

7 JUN 2018

MOKAU SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

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MOKAU SCHOOL

Financial Statements - For the year ended 31 December 2017

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Mokau School

Statement of Responsibility

For the year ended 31 December 2017

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 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

Mark Stewart James Smyth
Full Name of Board Chairperson

Mark SJ
Signature of Board Chairperson

24/5/2018
Date:

Kate Victoria Taini Cookson
Full Name of Principal

K Cookson
Signature of Principal

24.05.2018
Date:

Mokau School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue				
Government Grants				
Locally Raised Funds	2	351,808	382,478	345,584
Interest Earned	3	29,273	31,510	38,211
		5,233	3,250	4,863
		<u>386,314</u>	<u>417,238</u>	<u>388,658</u>
Expenses				
Locally Raised Funds	3	9,523	8,550	12,160
Learning Resources	4	222,049	229,943	202,267
Administration	5	48,605	45,160	43,645
Finance Costs		85	-	-
Property	6	113,914	114,362	112,181
Depreciation	7	16,735	16,202	17,112
Loss on Disposal of Property, Plant and Equipment		126	-	-
		<u>411,037</u>	<u>414,217</u>	<u>387,365</u>
Net Surplus / (Deficit)		(24,723)	3,021	1,293
Other Comprehensive Revenue and Expenses		187	-	(34)
Total Comprehensive Revenue and Expense for the Year		<u>(24,536)</u>	<u>3,021</u>	<u>1,259</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 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	446,815	446,815	444,981
Total comprehensive revenue and expense for the year	(24,536)	3,021	1,259
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	1,290	-	575
Equity at 31 December	423,569	449,836	446,815
Retained Earnings	423,569	449,836	446,815
Equity at 31 December	423,569	449,836	446,815

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 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Assets				
Cash and Cash Equivalents	8	152,647	220,766	166,951
Accounts Receivable	9	17,275	12,863	18,049
GST Receivable		2,082	137	5,677
Prepayments		1,660	1,296	1,519
Inventories	10	3,666	2,367	4,716
Investments	11	24,988	23,433	24,189
		<u>202,318</u>	<u>260,862</u>	<u>221,101</u>
Current Liabilities				
Accounts Payable	13	23,675	26,492	20,140
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability - Current Portion	15	467	-	-
Funds held for Capital Works Projects	16	-	-	5,661
		<u>24,142</u>	<u>26,492</u>	<u>25,801</u>
Working Capital Surplus/(Deficit)		178,176	234,370	195,300
Non-current Assets				
Investments (more than 12 months)	11	1,683	1,530	1,496
Property, Plant and Equipment	12	260,814	231,076	263,859
		<u>262,497</u>	<u>232,606</u>	<u>265,355</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	16,462	17,140	13,840
Finance Lease Liability	15	642	-	-
		<u>17,104</u>	<u>17,140</u>	<u>13,840</u>
Net Assets		<u><u>423,569</u></u>	<u><u>449,836</u></u>	<u><u>446,815</u></u>
Equity		<u><u>423,569</u></u>	<u><u>449,836</u></u>	<u><u>446,815</u></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 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		110,829	96,253	94,960
Locally Raised Funds		24,530	31,510	37,921
Goods and Services Tax (net)		3,595	-	(5,540)
Payments to Employees		(69,704)	(42,975)	(57,354)
Payments to Suppliers		(75,210)	136,228	(76,348)
Interest Paid		(85)	-	-
Interest Received		5,565	3,250	5,505
Net cash from / (to) the Operating Activities		(480)	224,266	(856)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(9,453)	(3,500)	(22,008)
Net cash from / (to) the Investing Activities		(9,453)	(3,500)	(22,008)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,290	-	575
Funds Held for Capital Works Projects		(5,661)	-	5,661
Net cash from Financing Activities		(4,371)	-	6,236
Net increase/(decrease) in cash and cash equivalents		(14,304)	220,766	(16,628)
Cash and cash equivalents at the beginning of the year	8	166,951	-	183,579
Cash and cash equivalents at the end of the year	8	152,647	220,766	166,951

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

1. Statement of Accounting Policies

For the year ended 31 December 2017

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 2017 to 31 December 2017 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 under section 28 of schedule 6 of the Education Act 1989 in relation to the acquisition of 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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	82,700	82,178	84,789
Teachers' salaries grants	163,934	199,783	166,177
Use of Land and Buildings grants	80,171	86,442	79,439
Other MoE Grants	25,003	14,075	15,179
	<u>351,808</u>	<u>382,478</u>	<u>345,584</u>

3. Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
Donations	14,162	15,040	19,738
Fundraising	1,742	1,800	1,742
Trading	4,188	3,900	3,588
Activities	3,374	1,410	4,700
School House	5,807	9,360	8,443
	<u>29,273</u>	<u>31,510</u>	<u>38,211</u>
Expenses			
Activities	1,858	-	2,095
Trading	1,641	1,850	(656)
School House	6,024	6,700	10,721
	<u>9,523</u>	<u>8,550</u>	<u>12,160</u>
<i>Surplus for the year Locally raised funds</i>	<u>19,750</u>	<u>22,960</u>	<u>26,051</u>

4. Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	8,039	9,360	6,083
Extra-curricular activities	2,045	2,250	1,909
Library resources	340	475	477
Employee benefits - salaries	210,983	216,158	192,081
Staff development	642	1,700	1,717
	<u>222,049</u>	<u>229,943</u>	<u>202,267</u>

5. Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	3,806	4,300	3,749
Board of Trustees Fees	3,095	4,000	2,800
Board of Trustees Expenses	1,600	1,600	1,612
Communication	927	1,050	929
Consumables	3,303	3,300	3,637
Operating Lease	-	100	320
Other	11,141	4,810	4,311
Employee Benefits - Salaries	17,713	19,000	19,275
Insurance	210	-	247
Service Providers, Contractors and Consultancy	6,810	7,000	6,765
	<u>48,605</u>	<u>45,160</u>	<u>43,645</u>

6. Property

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Caretaking and Cleaning Consumables	1,240	1,300	1,472
Cyclical Maintenance Expense	2,622	3,300	1,075
Grounds	10,499	4,900	11,351
Heat, Light and Water	3,862	4,420	4,727
Rates	1,394	1,500	1,369
Repairs and Maintenance	5,601	4,700	4,961
Use of Land and Buildings	80,171	86,442	79,439
Security	464	200	-
Employee Benefits - Salaries	8,061	7,600	7,787
	<u>113,914</u>	<u>114,362</u>	<u>112,181</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Buildings	1,661	1,574	1,662
Building Improvements	3,801	3,614	3,817
Furniture and Equipment	7,315	5,048	5,332
Information and Communication Technology	3,036	5,380	5,682
Leased Assets	392	-	-
Library Resources	530	586	619
	<u>16,735</u>	<u>16,202</u>	<u>17,112</u>

8. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
TSB Cheque	20,570	220,766	17,606
TSB Cheque School House	4,361	-	5,797
Short-term Bank Deposits	127,716	-	143,548
Cash equivalents and bank overdraft for Cash Flow Statement	152,647	220,766	166,951

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

9. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	5,145	107	441
Receivables from the Ministry of Education	-	-	4,441
Interest Receivable	712	1,533	857
Teacher Salaries Grant Receivable	11,418	11,223	12,310
	17,275	12,863	18,049
Receivables from Exchange Transactions	5,857	1,640	1,298
Receivables from Non-Exchange Transactions	11,418	11,223	16,751
	17,275	12,863	18,049

10. Inventories

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Stationery	66	417	216
Livestock	3,600	1,950	4,500
	3,666	2,367	4,716

11. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	24,988	23,433	24,189
King Country Energy Shares	1,683	1,530	1,496

12. Property, Plant and Equipment

2017	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
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 Tech	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

2017	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
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

2016	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	138,000	-	-	-	-	138,000
Buildings	66,722	-	-	-	(1,662)	65,060
Building Improvements	29,090	-	-	-	(3,817)	25,273
Furniture and Equipment	13,384	18,519	-	-	(5,332)	26,571
Information and Communication Technology	9,895	2,502	-	-	(5,682)	6,715
Library Resources	2,817	42	-	-	(619)	2,240
Balance at 31 December 2016	259,908	21,063	-	-	(17,112)	263,859

2016	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	138,000	-	138,000
Buildings	83,071	(18,011)	65,060
Building Improvements	69,740	(44,467)	25,273
Furniture and Equipment	93,836	(67,265)	26,571
Information and Communication	28,998	(22,283)	6,715
Library Resources	27,145	(24,905)	2,240
Balance at 31 December 2016	440,790	(176,931)	263,859

13. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	976	13,582	1,832
Accruals	3,806	-	4,311
Capital accruals for PPE items	3,369	-	-
Banking staffing overuse	1,925	-	-
Employee Entitlements - salaries	11,418	11,223	12,310
Employee Entitlements - leave accrual	2,181	1,687	1,687
	<u>23,675</u>	<u>26,492</u>	<u>20,140</u>
Payables for Exchange Transactions	21,750	26,492	20,140
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	1,925	-	-
	<u>23,675</u>	<u>26,492</u>	<u>20,140</u>

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	13,840	13,840	13,640
Increase to the Provision During the Year	2,622	3,300	1,075
Use of the Provision During the Year	-	-	(875)
Provision at the End of the Year	<u>16,462</u>	<u>17,140</u>	<u>13,840</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	16,462	17,140	13,840
	<u>16,462</u>	<u>17,140</u>	<u>13,840</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:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	467	-	-
Later than One Year and no Later than Five Years	642	-	-
	<u>1,109</u>	<u>-</u>	<u>-</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:

	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		5,661	(69)	5,592	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education -
Funds Due from the Ministry of Education -

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Pool / Toilet Upgrade	<i>in progress</i>	-	21,879	16,218	-	5,661
Totals		-	21,879	16,218	-	5,661

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	3,095	2,800
Full-time equivalent members	0.08	0.11
<i>Leadership Team</i>		
Remuneration	92,493	316
Full-time equivalent members	1.00	0.07
Total key management personnel remuneration	95,588	3,116
Total full-time equivalent personnel	1.08	0.18

