

MOKAU SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 2200

Principal: Maryann Symonds

School Address: Rangī Street, Mokau

School Postal Address: P O Box 16, Mokau, 4350

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Accountant / Service Provider:

Education  Services.
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MOKAU SCHOOL

Annual Report - For the year ended 31 December 2021

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Mokau School

Statement of Responsibility

For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Maree Norma Jones

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

31 May 2022

Date:

Maryann Vanessa Smyth

Full Name of Principal

[Signature]

Signature of Principal

31 May 2022

Date:

Mokau School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	384,310	317,035	349,254
Locally Raised Funds	3	29,261	22,770	35,399
Interest Income		325	700	2,141
		<u>413,896</u>	<u>340,505</u>	<u>386,794</u>
Expenses				
Locally Raised Funds	3	11,892	8,600	12,282
Learning Resources	4	231,933	153,238	168,521
Administration	5	79,055	67,736	47,202
Finance		526	526	710
Property	6	108,007	98,095	117,109
Depreciation	11	13,139	11,962	13,218
Loss on Disposal of Property, Plant and Equipment		728	-	2,870
		<u>445,280</u>	<u>340,157</u>	<u>361,912</u>
Net Surplus / (Deficit) for the year		(31,384)	348	24,882
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(31,384)</u>	<u>348</u>	<u>24,882</u>

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



Mokau School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		405,605	380,050	380,078
Total comprehensive revenue and expense for the year		(31,384)	348	24,882
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	645
Equity at 31 December		374,221	380,398	405,605
Retained Earnings		374,221	380,398	405,605
Equity at 31 December		374,221	380,398	405,605

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



Mokau School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	123,030	121,963	239,192
Accounts Receivable	8	21,829	9,453	8,655
GST Receivable		866	591	1,516
Prepayments		1,828	1,696	1,726
Inventories	9	179	481	161
Investments	10	-	26,606	-
Funds owed for Capital Works Projects	15	7,698	-	-
Livestock		6,000	3,870	5,540
		161,430	164,660	256,790
Current Liabilities				
Accounts Payable	12	18,675	15,263	15,292
Provision for Cyclical Maintenance	13	-	9,286	9,333
Finance Lease Liability	14	2,252	1,535	2,036
Funds held for Capital Works Projects	15	-	-	55,089
		20,927	26,084	81,750
Working Capital Surplus/(Deficit)		140,503	138,576	175,040
Non-current Assets				
Property, Plant and Equipment	11	251,779	254,462	248,877
		251,779	254,462	248,877
Non-current Liabilities				
Provision for Cyclical Maintenance	13	16,000	7,381	14,000
Finance Lease Liability	14	2,061	5,259	4,312
		18,061	12,640	18,312
Net Assets		374,221	380,398	405,605
Equity		374,221	380,398	405,605

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



Mokau School

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		149,460	122,759	129,396
Locally Raised Funds		29,186	22,770	35,399
Goods and Services Tax (net)		650	-	(925)
Payments to Employees		(122,732)	(56,880)	(64,729)
Payments to Suppliers		(91,280)	(64,672)	(58,904)
Interest Paid		(526)	(526)	(710)
Interest Received		336	700	2,277
Net cash from/(to) Operating Activities		(34,906)	24,151	41,804
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(16,768)	(18,350)	(7,058)
Proceeds from Sale of Investments		-	-	26,606
Net cash from/(to) Investing Activities		(16,768)	(18,350)	19,548
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	645
Finance Lease Payments		(1,701)	(2,484)	(2,118)
Funds Administered on Behalf of Third Parties		(62,787)	(10,000)	50,667
Net cash from/(to) Financing Activities		(64,488)	(12,484)	49,194
Net increase/(decrease) in cash and cash equivalents		(116,162)	(6,683)	110,546
Cash and cash equivalents at the beginning of the year	7	239,192	128,646	128,646
Cash and cash equivalents at the end of the year	7	123,030	121,963	239,192

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

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

Mokau School

Notes to the Financial Statements

For the year ended 31 December 2021

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 and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.



