

MOKAU SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2200

Principal: Maryann Symonds

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Accountant / Service Provider:

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MOKAU SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Mokau School

Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Maree Norma Jones

Full Name of Presiding Member



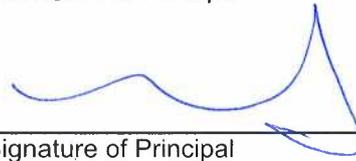
Signature of Presiding Member

9 May 2024

Date:

Maryann Vanessa Symonds

Full Name of Principal



Signature of Principal

9 May 2024

Date:

Mokau School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	588,879	445,171	500,997
Locally Raised Funds	3	29,461	18,720	37,039
Interest		6,537	1,200	1,141
Total Revenue		624,877	465,091	539,177
Expense				
Locally Raised Funds	3	9,339	12,750	15,336
Learning Resources	4	370,260	255,661	306,254
Administration	5	101,312	102,475	94,100
Interest		342	238	458
Property	6	93,321	91,076	87,771
Loss on Disposal of Property, Plant and Equipment		217	-	297
Total Expense		574,791	462,200	504,216
Net Surplus / (Deficit) for the year		50,086	2,891	34,961
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		50,086	2,891	34,961

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		410,472	374,605	374,221
Total comprehensive revenue and expense for the year		50,086	2,891	34,961
Contribution - Furniture and Equipment Grant		2,141	-	1,290
Equity at 31 December		462,699	377,496	410,472
Accumulated comprehensive revenue and expense		462,699	377,496	410,472
Equity at 31 December		462,699	377,496	410,472

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 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	167,627	113,420	80,334
Accounts Receivable	8	24,961	21,829	24,310
GST Receivable		-	866	5,316
Prepayments		4,895	1,828	2,730
Inventories	9	2,171	6,179	172
Investments	10	92,655	-	50,000
Funds Receivable for Capital Works Projects	16	-	-	42,545
		<u>292,309</u>	<u>144,122</u>	<u>205,407</u>
Current Liabilities				
GST Payable		5,850	-	-
Accounts Payable	12	31,148	18,675	24,956
Revenue Received in Advance	13	1,041	-	-
Provision for Cyclical Maintenance	14	19,200	-	18,000
Finance Lease Liability	15	2,338	2,252	2,878
Funds held for Capital Works Projects	16	31,983	-	-
		<u>91,560</u>	<u>20,927</u>	<u>45,834</u>
Working Capital Surplus/(Deficit)		200,749	123,195	159,573
Non-current Assets				
Property, Plant and Equipment	11	269,571	257,696	252,821
		<u>269,571</u>	<u>257,696</u>	<u>252,821</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	1,901	1,334	800
Finance Lease Liability	15	5,720	2,061	1,122
		<u>7,621</u>	<u>3,395</u>	<u>1,922</u>
Net Assets		<u><u>462,699</u></u>	<u><u>377,496</u></u>	<u><u>410,472</u></u>
Equity		<u><u>462,699</u></u>	<u><u>377,496</u></u>	<u><u>410,472</u></u>

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 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		239,962	218,796	185,838
Locally Raised Funds		29,206	18,720	36,083
Goods and Services Tax (net)		11,166	-	(4,450)
Payments to Employees		(127,618)	(101,290)	(98,341)
Payments to Suppliers		(77,711)	(129,125)	(66,931)
Interest Paid		(342)	(238)	(458)
Interest Received		5,690	1,200	554
Net cash from/(to) Operating Activities		80,353	8,063	52,295
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(24,693)	(14,700)	(9,255)
Purchase of Investments		(42,655)	-	(50,000)
Net cash from/(to) Investing Activities		(67,348)	(14,700)	(59,255)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,141	-	1,290
Finance Lease Payments		(2,381)	(2,973)	(2,179)
Funds Administered on Behalf of Other Parties		74,528	-	(34,847)
Net cash from/(to) Financing Activities		74,288	(2,973)	(35,736)
Net increase/(decrease) in cash and cash equivalents		87,293	(9,610)	(42,696)
Cash and cash equivalents at the beginning of the year	7	80,334	123,030	123,030
Cash and cash equivalents at the end of the year	7	167,627	113,420	80,334

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

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

Mokau School

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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 15. Future operating lease commitments are disclosed in note 21b.

