

MOKAU SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 2200

Principal: Maryann Symonds

School Address: Rangī Street, Mokau

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

School Phone: 06 752 9733

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Accountant / Service Provider:

Education  Services.
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MOKAU SCHOOL

Annual Report - For the year ended 31 December 2022

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Mokau School

Statement of Responsibility

For the year ended 31 December 2022

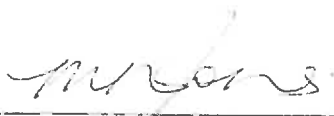
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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 2022 fairly reflects the financial position and operations of the school.


The School's 2022 financial statements are authorised for issue by the Board.

Maree Norma Jones
Full Name of Presiding Member


Signature of Presiding Member

Date: 31 May 2023

Maryann Vanessa Symonds
Full Name of Principal


Signature of Principal

Date: 31 May 2023

Mokau School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	500,997	356,174	384,310
Locally Raised Funds	3	37,039	26,320	29,261
Interest Income		1,141	200	325
		<u>539,177</u>	<u>382,694</u>	<u>413,896</u>
Expenses				
Locally Raised Funds	3	15,336	16,875	11,892
Learning Resources	4	306,254	169,858	245,072
Administration	5	94,100	80,526	79,055
Finance		458	310	526
Property	6	87,771	112,401	108,007
Loss on Disposal of Property, Plant and Equipment	11	297	-	728
		<u>504,216</u>	<u>379,970</u>	<u>445,280</u>
Net Surplus / (Deficit) for the year		34,961	2,724	(31,384)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>34,961</u></u>	<u><u>2,724</u></u>	<u><u>(31,384)</u></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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		374,221	400,071	405,605
Total comprehensive revenue and expense for the year		34,961	2,724	(31,384)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,290	-	-
Equity at 31 December		410,472	402,795	374,221
Accumulated comprehensive revenue and expense		410,472	402,795	374,221
Equity at 31 December		410,472	402,795	374,221

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 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	80,334	176,649	123,030
Accounts Receivable	8	24,310	8,655	21,829
GST Receivable		5,316	1,516	866
Prepayments		2,730	1,726	1,828
Inventories	9	172	5,701	179
Investments	10	50,000	-	-
Funds Receivable for Capital Works Projects	15	42,545	-	7,698
Livestock		-	-	6,000
		205,407	194,247	161,430
Current Liabilities				
Accounts Payable	12	24,956	15,292	18,675
Provision for Cyclical Maintenance	13	18,000	9,333	-
Finance Lease Liability	14	2,878	2,036	2,252
		45,834	26,661	20,927
Working Capital Surplus/(Deficit)		159,573	167,586	140,503
Non-current Assets				
Property, Plant and Equipment	11	252,821	258,855	251,779
		252,821	258,855	251,779
Non-current Liabilities				
Provision for Cyclical Maintenance	13	800	19,334	16,000
Finance Lease Liability	14	1,122	4,312	2,061
		1,922	23,646	18,061
Net Assets		410,472	402,795	374,221
Equity		410,472	402,795	374,221

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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		185,838	116,862	149,460
Locally Raised Funds		36,083	26,320	29,186
Goods and Services Tax (net)		(4,450)	-	650
Payments to Employees		(98,341)	(51,500)	(122,732)
Payments to Suppliers		(66,931)	(137,391)	(91,280)
Interest Paid		(458)	(310)	(526)
Interest Received		554	200	336
Net cash from/(to) Operating Activities		52,295	(45,819)	(34,906)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(9,255)	(14,200)	(16,768)
Purchase of Investments		(50,000)	-	-
Net cash from/(to) Investing Activities		(59,255)	(14,200)	(16,768)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,290	-	-
Finance Lease Payments		(2,179)	(2,524)	(1,701)
Funds Administered on Behalf of Third Parties		(34,847)	-	(62,787)
Net cash from/(to) Financing Activities		(35,736)	(2,524)	(64,488)
Net increase/(decrease) in cash and cash equivalents		(42,696)	(62,543)	(116,162)
Cash and cash equivalents at the beginning of the year	7	123,030	239,192	239,192
Cash and cash equivalents at the end of the year	7	80,334	176,649	123,030

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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



Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale 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.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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



Depreciation

Property, plant and equipment 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 and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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



n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.



