

MOKOIA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	2201
Principal:	Evon Willmott-Bradshaw
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MOKOIA SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Mokoia School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Morgan Aperahama

Full Name of Presiding Member

M. Aperahama

Signature of Presiding Member

10 June 2025

Date:

Evon Willmott-Bradsher

Full Name of Principal

Evon Willmott-Bradsher

Signature of Principal

10 June 2025

Date:



Mokoia School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	549,420	486,000	505,371
Locally Raised Funds	3	23,680	15,600	37,163
Interest		13,329	15,000	16,897
Total Revenue		586,429	516,600	559,431
Expense				
Locally Raised Funds	3	17,866	29,000	12,312
Learning Resources	4	473,817	391,050	411,069
Administration	5	63,425	59,000	64,187
Interest		105	400	174
Property	6	121,618	95,800	128,812
Total Expense		676,831	575,250	616,554
Net Surplus / (Deficit) for the year		(90,402)	(58,650)	(57,123)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(90,402)	(58,650)	(57,123)

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		336,644	410,666	435,124
Total comprehensive revenue and expense for the year		(90,402)	(58,650)	(57,123)
Contributions from the Ministry of Education		-	-	(42,953)
Distributions to the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	-	1,596
Equity at 31 December		246,242	352,016	336,644
Accumulated comprehensive revenue and expense		246,242	352,016	336,644
Reserves		-	-	-
Equity at 31 December		246,242	352,016	336,644

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	12,920	48,350	45,334
Accounts Receivable	8	32,779	20,000	33,672
GST Receivable		4,403	3,000	18,080
Prepayments		6,407	-	4,371
Investments	9	160,000	254,000	300,000
Funds Receivable for Capital Works Projects	14	15,916	-	-
		232,424	325,350	401,457
Current Liabilities				
Accounts Payable	11	49,637	30,000	114,266
Provision for Cyclical Maintenance	12	11,564	-	28,004
Finance Lease Liability	13	693	-	859
Funds held for Capital Works Projects	14	12,166	-	3,925
		74,060	30,000	147,054
Working Capital Surplus/(Deficit)		158,364	295,350	254,403
Non-current Assets				
Property, Plant and Equipment	10	89,998	85,000	89,360
		89,998	85,000	89,360
Non-current Liabilities				
Provision for Cyclical Maintenance	12	2,120	28,334	6,426
Finance Lease Liability	13	-	-	693
		2,120	28,334	7,119
Net Assets		246,242	352,016	336,644
Equity		246,242	352,016	336,644

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 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		177,153	172,000	149,237
Locally Raised Funds		23,680	15,600	37,163
Goods and Services Tax (net)		13,677	-	(9,897)
Payments to Employees		(177,511)	(125,500)	(121,113)
Payments to Suppliers		(201,887)	(128,350)	(93,825)
Interest Paid		(105)	(400)	(174)
Interest Received		13,737	15,000	15,935
Net cash from/(to) Operating Activities		(151,256)	(51,650)	(22,674)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(12,624)	(16,000)	(21,954)
Purchase of Investments		-	50,000	-
Proceeds from Sale of Investments		140,000	-	-
Net cash from/(to) Investing Activities		127,376	34,000	(21,954)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	1,596
Finance Lease Payments		(859)	-	(789)
Funds Administered on Behalf of Other Parties		(7,676)	-	2,253
Net cash from/(to) Financing Activities		(8,535)	-	3,060
Net increase/(decrease) in cash and cash equivalents		(32,415)	(17,650)	(41,568)
Cash and cash equivalents at the beginning of the year	7	45,334	66,000	86,902
Cash and cash equivalents at the end of the year	7	12,920	48,350	45,334

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, 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.



Mokoia School

Notes to the Financial Statements

For the year ended 31 December 2024

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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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

The 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 19.

