

MOKOIA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	2201
Principal:	Evon Willmott-Bradshaw
School Address:	Main Road Hawera
School Postal Address:	South South Road, RD 12, Hawera 4672
School Phone:	06-273 4106
School Email:	office@mokoiaprimary.school.nz
Accountant / Service Provider:	



MOKOIA SCHOOL

Annual Report - For the year ended 31 December 2022

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Mokoia 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.

Hazel Jean Brewer

Full Name of Presiding Member



Signature of Presiding Member

31 May 2023

Date:

Eron Willmott-Bradshaw

Full Name of Principal



Signature of Principal

31 May 2023

Date:

Mokoia 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	446,838	443,750	468,968
Locally Raised Funds	3	27,393	13,000	16,583
Interest Income		6,593	5,000	1,256
Total Revenue		480,824	461,750	486,807
Expenses				
Locally Raised Funds	3	21,885	14,000	5,767
Learning Resources	4	320,873	337,350	306,000
Administration	5	58,486	65,300	65,394
Finance		54	-	-
Property	6	86,825	108,200	77,683
		488,123	524,850	454,844
Net Surplus / (Deficit) for the year		(7,299)	(63,100)	31,963
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(7,299)	(63,100)	31,963

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

Mokoia 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		442,423	431,152	410,460
Total comprehensive revenue and expense for the year		(7,299)	(63,100)	31,963
Contributions from the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December		435,124	368,052	442,423
Accumulated comprehensive revenue and expense		435,124	368,052	442,423
Reserves		-	-	-
Equity at 31 December		435,124	368,052	442,423

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.

Mokoia School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	86,902	24,934	158,282
Accounts Receivable	8	34,839	11,693	22,964
GST Receivable		8,183	3,809	3,809
Prepayments		4,843	4,559	4,559
Investments	9	300,000	300,000	300,000
Funds Receivable for Capital Works Projects	14	8,568	-	-
		443,335	344,995	489,614
Current Liabilities				
Accounts Payable	11	44,972	20,271	20,271
Provision for Cyclical Maintenance	12	7,000	-	7,000
Finance Lease Liability	13	789	-	-
Funds held for Capital Works Projects	14	-	-	51,248
		52,761	20,271	78,519
Working Capital Surplus/(Deficit)		390,574	324,724	411,095
Non-current Assets				
Property, Plant and Equipment	10	67,535	65,861	49,861
		67,535	65,861	49,861
Non-current Liabilities				
Provision for Cyclical Maintenance	12	21,433	22,533	18,533
Finance Lease Liability	13	1,552	-	-
		22,985	22,533	18,533
Net Assets		435,124	368,052	442,423
Equity		435,124	368,052	442,423

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

Mokoia School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		172,977	138,750	157,697
Locally Raised Funds		32,439	13,000	11,537
Goods and Services Tax (net)		(4,374)	-	142
Payments to Employees		(83,416)	(86,800)	(72,178)
Payments to Suppliers		(101,611)	(126,050)	(66,125)
Interest Paid		(54)	-	
Interest Received		5,353	5,000	2,760
Net cash from/(to) Operating Activities		21,314	(56,100)	33,833
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(20,218)	(26,000)	(10,516)
Purchase of Investments		-	-	
Net cash from/(to) Investing Activities		(20,218)	(26,000)	(10,516)
Cash flows from Financing Activities				
Finance Lease Payments		(188)	-	
Funds Administered on Behalf of Third Parties		(72,288)	(51,248)	26,723
Net cash from/(to) Financing Activities		(72,476)	(51,248)	26,723
Net increase/(decrease) in cash and cash equivalents		(71,380)	(133,348)	50,040
Cash and cash equivalents at the beginning of the year	7	158,282	158,282	108,242
Cash and cash equivalents at the end of the year	7	86,902	24,934	158,282

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.

Mokoia School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Mokoia 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 12.

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 10.

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 13. Future operating lease commitments are disclosed in note 19b .

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) 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.

e) 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.

f) 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.

g) 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.

h) 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.

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 except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Furniture and equipment	10 years
Information and communication technology	5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

i) 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 [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

j) 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.

k) 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.

l) 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 Revenue and Expense.

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

m) 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.

n) 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.

