's needs)	Students' needs are met on an individual basis using interventions to raise achievement. Implementation of programmes that are student centred	Teachers and Teacher Aides	Yolanda Soryl Phonics program Sharp Reading strategy Seven+ program Professional Development for new staff if required	Periodic effective review	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Writing moderation within school and between schools in the cluster	Formal and formative assessments informing OTJs for writing. Moderation and staff dialogue to inform next learning steps. Investigate moderation in writing between schools in the Cluster.	Moderation and discussion amongst staff of students' writing samples to inform OTJs. Between school consistency of judgements	All staff All staff in cluster	e-asttle reference matrices Writing progressions	On going	

Writing moderation to occur. Student writing samples assessed by teacher then moderated with colleagues to gauge accuracy of individual judgements.

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Use teacher strengths to teach collaboratively	To work with individual teacher strengths to maximum student learning	Teachers can utilise their strengths and passions to teach students at all levels.	All staff	As required	On going	

All teachers have the opportunity to teach collaboratively to their personal strengths. Teacher inquiry and appraisal documentation to support this.

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Explore opportunities for GATES (gifted and talented students)	To extend gifted and talented students. Student voice for selection of topics and direction of learning	Students are extended through purposeful learning experiences of interest to them	All staff	Professional development: if available Resources		

All students extended through multilevel classroom practice – working with (older) students at their academic level.

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
ORS and HHN students IEPs	Implement and formalise IEPs for all at risk students Timely evaluation of effectiveness of programs	Meeting the needs of at risk students and their whanau with students receiving inclusive learning experiences	Specialist teacher -- outreach services All staff RTLb RTLit SWIS	Toy library learning resources Purchase resources as required - TSB funding Home and School	On going with periodic review	

ORS students: weekly narratives of progress and achievement and formal assessments co-ordinated and written by Arahunga Specialist Teacher Michelle Politakis. Services provided by Arahunga continue in 2019 with Michelle Politakis again working with our ORS students. Two teacher aides to assist teachers with these students.

MOKAU SCHOOL ANNUAL OPERATIONAL PLANNING 2019

Strategic Goal 2:

To provide a safe emotional and physical environment that develops individual potential and confidence.

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Run Beach Ed biannually	Theory and beach activities to educate students on water (beach) safety and life preservation	Increased knowledge of surf and beach safety	All cluster schools	Life Guard instructors	Term 1 2019	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Ensure safe environment by identifying hazards and rectify issues	Address safety issues promptly as they arise. Agenda item at staff and BoT meetings	Ensure an ongoing safe environment for students and staff	All	MoE Caretakers Checklist	On going	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
10 Year Property Plan (10YPP)	To review the 10 year property plan prioritising health and safety, essential infrastructure and modernisation of teaching spaces	Effective use of budget for property projects specified Effective forward plan for next 10 years. Health and Safety issues addressed Modernisation of teaching spaces		10YPP Consultant Craig MacLean	Feb 2019 – 30 June 2022	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Repair and repaint roof	Repair of classroom and dental clinic roofs (bubbling in butynoi). Paint	Classroom roof repaired and painted. Dental clinic roof repaired and painted.	BOT	BOT funded	Term 1 2019	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Renovation of Dental Clinic to repurpose as Tainui Playgroup venue	Re install utilities. Addition of windows, veranda, decking and fencing	Building meets specifications that meet MOE requirements for playgroup use.	BOT	BOT funded	Term 1 2019	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Review health and safety of the Wildside	Ensure safety of this environment by regular inspection	Students will have access to Wildside when it is safe Timely tree maintenance & closed when high winds	Staff BOT parents	BOT funded tree maintenance if required	Periodic inspection	ongoing

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Encouragement of sport, art and cultural activities within and out of school	Community and area sporting, arts and cultural activities promoted in school correspondence to parents	Whanau choice for uptake of additional opportunities on offer e.g. Boys' and Girls' Brigade, Weetbix Tryathlon, piano lessons, Te Kuiti swimming sports, Taranaki cross country, Westcoasters hockey, gymfest,		Newsletter Tainui Trader Website	Weekly Monthly 2 per Term	