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:

	2017 Actual \$000	2016 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	2017 FTE Number	2016 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:

	2017 Actual	2016 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: nil).

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2017 (Capital commitments at 31 December 2016: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2017 (Operating commitments at 31 December 2016: 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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	152,647	220,766	166,951
Receivables	17,275	12,863	18,049
Investments - Term Deposits	26,671	24,963	25,685
Total Loans and Receivables	196,593	258,592	210,685

Financial liabilities measured at amortised cost

Payables	23,675	26,492	20,140
Borrowings - Loans	-	-	-
Finance Leases	1,109	-	-
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	24,784	26,492	20,140

24. Events After Balance Date

Block B was deemed to be a leaky building. This has been demolished in April 2018. The costs attributable to this of \$40,954.95 are covered by the Ministry of Education. There will be no reconstruction of this block.

21. Trustee Register

This register will be updated when any trustee joins or leaves the board or the board opts into or out of midterm election cycle.

Name	Phone/email	Position on board [Chair CH, Trustee T, Commissioner CMR, Member ME]	Type of member [Note 1]	Start Date	Left the board date	Current Term expires
Mark Smyth		Chair	Elected 2013	2013		Election 2019
Maree Jones		Trustee	Elected 2013	2013		Election 2019
Geoffery Robertson		Trustee	Elected		Apr 2016	Election 2016
Adrian Omelvena		Trustee	Elected			Election 2016
Tash King		Trustee	Elected		Feb 2016	Election 2016
Ben Single		Trustee	Principal		Jul 2015	
Diane Scott		Trustee	Elected Staff Trustee	01/06/2014	Became Principal Jan 2016	Termination of Principalship
Sue Rooney		Non member	Minutes Secretary		Dec 2016	
Teura Karati		Non member	Staff rep	16/03/2106		Selected
Teura Karati		Trustee	Staff rep	20/05/2016		Elected
Emma O'Sullivan		Trustee	Elected	20/05/2016		Election 2019
Joshua Pryor		Trustee	Elected	20/05/2016	16/08/2017	Election 2019
Frank Hagenson		Trustee	Elected	20/05/2016		Election 2019

Note 1: Elected, selected, co-opted, staff trustee, student trustee, proprietor's appointee, principal.

Note 2: If the board opts into or out of mid-term election cycle, please ensure it is noted here and the MoE are advised.

Note 3: Complete form (Appendix F) for informing MoE and NZSTA.



MOKAU SCHOOL

"Together We Can Do It"

P.O.BOX 16 MOKAU 4350 * 067529733 PH * 067529112 FX * admin@mokau.school.nz

Kiwisport Statement 2017

In 2017 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. Many of our students participate in a wide range of sports outside of school but distance to travel is always a limiting factor.

Diane Scott
PRINCIPAL



School Name:	Mokau School
School Number:	2200

Literacy

Strategic Aim:	To ensure all students are able to access the New Zealand curriculum as evidenced in relation to the National Standards
Annual Aim:	To ensure that all our students are making progress and that students working towards the National Standard are making accelerated (more than a year's progress) for their year level.
Target:	<p>Reading: At the beginning of 2017, 11/26 students (7 Māori, 4 European {2 ORS}) at Mokau School were identified as being below the National Standard for their age level in reading. These students needed to make accelerated progress during 2017.</p> <p>Writing: At the beginning of 2017, 9/26 students (6 Māori, 3 European [2 ORS]) at Mokau School were identified as being below the National Standard for their age level in writing. These students needed to make accelerated progress during 2017.</p>
Baseline Data:	<p>Baseline data:</p> <p>Reading : As a result of the analysis of beginning of the year testing the following students were identified as priority learners as they were not meeting the National Standard in Reading:</p> <ul style="list-style-type: none"> Year 1 : 1 Māori student (ORS very high) Year 2 : 2 Māori students Year 3 : 1 European student (ADHD) Year 4 : 2 Māori students -(ORS high) <li style="padding-left: 20px;">2 European students Year 5 : 1 European student Year 6 : 1 Māori student Year 7 : 1 Māori student



- Analysis of school-wide reading data identified students spread across all year levels who were performing below the National Standard for Reading. Seven of these students were Māori and 4 European. All of these students were boys.
- Reading comprehension was a particular area needing improvement for this whole group, as well as developing better reading strategies particularly for decoding unknown text.
- Word patterning including vowel sounds were areas of need for younger students.
- Several students had barriers to learning (including severe behavioural issues).

Writing : As a result of the analysis of beginning of the year testing the following students were identified as priority learners as they were not meeting the National Standard in Writing:

- Year 1 - 1 Māori student (ORS very high)
- Year 2 - 2 Māori student
- Year 3 - 1 European student (ADHD)
- Year 4 - 2 European students
 - 1 Māori student (ORS high)
- Year 6 - 1 Māori student
- Year 7 - 1 Māori student

- Analysis of school-wide writing data identified students spread across all year levels who were performing below the National Standard for writing. Six of these students were Māori and 3 European. All of these students were boys.
- Phonological knowledge was seen as an area needing addressing for younger students.
- Several of these students had barrier to learning (including severe behavioural issues).