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

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

t) Financial Instruments

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	238,443	219,454	187,812
Teachers' Salaries Grants	268,765	155,928	243,830
Use of Land and Buildings Grants	81,671	69,789	69,355
	588,879	445,171	500,997

The school has opted in to the donations scheme for this year. Total amount received was \$4,469.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	8,671	5,100	7,204
Fees for Extra Curricular Activities	4,571	1,220	3,916
Trading	170	400	7,725
Fundraising & Community Grants	4,378	1,000	7,088
School House	11,671	11,000	11,106
	29,461	18,720	37,039
Expense			
Extra Curricular Activities Costs	2,152	5,000	3,420
Trading	711	2,400	6,548
Fundraising & Community Grant Costs	-	-	1,580
School House	6,476	5,350	3,788
	9,339	12,750	15,336
<i>Surplus for the year Locally raised funds</i>	20,122	5,970	21,703

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	8,226	15,920	6,086
Library Resources	580	490	608
Employee Benefits - Salaries	332,680	208,878	284,272
Staff Development	9,495	12,700	2,677
Depreciation	14,970	12,373	12,611
Extra Curricular Activities	4,309	5,300	-
	370,260	255,661	306,254

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	3,605	3,605	3,500
Board Fees	2,965	4,500	2,930
Board Expenses	2,153	1,800	4,530
Communication	1,253	1,750	1,267
Consumables	3,223	3,420	2,079
Other	6,525	4,210	4,055
Employee Benefits - Salaries	47,257	48,340	44,465
Insurance	378	-	247
Service Providers, Contractors and Consultancy	4,920	5,350	4,320
Healthy School Lunch Programme	29,033	29,500	26,707
	<u>101,312</u>	<u>102,475</u>	<u>94,100</u>

Mokau provides Whareorino School with Healthy school Lunches once a week. Mokau receives funding for these lunches from the Ministry of Education which is included in Ministry grants disclosed in note 2

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	2,494	2,120	1,946
Cyclical Maintenance Provision	2,301	2,667	2,800
Grounds	7,885	3,700	4,568
Heat, Light and Water	5,668	4,000	4,960
Rates	2,214	1,200	1,448
Repairs and Maintenance	(8,912)	7,600	2,172
Use of Land and Buildings	81,671	69,789	69,355
Security	-	-	522
	<u>93,321</u>	<u>91,076</u>	<u>87,771</u>

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

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	167,627	113,420	80,334
Cash and cash equivalents for Statement of Cash Flows	<u>167,627</u>	<u>113,420</u>	<u>80,334</u>

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

Of the \$167,627 Cash and Cash Equivalents \$31,983 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	680	8,539	1,338
Receivables from the Ministry of Education	-	-	2,852
Interest Receivable	1,464	30	617
Teacher Salaries Grant Receivable	22,817	13,260	19,503
	<u>24,961</u>	<u>21,829</u>	<u>24,310</u>
Receivables from Exchange Transactions	2,144	8,569	1,955
Receivables from Non-Exchange Transactions	22,817	13,260	22,355
	<u>24,961</u>	<u>21,829</u>	<u>24,310</u>

9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	171	179	172
Livestock	2,000	6,000	-
	<u>2,171</u>	<u>6,179</u>	<u>172</u>

10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	92,655	-	50,000
Total Investments	<u>92,655</u>	<u>-</u>	<u>50,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	138,000	-	-	-	-	138,000
Buildings	52,768	-	-	-	(1,599)	51,169
Building Improvements	30,255	19,535	-	-	(2,982)	46,808
Furniture and Equipment	14,503	1,484	(96)	-	(3,339)	12,552
Information and Communication Technology	13,510	3,496	(121)	-	(4,135)	12,750
Leased Assets	3,522	7,244	-	-	(2,808)	7,958
Library Resources	263	178	-	-	(107)	334
Balance at 31 December 2023	252,821	31,937	(217)	-	(14,970)	269,571