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 School's 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) 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.

i) 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:

Building Improvements	20–50 years
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

j) Impairment of property, plant, and equipment

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 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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

k) 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.

l) 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 and annual leave earned, by non teaching staff, 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.

m) 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.

n) 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 School 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.

o) 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, 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.

p) 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.

q) 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) 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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	186,725	144,000	151,484
Teachers' Salaries Grants	294,186	260,000	292,710
Use of Land and Buildings Grants	67,567	54,000	61,177
Other Government Grants	942	28,000	-
	<u>549,420</u>	<u>486,000</u>	<u>505,371</u>

3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	-	2,000	-
Trading	3,711	-	-
Fundraising and Community Grants	9,425	3,600	22,140
Other Revenue	10,544	10,000	15,023
	<u>23,680</u>	<u>15,600</u>	<u>37,163</u>
Expense			
Extra Curricular Activities Costs	11,732	15,000	4,897
Trading	3,895	-	-
Other Locally Raised Funds Expenditure	2,239	14,000	7,415
	<u>17,866</u>	<u>29,000</u>	<u>12,312</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>5,814</u>	<u>(13,400)</u>	<u>24,851</u>

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	17,472	16,550	20,182
Employee Benefits - Salaries	435,795	353,000	374,899
Staff Development	8,564	11,500	5,620
Depreciation	11,986	10,000	10,368
	<u>473,817</u>	<u>391,050</u>	<u>411,069</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	6,922	5,000	4,175
Board Fees and Expenses	4,706	3,800	5,843
Operating Leases	424	-	143
Other Administration Expenses	20,455	17,900	18,206
Employee Benefits - Salaries	21,894	21,000	25,692
Insurance	4,174	6,500	5,328
Service Providers, Contractors and Consultancy	4,800	4,800	4,800
	63,425	59,000	64,187

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	1,200	-	2,201
Cyclical Maintenance	(1,814)	4,000	15,610
Heat, Light and Water	14,661	11,000	7,992
Repairs and Maintenance	3,172	3,000	11,677
Use of Land and Buildings	67,567	54,000	61,177
Employee Benefits - Salaries	13,943	11,500	7,081
Other Property Expenses	22,889	12,300	23,074
	121,618	95,800	128,812

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	12,920	48,350	45,334
Cash and cash equivalents for Statement of Cash Flows	12,920	48,350	45,334

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

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Interest Receivable	1,794	-	2,202
Banking Staffing Underuse	-	-	6,906
Teacher Salaries Grant Receivable	28,159	20,000	24,564
	32,779	20,000	33,672
Receivables from Exchange Transactions	1,794	-	2,202
Receivables from Non-Exchange Transactions	30,985	20,000	31,470
	32,779	20,000	33,672

9. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	160,000	254,000	300,000
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	160,000	254,000	300,000

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	20,130	-	-	-	(3,050)	17,080
Building Improvements	44,918	2,992	-	-	(2,817)	45,093
Furniture and Equipment	11,912	4,278	-	-	(2,016)	14,174
Information and Communication Technology	10,899	5,354	-	-	(3,266)	12,987
Leased Assets	1,486	-	-	-	(835)	651
Library Resources	15	-	-	-	(2)	13
	89,360	12,624	-	-	(11,986)	89,998

The net carrying value of furniture and equipment held under a finance lease is \$651 (2023: \$1,486)

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.

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	61,000	(43,920)	17,080	61,000	(40,870)	20,130
Building Improvements	106,663	(61,570)	45,093	109,650	(64,732)	44,918
Furniture and Equipment	52,370	(38,196)	14,174	53,651	(41,739)	11,912
Information and Communication Technology	26,677	(13,690)	12,987	40,695	(29,796)	10,899
Motor Vehicles	46,956	(46,956)	-	46,956	(46,956)	-
Leased Assets	2,529	(1,878)	651	2,529	(1,043)	1,486
Library Resources	7,733	(7,720)	13	7,733	(7,718)	15
	303,928	(213,930)	89,998	322,214	(232,854)	89,360



11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	16,231	5,000	86,281
Accruals	4,555	5,000	2,664
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	28,159	20,000	24,564
Employee Entitlements - Leave Accrual	692	-	757
	<u>49,637</u>	<u>30,000</u>	<u>114,266</u>
Payables for Exchange Transactions	49,637	30,000	114,266
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>49,637</u>	<u>30,000</u>	<u>114,266</u>