The School's financial liabilities comprise accounts payable and finance lease 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.

o) 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.

p) Budget Figures

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

u) 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	160,106	138,750	163,029
Teachers' Salaries Grants	233,606	245,000	237,033
Use of Land and Buildings Grants	53,126	60,000	46,304
Other Government Grants	-	-	22,602
	<u>446,838</u>	<u>443,750</u>	<u>468,968</u>

The school has opted in to the donations scheme for this year. Total amount received was \$3,750.

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Fundraising & Community Grants	15,064	2,000	3,315
Other Revenue	12,329	11,000	13,268
	<u>27,393</u>	<u>13,000</u>	<u>16,583</u>
Expenses			
Extra Curricular Activities Costs	13,303	10,000	3,243
Other Locally Raised Funds Expenditure	8,582	4,000	2,524
	<u>21,885</u>	<u>14,000</u>	<u>5,767</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>5,508</u>	<u>(1,000)</u>	<u>10,816</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	16,856	14,850	6,700
Employee Benefits - Salaries	287,241	306,500	287,915
Staff Development	5,877	6,000	2,529
Depreciation	10,899	10,000	8,856
	<u>320,873</u>	<u>337,350</u>	<u>306,000</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	3,968	4,000	3,500
Board Fees	3,665	2,800	1,045
Board Expenses	2,747	2,600	1,756
Intervention Costs & Expenses	4,653	15,400	21,709
Communication	1,047	1,300	1,090
Consumables	700	500	742
Other	12,168	10,200	11,700
Employee Benefits - Salaries	20,050	18,000	15,600
Insurance	5,528	6,500	4,652
Service Providers, Contractors and Consultancy	3,960	4,000	3,600
	<u>58,486</u>	<u>65,300</u>	<u>65,394</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	1,304	500	359
Cyclical Maintenance Provision	2,900	4,000	2,899
Grounds	12,572	15,800	15,232
Heat, Light and Water	6,396	8,000	4,923
Repairs and Maintenance	5,987	11,100	1,452
Use of Land and Buildings	53,126	60,000	46,304
School Van	992	1,500	818
Employee Benefits - Salaries	3,548	7,300	5,696
	<u>86,825</u>	<u>108,200</u>	<u>77,683</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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	86,902	24,934	158,282
Cash and cash equivalents for Statement of Cash Flows	<u>86,902</u>	<u>24,934</u>	<u>158,282</u>

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

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	-	-	5,046
Interest Receivable	1,240	-	-
Banking Staffing Underuse	6,183	-	6,225
Teacher Salaries Grant Receivable	27,416	11,693	11,693
	<u>34,839</u>	<u>11,693</u>	<u>22,964</u>
Receivables from Exchange Transactions	1,240	-	5,046
Receivables from Non-Exchange Transactions	33,599	11,693	17,918
	<u>34,839</u>	<u>11,693</u>	<u>22,964</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	300,000	300,000	300,000
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Buildings	26,230	-	-	-	(3,050)	23,180
Building Improvements	6,888	15,186	-	-	(1,074)	21,000
Furniture and Equipment	10,314	4,954	-	-	(3,487)	11,781
Information and Communication Technology	6,410	5,904	-	-	(3,077)	9,237
Leased Assets	-	2,529	-	-	(209)	2,320
Library Resources	19	-	-	-	(2)	17
	-	-	-	-	-	
Balance at 31 December 2022	<u>49,861</u>	<u>28,573</u>	<u>-</u>	<u>-</u>	<u>(10,899)</u>	<u>67,535</u>

The net carrying value of furniture and equipment held under a finance lease is **\$2,320 (2021: Nil)**

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings	61,000	(37,820)	23,180	61,000	(34,770)	26,230
Building Improvements	88,816	(67,816)	21,000	74,050	(67,162)	6,888
Furniture and Equipment	51,697	(39,916)	11,781	48,747	(38,433)	10,314
Information and Communication T	40,811	(31,574)	9,237	37,361	(30,951)	6,410
Motor Vehicles	46,956	(46,956)	-	46,956	(46,956)	-
Leased Assets	2,529	(209)	2,320	-	-	-
Library Resources	7,733	(7,716)	17	7,733	(7,714)	19
Balance at 31 December	299,542	(232,007)	67,535	275,847	(225,986)	49,861

11. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	15,149	20,271	5,493
Accruals	2,407	-	3,085
Employee Entitlements - Salaries	27,416	-	11,693
	44,972	20,271	20,271
Payables for Exchange Transactions	44,972	20,271	20,271
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	44,972	20,271	20,271