The net carrying value of equipment held under a finance lease is \$7,958 (2022: \$3,522)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	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	(28,796)	51,169	79,965	(27,197)	52,768
Building Improvements	97,180	(50,372)	46,808	77,645	(47,390)	30,255
Furniture and Equipment	76,425	(63,873)	12,552	82,373	(67,870)	14,503
Information and Communication Technology	39,206	(26,456)	12,750	36,361	(22,851)	13,510
Leased Assets	9,754	(1,796)	7,958	9,924	(6,402)	3,522
Library Resources	4,237	(3,903)	334	4,449	(4,186)	263
Balance at 31 December	444,767	(175,196)	269,571	428,717	(175,896)	252,821

12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	5,006	2,324	2,280
Accruals	2,404	2,266	2,336
Employee Entitlements - Salaries	22,817	13,260	19,503
Employee Entitlements - Leave Accrual	921	825	837
	<u>31,148</u>	<u>18,675</u>	<u>24,956</u>
Payables for Exchange Transactions	31,148	18,675	24,956
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>31,148</u>	<u>18,675</u>	<u>24,956</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance -MOE	1,041	-	-
	<u>1,041</u>	<u>-</u>	<u>-</u>

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	18,800	(1,333)	16,000
Increase to the Provision During the Year	2,818	2,667	3,000
Other Adjustments	(517)	-	(200)
Provision at the End of the Year	<u>21,101</u>	<u>1,334</u>	<u>18,800</u>
Cyclical Maintenance - Current	19,200	-	18,000
Cyclical Maintenance - Non current	1,901	1,334	800
	<u>21,101</u>	<u>1,334</u>	<u>18,800</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan / painting quotes.

15. Finance Lease Liability

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	2,935	2,252	3,116
Later than One Year and no Later than Five Years	6,546	2,061	1,195
Future Finance Charges	(1,423)	-	(311)
	8,058	4,313	4,000

Represented by

Finance lease liability - Current	2,338	2,252	2,878
Finance lease liability - Non current	5,720	2,061	1,122
	8,058	4,313	4,000

16. Funds Held for Capital Works Projects

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

	2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Admin & Toilet Recon - OUC		217894	(42,545)	52,577	(10,032)	-	-
AMS C Interior Refurb - OUC		239434	-	37,622	(37,622)	-	-
A:Roofing, Windows, Alarm, Structural		239433	-	68,500	(36,517)	-	31,983
Totals			(42,545)	158,699	(84,171)	-	31,983

Represented by:

Funds Held on Behalf of the Ministry of Education	31,983
Funds Receivable from the Ministry of Education	-

	2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Admin & Toilet Recon - OUC		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)

17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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 of Principal Maryann Symonds, provided lawnmowing and maintenance services to the value of \$2,619.57. (2022: \$1,655)

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,965	2,930
<i>Leadership Team</i>		
Remuneration	126,187	117,587
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	129,152	120,517

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (8 members) and Property (8 members) committees 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

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	-	-
	0.00	0.00

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

Holidays Act Compliance – schools payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

21. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$31,983 (2022:\$10,153) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
A:Roofing, Windows, Alarm, Structural	68,500	36,517	31,983
Total	68,500	36,517	31,983

(b) Operating Commitments

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

22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	167,627	113,420	80,334
Receivables	24,961	21,829	24,310
Investments - Term Deposits	92,655	-	50,000
	<hr/>	<hr/>	<hr/>
Total financial assets measured at amortised cost	285,243	135,249	154,644

Financial liabilities measured at amortised cost

Payables	31,148	18,675	24,956
Finance Leases	8,058	4,313	4,000
	<hr/>	<hr/>	<hr/>
Total financial liabilities measured at amortised cost	39,206	22,988	28,956

23. Events After Balance Date

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

24. 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 SCHOOLS FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 9th May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 25 to 39, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* 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 Limited
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
Hayley O'Driscoll	Parent Representative	Elected	Apr 2023
Adam Black	Parent Representative	Elected	Sep 2025
David Easton	Parent Representative	Elected	Sep 2025
Jackie Warren	Staff Representative	Elected	Sep 2025
Merepaea Ruaputu	Other	Co-opted	Sep 2025

Mokau School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$425 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 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.