During the year two of the priority learners left the school - the Year 5 student who was a target student in Reading and the Year 3 student who was a target student for both Reading and Writing (who left to be home schooled and may enrol again in 2018)

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>1. Initial data was reviewed to determine the particular learning needs of the current students and priority students were identified as those students achieving below the National Standard for their year level.</p>	<p>Deliberate acts of teaching to address student deficits in learning</p> <p>Responsive planning and curriculum delivery</p>	<p>We are finding 'slip back' of learning over holiday periods, especially for target student over the Christmas break. For these students learning must be consistent and constant for learning to be cemented with cyclical revision of concepts and plenty of time for independent practice.</p>	<p>Continue to consistently use assessment data to drive learning intentions to address areas of need.</p> <p>Consistently revise concepts covered to ensure learning is retained. Responsive planning and curriculum delivery</p>
<p>2. Teacher inquiry goals centred round these priority students with adaptation of teaching practice to cater for their learning needs</p>	<p>Actively planning to meet the needs of priority learners including one-on-one and small group learning was effective</p> <p>Teacher Inquiries were completed and reflect well on the initiatives teachers have used to meet the needs to priority learners</p>	<p>Teacher inquiries focused strategies for helping individual students and enabled timely reflection of the effectiveness of interventions. Teachers continued to adapt their practice to meet the needs of students</p>	<p>Continue to have priority learners as focus for teacher inquiries for timely reflections and adaptation of teaching practice to suits their needs</p>
<p>3. Teacher attended Professional Development for the Seven+ and Sharp reading which introduced effective learning strategies to use in our learning program. All senior students had a 20 minute seven+ session with the teacher as part of the literacy rotation four days a week.</p>	<p>Results show that Seven+ was a particularly effective programme for the senior students contributing to several students reaching the Standard in Reading. The sharp reading strategy is effective for 1-on-1 focused decoding skill development for younger learners.</p>	<p>Students developed more effective decoding strategies and increased fluency through this program as well as increased understanding of language features of text and word patterns - some of this learning transferred to their writing.</p>	<p>Continue to use this program of learning for all learners as there are easy, medium and hard seven+ scripts for senior learners and the sharp reading strategy is a sound approach for early learners working with the teacher.</p>

<p>4. Teachers worked with outside agencies to adapt programs for students with barriers to learning</p> <p>RTLB (Jeni Portway) help with behaviour management strategies and IEP (behavioural) for one student</p>	<p>Severe behavioural issues were ongoing for one student's which resulted in several stand downs as the safety of other students and staff was at risk. Limited engagement with learning program.</p>	<p>Following a stand down the student's parent opted to home school their child.</p>	<p>Should this student re-enrol in 2018 continue to work with RTLB and Whanau for best possible educational outcomes for student.</p>
<p>Special Ed (was Robyn Hutchinson, now Fiona Mckenzie) helping to seek specialised help for Whanau with 2 autistic children and another sibling with high emotional needs.</p> <p>Teacher aiding topped up by the Board of Trustees for these ORS students along with Specialist Teacher support (Michelle Politakis 0.3) from Arahunga.</p>	<p>Our two autistic students have made significant progress over the year which is testament to the team of adults involved in their educational and physical needs. IEP goals have been clear and achievable and weekly reports from Mrs Politakis have captured the progress and achievements of the boys through video, photos & narratives and also give clear direction for future focus to gain progress. Both students are better able to focus both in the playground and classroom.</p>	<p>Consistent teacher observations, feedback and reflections. Continual review of adaptive teaching practice Very Positive interaction with the parents of these boys has broken down barriers to achieve positive, comfortable relationships between home and school with great open communication of boys learning and achievements.</p>	<p>Continue to work with Special Ed and Whanau for best possible educational outcomes for students</p>
		<p>For the autistic students' sibling there are still some barriers (emotional & behavioural) to his readiness for learning</p>	<p>Need for an intervention program for sibling to increase learning engagement and achievement. Emotional and security issues need to continue to be addressed before engagement into learning can happen - he often becomes frustrated and angry. Autism spectrum assessment still to be completed despite being pursued since 2016 when he was</p>