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	25,533	18,533	22,634
Increase to the Provision During the Year	2,900	4,000	2,899
Use of the Provision During the Year	-	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	28,433	22,533	25,533
Cyclical Maintenance - Current	7,000	-	7,000
Cyclical Maintenance - Non current	21,433	22,533	18,533
	28,433	22,533	25,533

13. 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	789	-	-
Later than One Year and no Later than Five Years	1,552	-	-
Later than Five Years	-	-	-
Future Finance Charges			
	<u>2,341</u>	<u>-</u>	<u>-</u>
Represented by			
Finance lease liability - Current	789	-	-
Finance lease liability - Non current	1,552	-	-
	<u>2,341</u>	<u>-</u>	<u>-</u>

14. 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 project is included under cash and cash equivalents in note 9.

2022	Project Number	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Roof & Spouting		51,248	-	(58,662)	-	(7,414)
AMS Upgrade	223178	-	6,646	(7,800)	-	(1,154)
		-	-	-	-	-
Totals		<u>51,248</u>	<u>6,646</u>	<u>(66,462)</u>	<u>-</u>	<u>(8,568)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-
(8,568)

2021	Project Number	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Driveway		23,601	122	23,723	-	0
Fence Replacement		924	26	950	-	-
Roof & Spouting		-	51,248	-	-	51,248
		-	-	-	-	-
Totals		<u>24,525</u>	<u>51,396</u>	<u>24,673</u>	<u>-</u>	<u>51,248</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

51,248
-

15. Related Party Transactions

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

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

16. 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	3,665	1,045
<i>Leadership Team</i>		
Remuneration	106,274	131,536
Full-time equivalent members	1	1
Total key management personnel remuneration	109,939	132,581

There are 7 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. 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, finance and property 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	100-110	130 - 140
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	\$0
	0.00	0.00

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

17. 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	-	-

18. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

Support Staff Pay Equity Funding

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide PayEquity 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.

19. Commitments

(a) Capital Commitments

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

- (a) Contract for Roof & Spouting to be completed in 2023, which will be fully funded by the Ministry of Education. \$51,248 has been received of which \$58,662 has been spent on the project to date; and
- (b) Contract for Room Dividers as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$13,626 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$51,248)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating commitments (2021:Nil)

20. 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	86,902	24,934	158,282
Receivables	34,839	11,693	22,964
Investments - Term Deposits	300,000	300,000	300,000
Total Financial assets measured at amortised cost	<u>421,741</u>	<u>336,627</u>	<u>481,246</u>

Financial liabilities measured at amortised cost

Payables	44,972	20,271	20,271
Finance Leases	2,341	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>47,313</u>	<u>20,271</u>	<u>20,271</u>

21. Events After Balance Date

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

22. 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 MOKOIA FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Mokoia (the School). The Auditor-General has appointed me, , Cameron Town, 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 18, 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, 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* issued by the New Zealand Auditing and Assurance Standards Board.

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



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

Strategic Aim 1- We will continuously seek ways in which to stimulate and engage akonga so that they strive for excellence. (NELP 1, 2, 3, 4) *Tamariki thrive in our kura. They are excited, stimulated, engaged and interested in learning. They see themselves as capable, and strive to do things well. Learning is presented in ways that make their eyes lights up and their hearts lift. They know that there is no glass ceiling to their achievement. They see mistakes as pathways to learning, and allow both themselves and others grace when they make mistakes.*

Report: We have changed the routine this term, with shorter, more focused sessions. Science has been a big focus and a bit hit. We start sessions together and then divide into mixed-age groupings. Children's talk has been focused on the skills of science (for example predicting/hypothesizing, asking questions, planning experiments, exploring, observing, drawing conclusions and asking why). Children have loved the practical part and have been keen to share ideas. In literacy, following professional development, we have been focusing on beginning, middle and end. This has been in all genres, but especially clear in story re-telling. The children have been excited to use drama, story maps and drawing before they even start their writing. We are still trying to find ways to make discovery more focused. Since it was moved to afternoons it has lost some of its purpose and it's logistically harder to organise. The teachers have also done a farm visit, in order to try to understand our tamariki better. Staff have found that they are not as equipped with the knowledge or skills that they need to move this goal further. In short, we have made some progress on this goal, but not as much as was hoped for.