Achievement Data and Analysis 2023

Math

Mid Year (24 students included)	End of Year (27 students included)
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	Requires Support	Working towards	At	Above	Requires Support	Working towards	At	Above
Year 0 - 2		1 (14%)	6 (86%)				8 (100%)	
Year 3		2 (25%)	6 (75%)			2(25%)	6(75%)	
Year 4 - 8		3 (33%)	5 (56%)	1 (11%)		4(36%)	6 (55%)	1 (9%)
All learners		6 (25%)	17 (71%)	1 (4%)		6 (22%)	20 (74%)	1 (4%)
Māori		5 (38%)	7 (54%)	1 (8%)		4 (31%)	7 (61%)	1 (8%)

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 had been generated by teacher observations, PaCT progressions and various other testing to provide information to make teacher OTJ.

MATHEMATICS TARGET 2023

- *To better the end of year 2022 mathematics progress of Maori Ruma Tuakana learners of 66.6% of students achieving at or above expected curriculum level*
- *To better the 2022 end of year Mathematics achievement of 70% of current Year 3 students achieving at or above expected curriculum level*
- *To maintain or better the mathematics progress of learners that are ORS intervention students*

Mid Year Analysis

Students who are ORS or MOE intervention students not included in the table. Each of these students has had IEP plans and progress is recorded relative to goals.

- 64% of Māori students are achieving at or above expected curriculum level. There is work to do to improve this.
- 75% of students in Year 3 are achieving at or above expected curriculum level. This is on track to achieve the target.
- ORS students are achieving the IEP goals.

Ruma Teina Numeracy

- *Instructional math four sessions a week.*
- *Groups are mixed ability alongside whole class sessions.*
- *Math is used throughout the day outside instructional teaching.*

Next Steps

- *Continue monitoring students progress*

Ruma Tuakana Numeracy

- Closely monitor progress of students and target next steps appropriately
- Continue to support the development of delivery capability and assessment practises of teaching staff
- All students working towards, will receive daily targeted instructional learning from classroom teacher.

END OF YEAR ANALYSIS

- To better the end of year 2022 mathematics progress of Maori Ruma Tuakana learners of 66.6% of students achieving at or above expected curriculum level.. *Achieved 71.5% of Māori Ruma Tuakana students achieving at or above expected curriculum level*
- To better the 2022 end of year Mathematics achievement of 70% of current Year 3 students achieving at or above expected curriculum level *Achieved*
- To maintain or better the mathematics progress of learners that are ORS intervention students *Achieved*

The overall achievement in Maths in Ruma Tuakana has a small decline. This can be attributed to new enrolments after the mid year data was entered. Students who are working towards expected curriculum levels in Ruma Tuakana will become a priority learning group next year.

NEXT STEPS

- To implement the refreshed PRIME maths programme*
- To improve teacher capability with targeted professional development form Scholastic*
- To make maths a timetabled priority*
- Make Māori learners a priority learners group next year and resource accordingly. Becoming a target group ensures that teaching staff at fortnightly meetings are identifying and discussing learning needs and collectively work together to address these.*

Achievement Data and Analysis 2023

Writing

Mid Year (24 students included)	End of Year
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	Requires Support	Working towards	At	Above	Requires Support	Working towards	At	Above
Year 0 - 2			7 (100%)			1 (12.5%)	7 (87.5%)	
Year 3	1 (12.5%)	1 (12.5%)	6 (75%)			2 (25%)	6 (75%)	
Year 5 - 8	1 (11%)	1 (11%)	7 (78%)		1 (9%)	2 (18%)	8 (73%)	
Ruma Tuakana Boys	1 (12.5%)	1 (12.5%)	6 (75%)		1 (12.5%)	1 (12.5%)	8(73%)	
All learners	2 (8%)	2 (8%)	20 (84%)		1 (4%)	5 (18.5%)	21 (77.5%)	
Māori	1 (7%)	3 (22%)	9 (64%)		1 (7.5%)	3 (23%)	9 (69.5%)	

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 had been generated by teacher observations, PaCT progressions and various other testing to provide information to make teacher OTJ. Teachers participate in moderation of judgements to ensure validity.