<p>SWIS (Shane Warren) addressing the learning and behavioural needs of priority learners. Effective counselling for senior students particularly with anger management issues.</p> <p>Shane has also worked with the students' caregivers to increase their parenting strategies and also to ensure the students physical and emotional needs are met</p>	<p>Students now have increased knowledge of strategies for dealing with their anger and an open forum to talk about any issues they are facing at home or at school</p> <p>Parents have increased parenting strategies and they have had increased access to agencies for improved living situations</p>	<p>Learning has improved through the breakdown of some physical and emotional barriers to learning. Students are not hungry and living situations have improved. Students and parents are empowered with coping strategies, are more comfortable and more confident - this has transferred into gains in the students' learning outcomes.</p>	<p>enrolled.</p> <p>Continue to use this service for all students and their parents to have the opportunity to talk to a counsellor confidentially.</p> <p>Mokau School has lost one family using this service as they were offered emergency housing in a new location which will led to a state house in that area.</p>
<p>5. E-learning opportunities. Reading Eggs was used in the classroom (years 1-4) and as an extra curricula activity. Reading eggs is fun and engaging for junior students so can effectively be used in the junior literacy program.</p>	<p>Junior students used reading eggs on a regular basis but it is difficult to assess how this affected the literacy learning outcomes. Students are very keen to engage with reading eggs as a supplement to teacher's interactive literacy program.</p>	<p>Regular and systematic use of programs engage the target students in e-learning to enhance the learning that is happening in the classroom</p>	<p>Use of e-learning as a component of the literacy learning program should be strictly controlled (time spent on tasks) and monitored to ensure targeted learning is being practiced.</p>
<p>6. In writing e-asttle samples have formed the basis of OTJs and next teaching & learning steps. Periodic independent student writing samples have been completed to gauge the</p>	<p>Teacher moderation within and between schools ensured that OTJs in writing were consistent and valid. Analysis against writing matrices informed teaching intentions and highlighted areas of need. Also this</p>	<p>Some samples evoked interesting discussion between colleagues which strongly reinforces the subjective nature of writing judgements and reinforces the case for collective decision making. Sometimes our judgements are 'clouded' by the</p>	<p>Continue to moderate teacher judgements and student progress within and between schools to ensure integrity of results reported for independent writers. Early writers (as most of the 2018 students will be) will need strong scaffolding to enable them to</p>

<p>progress of students using e-asttle writing stimuli. These have been assessed using the associated matrices and moderated between teachers at school and amongst teachers of the cluster.</p>	<p>form of assessment gave clear indication of where the students 'sat' in terms of the writing progressions.</p>	<p>'back story' of the student and the progress they have made - independent writing judgement from colleagues enable true judgement of a sample without bias.</p>	<p>produce an independent writing sample</p>
<p>7. Support programs and Professional Development</p> <p>Reading together program It was suggested by our senior advisor to apply for funding to run the Reading Together Program</p>	<p>Funds were secured but the program was not held due to unforeseen circumstances (Mokau School being closed due to mould issues and relocated to Ahititi School) Funds were returned to MOE</p>	<p>This program was going to be conducted in Term 4 of 2017 to give parents and caregivers increased strategies to help their children to reinforce literacy progress over the holidays through reading together.</p>	<p>This program could be re applied for in 2018 depending on the needs of the students enrolled.</p>
<p>PLD funding of 120 hours was applied for and secured focusing on both ends of the learning spectrum - for our target students, our autistic (ORS) students and our students that needed extension</p>	<p>A plan for the 120 hours has been developed with Massey University but as yet has not been started.</p>	<p>Students at the top end of the learning spectrum have all left the school. With Principal's resignation it seemed sensible to postpone the start of the PLD until the new Principal was appointed, had met the students of 2018 and staff to assess the highest need for PLD.</p>	<p>Plan will need adjusting to cater for the students of 2018/19. Central focus will be on the target students (students needing to make accelerated progress) and autistic (ORS) students and (adapted) education for boys.</p>

8. End of the year data was analysed to determine the progress of target students and summarise learning needs for 2018.

End of 2017

Reading: 7/16 students (6 Māori, 1 European) are working towards the standard for their year level (all boys)

Year 1: 1 Māori boy - ORS very high needs

Year 2: 2 Māori boys

Year 3:

Year 4: 1 Māori boy - ORS high needs

1 European boy

Year 5:

Year 6: 1 Māori boy

Year 7: 1 Māori boy

1 of these students is leaving at end of 2017

leaving at end of 2017

leaving at end of 2017

Writing: 7/16 students (6 Māori, 1 European) are working towards the standard for their year level (all boys)

The same boys as those not meeting the standard for reading

Year 1: 1 Māori boy - ORS very high needs

Year 2: 2 Māori boys

Year 3:

Year 4: 1 Māori boy - ORS high needs

1 European boy

Year 5:

Year 6: 1 Māori boy

Year 7: 1 Māori boy

1 of these students is leaving at end of 2017

leaving at end of 2017

leaving at end of 2017

Other students leaving the school are:

Year 1:

Year 2:

Year 3:

Year 4: 2 boys

Both of these boys were 'well below' for reading at the beginning of the year and are now 'at'

One boy was 'below' for writing and is now 'at'

- Year 5: 1 boy This student is now 'at' for writing and 'above' for reading
- Year 6: 1 boy This student is 'above' for reading and 'at' for writing
- 2 girls One student is 'above' for reading and writing and the other is 'above' in reading and 'at' for writing
- Year 7:
- Year 8: 1 girl This student is 'at' for both reading and writing

**In 2018 there will be just 6 students at Mokau School – 4 boys and 2 girls.
All boys will be priority learners in literacy, 3 of these students are siblings.**

2017 Learning Outcomes

Junior Room

In the junior room there were 5 students who were working towards the standard at the beginning of 2017 in Reading and Writing (including a year 4 ORS student who was working in the junior room), 1 student left to be home schooled after several behaviour related stand downs and several students moved to new schools leaving just 4 boys in the junior room (including 1 high needs ORS student & 1 very high needs ORS student) all working towards the standard in all 3 core curriculum areas. The two ORS students were working on IEP programs supported by Teacher Aides and a (O.3) Specialist Teacher. Results show that one student made significant progress in mathematics to be 'at' age parity, this student will not be at Mokau School in 2018. This leaves 3 siblings all with high learning needs. Staff will continue to work with outside agencies to address barriers to learning and adapt teaching practice to suit these student's learning and social needs.