s) Provision for Cyclical Maintenance

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

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

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

t) Financial Instruments

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	187,812	136,862	158,593
Teachers' Salaries Grants	243,830	126,528	155,928
Use of Land and Buildings Grants	69,355	92,784	69,789
	500,997	356,174	384,310

The school has opted in to the donations scheme for this year. Total amount received was \$3,900.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	7,204	4,600	4,708
Fees for Extra Curricular Activities	3,916	520	4,067
Trading	7,725	4,400	6,451
Fundraising & Community Grants	7,088	3,800	1,635
School House	11,106	13,000	12,400
	37,039	26,320	29,261
Expenses			
Extra Curricular Activities Costs	3,420	1,600	984
Trading	6,548	2,400	172
Fundraising & Community Grant Costs	1,580	-	1,252
School House	3,788	12,875	9,484
	15,336	16,875	11,892
<i>Surplus for the year Locally raised funds</i>	21,703	9,445	17,369

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	6,086	8,650	6,167
Library Resources	608	370	309
Employee Benefits - Salaries	284,272	142,528	224,317
Staff Development	2,677	5,700	1,140
Depreciation	12,611	10,610	13,139
Extra Curricular Activities	-	2,000	-
	306,254	169,858	245,072



5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,500	3,500	3,398
Board Fees	2,930	4,000	3,055
Board Expenses	4,530	2,100	1,081
Communication	1,267	1,750	1,170
Consumables	2,079	3,466	2,425
Other	4,055	4,870	3,372
Employee Benefits - Salaries	44,465	35,500	35,920
Insurance	247	-	237
Service Providers, Contractors and Consultancy	4,320	5,340	5,053
Healthy School Lunch Programme	26,707	20,000	23,344
	94,100	80,526	79,055

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,946	3,300	2,679
Cyclical Maintenance Provision	2,800	2,667	4,967
Grounds	4,568	4,100	5,410
Heat, Light and Water	4,960	4,800	4,444
Rates	1,448	1,450	905
Repairs and Maintenance	2,172	3,000	19,276
Use of Land and Buildings	69,355	92,784	69,789
Security	522	300	537
	87,771	112,401	108,007

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	80,334	61,009	123,030
Short-term Bank Deposits	-	115,640	-
Cash and cash equivalents for Statement of Cash Flows	80,334	176,649	123,030

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

Of the \$80,334 Cash and Cash Equivalents \$7,698 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.



8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,338	-	1,290
Receivables from the Ministry of Education	2,852	-	7,249
Interest Receivable	617	41	30
Teacher Salaries Grant Receivable	19,503	8,614	13,260
	<u>24,310</u>	<u>8,655</u>	<u>21,829</u>
Receivables from Exchange Transactions	1,955	41	1,320
Receivables from Non-Exchange Transactions	22,355	8,614	20,509
	<u>24,310</u>	<u>8,655</u>	<u>21,829</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	172	5,701	179
	<u>172</u>	<u>5,701</u>	<u>179</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	50,000	-	-
Total Investments	<u>50,000</u>	<u>-</u>	<u>-</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Land	138,000	-	-	-	-	138,000
Buildings	54,367	-	-	-	(1,599)	52,768
Building Improvements	32,504	-	-	-	(2,249)	30,255
Furniture and Equipment	13,926	3,933	(297)	-	(3,059)	14,503
Information and Communication Technology	8,936	7,508	-	-	(2,934)	13,510
Leased Assets	3,600	2,509	-	-	(2,587)	3,522
Library Resources	446	-	-	-	(183)	263
Balance at 31 December 2022	251,779	13,950	(297)	-	(12,611)	252,821

The net carrying value of equipment held under a finance lease is \$3,522 (2021: \$3,600)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	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	(27,197)	52,768	79,965	(25,598)	54,367
Building Improvements	77,645	(47,390)	30,255	77,645	(45,141)	32,504
Furniture and Equipment	82,373	(67,870)	14,503	79,651	(65,725)	13,926
Information and Communication Technology	36,361	(22,851)	13,510	28,853	(19,917)	8,936
Leased Assets	9,924	(6,402)	3,522	7,415	(3,815)	3,600
Library Resources	4,449	(4,186)	263	5,827	(5,381)	446
Balance at 31 December	428,717	(175,896)	252,821	417,356	(165,577)	251,779