Students who are ORS or MOE intervention students not included in the table. Each of these students has had IEP plans and progress is recorded relative to goals.

WRITING TARGET 2023

- *To better the 2022 end of year writing achievement of 63% of current 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 of 60% writing at or above expected curriculum level*

Mid Year Analysis

- *We are on track to achieve an improvement in the writing of our current Year 3 students of 63% achieving at or above expected curriculum level. (Currently 75%)*
- *We are on track to achieve our target of an improvement on 60% of Ruma Tuakana boys writing at or above expected curriculum level. (Currently 75%)*
- *Students with IEP's have made progress against their learning goals*

Ruma Teina Literacy

- *Every student receives instructional structured literacy learning four sessions per week.*
- *Structured literacy approach will continue to be used for learners.*
- *Whole class group sessions*
- *Mixed ability grouping*
- *RTLB intervention for target students four sessions per week under RTLB guidance.*
- *iDeal Literacy P.D to support assessment and teaching on Call Back Day 26th of September.*

Ruma Tuakana Literacy

- *Every student receives instructional literacy learning three sessions per week.*
- *Structured literacy approach will continue to be used for students who are still completing the Scope and Sequence.*
- *Whole class group sessions*
- *Ability based groupings*
- *iDeal Literacy P.D to support assessment and teaching on Call Back Day 26th of September.*

END OF YEAR ANALYSIS

- *To better the 2022 end of year writing achievement of 63% of current Year 3 students achieving at or above expected curriculum level **Achieved***
- *To maintain or better the writing progress of learners that are ORS or MOE intervention students **Achieved***
- *To better the writing of Ruma tuakana boys writing of 60% writing at or above expected curriculum level **Achieved***

NEXT STEPS

- *Continue to develop the capability of teachers by providing high quality targeted Professional Development*
- *Continue to make writing a timetabled priority*
- *Make Māori learners a priority learners group next year and resource accordingly. Becoming a target group ensures that teaching staff at fortnightly meeting are identifying and discussing learning needs and collectively work together to address these.*

Achievement Data and Analysis 2023

Reading

Mid Year (24 students included)

End of Year (27 students included)

	Requires Support	Working towards	At	Above	Requires Support	Working towards	At	Above
Year 0 - 2		2 (28.5%)	5 (71.5%)			2 (25%)	6 (75%)	
Year 3	1 (12.5%)	1 (12.5%)	6 (75%)		1 (12.5%)	1 (12.5%)	6 (75%)	
Year 5 - 8	1 (11%)	2 (22%)	6 (67%)		1 (9%)	3 (27%)	7 (64%)	
All learners	2 (8%)	5 (21%)	17 (71%)		2 (7.5%)	6 (22%)	19 (70.5%)	
Māori	1 (7.5%)	3 (23%)	9 (69.5%)		1 (8%)	5 (38%)	7 (54%)	

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 had been generated by teacher observations, PaCT progressions and various other testing to provide information to make teacher OTJ.

Students who are ORS or MOE intervention students not included in the table. Each of these students has had IEP plans and progress is recorded relative to goals.

READING TARGET 2023

- *To better the 2022 end of year Reading achievement of 63% of current 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 67% of Māori learners achieving at or above expected curriculum level*

Mid Year Analysis

- *Currently on track to better 63% of current year 3 learners at or above curriculum level (75%)*
- *Students with IEP's have made progress against their learning goals*
- *Currently on track to improve the achievement of 67% of Maori learners achieving at or above curriculum level. (69.5%)*

Ruma Teina Literacy

- *Every student receives instructional structured literacy learning four sessions per week.*
- *Structured literacy approach will continue to be used for learners.*
- *Whole class group sessions*
- *Mixed ability grouping*
- *RTLB intervention for target students four sessions per week under RTLB guidance.*
- *About to participate in iDeal Literacy P.D to support assessment.*

Next Steps

- *Continue monitoring progress*
- *Continue to prioritize literacy in the timetable.*

- *Continue Professional Development in evidence based structured literacy interventions.*