Next Steps:

- Move discovery time back to the morning, with staff members taking responsibility for one area for five weeks.
- Staff wish to move to a more experiential learning style- with learning through play for younger children and experiential and more agentic learning options for the senior class.
- We will create opportunities for professional development and growth in this area.
- This goal will remain on the annual plan
- Look for help (physical and monetary) to set up some of the outdoor learning areas, like the woodwork area and the veggie garden. We would also value parents offering help for discovery time.
- Organise the timetable to create more opportunities for experiential learning
- Organise resources to create an environment that is rich for experiential al learning/learning through play
- When employing new staff, look for this skill set.
- As a staff, build a localised curriculum with children's learning styles at the heart.

Strategic Aspiration: We will continuously seek ways in which to stimulate and engage akonga so that they strive for excellence.

Green – done/achieved orange- ongoing or still working on red- yet to do or not yet sufficiently good at.

What are we going to do	How are we going to do this	When	Who	How will we know it has been successful?
Develop a more personalised learning facilitation through “discovery time”	Share vision with staff during call back day. Work out logistics with staff.	26/1/22 29/4/22	Principal and staff	Through shared discussion it will be clear if staff are on board or not.
	Plan and resource 3-4 different areas (e.g. STEM room, mindfulness/art room, drama etc) on a weekly basis	Each week	All staff members contribute to ideas through staffroom sharing board	If the white board is used in the staffroom, if staff are talking about ideas on the different areas, if staff are sharing observations from other parts of the day.
	Interact with children during discovery time- moving forward their learning and our own practice.	Each week	All staff	Children will be on task, learning will be moving forward in a way that it wouldn't have if they were left to do so independently.
	Use student voice/observational assessments to plan next stages of learning, both in and out of discovery time	Each week End of term 1 voice collection of student opinion	All staff members	If the board is used in the staffroom, if staff are talking about ideas on the different areas, if staff are sharing observations from other parts of the day. If children are talking about what they want to do next and if their ideas are being used for the next week.
	Deliver PD during evening PD to teachers around pedagogical practices and specific curriculum knowledge	2 x a term	Principal to organise or lead, or call on other teachers if they have expertise in an area.	Teachers will plan better and improve their practices. This might be reflected in discussions during PGC interviews and observations.

	Develop ways in which students are accountable for their learning, and can share it with others.	26/1/21 discuss 17/3/21 make decisions after trialling some ideas	Teachers primarily	Children will take their learning "seriously". They will be able to tell you what they are learning, as opposed to what they are doing. There will be records kept (e.g. seesaw, journal entries, videos etc) of them reflecting on their learning.
	Find ways to share their learning with Whanau	Ongoing, but should improve when in "orange"	Teachers and children.	Large presence on (closed) social media of the learning happening, see saw will enable parents to see and discuss what is happening on an individual level.
What are we going to do	How are we going to do this	When	Who	How will we know it has been successful?
Make learning more hands on.	Audit resources; get rid of those that are not fit for purpose or do not teach/support effectively.	Summer and autumn holidays	Principal	Spaces on the shelves! Staff will be able to find resources easier. More useable space.
	Apply to BOT to purchase resources that will support hands on learning.	Term 1 and 2	Principal (in consultation with staff)	Resources purchased will be multi-use as much as possible, will support effective teaching, children will be able to use resources independently.
	Encourage the careful use of text books and photocopying- encourage finding a more active way to learn if possible.	Call back day onwards	Principal(and then staff)	Photocopying will decrease. See practices such as looking at iPads to copy images rather than colouring in pages, working practically during maths and see-sawing their work rather than writing answers from text book into pages. Planning should also show this.
	Get to know children as individuals to find out what experiences would support their learning best	Ongoing	Staff	Staff with have positive relationships with children. During parent/teacher/child consultation they will be able to develop meaningful goals together, which children will see staff as champions as they

				help them achieve goals. Reports will show that staff have positive, personal knowledge of each child.
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Mokoia School Analysis of Variance 2022

Strategic Aim 2- review June 2022: Staff Empowerment We will enable staff to strive to be their best and highest selves. NELP 5 & 6

Report: We have worked hard, and are still working hard, to create an environment where staff have a say in the running of the school and the PLD that they require. The staff have made huge strides this year in their own professional developments and in creating a culture where everybody has a say.

Through support from the Beginning Principal mentorship training and other avenues, the principal is working hard to create this place for staff. When problems arise, staff are asked to contribute ideas and make decisions together. These get noted and those that need further communication are then put out in staff bulletins. Staff have contributed to developing the values of the school (with community consultation) and creating behaviour guidelines for the kura. They have had a say in the timetabling of the school day and contribute heavily to decisions that are made within the school. They are loyal and will follow decisions made by leadership, even if they don't agree with them personally. They feel invested in the kura and directly affect the practices that occur.