12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	2,280	1,998	2,324
Accruals	2,336	2,674	2,266
Employee Entitlements - Salaries	19,503	8,614	13,260
Employee Entitlements - Leave Accrual	837	2,006	825
	<u>24,956</u>	<u>15,292</u>	<u>18,675</u>
Payables for Exchange Transactions	24,956	15,292	18,675
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>24,956</u>	<u>15,292</u>	<u>18,675</u>

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	16,000	26,000	23,333
Increase to the Provision During the Year	3,000	2,667	2,667
Use of the Provision During the Year	-	-	(12,300)
Other Adjustments	(200)	-	2,300
Provision at the End of the Year	<u>18,800</u>	<u>28,667</u>	<u>16,000</u>
Cyclical Maintenance - Current	18,000	9,333	-
Cyclical Maintenance - Non current	800	19,334	16,000
	<u>18,800</u>	<u>28,667</u>	<u>16,000</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	3,116	2,036	2,562
Later than One Year and no Later than Five Years	1,195	4,312	2,159
Future Finance Charges	(311)	-	(408)
	<u>4,000</u>	<u>6,348</u>	<u>4,313</u>
Represented by			
Finance lease liability - Current	2,878	2,036	
Finance lease liability - Non current	1,122	4,312	
	<u>4,000</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. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Admin Reconfig & Toilet refurb		217894	(7,698)	-	(34,847)	-	(42,545)
Totals			(7,698)	-	(34,847)	-	(42,545)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(42,545)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Admin Reconfig & Toilet refurb		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 Receivable from the Ministry of Education	(7,698)



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

Paul Symonds, husband Principal Maryann Symonds, provided lawnmowing and maintenance services to the value of \$1,655. (2021: \$2,901)

17. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,930	3,055
<i>Leadership Team</i>		
Remuneration	117,587	111,204
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	120,517	114,259

There are 5 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (5 members) and Property (5 members) that met 9 and 9 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	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	2022 FTE Number	2021 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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

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 2022 a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

\$76,975 contract for the Admin Reconfig & Toilet refurb as agent for the Ministry of Education. This project is fully funded by the Ministry and \$69,277 has been received of which \$111,822 has been spent on the project to balance date. This project has been approved by the Ministry.

\$45,000 contract for AMS C: Interior Refurbishment as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$76,975 contract for the Admin Reconfig & Toilet refurb as agent for the Ministry of Education. This project is fully funded by the Ministry and \$69,277 has been received of which \$76,975 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 2022 (Operating commitments at 31 December 2021: 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	80,334	176,649	123,030
Receivables	24,310	8,655	21,829
Investments - Term Deposits	50,000	-	-
Total Financial assets measured at amortised cost	154,644	185,304	144,859

Financial liabilities measured at amortised cost

Payables	24,956	15,292	18,675
Finance Leases	4,000	6,348	4,313
Total Financial Liabilities Measured at Amortised Cost	28,956	21,640	22,988

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.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MOKAU SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 20, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 arises 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 and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

-23-

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

Mokau School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Maree Jones	Presiding Member	Elected	Sep 2025
Maryann Symonds	Principal	ex Officio	
Emma-Gene Hutchinson	Parent Representative	Elected	Sep 2025
Geoffrey Robertson	Parent Representative	Elected	Sep 2022
Joanne Cooney	Parent Representative	Elected	Sep 2022
Hayley O'Driscoll	Parent Representative	Elected	Sep 2025
Adam Black	Parent Representative	Elected	Sep 2025
Jackie Warren	Staff Representative	Elected	Sep 2025

Mokau School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$385 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Mokau School Board:

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



MOKAU SCHOOL

"Together We Can Do It"

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

Good Employer Statement

Mokau School has ensured complete compliance with its Equal Employment Policy, Employer Responsibility Policy and Personnel Policy. In accordance with the State Sector Act 1988 s77A the Board of Trustees of Mokau School has complied with the principle of being a good employer.

Maree Jones
Presiding Member

Maryann Symonds
Principal.



MOKAU SCHOOL

Statement of Variance Mathematics 2022

Strategic Aim	Strategic Goal 1: CURRICULUM 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 mathematics program that reflects effective evidence based structured learning Improve outcomes and achievement levels in Mathematics
Target	MATHEMATICS TARGET 2022 <ul style="list-style-type: none"> To improve the midyear 2021 achievement of 68% of learners at or above expected curriculum level. 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 2021

	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	

Midyear 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.