Ruma Tuakana Literacy

- *Every student receives instructional literacy learning three sessions per week.*
- *Structured literacy approach will continue to be used for students who are still completing the Scope and Sequence.*
- *Whole class group sessions*
- *Ability based groupings*
- *About to participate in iDeal Literacy P.D to support assessment.*

Next Steps

- *Continue monitoring progress*
- *Continue to prioritize literacy in the timetable.*
- *Continue Professional Development in evidence based structured literacy interventions.*

END OF YEAR ANALYSIS

- *To better the 2022 end of year Reading achievement of 63% of current Year 3 students achieving at or above expected curriculum level **Achieved***
- *To maintain or better the reading progress of learners that are ORS or MOE intervention students **Achieved***
- *All 2023 5 year old cohort to be reading at or above expected curriculum at age 6 **ONGOING***
- *To maintain or better 67% of Māori learners achieving at or above expected curriculum level **Not achieved***

Whilst it appears there is a significant drop in Māori achievement from mid year in reading the reality is that it is explainable. Since mid year data was entered there have been new students enrol who are either working towards or require support.

NEXT STEPS

- *Continue to develop the capability of teachers by providing high quality targeted*

Professional Development

- *Continue to make reading a timetabled priority*
- *Make Māori learners a priority learners group next year and resource accordingly. Becoming a target group ensures that teaching staff at fortnightly meeting are identifying and discussing learning needs and collectively work together to address these.*
- *Form closer home and school partnerships to encourage reading in homes*

Report on how Mōkau School has given effect to Te Tiriti in 2023

Board representation.

In 2023 in consultation with the Maniapoto Regional Management Committee, an approved representative of Maniapoto was coopted onto the Board. The purpose of this appointment was to ensure our Māori whanau were represented at governance level.

Professional development.

All staff were offered the opportunity to participate in Te Ahu o te Reo Māori professional development and that will continue through 2024. It is a requirement of the Teaching Council Code and Standards that kaiako

- Understand and recognise the unique status of tangata whenua in Aotearoa New Zealand.
- Understand and acknowledge the histories, heritages, languages and cultures of partners to Te Tiriti o Waitangi.
- Practise and develop the use of te reo and tikanga Māori. Demonstrate commitment to tangata whenuatanga and Te Tiriti o Waitangi partnership in Aotearoa New Zealand.

Strategic planning.

Statement from the Charter 2023

Maori Dimensions and Cultural Diversity:

Mokau School Celebrates the cultural richness of our community. We acknowledge the unique position of Maori as Tangata Whenua. Our kura will take all reasonable steps to ensure all students have the opportunity to acquire knowledge in Tikanga and te reo Maori. We will acknowledge and respect the values, tradition and history of Maori, observe cultural sensitivity to Tikanga Maori and show respect for our local Maori identity. If a parent requests programmes to be taken fully in Maori, the Principal will refer to the Resource Teacher of Maori for advice and assistance.

The achievement of all students will be monitored closely and trends within identified cultural groups will be analyzed and changes made to teaching and learning programmes will reflect identified needs.

Strategic goal from 2023 Charter

Goal 3: TE TIRITI O WAITANGI

To ensure all students have access to learning that reflects the Treaty Principles of protection, partnership and participation.

NELP objective 3

Develop collaborative partnerships with our Maori community to support the design and delivery of appropriate learning of Tikanga, te reo Maori and our local history.

Achievement tracking and targets.

Targets and reporting of achievement and progress closely support and monitor progress of Māori learners.

Kapa haka.

We employ a specialist Kapa haka tutor who comes once a week for an hour. The whole school participates in Kapa Haka.

Classroom timetable and every day use.

Te Reo Māori is timetabled daily. School wide use of Te Reo and tikanga Māori is encouraged and expected. We join in karakia to start and end the day, karakia at kai time, karakia at staff meetings. Deliberate use of Maori kupu throughout the school day, at school functions and in school communications to the community.

Resources.

We subscribe to Wai Ako online platform. This is to assist kaiako in the delivery of Te Reo Māori and NZ Histories.



MOKAU SCHOOL

"Together We Can Do It"

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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