	Project Energise sporting opportunities	Football, League, dance classes	Vicki Coll	H & S funding		
	Cluster Sports and Cultural activities	Regular school skills based sessions	Mokau Whareorino Uruti Mimi Ahititi			
		2018/2019 Term 1 Beach Ed. Swimming Tabloid				
		Term 2 Marae Winterfest				
		Term 3 X Country Speeches		H & S funding		
		Term 4 Ag Days Athletics Art Week Production		H & S funding Tainui Ag committee		
	Other school sporting, art and cultural activities					

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Leadership experience	School buddies for leadership, duties, responsibilities and assembly leadership opportunities	Interaction with students from other schools and inspired by leadership stories Peer recognition Peer learning & shared responsibility for school activities	Teachers Students Staff and students	H & S funding Sir Peter Blake Trust	Term 2 Term 3 On going	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Consult with community on Health and Safety	Consultation with community on Health curriculum and safety of environment	Adaptation of health curriculum to meet the needs of our students and provision of a safe emotional and physical school environment	BOT	Life Ed	ongoing	
		Provision of programs that meet the community's expectations e.g. Life Ed focus on anti-bullying relationship skills, pubertal change	Principal			

MOKAU SCHOOL ANNUAL OPERATIONAL PLANNING 2019

Strategic Goal 3:

To maximise student understanding and respect of culture by understanding our own, strengthening our biculturalism and exploring other cultures.

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Continue to adapt teaching practice to lift learning outcomes for Māori students	<p>See Māori Achievement Plan</p> <p>Ako - recognising the knowledge that both teachers and learners bring to learning interactions</p> <p>Manaakitanga - valuing cultural connectedness</p> <p>Wananga - the importance of good communication and listening to different view points</p> <p>Whanaungatanga - relationships, strong partnerships with all stakeholders</p> <p>Nga Whakapiritanga - respect for our unique environment and its people</p> <p>Continue to embed te reo and tikanga Māori in classroom practice</p> <p>All teachers to have culturally responsive teaching goal using Ta Taiako principles</p> <p>Principal strategy - respect me, show me, don't tell me - find a way to help me and my whanau</p>	<p>A current and appropriate school curriculum that increases expectations and outcomes for Māori students</p> <p>Adaptation of teaching practice to increase successful learning outcomes for Māori students as per Māori achievement plan</p>	All staff	MOE documents	On going	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Introduce WAKA concept	<p>Term by Term focus linking values and skills highlighted through community consultation to be promoted and modeled at Mokau School in conjunction with the MOE's Key Competencies</p> <p>W we are learners <i>Whata te mātauranga</i></p> <p>A act with respect <i>Manaaki te tangata</i></p> <p>K keep ourselves safe <i>Tiaki tangata</i></p> <p>A always proud <i>Kia manawanui</i></p>	<p>Student selected values for term within WAKA concept for increased ownership and focus</p> <p>Term 1 - Can-Do-Attitude, Term 2 - Responsibility Term 3 - Participation Term 4 - Encouragement & Collaboration</p>	Staff and students	Wall displays Certificates	Ongoing with termly review	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Annual Marae experience with natural fibre exploration and Māori food preparation	<p>Marae sleepover – Mokau, Whareorino, Ahititi</p>	<p>Powhiri roles taken by students</p> <p>Oration of some Local (Marae) history</p> <p>Authentic prep and cooking of kai</p> <p>Increased knowledge of wharenui features</p> <p>Authentic workshops – fibres</p>	All staff Cluster schools			

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Learn about people (past and present) in our community and Mokau's unique environment embedding student ownership Enviroschools principles	<p>Use outcomes of Bronze reflections to integrate Enviroschools principles into the learning program.</p> <ul style="list-style-type: none"> • Respect for diversity and culture • Sustainable Communities • Empowering students and learning about sustainability • Maori Perspectives 	<p>Students to have an increased understanding of our local environment and people.</p> <p>Increased student responsibility of community gardens</p> <p>Interviewing our ancestors – who lives here and where have they come from?</p> <p>Develop a Mokau School timeline, buildings, people, significant events</p> <p>Understanding of Mokau's unique environment. Plants and animal biodiversity. Whitebait and coastal plant adaptation</p> <p>Beach health</p>	All staff	<p>As required for learning intentions</p> <p>Local people</p> <p>Museum</p> <p>Our unique environment</p> <p>Seaweed resources</p> <p>School Archives</p> <p>Enviroschools rep</p>	On going	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Language, Art & Music opportunities	<p>Encourage participation in the arts and music (strategic goal 2). Appreciation for other cultures and their languages by exploring options for mini experiences/units</p> <p>Investigate the possibility for kapa haka</p>	<p>Students learning from cultural experiences</p> <p>Kapa haka experience</p>	All staff Merepaea		On going	