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	34,430	24,334	28,433
Increase to the Provision During the Year	(1,814)	4,000	2,900
Use of the Provision During the Year	(18,932)	-	(9,613)
Other Adjustments	-	-	12,710
Provision at the End of the Year	<u>13,684</u>	<u>28,334</u>	<u>34,430</u>
Cyclical Maintenance - Current	11,564	-	28,004
Cyclical Maintenance - Non current	2,120	28,334	6,426
	<u>13,684</u>	<u>28,334</u>	<u>34,430</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property Plan / [other source of evidence]

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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	693	-	859
Later than One Year and no Later than Five Years	-	-	693
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	<u>693</u>	<u>-</u>	<u>1,552</u>
Represented by			
Finance lease liability - Current	693	-	859
Finance lease liability - Non current	-	-	693
	<u>693</u>	<u>-</u>	<u>1,552</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 7, and includes retentions on the projects, if applicable.

	2024 Project Number	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Roofing and Spouting		2,825	2,349	(5,174)	-	-
AMS Upgrade	223178	-	20,000	(35,916)	-	(15,916)
Septic Tank		1,100	500	(1,600)	-	-
Water Supply		-	72,955	(60,789)	-	12,166
Totals		<u>3,925</u>	<u>95,804</u>	<u>(103,479)</u>	<u>-</u>	<u>(3,750)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	12,166
Funds Receivable from the Ministry of Education	(15,916)



	2023 Project Number	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Roofing and Spouting		(7,414)	-	10,239	-	2,825
AMS Upgrade	223178	(1,154)	83,207	(125,006)	42,953	-
Septic Tank		-	9,390	(8,290)	-	1,100
						-
Totals		(8,568)	92,597	(123,057)	42,953	3,925

Represented by:

Funds Held on Behalf of the Ministry of Education

3,925

Funds Receivable from the Ministry of Education

-

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.

The School house is rented by the Principal for below Market Rent (as specified in the S562 of the Education and Training Act 2020).

16. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,405	2,635
<i>Leadership Team</i>		
Remuneration	122,312	118,060
Full-time equivalent members	1	1
Total key management personnel remuneration	124,717	120,695

There are 4 members of the Board excluding the Principal. The Board has held 7 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 matters, and sub committee meetings, including Finance and Property.



Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110-120	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	2024 FTE Number	2023 FTE Number
100 - 110	-	-
110 - 120	-	-
120 - 130	-	-
	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:

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	-	-

18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 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.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.



19. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$33,363 (2023:\$3,925) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
Water Supply	\$ 33,363
Total	33,363

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 14.

(b) Operating Commitments

As at 31 December 2024, the Board has not entered into any contracts:

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	12,920	48,350	45,334
Receivables	32,779	20,000	33,672
Investments - Term Deposits	160,000	254,000	300,000
Total financial assets measured at amortised cost	205,698	322,350	379,006

Financial liabilities measured at amortised cost

Payables	49,637	30,000	114,266
Finance Leases	693	-	1,552
Total financial liabilities measured at amortised cost	50,330	30,000	115,818

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 SCHOOL 'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Mokoia 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 18, that comprise the *statement of financial position as at 31 December 2024*, 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 2024*; 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 10 June 2025. 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 arise 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, 23 to 36, 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.

A handwritten signature in black ink, appearing to read 'Mark Fraser'.

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



Mokoia School

Analysis of Variance 2024



Akonga Engagement

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

Goal 1: Develop a localized curriculum

Summary

The move to **learning journey** books for each child has helped staff to **document children's progress** in "real time", **communicate** effectively with both **whanau and akonga about akonga learning and next steps**, and has helped **staff to focus** on more **individualized assessment and learning needs** for both individuals, groups and the whole class. Staff feel like they know children better and are more aware of their learning progression needs. The PLD provided has been excellent, and what is needed now is to set out in writing our processes and procedures around our pedagogical shift.