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 11.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the Statement of Financial Position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

Other Grants

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) Operating Lease Payments

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



e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised 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.

i) Investments

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

Livestock held by school are considered investment and valued to market value by PGG Wrightson livestock agent Kevin Mortensen on 13/12/2021. Movements in livestock value is recorded through Locally Raised Funds - Other Revenue account.

j) Property, Plant and Equipment

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

Improvements 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.

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

Finance Leases

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

Depreciation

Property, plant and equipment 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:

Building Improvements	5-20 years
Buildings	50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease



k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees 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 students, should the School be unable to provide the services to which they relate.



p) Funds Held in Trust

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

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

q) 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 the School's control. These amounts are not recorded in the Statement of Comprehensive Revenue and Expenses. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

s) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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.

t) Borrowings

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

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

u) 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.

v) Budget Figures

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

w) 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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	132,066	105,347	97,966
Teachers' Salaries Grants	155,928	118,908	126,528
Use of Land and Buildings Grants	69,789	75,368	92,784
Other MoE Grants	26,527	17,412	31,976
	384,310	317,035	349,254

The school has opted in to the donations scheme for this year. Total amount received was \$3,000.

3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	4,708	4,150	5,076
Fees for Extra Curricular Activities	4,067	1,620	3,959
Trading	6,451	3,200	119
Fundraising & Community Grants	1,635	2,800	5,635
School House	12,400	11,000	20,610
	29,261	22,770	35,399
Expenses			
Extra Curricular Activities Costs	984	1,500	(95)
Trading	172	200	(515)
Fundraising & Community Grant Costs	1,252	-	40
School House	9,484	6,900	12,852
	11,892	8,600	12,282
<i>Surplus for the year Locally raised funds</i>	17,369	14,170	23,117

4. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	6,167	4,600	4,362
Library Resources	309	350	184
Employee Benefits - Salaries	224,317	142,288	162,852
Staff Development	1,140	3,700	899
Extra Curricular Activities	-	2,300	224
	231,933	153,238	168,521

5. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,398	3,146	3,146
Board Fees	3,055	3,900	2,255
Board Expenses	1,081	1,300	1,460
Communication	1,170	1,250	1,475
Consumables	2,425	1,550	992
Other	3,372	4,150	4,686
Employee Benefits - Salaries	35,920	28,500	28,948
Insurance	237	-	100
Service Providers, Contractors and Consultancy	5,053	6,940	4,140
Healthy School Lunch Programme	23,344	17,000	-
	79,055	67,736	47,202

6. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,679	2,160	1,959
Cyclical Maintenance Provision	4,967	2,667	2,047
Grounds	5,410	7,000	10,871
Heat, Light and Water	4,444	4,500	4,343
Rates	905	1,550	1,240
Repairs and Maintenance	19,276	4,600	3,865
Use of Land and Buildings	69,789	75,368	92,784
Security	537	250	-
	108,007	98,095	117,109

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	123,030	7,954	123,552
Short-term Bank Deposits	-	114,009	115,640
Cash and cash equivalents for Statement of Cash Flows	123,030	121,963	239,192

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



8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	1,290	-	-
Receivables from the Ministry of Education	7,249	-	-
Interest Receivable	30	177	41
Teacher Salaries Grant Receivable	13,260	9,276	8,614
	<u>21,829</u>	<u>9,453</u>	<u>8,655</u>
Receivables from Exchange Transactions	8,569	177	41
Receivables from Non-Exchange Transactions	13,260	9,276	8,614
	<u>21,829</u>	<u>9,453</u>	<u>8,655</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	179	481	161
	<u>179</u>	<u>481</u>	<u>161</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	-	26,606	-
Total Investments	<u>-</u>	<u>26,606</u>	<u>-</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Land	138,000	-	-	-	-	138,000
Buildings	55,966	-	-	-	(1,599)	54,367
Building Improvements	27,491	7,025	-	-	(2,012)	32,504
Furniture and Equipment	15,912	3,678	(728)	-	(4,936)	13,926
Information and Communication Technology	5,118	6,066	-	-	(2,248)	8,936
Leased Assets	5,571	-	-	-	(1,971)	3,600
Library Resources	819	-	-	-	(373)	446
Balance at 31 December 2021	248,877	16,769	(728)	-	(13,139)	251,779