As a staff we have been through various professional development, including using Alternative Communication devices (in this instance, the core board), how to use clay and glass, story telling and Zones of Regulation from outside providers. For individuals we have had training in autism, Better Start Literacy Programme, NZ histories, Science, sharp reading, Incredible Years and first aid. We have also provided PLD by staff members. The Beginning Teacher is being supported by his mentor, the principal, with weekly meetings, planning lessons together, observing lessons both here and in another school. The principal has also sought help in this role from other professionals.

Next Steps

- Continue to build a culture where all staff have the opportunity to share their thoughts and ideas.
- Have regular "business" meetings, with a rotating chair
- More opportunities for staff to lead PLD
- PLD on communication with parents via reports

Strategic Aspiration: We will enable staff to strive to be their best and highest selves.

Green - completed Yellow –initiated, but not yet completed Red- not done yet.

What are we going to do	How are we going to do this	When	Who	How will we know it has been successful?
Invite staff voice for decisions that affect the practices of the school	During TOD- share the vision of the school and what we want to achieve. Create opportunities to have input into decisions that affect the school.	26/1/22, and subsequent call back days and meetings.	Evon with all staff	Staff will feel invested in the kura- will have ownership of the decisions that are made. Will display high levels of commitment. Well being survey?
	Listen to what staff have to say about the school, running of classrooms, child assessment etc. Invite ideas and opinions, have healthy, professional discussions. Encourage all to treat each other in this way.	Ongoing	Evon	Decisions will be informed by staff. Staff will be able to express different opinions without losing temper/getting cross. Staff treat each other with respect in front of children and whanau. Staff will be able to see their "hand" in the shape of the school.
	Allow staff to chair business meetings, on a regular and rotational basis.	Term 2- onwards	All	Staff will develop confidence in talking and leading during staff meetings.
	"Ideas board" in the staffroom for staff to contribute ideas from observations	Term 1- onwards	All	Multiple contributions, discussions stimulated in the staffroom
	Create space and time during breaks for informal discussions about practices. (create an inviting staff room so that staff can talk in a relaxed manner)	Summer holidays- onwards	Evon, TA	Staffroom will be inviting, neat and an oasis for adults. Staff will be able to relax and talk informally.

Use professional development providers to lift staff learning	Incredible Years providers for teachers and 2 teacher aides.	Term 3-4	All staff who work with children.	Classroom culture will become more inclusive. Techniques like coaching and "you are" statements used more universally.
	Incredible years leadership training for tumuaki			
	Whaea Heaven come in weekly to teach Te Reo, Kapa haka and tikanga Maori. Staff to stay in class as part of PD	Term 1,2, 4	Evon to organise with Heaven. Kevin and Evon to be present, teach others through dissemination	Use of te reo Maori increase in classroom – monitor by doing quick 10 min observations of te reo used in classroom.
	Swim for Life PD (with children) and after work. Use teaching materials.	Term 1	Evon, Kevin, Natalie, Suzanne	Teachers develop more confidence with teaching water safety. Children improve in skills, as seen on "skills for life" assessment form from beginning of term to end of term.
	Andrea Harding Literacy specialist come and work with staff on how to raise writing standards in a meaningful way	Term 2	Teaching staff- call back day	Teachers plan more effectively for writing development. Teachers more confident in assessing writing.
	RBLT and LSC to support Zones of Self Regulation and peer mediation	Term 1-2	All – Evon to lead.	Staff using language and tools, coaching children to use tools, enabling children to handle emotions better.
	Better Start Literacy learning for Junior teacher	Term1-4	Evon/University of Canterbury	For Year 1 and lower Year 2 improvements in literacy skills.



Mokoia School Analysis of Variance 2022

Strategic Aim 3-We will develop practices that will enable the school to be sustainable – Nelp 6

The school is able to run successfully, with everybody contributing to the shared vision. Staff have all they need, including knowledge, to function within their roles. BOT members are provided with the information and training they need to govern successfully.

Report: We have set up a BOT and are currently learning how to function. A good pattern for keeping meetings focused has been set up. Training has been delivered by NZSTA, and BOT members keep themselves up to date with online resources and individual training as they desire.

Teachers use online google docs for communicating planning, schedules and to record meetings and meeting decisions. Paper copies of weekly communications to staff are handed out and available in the staffroom and online. Induction book for new staff was written and used at the beginning of the year, to set out expectations. Behaviour guidelines also written.