- 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.

Actions – What we did	<p>Staff confidence and capability We subscribed to the PR1ME platform to support teachers with professional development and teaching and assessment resources. This online access provided opportunity for just in time learning for teachers.</p> <p>Resources We invested in further mathematics resources that supported the delivery of PR1ME maths.</p> <p>Encourage home learning of basic facts Ruma Tuakana has regular basic facts practise in class and at home.</p> <p>Timetabled priority Ensured mathematics remained a timetabled learning priority across the school. A range of problem types are planned to support learners to develop persistency and resilience in problem solving.</p> <p>Sought learning support for target learners Applications were made for in class support of the Year 2 students who were working towards. These applications were declined. We continued to work with MOE learning support and RTLB to support the learning of other at risk learners.</p> <p>PaCT Tool Teachers used the tool to track learners progress and inform planning using the progressions.</p>																																																																							
Outcomes -What happened	<p>Achievement Data and Analysis 2022 Mathematics</p> <table border="1" data-bbox="361 820 1917 1357"> <tr> <th colspan="5" data-bbox="361 820 1264 880">Mid Year (24 students included)</th> <th colspan="4" data-bbox="1264 820 1917 880">End of Year (28 students included)</th> </tr> <tr> <th data-bbox="361 943 537 1036"></th> <th data-bbox="537 943 732 1036">Requires support</th> <th data-bbox="732 943 928 1036">Working towards</th> <th data-bbox="928 943 1085 1036">At</th> <th data-bbox="1085 943 1264 1036">Above</th> <th data-bbox="1264 943 1421 1036">Requires support</th> <th data-bbox="1421 943 1617 1036">Working towards</th> <th data-bbox="1617 943 1774 1036">At</th> <th data-bbox="1774 943 1917 1036">Above</th> </tr> <tr> <td data-bbox="361 1036 537 1096">Year 0-2</td> <td></td> <td data-bbox="732 1036 928 1096">3</td> <td data-bbox="928 1036 1085 1096">10</td> <td></td> <td></td> <td data-bbox="1421 1036 1617 1096">4</td> <td data-bbox="1617 1036 1774 1096">12</td> <td></td> </tr> <tr> <td data-bbox="361 1096 537 1156">Year 3-6</td> <td></td> <td></td> <td data-bbox="928 1096 1085 1156">7</td> <td></td> <td></td> <td data-bbox="1421 1096 1617 1156">1</td> <td data-bbox="1617 1096 1774 1156">6</td> <td></td> </tr> <tr> <td data-bbox="361 1156 537 1216">Year 7-8</td> <td data-bbox="537 1156 732 1216">1</td> <td></td> <td data-bbox="928 1156 1085 1216">2</td> <td data-bbox="1085 1156 1264 1216">1</td> <td data-bbox="1264 1156 1421 1216">1</td> <td data-bbox="1421 1156 1617 1216">1</td> <td data-bbox="1617 1156 1774 1216">2</td> <td data-bbox="1774 1156 1917 1216">1</td> </tr> <tr> <td data-bbox="361 1216 537 1276">All Learners</td> <td data-bbox="537 1216 732 1276">4.2%</td> <td data-bbox="732 1216 928 1276">12.5%</td> <td data-bbox="928 1216 1085 1276">79%</td> <td data-bbox="1085 1216 1264 1276">4.2%</td> <td data-bbox="1264 1216 1421 1276">3.6%</td> <td data-bbox="1421 1216 1617 1276">14.3%</td> <td data-bbox="1617 1216 1774 1276">78.5%</td> <td data-bbox="1774 1216 1917 1276">3.6%</td> </tr> <tr> <td data-bbox="361 1276 537 1357">Māori</td> <td data-bbox="537 1276 732 1357">1 (6.6%)</td> <td data-bbox="732 1276 928 1357">2 (20%)</td> <td data-bbox="928 1276 1085 1357">11 (66.6) (66.6%)</td> <td data-bbox="1085 1276 1264 1357">1 (6.6%)</td> <td data-bbox="1264 1276 1421 1357">1 (5.5%)</td> <td data-bbox="1421 1276 1617 1357">4 (22%)</td> <td data-bbox="1617 1276 1774 1357">12 (66.6%)</td> <td data-bbox="1774 1276 1917 1357">1 (5.5%)</td> </tr> </table>									Mid Year (24 students included)					End of Year (28 students included)					Requires support	Working towards	At	Above	Requires support	Working towards	At	Above	Year 0-2		3	10			4	12		Year 3-6			7			1	6		Year 7-8	1		2	1	1	1	2	1	All Learners	4.2%	12.5%	79%	4.2%	3.6%	14.3%	78.5%	3.6%	Māori	1 (6.6%)	2 (20%)	11 (66.6) (66.6%)	1 (6.6%)	1 (5.5%)	4 (22%)	12 (66.6%)	1 (5.5%)
Mid Year (24 students included)					End of Year (28 students included)																																																																			
	Requires support	Working towards	At	Above	Requires support	Working towards	At	Above																																																																
Year 0-2		3	10			4	12																																																																	
Year 3-6			7			1	6																																																																	
Year 7-8	1		2	1	1	1	2	1																																																																
All Learners	4.2%	12.5%	79%	4.2%	3.6%	14.3%	78.5%	3.6%																																																																
Māori	1 (6.6%)	2 (20%)	11 (66.6) (66.6%)	1 (6.6%)	1 (5.5%)	4 (22%)	12 (66.6%)	1 (5.5%)																																																																