Met with PLD provider several times, discussed needs of the school and the staff. PLD provider worked with the principal and teachers to develop pedagogical knowledge and to create a plan on how to move forward.

We evaluated the three year planning cycle and will do so again next year. We made a few small changes. It was great to have the freedom to choose which famous NZers teachers wanted to teach about. It would be better to have things like speeches and technology challenge scheduled in, as they get missed in the planning and have to be added in. So, a better plan for events throughout the year would support teachers, especially the senior teacher. We also don't have enough big books for the seniors, to help them with subject knowledge of both English and cross-curricular. The ones we do have, have been used effectively. We are building up resources, knowledge and reading books for each topic. Purchasing resources has kept the topics in mind.

This year we have implemented learning journey books for each child, to track progress, collect voice and build relationships with whanau. They have been a huge success and have helped teachers to develop a better knowledge of each child and their learning. Teachers have had many more opportunities to celebrate learning, and children love looking through them, reviewing them and sharing learning and experiences with their friends. There has been greater information in them than in a traditional report and parents have enjoyed sharing them with their children. They have a clear idea of where children are at and where they are headed next, and can see children's progress through time. Sharing progress made in writing samples has been especially exciting for staff and children, and has helped children set goals for learning.

Through discussions, (facilitated by PLD provider), about pedagogy, rural and local nature of the school, we are learning how to realise the curriculum in meaningful ways for our kura. We have had many disruptions with teaching staff this year, so whilst we seem to move forward with this initially, we are struggling to maintain what we have learned. In some parts of the school this is going well, and we are struggling to maintain routines to realise this due to the disruptions.

Staff Empowerment

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

Goal 1: Develop staff expertise in literacy (in order to raise literacy standards across the school).

The new **policy/procedures literacy book** helped our teachers to focus their teaching on the **building blocks of early literacy practice**. PLD opportunities have been around structured literacy elements such as morphology (spelling) and reading strategies and interventions. We have created a writing table in the Kea room and the Falcon room has a resource area for writing and art. The library is continuing to be developed, with a bar-coding system being organized. We had **2 teachers going for structured literacy training** in November and three more booked for 2025. Whilst staff are now trained/training, we are looking forward to putting this knowledge in action in a more concrete way. Leadership have looked at several different scope and sequences from around the world, to find one that aligns with the new NZ curriculum and that has a focus on explicit and technical teaching. Staff have co-constructed ways in which to improve their practice next year, so that tamariki can have greater access to literacy skills.

Staff (teachers and teacher aides) have attended PLD (both in house and with outside providers) around structured literacy. They are beginning to bring this back into their practice. The reading PLD helped the Junior class to improve decoding skills and the Senior class to support children with reading difficulties— all of whom made progress and many of which began working at the national expectations for their age.

A literacy policy was created, introduced and used to support teachers, especially our teacher who is new to teaching. This was used and helped support formative assessment and planning.

Both teachers began to create intentional opportunities for reading and writing in context. This however was more prevalent in the Senior class where de-coding was generally not an issue. Power points helped create incidental reading, as well as labelling and displays around the room. Teachers used EOTC and cross curricular opportunities for writing, such as writing up an experiment in science, writing a recount after a trip, reading recipes to cook and celebrate, and researching and presenting information in projects and speeches.

Teacher aides were timetabled to support literacy (including taking phonics groups, targeted support groups or individuals, vocabulary building, concept development through play). Whilst this worked well organizationally and helped staff to improve their skills, staff missed the opportunity to observe teachers leading groups.

Sustainability

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

Goal 1: To develop a school culture that is steeped in community history and community links.

With changes in staffing, the break down of the PTA and changes on the BOT, this goal got sidelined somewhat, because teaching and learning were a bigger priority. Whilst we still had PTA activities, continued to make local links and did run kapa haka groups and learnt some te reo Maori, we did not make the additional gains that we hoped we would.

Action

Work with iwi members to build up an understanding of local Maori history in the area– Sadly this did not happen at all.

In conjunction with the PTA, we have run regular and occasional events, which have invited the school and local community onto the school grounds. (e.g. Hangi, Pet day, speeches, discovery time, Sip and Paint), and promoted these through newsletters, community letters, social media etc. We had a few more events planned, but due to the dissolution of the PTA we cancelled them.