Re-organising of both physical and digital systems have begun. The administrator and principal are working on streamlining files and getting rid of duplications. New data summary books have been co-constructed with staff and have been made up and handed out to staff for each student. Assessment of literacy skills has changed due to BSLA and this has been part of the new summary books.

Reading books for early readers have been re-categorised and are being re-organised.

Next Steps

- Continue to function as a BOT
- Continue to seek the founding of a PTA, and parent engagement
- Look at ways in which to physically be sustainable- e.g. coping with power outages, solar panels, developing practices around water supply etc.
- “How to” booklet for administrator, so that everything is in one place
- Continue to develop guidelines and policies for classroom practices.
- Seek more parent engagement.

Strategic Aspiration: We will develop practices that will enable the school to be sustainable.

Green –done Yellow- ongoing

What are we going to do	How are we going to do this	When	Who	How will we know it has been successful?
Establish a strong BOT	Prepare the school to be ready to have a BOT through getting policies in place, (especially H&S policies and practices), Strategic plan, budgeting etc	November 2021-April 2022	Commissioner and principal	Staff and community start to use policies in everyday practice. School will be a safer place where risks are managed safely. School is fully compliant.
	Apply to MOE to re-establish BOT	December 2021	Commissioner	MOE will accept application to re-establish BOT
	Go through election process to elect BOT	Term1 2022	Commissioner, (returning officer), community.	Election will take place and four members will be elected to BOT
	Support the BOT to establish healthy routines for meetings (through modelling meetings with Community Advisory Board and then new BOT).	April 2022 onwards	Commissioner, Evon, NZSTA	Meetings run efficiently and with a focus that prioritizes the children and their learning. BOT encouraged to ask questions and seek solutions that have a positive effect on the school.
	Personalised support and training from NZSTA for new BOT	April 2022 onwards	NZSTA	BOT know the role of the BOT and establish different delegations. Good communication between Board members, the principal and the community.
	Continuing PD for BOT	April 2022 onwards	NZSTA, BOT members	BOT grow in confidence and competence
Online systems organised in an easy to use way, and used to communicate planning and resources	Planning, digital resources and meeting notes kept in an online platform for staff to access	Start in Term 1	Staff	Staff put planning and digital resources on google drive. Staff can access meeting notes and PD online. Consider using airtable for assessments.
	Systems and routines established for communication	Start in Term 1	Principal teaching staff	Teaching staff (job shares) have effective ways to communicate with each other and to plan for tamariki.
	Routines and timelines for communicating planning established for principal and job shares	Start in Term 1	Principal	Staff information booklet that outlines expectations of when and how planning is communicated, and what is expected to be visible for both principal and job-share. Staff following expectations.
	Online files streamlined for administrator and principal	March onwards	Principal and administrator	System that is understood by both the principal and the administrator. Duplicate files destroyed, all information collected together and easily accessible.

Mokoia School (2201) Analysis of Variance 2022

Target: To increase use of te reo Maori in Year 5 children.

Report: We started the year strong with kupu o te wiki and trying to use classroom phrases. The younger children were not responsive to te reo lessons, no matter who delivered them and in what format. We experimented with te reo activities in the session/afternoon, but found that the rooms became too loud to be productive. We took two topics from Aotearoa/NZ histories and used these to help us bring more te ao Maori into the classroom. Children enjoyed these topics and engaged with different aspects, such as the local waka arriving. Museum visits were very successful, informative and very inspirational for the children. We have introduced karakia and waiata every morning. We approached parents of Maori heritage to support by sharing family stories or legends, but these parents, after initially being interested, declined.

Our tamariki love waiata, and sing really beautifully, so we have found a way in here. Our older children also learned poi and rakau, with our younger ones experimenting with them. We really feel that for te reo Maori to be successful, we as staff have to be using it regularly and incidentally. We have noticed some children using kupu more regularly, mixed in with their English, but nowhere near what we would like to hear.

Next steps

- Teachers engage in PLD in te reo Maori (“Te ahu te reo Maori”)
- Teachers practise a kupu of the week with each other and the children. Kupu are displayed in the classroom and around the school. Expectation that these are used rather than the English equivalent.
- Book cultural events- e.g. Hangi in term 1 with a cultural performance by the children of waiata, cluster kapa haka sharing performance in term 3 etc.
- Have Maori artist who is designing our logo based on our values, come and talk to children.
- Daily te reo activities for Senior class as part of agentic learning.
- Plan 2 topics based on ANZH curriculum and delve into Maori life.