<p>Reasons for variance- Why did it happen</p>	<p>We were able to achieve our targets. Progress has been made with all learners and we will continue to target time and resources towards our students needing acceleration. The highest number of students working towards expected curriculum levels are in our current Year 2. These learners have had 2 years of interrupted learning due to Covid 19 and we have made this group our achievement target for 2023. Māori learners still appear disproportionately in the working towards data. The increase in the number of students working towards expected curriculum level increased in end of year data. This is due to new enrolments after the midyear data was recorded. These students had a previous history of low levels of attendance.</p>
<p>Evaluation -Where did it next</p>	<p>MATHEMATICS TARGET 2023</p> <ul style="list-style-type: none"> • <i>To better the end of year 2022 mathematics progress of 82% of students achieving at or above expected curriculum level</i> • <i>To better the 2022 end of year Mathematics achievement of 66% of Year 3 students achieving at or above expected curriculum level</i> <p><i>To maintain or better the mathematics progress of learners that are ORS intervention students</i></p> <p>RTL B Support An application will be made to RTL B to support the learning of the Year 3 target group. We will be seeking learning support and teacher aide time.</p> <p>Teacher Aide Time Ensure daily teacher aide time to support the target learner interventions.</p> <p>Meeting focus Ensure progress towards targets is a standing agenda item at weekly staff meetings to regularly plan, assess and resource interventions. This will ensure that we are constantly focused on where we are at and will be responding to needs in a timely manner.</p> <p>Professional Development Continue to use the PR1ME platform to support teacher capability and assessment practises. Continue to use the PaCT tool and develop moderation processes that support teacher development and ensure robust data.</p> <p>Build strong relationships with whanau We will continue to communicate and listen to whanau in order to support the learner at home and school.</p> <p>Explore mathematics learning using a cultural capability lens to improve outcomes for Māori learners.</p>



MOKAU SCHOOL

Statement of Variance Reading 2022

Strategic Aim	Strategic Goal 1: CURRICULUM 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 levels in Reading
Target	READING TARGET 2022 <ul style="list-style-type: none"> To better the 2021 midyear 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								
Achievement Data and Analysis 2021					Reading			
Mid Year (Total of 22 students)		End of Year						
	Requires support	Working towards	At	Above	Requires support	Working towards	At	Above
Year 1-2		2	8					
Year 3-5		3	3					
Year 6-8	1		5					
Māori	1	4	9					

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

The data included has been generated by teacher observations LLLL assessment, Probe, PaCT and various other testing to provide information to make teacher OTJ.

READING TARGET 2021

-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 2021 5 year old cohort to be reading at or above expected curriculum at age 6

Mid Year analysis

73% of learners are achieving at or above expected curriculum level.

64% of Māori learners are achieving at or above the curriculum level.

This is currently at the target set but there is potential to exceed the target. Of particular importance is to support Māori learners to achieve at expected curriculum level. Analysis of data indicates the majority of learners are close to expected curriculum level and the actions listed will raise their performance to within expected curriculum level. The student identified as requiring support is currently supported by MOE Learning Support and a referral has been made to RTLB and other learning support services for 2 other priority learners working towards curriculum level.