We have continued to make some community links through EOTC and visitors (e.g. visiting and exploring local beaches, the maunga, other schools, museums, and sports events). Next year we would like to go further by learning about pa sites, and developing a greater understanding of our local area (e.g. the geology of the area) as well as making links within our community (e.g. visiting other schools, old people's homes etc).

This year we participated in weekly kapa haka and have had a Taranaki focus on our practices. We have begun to use more te reo Maori in the classrooms and are talking about the Maori concepts imbued within our values.



Mokoia School Annual Academic Targets 2024

Academic Target 1

Sports: To increase the incorporation of sports into daily life.

Summary: Although there was some improvement in teaching sports, there wasn't the movement hoped for. We did participate in as many cluster events as we could, although sometimes we struggled to get parental support.

Action

PLD was provided by a swimming coach, rippa rugby teacher and croquet teachers. Whilst the training was good, and did improve the teaching of those areas, it didn't increase the teachers' interest in teaching sports.

One of our teacher aides was superb at starting games and activities, and developing sporting skills.

PE was planned out for the whole year, and was mostly planned around cluster events. After athletics, teachers talked about how they could apply some of those skills to our PE lessons. The weather was not with us for some of our PE lessons, which did not get taught the next day.

Make cluster sports a priority in the school calendar

Games/activities laminated in PE shed— this didn't happen due to staffing issues

Academic Target 2

Literacy : To move Year 3 and 4 children up 2-3 sublevels in writing, and 1-1.5 years in reading age.

Summary: We chose the least able groups in our kura to measure this. In other words, most of these children were not making 1 year's progress in reading and weren't moving 2 or more sublevels in writing (as would be expected). In the two year groups, we had a lot of success with reading. 78% of the group achieved 1-2 years of reading growth. In fact 57% of the group that achieved the desired growth, achieved 2 years worth of reading growth. 22% of children achieved less than 1 year of reading growth. All the children in this group were identified as having a dyslexic profile. In writing, only 33% of children achieved 2-3 sublevels in writing, and 67% achieved less than 2 sublevels in writing. Writing and literacy will be a big focus next year, especially with the advent of structured literacy. We also acknowledge that the Junior class was severely disrupted because of staffing issues.

Actions

We provided PLD for teachers and teacher aides in phonics, reading and writing, in various degrees. Two teachers participated in structured literacy training provided by the government. Two teachers attended PLD about oral language. All came back fired up and excited about the process.

The literacy policy was written and training was given on it. This was very much used by the Junior teacher as it informed her of different stages of learning. The Senior teachers adhered to processes but were more experienced, so didn't need to rely on it as much.

Literacy was supported in the senior class with a much more topic-based approach. For example, when learning about ANZACs, children read and followed recipes for ANZAC biscuits, as well as write reports about the ANZACs. Writing was implemented in the recording of science experiments, with specific vocabulary taught, and different styles of writing and organization taught.

Focus on what the learning goal is, as opposed to the activity: this happened with some teachers.

Teacher aides were scheduled in to work with literacy, particularly with reading in the senior class. All teacher aides taught a phonics group and there was some training given in guided reading. Writing was perhaps more haphazard in the way in which it was supported.

One of our classes was becoming a literate classroom, and was using the environment as the third teacher. However, this was not consistent throughout the school.

Evaluation of Progress 2024 Mokoia School

General

The children have had access to a well-rounded curriculum. They have participated in various learning opportunities off site, such as museum visits, sporting events and cultural experiences. Through this and in-school learning, we have seen growth in subject knowledge, knowledge of Te Ao Maori and development of both the school values and key competencies. We have offered a broad curriculum that has embraced our local culture and knowledge.

Staffing

Staffing has been a big issue for us, this year. Both classes have been through disruptions in regular teachers, with the Junior class being disrupted more and for a longer period. This inevitably had an impact on learning, especially in literacy.