Seniors

Senior Literacy

At the beginning of 2017 there were 6 senior (Year 4-8) boys working towards the standard in Reading. The year 4 cohort became the focus target group in reading as all 3 boys in this cohort were 'well below' the standard. All three boys in the cohort group made accelerated progress in reading and 2 of the 3 are now at the standard for their age (see summary tables below). I believe these results, and the results of older target students have been largely influenced by the seven+ program being part of the literacy program 4 days a week, reading on a daily basis and working on comprehension and decoding strategies. There has also been associated progress in writing for these target students with 2 of the 3 boys in the year 4 cohort group making progress to now be writing at the standard for their curriculum level.

PAT Reading Comprehension Assessment

Student	Mar Raw Score /33	Nov Raw Score /33	Difference	Mar Stanine	Nov Stanine	Mar Scaled Score	Nov Scaled Score	Expected Shift	Difference
Year 4	6	22	+16	1	5	7.7 ± 4.7	32.3 ± 3.9	-7.0	+24.6
	8	19	+11	3	5	11.6 ± 4.2	27.9 ± 3.8	-7.0	+16.3
	6	13	+5	2	4	7.7 ± 4.7	19.5 ± 3.8	-7.0	+11.8
	26	30	+4	6	8	39.1 ± 4.5	49.8 ± 6.2	-7.0	+10.7
Year 5	30			8		49.8 ± 6.2			

PAT Punctuation and Grammar Assessment

Student	Mar Raw Score /33	Nov Raw Score /33	Difference	Mar Stanine	Nov Stanine (Compared to next year level)	Mar Scaled Score	Nov Scaled Score	Expected Shift	Difference
Year 4	17	23	+6	4	5 (4)	38.1 ± 3.9	47.8 ± 4.2	+4.6	+9.7
	22	20	-2	5	5 (4)	46.1 ± 4.1	42.8 ± 4.0	+4.6	+3.3
	12	17	+5	3	4 (3)	30.2 ± 4.0	38.1 ± 3.9	+4.5	+7.9
	22	30	+8	5	8 (8)	46.1 ± 4.1	64.8 ± 6.3	+4.5	+18.7
	31			9		69.5 ± 7.5			

PAT Reading Vocabulary Assessment

Student	Mar Raw Score /40	Nov Raw Score /40	Difference	Mar Stanine	Nov Stanine	Mar Scaled Score	Nov Scaled Score	Expected Shift	Difference
Year 4	23	32	+9	5	7	33.2 ± 3.6	46.5 ± 4.3	-8.5	+13.3
	13	24	+11	3	5	20.3 ± 3.7	34.5 ± 3.6	-8.5	+14.2
	6	9	+3	2	3	8.5 ± 4.7	14.2 ± 4.1	-8.5	+5.7
	22	33	+11	5	7	31.9 ± 3.6	48.4 ± 4.5	-8.5	+16.5
	37			8		59.2 ± 6.3			



STAR Reading Assessment

Student	Mar Raw Score	Nov Raw Score	Difference	Mar Stanine	Nov Stanine (Compared to next year level)	Mar Scaled Score	Nov Scaled Score	Expected Shift	Difference
Year 3	45 / 45	45 / 45							
Year 4	29	30	+1	4	6 (4)	75.3 ± 3.6	89.9 ± 3.8	+16.2	+14.6
	10	25	+15	1	5 (3)	51.5 ± 4.0	83.6 ± 3.5	+16.2	+32.1
	17	22	+5	3	5 (5)	61.1 ± 3.5	80.1 ± 3.4	+16.2	+19.0
	36	38	+2	6	8 (6)	85.5 ± 4.2	102.7 ± 4.6	+16.2	+17.2
	43			8		104.8 ± 7.5			

Evaluation - What next?

Junior Literacy Learning

An intensive program needs to be developed for these learners to engage them into learning breaking down emotional and behavioural issues with Teacher Aide support for their learning. Phonics, Imaging and Sharp Reading should be an integral part of the learning program with some form of writing on a daily basis. These boys need an exciting, stimulating learning environment to engage them in learning - particularly as a lead in and stimulus for writing.

Senior Literacy Learning

One of the keys to success in senior literacy has been consistent daily reading and writing. Specific small group teaching of priority learners has been a key element to successful learning outcomes, particularly the seven+ program including decoding strategies, introducing new vocab at a variety of levels, peer discussions of texts and intensive word & language features to enhance writing and add effect. Writing has improved greatly in the second half of the year with daily 'short writing' challenges, self-editing and sharing with peer and teacher instant feedback. Writing confidence has grown and presentation skills improved dramatically as students learn from each other. This should continue in 2018 for more capable learners.