- Extend the text type knowledge and vocabulary of all students

- Further encourage reading for pleasure at school and at home to increase learning mileage

- Ensure all students are read to daily

- Continue to make literacy a timetabled learning priority

- Continue to support the development of delivery capability and assessment practises of teaching staff

- Year 1 and 2 students working towards will have daily targeted learning with Teacher Aide.

- Year 3-5 students who are working towards, will have 3 sessions per week with Mrs Symonds.

End of year data was incomplete due to a further period of home learning and therefore not reported.

Actions – What we did	<p>Staff confidence and capability We subscribed to the iDeal platform to support teachers with professional development and teaching and assessment resources. This online access provided opportunity for just in time learning for teachers.</p> <p>Resources We invested in further reading resources that aligned with the scope and sequence of our structured literacy delivery. These resources also gave learners access to a greater variety of text types.</p> <p>Encourage home reading Through newsletters and home learning communications we encouraged families to read together</p> <p>Timetabled priority Ensured literacy remained a timetabled learning priority across the school. All students are read to across the school daily to enhance vocabulary acquisition and comprehension.</p> <p>Sought learning support for target learners Applications were made for in class support of the Year 2 students who were working towards. These applications were declined. We continued to work with MOE learning support and RTLB to support the learning of other at risk learners.</p> <p>PaCT Tool Teachers used the tool to track learners progress and inform planning using the progressions.</p>								
Outcomes -What happened	Achievement Data and Analysis 2022 Reading								
Mid Year (24 students included)					End of Year (28 students included)				
	Requires support	Working towards	At	Above	Requires support	Working towards	At	Above	
Year 0-2		4	9			4	12		
Year 3-6			7			1	6		
Year 7-8	1		2	1	1	1	2	1	
All Learners	4.2%	16.7%	75%	4.2%	3.6%	21.4%	71.4%	3.6%	
Māori	1 (6.6%)	3 (20%)	10	1 (6.6%)	1 (5.5%)	5 (27.7%)	11	1 (5.5%)	

			(66.6%)				(61.1%)		
Reasons for variance- Why did it happen	<p>We were unable to reach our target despite extremely hard work from our learners and teaching staff. Of the learners who appear in working towards statistics, 3 enrolled at Mōkau School after the midyear data was recorded. These learners have had very low attendance levels prior to coming to our kura and therefore have some learning challenges. Progress has been made with all learners and we will continue to target time and resources towards our students needing acceleration. The highest number of students working towards expected curriculum levels are in our current Year 2. These learners have had 2 years of interrupted learning due to Covid 19 and we have made this group our achievement target for 2023.</p>								
Evaluation -Where to next	<p>READING TARGET 2023</p> <ul style="list-style-type: none"> To better the 2022 end of year Reading achievement of 66% of Year 3 students achieving at or above expected curriculum level To maintain or better the reading progress of learners that are ORS or MOE intervention students All 2023 5 year old cohort to be reading at or above expected curriculum at age 6 To Maintain or better 75% of all learners achieving at or above expected curriculum level <p>RTL B Support An application will be made to RTL B to support the learning of the Year 3 target group. We will be seeking learning support and teacher aide time.</p> <p>Teacher Aide Time Ensure daily teacher aide time to support the target learners interventions.</p> <p>Meeting focus Ensure progress towards targets is a standing agenda item at weekly staff meetings to regularly plan, assess and resource interventions. This will ensure that we are constantly focused on where we are at and will be responding to needs in a timely manner.</p> <p>Professional Development Continue to use the iDeal platform to support teacher capability and assessment practises. Continue to use the PaCT tool and develop moderation processes that support teacher development and ensure robust data.</p> <p>Build strong relationships with whanau We will continue to communicate and listen to whanau in order to support the learner at home and school.</p>								



MOKAU SCHOOL

Statement of Variance Writing 2022

Strategic Aim	Strategic Goal 1: CURRICULUM 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 writing program that reflects effective evidence based structured literacy. Improve outcomes and achievement levels in Writing Promote a Māori learning as Māori learning environment that values English and Māori medium delivery authentically in the senior classroom
Target	WRITING TARGET 2022 <ul style="list-style-type: none"> To better the 2021 mid year 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 6-8 Māori boys.