The net carrying value of equipment held under a finance lease is \$3,600 (2020: \$5,571)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	138,000	-	138,000	138,000	-	138,000
Buildings	79,965	(25,598)	54,367	79,965	(23,999)	55,966
Building Improvements	77,645	(45,141)	32,504	70,620	(43,129)	27,491
Furniture and Equipment	79,651	(65,725)	13,926	79,817	(63,905)	15,912
Information and Communication Technology	28,853	(19,917)	8,936	22,788	(17,670)	5,118
Leased Assets	7,415	(3,815)	3,600	7,415	(1,844)	5,571
Library Resources	5,827	(5,381)	446	6,647	(5,828)	819
Balance at 31 December	417,356	(165,577)	251,779	405,252	(156,375)	248,877

12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	2,324	1,927	1,998
Accruals	2,266	2,596	2,674
Employee Entitlements - Salaries	13,260	9,276	8,614
Employee Entitlements - Leave Accrual	825	1,464	2,006
	18,675	15,263	15,292
Payables for Exchange Transactions	18,675	15,263	15,292
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	18,675	15,263	15,292

The carrying value of payables approximates their fair value.



13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	23,333	14,000	21,286
Increase to the Provision During the Year	2,667	2,667	2,667
Adjustment to the Provision	2,300	-	(620)
Use of the Provision During the Year	(12,300)	-	-
Provision at the End of the Year	<u>16,000</u>	<u>16,667</u>	<u>23,333</u>
Cyclical Maintenance - Current	-	9,286	9,333
Cyclical Maintenance - Term	16,000	7,381	14,000
	<u>16,000</u>	<u>16,667</u>	<u>23,333</u>

14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	2,562	1,535	2,562
Later than One Year and no Later than Five Years	2,159	5,259	4,720
Future finance charges	(408)	-	(934)
	<u>4,313</u>	<u>6,794</u>	<u>6,348</u>
Represented by			
Finance lease liability - Current	2,252	1,535	2,036
Finance lease liability - Term	2,061	5,259	4,312
	<u>4,313</u>	<u>6,794</u>	<u>6,348</u>

15. 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.

2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Admin Reconfiguration	217894	55,089	-	(86,857)	24,070	(7,698)
Totals		55,089	-	(86,857)	24,070	(7,698)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-
(7,698)

(7,698)

2020	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Blk B Rationalisation	completed	4,422	(4,422)	-	-	-
Admin Reconfiguration	217894	-	69,277	(14,188)	-	55,089
Totals		4,422	64,855	(14,188)	-	55,089

16. Related Party Transactions

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

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

Paul Symonds, husband Principal Maryann Symonds, provided lawnmowing and maintenance services to the value of \$2,901.
(2020: \$2,204)

Maree Jones, the Chairperson, provided catering services (2021: Nil) (2020: \$459)

Dan Gardiner, partner of BOT member Joanne Cooney, provided tree trimming services (2021: Nil) (2020: \$1,739)

17. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,055	2,255
<i>Leadership Team</i>		
Remuneration	111,204	108,481
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	114,259	110,736

There are 5 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (5 members) and Property (5 members) that met 8 and 8 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	100 - 110
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	-	-
	0.00	0.00

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

18. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-



19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

\$76,975 contract for the Admin Reconfiguration as agent for the Ministry of Education. This project is fully funded by the Ministry and \$69,277 has been received of which \$101,045 has been spent on the project to balance date. The Board of Trustees contributed with \$24,070. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2020:

\$76,975 contract for the Admin Reconfiguration as agent for the Ministry of Education. This project is fully funded by the Ministry and \$69,277 has been received of which \$14,188 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

21. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	123,030	121,963	239,192
Receivables	21,829	9,453	8,655
Investments - Term Deposits	-	26,606	-

Total Financial assets measured at amortised cost	144,859	158,022	247,847
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Financial liabilities measured at amortised cost

Payables	18,675	15,263	15,292
Finance Leases	4,313	6,794	6,348
Total Financial Liabilities Measured at Amortised Cost	22,988	22,057	21,640



22. Events After Balance Date

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

23. Comparatives

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

24. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Mokau School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Maree Jones	Presiding Member	Elected	Sep 2022
Maryann Symonds	Principal		
Emma-Gene Hutchinson	Parent Representative	Elected	Sep 2022
Geoffrey Robertson	Parent Representative	Elected	Sep 2022
Joanne Cooney	Parent Representative	Elected	Sep 2022
Hayley O'Driscoll	Parent Representative	Appointed	Sep 2022
Jackie Warren	Staff Representative	Elected	Sep 2022

Mokau School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$365 (excluding GST). The funding was spent on sporting endeavours.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MOKAU SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Mokau School (the School). The Auditor-General has appointed me, Mark Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, 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 2021, 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 2021; 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement included as appendices, and our auditor's report thereon.

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

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

Independence

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

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



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

Analysis of Variance Reporting



School Name:	Mokau School	School Number:	2200
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Strategic Aim:	Strategic Goal 1: CURRICULUM <ul style="list-style-type: none">- To ensure all students are able to access The New Zealand Curriculum as evidenced by appropriate assessment and progress.								
Annual Aim:	<ul style="list-style-type: none">- Design and deliver a mathematics program that reflects effective evidence based practise.- Improve outcomes and achievement levels in Mathematics- Review and update Annual Assessment Plan- Explore opportunities for GATES (gifted and talented students)- High needs and target students IEPs								
Target:	MATHEMATICS TARGET 2021 <ul style="list-style-type: none">- To maintain the 2020 mathematics achievement of 100% of students at or above expected curriculum level. (aspirational due to new enrolments who have not yet been assessed)- To maintain or better the mathematics progress of learners that are ORS or MOE intervention students- To ensure that all Year 1-2 target learners are at or above curriculum level across all strands								
Baseline Data:	Comparison to curriculum expectation 2020								
	Mid Year (Total of 9 students included)				End of Year (Total of 11 students included)				
		Requires support	Working towards	At	Above	Requires support	Working towards	At	Above
	Year 1-4			5				6	
	Year 5-8	1		2	1			4	1
Requires Support - More than 1 year below curriculum expectation Working towards - Less than 1 year below curriculum expectation At - At curriculum expectation Above - More than 1 year above curriculum expectation. This data included has been generated by teacher observations, tasks from Assessment Resource Bank, Gloss,JAM and various other testing to provide information to make teacher OT									