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Strategic Goal 4:

To improve outcome for students through the focussed use of resources and personnel at school and in the wider community and enhance the use of ICT at Mokau School.

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Prioritising, consulting and allocating resources to wish list	To prioritise the spending of funds raised in the community on resources important to the stakeholders	Providing valuable experiences and resources for students that support children's learning but are not funded by Ministry Class consumables \$100 per child Provision of e-learning opportunities Provision of Duffy Books in Homes Renewal of ipads Leadership conference Beach ED Life Ed Year 7&8 trip Playground fill	BOT Staff H & S Community	Mokau bike ride Grazing	On-going	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Create asset replacement plan in line with creating modern teaching environments and using space effectively	Develop asset replacement schedule Continue to create a suitable and functional school environment	Strategic planning for replacement of assets Redesigned and upgraded central foyer and staffroom areas	BOT BOT	Ed Services	This year This year	

MOKAU SCHOOL ANNUAL OPERATIONAL PLANNING 2019

Strategic Goal 5:

Develop effective teacher inquiry and professional capability within the teaching team

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Continue teacher development for growth and support lift in student achievement	Seek professional development <ul style="list-style-type: none"> Teachers to continue to grow as life-long learners. in response to meet the needs of current students 	Teachers up to date with pedagogy and new teaching strategies Students receive the support they need to lift achievement.	All staff	Professional Development budget	On going	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Review teacher appraisal process	Refine appraisal process for effective self-review and robust systems for performance management	Robust appraisal system for all staff Ensure strong inquiry goals focusing on priority learners and raising Māori student achievement	Principal Shawn Geilen	Appraisal logs Weekly staff meeting minutes	On going	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Observations of teaching practice	Observation and feedback of teaching practice	Effective feedback for growth. Focused reflections of teaching practice to meet the needs of students	All staff		Each term	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Strengthen links between evidence of teacher inquiry and teacher criteria (PTCs)	Ensuring teacher practice is meeting the Practising Teacher Criteria with supporting evidence	All teachers to be proficient in their jobs Evidence of PCTs collected	All staff		On going	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Collegial support for inquiry goals	Regular sharing of progress, thoughts, reflections, outcomes and actions for inquiries	Clear documentation of inquiry journeys and sharing of same at staff meetings.	All staff	Inquiry logs	On going	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Collegial support for teacher te reo education	To increase Principals confidence in speaking te reo	Other staff support Principal to raise confidence in speaking te reo	Principal & PRT		On going	

STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
Principal mentoring program continuation	Mentor support through Evaluation Associates First Time Principal programme	Connection with a leadership advisor Just in time support including a 'hot line', an online learning hub and a web space Leadership development planning and review Regional beginning principal networks Knowledge building clinics or problems solving 'hacks' Regional and national hui Reflection and documentation of learning process	Maryann	Provision of release days to attend workshops and met with mentor	Ongoing	

		Sign off completed induction principalship	for into			
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STRATEGY REF	SPECIFICATIONS	EXPECTED OUTCOMES	WHO	RESOURCES	TIME FRAME	Date Completed
External Appraisal for Principal	Robust appraisal system and support for First Time Principal	Effective appraisal process for growth of Principal in her role	Principal & Appraiser		On going	

Student Achievement Target Action Plan

• Mathematics 2019



Annual Target
#1

- To ensure all students are making progress guided by the New Zealand Curriculum and evidenced using appropriate assessment tools and methods.