Planning for next year:

Planning for 2018:

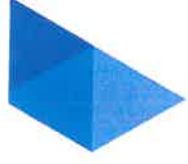
Based on end of year in 2017 testing the priority learners in literacy will be:

Year 1			
Year 2	1 boy	Reading & Writing	Māori – ORS very high needs
Year 3	1 boy	Reading & Writing	Māori
Year 4			
Year 5	1 boy	Reading & Writing	European
	1 boy	Reading & Writing	Māori – ORS high need
Year 6			
Year 7			
Year 8			

Plus there will be two (very capable) girls, one in Year 5 and the other in Year 6. Total school roll 6 students.

- The priority learning focus will be to raise the achievement level of these boys particularly our 3 learners from the same family with high learning needs (Year 2, 3 & Year 5). Two of these students have Teacher Aide hours and 0.3 Specialist Teacher support from Arahunga.
- The PLD plan should be revisited and adjusted to meet the needs of the students and staff in 2018/19.
There needs to be provision for all staff learning around provision for quality learning programs for high needs students.
There needs to be strong provision for the 2 very capable girls who will be in Years 5 & 6.

Analysis of Variance Reporting



School Name:	Mokau School
School Number:	2200

Mathematics

Strategic Aim	To ensure all students are able to access the New Zealand curriculum as evidenced in relation to the National Standards
Annual Aim:	To ensure that all our students are making progress and that students working towards the National Standard are making accelerated (more than a year's progress) for their year level.
Target:	Mathematics At the beginning of the 2017 school year 09/26 students (6 Māori, 3 European [2 ORS]) were below the National Standard for their age level, these students need to make accelerated progress in mathematics during 2017.
Baseline Data:	Mathematics : As a result of the analysis of beginning of the year testing the following students were identified as priority learners as they were not meeting the National Standard in Mathematics: Year 1 : 1 Māori student (ORS very high) Year 2 : 2 Māori students Year 3 : 1 European student (ADHD) Year 4 : 1 European student 1 Māori student (ORS high) Year 7 : 1 Māori student Year 8 : 1 European student 1 Māori student <ul style="list-style-type: none"> • Analysis of school-wide mathematics data identified 9 target students spread across all year levels who were performing below the expected standard for their age in Mathematics. Six of these students were Māori and 3 European. The oldest two of these students were girls the other 7 were all boys. • Target students in Year 1-4 had barriers to learning (behavioural issues) and were not engaging in the learning program and/or assessment activities. All the students in this group need to build number confidence such as place value and ordering & sequencing numbers before working on addition and subtraction strategies. Two of these



students (ORS students) have IEP plans and goals.

- Senior target students in Year 7 & 8 had understanding of number sequencing and order but needed work to cement basic facts, place value understanding and knowledge of fractions, also work in algebra, statistics, geometry and measurement strands.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
1. Initial data was reviewed to determine the particular learning needs of the current students and priority students were identified as those students achieving below the standard for their year level.	Deliberate acts of teaching to address student deficits in learning Responsive planning and curriculum delivery	We are finding 'slip back' of learning over holiday periods, especially for target students over the Christmas break. For these students learning must be consistent and constant for learning to be cemented with cyclical revision of concepts and plenty of time for independent practice.	Continue to consistently use assessment data to drive learning intentions to address areas of need. Consistently revise concepts covered to ensure learning is retained. Responsive planning and curriculum delivery
2. Teacher inquiry goals centred round these priority students with adaptation of teaching practice to cater for their learning needs	Actively planning to meet the needs of priority learners including one-on-one and small group learning was effective	Teacher inquiries focused strategies for helping individual students and enabled timely reflection of the effectiveness of mathematical strategies taught	Continue to have priority learners as focus for teacher inquiries for timely reflections and adaptation of teaching practice to suits their needs
3. E-learning opportunities (primarily Mathletics) were used in the classrooms and an as extra curricula activity to support learning.	Students that used Mathletics in their own time showed increased understanding of concepts faster than those students who didn't.	Some students are more self-motivated than others. Access to computers at home was a barrier for some students	Continued school funding of Mathletics for all students? Students have responded well to some new e-learning opportunities trialled - Prodigy (cost) was particularly popular, Maths buddy (cost), Study ladder and Sum dog (cost). Benefits of maths learning vs cost of these programs need further assessment
4. Learning programme in the	The priority learner in Year 4 made	The multilevel classroom aided the	Continue to build knowledge and



senior room centred on firstly cementing basic facts for instant recall and knowledge of place value as foundations for learning in the other strands, as well as elements in the strands highlighted as areas of need from standardised testing.

progress from 'well below' to 'below' with a concentrated effort to cement number knowledge of number sequence an order, place value and basic facts.

The target student in Year 7 worked steadily over the year but is still below age parity - substantial gain was made in his knowledge of place value and basic facts as well as the use of the four operands - addition, subtraction, multiplication and division.