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?																									
<ul style="list-style-type: none">- Specific learning program for students having difficulties (focused on priority student's needs)- Students not showing consistent progress in Mathematics will become priority learners and be a focus for teacher inquiries. Acceleration practises will be embedded in teaching and learning where appropriate.- Parent, Student, Teacher Conferences to share success and identify next steps- Collection and analysis of assessment data to inform planning- Data collected following schedule and timing- Student voice for selection of topics and direction of learning	<ul style="list-style-type: none">- End of year assessment was incomplete due to timing of Covid Level changes. Students were undertaking at home learning for a large portion of Term 4 and the focus on their return was on wellbeing, relationships and attendance. Midyear data was as follows <table><tr><td></td><td>Require Support</td><td>Working towards</td><td>At</td><td>Above</td></tr><tr><td>Year 1-2</td><td></td><td>2</td><td>8</td><td></td></tr><tr><td>Year 3-5</td><td></td><td>3</td><td>3</td><td></td></tr><tr><td>Year 6-8</td><td></td><td>2</td><td>2</td><td>2</td></tr><tr><td>Māori</td><td></td><td>5</td><td>7</td><td>2</td></tr></table> <p>68% of learners achieving at or above expected curriculum level. 64% OF Māori learners achieving at or above expected curriculum level.</p> <p>All learners experienced significant disruption due to Covid. A large proportion of learners were new to the school in 2021 (48%). A large proportion of learners new to the kura were identified as working towards.</p>		Require Support	Working towards	At	Above	Year 1-2		2	8		Year 3-5		3	3		Year 6-8		2	2	2	Māori		5	7	2	<ul style="list-style-type: none">- Midyear data indicated we were well below our targets. The following actions were undertaken to improve outcomes for learners in Term 2.- 1. Make Mathematics a timetabled learning priority- 2. Continue to support the development of delivery capability of teaching staff using PR1ME Mathematics- 3. Year 1 and 2 students working towards had targeted daily learning with teacher aide- 4. Year 3-5 students working towards had 3 sessions per week with Mrs Symonds- 5. Year 6-8 students working towards had daily targeted instructional learning from classroom teacher- 6. Mathseeds and Mathletics subscriptions purchased to support learning <p>These actions were supporting progress towards targets but continued learning interruptions due to Covid, affected retention and momentum of teaching and learning. At home learning could take place only with hard packs due to internet access issues for</p>	<ul style="list-style-type: none">- Continue to make Mathematics a timetabled learning priority.- Develop staff capability in the use of PACT and the learning progressions.- Change reporting format to enhance learner voice and ownership of learning- Continue to use PR1ME and support teacher capability growth with online professional development.- Continue to allocate budget funding to Mathematics- Ensure priority learners are identified and prioritised
	Require Support	Working towards	At	Above																								
Year 1-2		2	8																									
Year 3-5		3	3																									
Year 6-8		2	2	2																								
Māori		5	7	2																								

Tātaritanga raraunga

most learners. This resulted in notable slippage in knowledge and strategy for many learners. Many parents found the challenge of having children at home for extended periods challenging and were not in a position to support learners to engage in learning. Many of the learners new to our kura were identified as the priority learners and their progress was inhibited by the stop start nature of the learning year. The teacher in the senior class was new to Primary teaching and disruption to learning made it challenging for him to constantly pivot and respond to changing needs as quickly as a more experienced teacher. Although the PR1ME programme is very supported with clear planning and outcomes the unpredictable absence of learners made adapting and refocussing difficult for him.

Planning for next year:

- To continue to embed the use of PAcT by upskilling staff to make dependable judgements to inform teaching and learning and governance decisions
- Purchase access to PR1ME Professional Development for teachers
- Make Mathematics a timetabled priority across the kura
- Improve reporting to parents format to further engage student voice in identifying where they are at and next learning steps, enhancing learner participation and strong whanau engagement in goal setting.

Tātaritanga raraunga

- Ensure there is allocated budget for professional development and resources
- Staff meeting focus on priority learners and targets fortnightly to ensure regular reflection and identification of next steps or further support and intervention.