Attendance

We have a small school (27-32 pupils), with fluctuations throughout the year. In spite of staff efforts to reach out to whanau, we have had regular and frequent absences from some children; usually those already struggling academically. This has had a further impact on their learning.

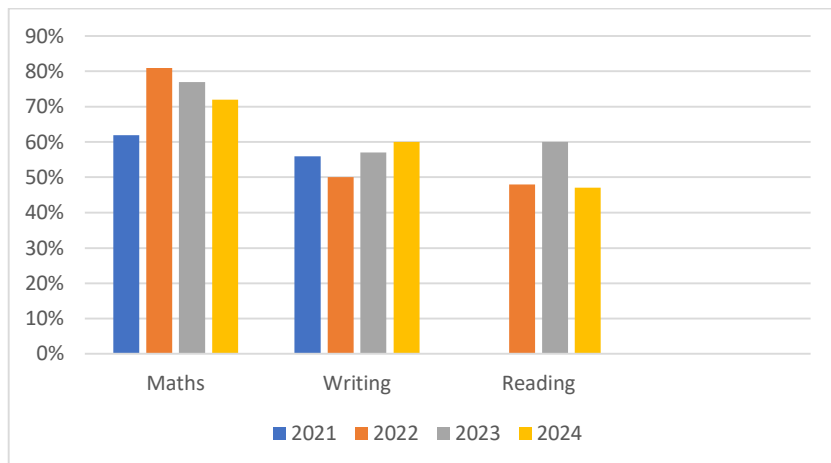
Demographics

We have mostly rural children, about half of which live on farms. Our Senior class is girl heavy, whilst our Junior class is becoming boy heavy. We have about 35% Maori, and about 13% are Pasifika ESOL children. We attract children from town, who often struggle in larger settings, and so we have a larger ratio of neuro-diverse children than would be the average in a class.

In all this data, it is notable that as our school population is so small, that one more child achieving or not achieving, can tip the balance either way. Throughout the year, numbers have fluctuated, due to the transient nature of a rural school near town, and not one term had exactly the same mix of children.

Chart Showing Change of Those Achieving in Last Four Years

(reading data for 2021 unavailable)



Maths

This year, 95% of children moved one or more stage/substage in maths. 65% of children made 2 stages/substages of progress. At the end of the year, **72%** of children were at the **expected level for their age**. 77% of our boys are at the expected level for maths. 67% of girls are at the expected level for maths. Since we had slightly more girls than boys, there is more opportunity for a bigger variance from the whole school trend, however, this does show that there are more girls are struggling more with maths than boys. Of those who identify as NZ Maori, just over half are achieving well in maths. Most of these are Maori girls.

Reading:

This year 95% of children made progress, whilst 5% of children re-visited reading material. 47% of children are reading at their correct at or above age-appropriate reading levels. The greatest impact was felt in the class that had the most staffing issues.

Reading interventions in both classes have enabled vulnerable students to progress. 25% of those students struggling in reading have achieved their correct reading level, after such interventions. There was little difference between gender. Pasifika children were over-represented in working towards age-appropriate reading levels. Each of our Pasifika children is also English as Second Language, and only one has been with us for longer than a year. We expect that this will change as their second language acquisition develops. Maori children, in particular Maori girls, were also over-represented in those who were developing their reading skills. However, there were discrepancies between classes, and this seems to be the bigger factor.

Writing

This year, 100% of children made progress in writing. 60% of children are at expected levels for writing, a slight improvement from last year's 57% at expected levels for writing. Many children who were identified as working towards expected levels moved from being several sublevels behind to only being one sublevel behind the expected level. 50% of children progressed two or more sublevels.

Slightly more girls than boys were working towards achieving expected levels. We have more girls than boys, and so this is in correct proportion of our boys:girls ratio. Of our Māori population, just under half are achieving (55%), which is a 10% improvement on last year.

Giving Effect to The Treaty of Waitangi

7 June
14/25

Curriculum Design

Through curriculum design, we have sought to to include and protect subject matter that is relevant to our Maori tamariki. This includes their history, stories, cultural references, language and view points. For example, our three year plan focuses on Aotearoa/New Zealand histories every other term, and examines the importance of events, consequences, and belief systems through these. This year we visited various local museums, and spent time learning about early Maori settlers and their practices. We visited Aotea Utanganui to see the waka that was recently returned to Patea.