Baseline Data

Achievement Data and Analysis 2021

Writing

Mid Year (Total of 22 students)	End of Year
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	Requires support	Working towards	At	Above	Requires support	Working towards	At	Above
Year 1-2		2	8					
Year 3-5		3	3					
Year 6-8	1		5					
Māori	1	4	9					

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

The data included has been generated by teacher observations LLLL assessment, Probe, PaCT and various other testing to provide information to make teacher OTJ.

Midyear 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.

End of year data was incomplete due to a further period of home learning and therefore not reported.

Actions –

What we did

Staff confidence and capability

We subscribed to the iDeal platform to support teachers with professional development and teaching and assessment resources. This online access provided opportunity for just in time learning for teachers.

High Interest activities

Learners were encouraged to write about things that interested them. During the annual speech writing there was a high level of engagement due to learners being conferenced in depth about what they were motivated to write about.

Encourage reading for pleasure and sharing writing as authors

All learners were encouraged to write for a purpose and share their writing. Learners were also exposed to a variety of text types to grow their knowledge of audience and purpose.

Timetabled priority

Ensured literacy remained a timetabled learning priority across the school. All students are read to across the school daily to enhance vocabulary acquisition and comprehension.

Sought learning support for target learners

Applications were made for in class support of the Year 2 students who were working towards. These applications were declined. We continued to work with MOE learning support and RTLB to support the learning of other at risk learners.

PaCT Tool

Teachers used the tool to track learners progress and inform planning using the progressions.

Promote an inclusive learning environment.

Learners who had writing challenges were supported by Teacher Aide Time to ensure that difficulty with the physical act of writing did not prevent them from forming texts that reflected audience and purpose. Schoolwide focus is on ensuring that the learning environment is culturally inclusive. Tikanga and Te Reo have an authentically valued place in the kura.

Outcomes- What happened	Achievement Data and Analysis 2022 Writing								
	Mid Year (24 students included)					End of Year (28 students included)			
		Requires support	Working towards	At	Above	Requires support	Working towards	At	Above
	Year 0-2		4	9			4	12	
	Year 3-6			7			1	6	
	Year 7-8	1		2	1	1	1	2	1
	All Learners	4.2%	16.7%	75%	4.2%	3.6%	21.4%	71.4%	3.6%
Māori	1 (6.6%)	3 (20%)	10 (66.6%)	1 (6.6%)	1 (5.5%)	5 (27.7%)	11 (61.1%)	1 (5.5%)	
Reasons for variance- Why did it happen	<p>We were unable to reach our target despite extremely hard work from our learners and teaching staff. Of the learners who appear in working towards statistics, 3 enrolled at Mōkau School after the midyear data was recorded. These learners have had very low attendance levels prior to coming to our kura and therefore have some learning challenges. Progress has been made with all learners and we will continue to target time and resources towards our students needing acceleration. The highest number of students working towards expected curriculum levels are in our current Year 2. These learners have had 2 years of interrupted learning due to Covid 19 and we have made this group our achievement target for 2023.</p>								
Evaluation- Where to next	<p>WRITING TARGET 2023</p> <ul style="list-style-type: none"> To better the 2022 end of year writing achievement of 66% of Year 3 students achieving 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 Ruma Tuakana boys writing achievement of 73% writing at or above expected curriculum level 								

- *To maintain or better 2022 writing achievement of 75% of learners achieving at or above expected curriculum level.*

RTLB Support

An application will be made to RTLB to support the learning of the Year 3 target group. We will be seeking learning support and teacher aide time.

Teacher Aide Time

Ensure daily teacher aide time to support the target learner interventions.

Meeting focus

Ensure progress towards targets is a standing agenda item at weekly staff meetings to regularly plan, assess and resource interventions. This will ensure that we are constantly focused on where we are at and will be responding to needs in a timely manner.

Professional Development

Continue to use the iDeal platform to support teacher capability and assessment practises. Continue to use the PaCT tool and develop moderation processes that support teacher development and ensure robust data. Ruma Tuakana teachers to complete Te Ahu o Te Reo Māori Level 1 to further develop cultural competency and give effect to Te Tiriti o Waitangi

Build strong relationships with whanau

We will continue to communicate and listen to whanau in order to support the learner at home and school.