The target students in Year 8 made accelerated progress to be at age parity in Mathematics.

5. In the junior room work was tailored for the different numeracy stages with sequential associated activities relevant to the individual's ability.

Three students (2 'at' and 1 'above' in the junior room left during the year, the remaining (5) students were all working towards age parity in maths. One of these target students (in Year 3) left to be home schooled, 2 are ORS students with IEP goals working one-on-one with Teacher Aides leaving another 2 priority students. One of the priority students made accelerated progress to be working at age parity the other is Early L1.

progress of all target students as they were able to work alongside similar ability students to make steady progress.

The Year 7 student still has a way to go before they reach age parity but certainly has increased mathematical confidence, enjoys the maths program and has the foundations to continue to make progress.

Steady sequential learning has enabled students to make steady progress. We need to continue to address issues for our younger students to engage them in the learning program for longer periods of time and then allow independent monitored practice with lots of repetition - both in paper form and e-learning opportunities.

strategies for target learners to increase their mathematical confidence and address any areas of need identified through assessment.

Continue with small group and individual sessions to gradually introduce next steps and new concepts. Keep revising concepts to ensure the new learning is retained

Just one of the target senior students will be at Mokau School in 2018 (he will be in Year 5)

Continue to work with Special Ed and Whanau for best possible educational outcomes for the 3 siblings (2 ORS) that will be at Mokau in 2018 (Year 2, 3 & 5). Teacher and Teacher Aide need to develop maths program to achieve IEP goals for individual students.

6. End of the year data was analysed to determine the progress and planning for next year

Mathematics: 5/16 students (4 Māori, 1 European) working towards the standard for their year level (all boys)

Year 1: 1 Māori boy ORS very high needs

Year 2: 1 Māori boy

Year 3:

Year 4: 1 Māori boy ORS high needs

1 European boy

Year 5:

Year 6:

Year 7: 1 Māori boy

leaving at end of 2017

Other students leaving the school are:

Year 1:

Year 2:

Year 3:

Year 4: 2 boys

Both of these boys are 'at'

Year 5: 1 boy

This student is 'at' maths

Year 6: 1 boy

This student is 'above' for maths

2 girls

Both are 'above' in maths

Year 7:

Year 8: 1 girl

This student was 'below' in maths at the beginning of the year and is now 'at'

**In 2018 there will be just 6 students at Mokau School - 4 boys and 2 girls.
All boys will be priority learners in maths, 3 of these students are siblings.**

2017 Learning Outcomes

Junior Mathematics

In the junior room there were 5 students who were working towards the standard in mathematics at the beginning of 2017 (including a year 4 ORS student who was working in the junior room), 1 student left to be home schooled after several behaviour related stand downs and several students moved to new schools leaving just 4 boys in the junior room (including 1 high needs ORS student & 1 very high needs ORS student) all working towards the

standard in all 3 core curriculum areas. The two ORS students were working on IEP programs supported by Teacher Aides and a (0.3) Specialist Teacher. Results show that one student made significant progress in mathematics to be 'at' age parity, this student will not be at Mokau School in 2018. This adapt teaching practice to suit these student's learning and social needs.

Senior Mathematics

At the beginning of 2017 there were 3 senior (Year 4-8) students working towards the standard in mathematics. These 3 students became target students - 2 were 'well below' age parity and one Year 8 student, new to Mokau School, was 'below'. Though end of year (PAT) test results did not show accelerated progress for the Year 4 and Year 6 students' formative assessment shows that these two students have cemented mathematical basics and have increased number knowledge as attested by the IKAN test. The Year 8 student made accelerated progress and by the end of the year was at age parity in mathematics.

Planning for next year:

Planning for 2018:

Based on end of year in 2017 testing the priority learners in mathematics will be:

Year 1	
Year 2	1 boy Māori - ORS very high needs
Year 3	1 boy Māori
Year 4	
Year 5	1 boy European
	1 boy Māori - ORS high need
Year 6	
Year 7	
Year 8	

Plus there will be two girls, one in Year 5 (who is 'well above') and the other in Year 6 (who is 'at'). Total school roll 6 students.

- The priority learning focus will be to raise the achievement level of these boys particularly our 3 learners from the same family with high learning needs (Year 2, 3 & Year 5). Two of these students have Teacher Aide hours and 0.3 Specialist Teacher support from Arahunga.
 - The PLD plan should be revisited and adjusted to meet the needs of the students and staff in 2018/19.
- There needs to be provision for all staff learning around provision for quality learning programs for high needs students.
- There needs to be strong provision for the two girls who will be in Years 5 & 6.

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF MOKAU SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

The Auditor-General is the auditor of Mokau School (the School). The Auditor-General has appointed me, Steve Waite, using the staff and resources of BDO Taranaki, 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 2017, 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 2017; 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 PBE Accounting Standards Reduced Disclosure Regime.

Our audit was completed on 24 May 2018. 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 Analysis of Variance, the KiwiSport Statement, the List of Trustees and 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 (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.



Steve Waite
BDO Taranaki
On behalf of the Auditor-General
New Plymouth, New Zealand