Analysis of Variance Reporting



School Name:	Mokau School		School Number:	2200																																					
Strategic Aim:	Strategic Goal 1: CURRICULUM <ul style="list-style-type: none"> - To ensure all students are able to access The New Zealand Curriculum as evidenced by appropriate assessment and progress. 																																								
Annual Aim:	<ul style="list-style-type: none"> - Refine and deliver a reading program that reflects effective evidence based structured literacy. - Improve outcomes and achievement 																																								
Target:	READING TARGET 2021 <ul style="list-style-type: none"> - To better the 2020 reading achievement of 73% of students at or above expected curriculum level with an aspirational target of 77% - To maintain or better the reading progress of learners that are ORS or MOE intervention students - All 2022 5 year old cohort to be reading at or above expected curriculum at age 6 																																								
Baseline Data:	Comparison to curriculum expectation <table border="1"> <thead> <tr> <th></th> <th colspan="4">Mid Year (Total of 9 students included)</th> <th colspan="4">End of Year (Total of 11 students included)</th> </tr> <tr> <th></th> <th>Requires support</th> <th>Working towards</th> <th>At</th> <th>Above</th> <th>Requires support</th> <th>Working towards</th> <th>At</th> <th>Above</th> </tr> </thead> <tbody> <tr> <td>Year 1-4</td> <td></td> <td>1</td> <td>4</td> <td></td> <td></td> <td>1</td> <td>5</td> <td></td> </tr> <tr> <td>Year 5-8</td> <td>1</td> <td>1</td> <td>2</td> <td></td> <td>1</td> <td>1</td> <td>3</td> <td></td> </tr> </tbody> </table> <p> Requires Support - More than 1 year below curriculum expectation Working towards - Less than 1 year below curriculum expectation At - At curriculum expectation Above - More than 1 year above curriculum expectation </p>						Mid Year (Total of 9 students included)				End of Year (Total of 11 students included)					Requires support	Working towards	At	Above	Requires support	Working towards	At	Above	Year 1-4		1	4			1	5		Year 5-8	1	1	2		1	1	3	
	Mid Year (Total of 9 students included)				End of Year (Total of 11 students included)																																				
	Requires support	Working towards	At	Above	Requires support	Working towards	At	Above																																	
Year 1-4		1	4			1	5																																		
Year 5-8	1	1	2		1	1	3																																		

Tātaritanga raraunga

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>																														
<ul style="list-style-type: none">- Specific learning program for students having difficulties (focused on priority student's needs)- Students not showing consistent progress in Reading will become priority learners and be a focus for teacher inquiries. Acceleration practises will be embedded in teaching and learning where appropriate.- Parent, Student, Teacher Conferences to share success and identify next steps.	<p>End of year assessment was incomplete due to timing of Covid Level changes. Students were undertaking at home learning for a large portion of Term 4 and the focus on their return was on wellbeing, relationships and attendance. Midyear data was as follows</p> <table><tr><td></td><td>Require Support</td><td>Working towards</td><td>At</td><td>Above</td></tr><tr><td>Year 1-2</td><td></td><td>2</td><td>8</td><td></td></tr><tr><td>Year 3-5</td><td></td><td>3</td><td>3</td><td></td></tr><tr><td>Year 6-8</td><td>1</td><td></td><td>5</td><td></td></tr><tr><td>Māori</td><td>1</td><td>4</td><td>9</td><td></td></tr><tr><td>Māori Boys Year 6-8</td><td>1</td><td></td><td>4</td><td></td></tr></table> <p>Mid year analysis 73% of learners achieving at or above expected curriculum level 64% of Māori learners achieving at or above expected curriculum level. All learners experienced significant disruption due to Covid. A large proportion of learners were new to the school in 2021 (48%). A large proportion of learners new to the kura were identified as working towards.</p>		Require Support	Working towards	At	Above	Year 1-2		2	8		Year 3-5		3	3		Year 6-8	1		5		Māori	1	4	9		Māori Boys Year 6-8	1		4		<p>Midyear results were on track to achieve the targets. The following actions were undertaken to ensure targets were reached or exceeded.</p> <ol style="list-style-type: none">1. Research further evidence based intervention to improve the reading of all learners2. Extend text type knowledge and vocabulary of all learners3. Make literacy a timetabled priority4. Support the professional development of teaching staff5. Year 1 and 2 students working towards to have daily targeted learning with teacheraide6. Year 3-5 students who were working towards to have 3 sessions per week with Mrs Symonds7. Year 6-8 students working towards participate in daily instructional learning	<ul style="list-style-type: none">-Continue to make Literacy a timetabled priority-Develop staff capability in the use of PAcT and the learning progressions-Change reporting format to enhance learner voice and ownership of learning-Subscribe to the Ideal Literacy Learning Approach to support staff professional development and strengthen structured literacy learning throughout the kura-Allocate budget funding to Ideal Platform for the whole kura and Structured literacy support material for Year 4-8-Continue to identify and prioritise at risk learners.-Continue to engage outside support services for those students requiring support. (RTLb, RTLit, Behavioural support)
	Require Support	Working towards	At	Above																													
Year 1-2		2	8																														
Year 3-5		3	3																														
Year 6-8	1		5																														
Māori	1	4	9																														
Māori Boys Year 6-8	1		4																														