We took the Senior Class to the Waitangi grounds, to learn about the treaty and to find out about the conditions that led to it. We were able to see how Europeans and Maori interacted, through looking at evidence and learning from a variety of sources, including Te Ahurea which is run by descendants of the local area and iwi.

We also celebrated World Biodiversity Day, with Enviro-schools. Their approach is strongly in connection with Te Ao Maori, and many of the activities that we did, help reconnect the children to the natural world of Tane-Mahuta.

Reading and writing often includes Maori stories, both modern and ancient, and reo and tikanga are explained through these. We deliberately choose our own indigenous stories as vehicles to learning in a variety of subjects, but most notably literacy and social studies.

Framed in age appropriate ways, we teach akonga to think critically about issues that are raised, and to be curious, preparing them for more in depth learning as they grow older.

We have a specialist Kaiako come in weekly to teach te reo and kapa haka. All children are expected to participate. Staff are expected to support learning, and to continue using reo or waiata throughout the week. Our Senior teacher has taught in kura Kaupapa and brings a Te Ao Maori perspective to our kura.

Over the last two years we have been building up our bank of Maori resources. For example, we make sure that Maori are represented in the role play area and dressing up area. We aim to normalise Maori culture.

Everyday Practices

We give effect to the Treaty, by respecting and teaching local tikanga in every day life, using te reo when possible and having daily routines that reinforce and normalize Maori practices, such as karakia, waiata and counting in te reo. We use te reo in our signage and use resources familiar to Maori, such as kefe and whariki.

We encourage positive attitudes towards all cultures, and explore children's attitudes towards different races in a meaningful and positive way. We expect all adults to be non-prejudicial, and to give each child equitable opportunities to learn. We reject deficit thinking and actively encourage staff to think positively about how to support all akonga.

Professional Development

Staff have supported kapa haka classes by being present and then practicing waiata throughout the week. Teachers are beginning to use more te reo in their every day korero with the tamariki. Teachers are becoming more aware of, and using, regional pronunciation of words.

Kaiako are asked to improve their te reo through learning new phrases and trying them out in the classroom.

We are looking to join MAC (Maori Achievement Collaborative)

Data Collection and Support

Through data collection, we find out how our Maori students are progressing. We support those that struggle through interventions like Reading Recovery. We look at how our curriculum is delivered to find successful ways in which to enable Maori progression. We reach out to whanau for ways in which we can better serve their tamariki's learning needs.

Community

We hold community events, that reflect our bicultural inheritance. This year we held a hangi, with a performance of waiata. We invited community members to learn how to prepare a hangi.

Our end of year concert also featured the story of Parihaka, and a re-enactment of the events. We learned about famous New Zealanders, including those of Maori descent, and children shared these during their speech competition.

We share information about our learning in our weekly newsletter. We seek guidance from local Maori, including staff members, parents, community members and local iwi. We work with iwi through our kahui ako, our personal connections and through our marae.

Unfortunately, our school cluster kapa haka was cancelled due to unforeseen circumstances.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024

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 practice 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 by principal and BOT member- where there is a conflict of interest a third party is asked to attend to ensure process is fair. • 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.
<p>How are you recognising,</p> <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? 	<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 expenses, are covered as she is travelling for a relatively short period of teaching in the week. We also allow her to bring her toddler on site, so that she doesn't have to arrange childcare. We feel that this is very much in keeping with Maori tikanga. • Opportunities e.g. job advancement, PLD etc are offered to all that they apply to, irrespective of heritage. • We have attracted two more Maori employees, and encouraging them to share practices of tangata whenua and to be fully active with the Te Ao Maori perspective. • 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 restraint 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 who are breastfeeding 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.

	<ul style="list-style-type: none"> 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



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This year we have spent our kiwisports funds on helping us attend cluster sporting events, for all the children. \$500.60

EVK