Annual Achievement Targets 2022

Green- achieved Yellow- ongoing/current Red- not achieved/unsuccessful

Target 2 To increase the use of te reo Maori in year 5 children.

Context and baseline data (why this is important to us)

Our staff are mostly non-New Zealanders, who have not grown up with the Maori culture in their lives. Use of te reo Maori in the classroom mostly consists of greetings and short phrases like "haere mai". Staff are not well versed in tikanga Maori. However, there is a strong feeling that in order to truly cherish the foundational culture of Aotearoa New Zealand we need to upskill both staff and tamariki. The principal would like to do this in an authentic, non-tokenistic way.

Baseline observations

Baseline survey

What needs to be done	Who	When	Resources needed	Indicators of success
<u>Employ an Expert</u> <ul style="list-style-type: none"> Re-employ Whaea to teach kapa haka and te reo Maori. Have teachers involved in the lessons so that they are upskilled and can carry on the learning throughout the week. Have lessons have a structure that reflects kohunga/kura practices. 	Evon contact Whaea, teaching staff	Term 4 2021 for Term 1 2022 start	whaea, poi, rakau, books in te reo, bilingual and cultural games, music	<p>Staff feel more confident in using te reo Maori and start to use it in the classroom. Planning and classroom practices start to reflect a bicultural approach. Staff make an effort to teach in ways that are effective for both Maori and pakeha learners.</p> <p>Tamariki start to use te reo in every day speech and are confident in karakia and waiata.</p>

<u>Dedicate 1 afternoon a week to Maori culture learning</u> <ul style="list-style-type: none"> One afternoon a week dedicate to learning about mataraunga Maori- e.g. kapa haka, te reo Maori, NZ histories, Maori art work etc. 	Teaching staff and whaea	Term 1-4	poi, rakau, books in te reo, bilingual and cultural games, music, possibly local people who have Maori-specific skills, e.g. flax weaving, story-telling, cooking etc	<p>Maori culture is valued. Staff become upskilled and start to understand tikanga Maori.</p> <p>Teaching which is effective for both Maori and other learners is employed more often.</p> <p>Maori culture eventually becomes natural and normal and eventually is part of everyday life.</p>
<u>Aotearoa NZ histories learning</u> <ul style="list-style-type: none"> Work with EA from library services to develop activities based around Matariki Work with Patea Museum or Whanganui Museum to learn about local Maori histories Establish ties with local iwi to share local Maori history 	Evon,	Terms 3-4	Library and museum resources	<p>Children hear and interact with stories/histories that are important to local iwi.</p> <p>Local marae becomes a gathering place and somewhere that the children are familiar with.</p> <p>The school community reaches out to the local iwi. We begin to learn and value people and places that are special to the iwi.</p>
<u>Consult with Local Maori</u> <ul style="list-style-type: none"> Korero with our own parents who are of Maori heritage- what does being Maori mean to them and what would they like to see more of in school 	Evon to initiate.	Terms 2-4	Kai for korero	<p>Parents feel invested and valued. Parents have input into the curriculum and the learning of their children. We see the beginning of a local curriculum shaping up, from a modern Maori perspective.</p>

<ul style="list-style-type: none"> Engage with members of the local iwi about what is important to them. 				
<u>Engage with local Artists</u> <ul style="list-style-type: none"> Purchase artwork from local Maori artists and ask them to come to talk to the children about the characteristics of the images. Do work in response Contact other local artists, dancers, singers etc and have them come talk about their work 	Evon	Term 3-4	Artwork and local artists	Children (and staff) learn more about Maori arts and those who perform/create them. Children talk with excitement about the artists and art forms they learn about. Children try out different art forms and experiment with them. Art moves from being tokenistic, taught by pakeha, to developing more authentic roots.

Kiwi Sport Funding 2022

This year we have spent the funding on swimming and water safety resources. We have bought flotation aids and retrieval tools mostly. We have also invested in resources that encourage our tamariki to be active in the outdoor environment.