Tātaritanga raraunga

		<p>from classroom teacher.</p> <p>8. Reading for pleasure in class and at home encouraged by Duffy Books participation, Shared stories and selecting high interest material through National Library Service.</p> <p>These actions were supporting progress towards targets but continued learning interruptions due to Covid, affected retention and momentum of teaching and learning. At home learning could take place only with hard packs due to internet access issues for most learners. This resulted in notable slippage in knowledge and strategy for many learners. Many parents found the challenge of having children at home for extended periods challenging and were not in a position to support learners to engage in learning. Many of the learners new to our kura were identified as the priority learners and their progress was inhibited by the stop start nature of the learning year.</p>	
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Tātaritanga raraunga

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Analysis of Variance Reporting



School Name:	Mokau School	School Number:	2200
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Strategic Aim:	Strategic Goal 1: CURRICULUM <ul style="list-style-type: none">- To ensure all students are able to access The New Zealand Curriculum as evidenced by appropriate assessment and progress.																																												
Annual Aims	<ul style="list-style-type: none">- Design and deliver a writing program that reflects effective evidence based practise- Improve outcomes and achievement levels in writing- Promote Maori learning as Maori learning environment that values English and Maori medium delivery authenticity in the senior classroom.- Writing moderation within schools and between schools in the cluster																																												
Target:	WRITING TARGET 2021 <ul style="list-style-type: none">- To better the 2021 writing achievement of 73% of students at or above expected curriculum level- To maintain or better the writing progress of learners that are ORS or MOE intervention students- To better the writing of Year 4-8 Māori boys																																												
Baseline Data:	<u>Comparison to curriculum expectation</u> <table><tr><th colspan="5">Mid Year (Total of 9 students included)</th><th colspan="4">End of Year (Total of 11 students included)</th></tr><tr><th></th><th>Requires support</th><th>Working towards</th><th>At</th><th>Above</th><th>Requires support</th><th>Working towards</th><th>At</th><th>Above</th></tr><tr><td>Year 1-4</td><td></td><td>1</td><td>4</td><td></td><td></td><td>1</td><td>5</td><td></td></tr><tr><td>Year 5-8</td><td>1</td><td>1</td><td>2</td><td></td><td>1</td><td>1</td><td>3</td><td></td></tr></table>									Mid Year (Total of 9 students included)					End of Year (Total of 11 students included)					Requires support	Working towards	At	Above	Requires support	Working towards	At	Above	Year 1-4		1	4			1	5		Year 5-8	1	1	2		1	1	3	
Mid Year (Total of 9 students included)					End of Year (Total of 11 students included)																																								
	Requires support	Working towards	At	Above	Requires support	Working towards	At	Above																																					
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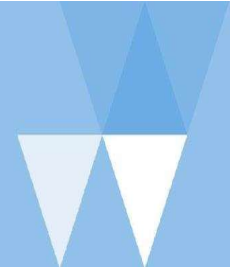
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																														
<ul style="list-style-type: none">- Specific learning program for students having difficulties (focused on priority student’s needs)- Students not showing consistent progress in Writing will become priority learners and be a focus for teacher inquiries. Acceleration practises will be embedded in teaching and learning where appropriate.- Parent, Student, Teacher Conferences to share success and identify next steps.- Openly valuing Māori and English language and Tikanga Māori. Providing positive role modelling and promoting engaging writing experiences.- 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	<div><ul style="list-style-type: none">- End of year assessment was incomplete due to timing of Covid Level changes. Students were undertaking at home learning for a large portion of Term 4 and the focus on their return was on wellbeing, relationships and attendance. Midyear data was as follows<table><tr><td></td><td>Require Support</td><td>Working towards</td><td>At</td><td>Above</td></tr><tr><td>Year 1-2</td><td></td><td>2</td><td>8</td><td></td></tr><tr><td>Year 3-5</td><td></td><td>3</td><td>3</td><td></td></tr><tr><td>Year 6-8</td><td>1</td><td></td><td>5</td><td></td></tr><tr><td>Māori</td><td>1</td><td>4</td><td>9</td><td></td></tr><tr><td>Māori Boys Year 6-8</td><td>1</td><td></td><td>4</td><td></td></tr></table><p>Mid year analysis 73% of learners achieving at or above expected curriculum level 64% of Māori learners achieving at or above expected curriculum level. All learners experienced significant disruption due to Covid. A large proportion of learners were new to the school in 2021 (48%). A large proportion of learners new to the kura were identified as working towards.</p></div>		Require Support	Working towards	At	Above	Year 1-2		2	8		Year 3-5		3	3		Year 6-8	1		5		Māori	1	4	9		Māori Boys Year 6-8	1		4		<div>Midyear results were on track to achieve the targets. The following actions were undertaken to ensure targets were reached or exceeded.</div> <div><div>1. Research further evidence based intervention to improve the writing of all learners</div><div>2. Extend text type knowledge and vocabulary of all learners</div><div>3. Make literacy a timetabled priority</div><div>4. Support the professional development of teaching staff</div><div>5. Year 1 and 2 students working towards to have daily targeted learning with teacheraide</div><div>6. Year 3-5 students who were working towards to have 3 sessions per week with Mrs Symonds</div><div>7. Year 6-8 students working towards</div></div>	<div>-Continue to make Literacy a timetabled priority</div> <div>-Develop staff capability in the use of PACT and the learning progressions</div> <div>-Change reporting format to enhance learner voice and ownership of learning</div> <div>-Subscribe to the Ideal Literacy Learning Approach to support staff professional development and strengthen structured literacy learning throughout the kura</div> <div>-Allocate budget funding to Ideal Platform and Structured literacy support material for Year 4-8</div> <div>-Continue to identify and prioritise at risk learners.</div> <div>-Continue to engage outside support services for those students requiring support. (RTLb, RTLit, Behavioural support)</div>
	Require Support	Working towards	At	Above																													
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MINISTRY OF EDUCATION