Target Group

- **All boys**
- Year 3 : 1 Māori student (ORS very high)
- Year 4 : 1 Māori student
- Year 5 : 1 Māori student (ORS high)
- Year 5 : 1 European student

What will the school do?

- Deliberate acts of teaching to target deficits in knowledge in response to assessment data - data driven planning.
- Development of Number Knowledge and Strategies, Statistics, Algebra, Geometry and Measurement
- Teacher reflective practice and professional development (as required) to cater for the range of student needs
- Staff to discuss, plan and work collaboratively to develop a more robust schedule of appropriate assessment, including student self-monitoring of progress and achievements.
- Cementing of basic facts - ability appropriate daily warm ups
- TA supporting student practice of concepts allowing teacher to introduce a specific concept.
- Targeted use of mathematical apps where appropriate
- IEP for all students

When will it be done by?

- End of the year.

Who is responsible

- Principal
- classroom teachers
- teacher aides

Resources allocated

- PD opportunities - funding and relievers
- Purchase of resources as required - fundraising, budgeted, grants

Student Achievement Target Action Plan

• Reading 2019



Annual Target

#3

- To ensure all students are making progress guided by the New Zealand Curriculum and evidenced using appropriate assessment tools and methods.

Target Group

- **All boys**
- Year 3 : 1 Māori student (ORS very high)
- Year 4 : 1 Māori student
- Year 5 : 1 Māori student (ORS high)
- Year 5 : 1 European student

What will the school do?

- Deliberate acts of teaching to target deficits
- TA supported programmes and TA to release teacher to work with target students.
- Use aspect of Yolanda Soryl Phonics Programme, Super Speed for fluency and LLLL for phonics instruction
- Responsive planning and curriculum delivery
- Focus on vocab and closed reading activities.
- Daily shared reading, Early Words, SuperSpeed 100 & 1000
- Construct Mokau Reading Progressions for teachers and students to use to identify next learning steps.
- Continue to address issues which influence educational outcomes with professionals from outside agencies – Arahunga Services, RTLB, RTLit, MoE Special Ed, Speech Therapists and SWIS.
- IEP for all students

When will it be done by?

- End of the year

Who is responsible?

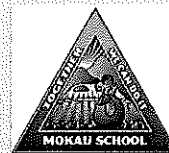
- Principal
- Class teachers

Resources allocated

- Budget for new resources
- Release/ Relievers for Professional Development as required
- E-learning opportunities where appropriate

Student Achievement Target Action Plan

• Writing 2019



Annual Target
#2

- To ensure all students are making progress guided by the New Zealand Curriculum and evidenced using appropriate assessment tools and methods.

Target Group

- All boys
- Year 3 - 1 Māori student (ORS very high)
- Year 4 - 1 Māori student
- Year 5 - 1 Māori student (ORS high)
- Year 5 - 1 European student

What will the school do?

- Deliberate acts of teaching to target student needs. Phonics instruction daily, writing support given to help them communicate their ideas clearly; teacher aide support
- TA supported programmes of Early words and speech therapy and TA to release teacher to work with target students with making and breaking, CVC and aspects of Yolanda Soryl phonics program.
- Vocabulary building games
- Increased focus on deeper features once punctuation and grammar mastered
- Moderation of writing with other schools
- Use of NZC exemplars as a formative tool to identify next steps
- Time given for sharing and reflecting on writing programs through teacher inquiries
- IEP for all students

When will it be done by?

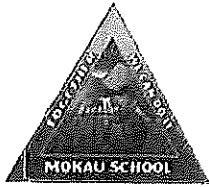
- End of the year

Who is responsible?

- Principal
- Classroom Teachers

Resources allocated

- Curriculum Budget
- Release / Relievers as required
- Resources to support writing - particularly writing for boys
- Use of additional teacher aide hours



MOKAU SCHOOL

"Together We Can Do It"

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Kiwisport Statement 2018

In 2018 the Kiwisport funding was used to purchase resources and assist with coaching. This assisted with developing student's interests and skills and developing lesson ideas and strategies for staff. Resources were purchased to support our PE programme and activities taught during our Project Energize.

We were able to expose our students to a range of sporting codes through coaching and Project Energize.

Kate Cookson
PRINCIPAL

COPY