30-3-23



3/4/23

MOKOIA PRIMARY SCHOOL

Members of the Board of Trustees

2022

Name	Position	How position on Board gained	Occupation	Term Expires	Contact
Hazel Brewer	Presiding member	Elected 14.04.2022	Farmer		hazel@mokoiaprimary.school.nz 027-8255555
Aaron Sturgeon	Finance	Elected 14.04.2022	Farmer		terkeyhunting@gmail.com 027-2298956
Morgan Aperahama	Health & Safety	Elected 14.04.2022	Teacher in training		morganaperahama20@gmail.com 021-1881772/06-2722095
Jonathan Rouse	Property	Elected 14.04.2022	Dairy Farmer		jonotuf249@hotmail.com 027-2979378
Evon Willmott- Bradshaw	Principal		Principal/Te acher		principal@mokoiaprimary.school.nz 06-2734106

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<ul style="list-style-type: none"> • <i>Safety walk around each day.</i> • <i>Staff trained in H&S and refreshed at the beginning of each year</i> • <i>Safety checks with argest</i> • <i>Regular talks to staff to ensure wellbeing, and responding appropriately</i> • <i>Ensure that workload is not too much for staff, and that they have regular PLD to feel empowered and do job to the best of their ability</i> • <i>Ensure that the school is appropriately staffed and safety measures are in place (e.g. RAMs on EOTC, procedures for emergencies etc)</i>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<ul style="list-style-type: none"> • We follow our policy which is online- schooldocs. Password "flame" • Employ and treat all staff fairly. All staff have equal opportunities for PLD and progress. • Keep record of PLD to ensure all are having equal access. • Pay is in accordance with CA/IEA • Regular interviews and PGC to ensure that staff have goals and have opportunities to achieve them.
How do you practise impartial selection of suitably qualified persons for appointment?	<ul style="list-style-type: none"> • Principal advertises jobs in a way that is inclusive • Application forms do not ask candidates to declare ethnicity, religion etc. Relevant information pertaining to legality of working in NZ is asked (e.g. resident/citizen) but not race • Conflict of Interest declared if candidate is already previously known by any of the selection committee, and if needed, selection committee may change. • Principal and BOT member select from pool of candidates based on qualifications and experience. • Interviews usually conducted in pairs. • Matrix for both interview and referee discussions, kept on file. • Principal and BOT member discuss the appointment and come to a decision together, taking into consideration the main needs of the job and the kura.
How are you recognising,	<ul style="list-style-type: none"> • We have a whaea teach kapa haka- we ensure that she is paid well and that barriers, like travel

<ul style="list-style-type: none"> • The aims and aspirations of Maori, • The employment requirements of Maori, and • Greater involvement of Maori in the Education service? 	<p>expenses, are covered as she is travelling for a relatively short period of teaching in the week. We also allow her to bring her baby on site, so that she doesn't have to arrange child care. We feel that this is very much in keeping with Maori tikanga.</p> <ul style="list-style-type: none"> • We have offered PLD in areas that she is interested in, as we do with all employees. • At the moment we do not have opportunity to enact these aspirations beyond our Whaea, as we do not have Maori well represented on our staff. We would love to have Maori employed, but the jobs that we have had offered have not been attractive to local Maori, or there are little or no Maori in the area who are suitably qualified. • We do work with Maori in education, from outside agencies, and we work with them with the highest regard.
<p>How have you enhanced the abilities of individual employees?</p>	<ul style="list-style-type: none"> • Teachers receive weekly PLD and are encouraged to lead PLD when it is their area of expertise. • Staff receive PLD on TOD and call back days, as well as take time in the morning for planning units (e.g. the restraining training from MOE) • From interviews (e.g. PGC, post observation) we determine personal goals and training that would be appropriate.
<p>How are you recognising the employment requirements of women?</p>	<ul style="list-style-type: none"> • Staff are paid in accordance to the CA for support staff, which has recently raised wages to consider this. • We ensure that feminine needs are catered for (including lots of chocolate) • As an all female staff, who are all strong women, we shape the way together, to fit our needs. • We are considerate of the female role within the family- most of our staff are the home maker too, and care for children is their number one priority. We ensure that staff can work as flexibly as possible-e.g. support staff hours fit in with individual family needs, days can be swapped where needed, and the staff can work from home, after school hours, if need be, to support families. • Women are encouraged to breastfeed if they feel comfortable.
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<ul style="list-style-type: none"> • School is currently physically set up for people with physical disabilities. • School adapts to needs by consulting a specialist in the area and the person with a disability, and

	provides the support that is required for them to do their job.
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	yes	
Has this policy or programme been made available to staff?	Yes-online	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		no
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		no
Does your EEO programme/policy set priorities and objectives?		no