Te Māhara o te Māhara

Tātaritanga raraunga



participate in daily instructional learning from classroom teacher.

8. Year 6-8 Māori boys engaged in interest based writing workshops with Māori teacher.

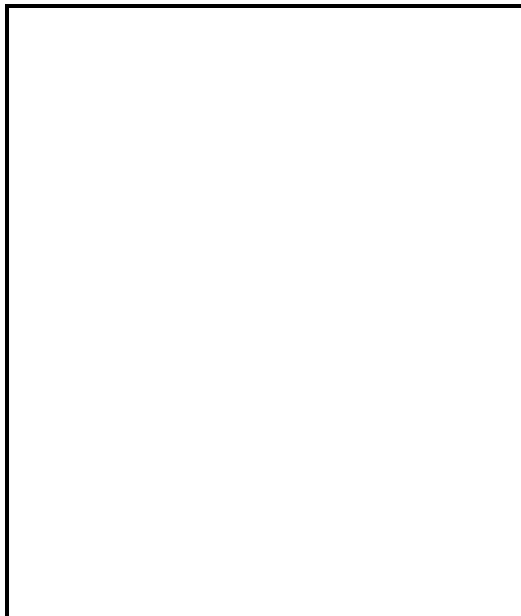
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MINISTRY OF EDUCATION

Te Tāhira o Te Mātauranga

Tātaritanga raraunga



The teacher in the senior class was new to Primary teaching and disruption to learning made it challenging for him to constantly pivot and respond to changing needs as quickly as a more experienced teacher with deeper knowledge. The wide range of ability and needs in the classroom would have been challenging enough for an experienced teacher. One of the enduring results from these actions has been the change in the Māori boys' engagement and effort in crafting writing. Moderation of writing across the school took place but not across cluster due to Covid.



MINISTRY OF EDUCATION
Te Māhira o te Kaitiaki

Tātaritanga raraunga



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