

# SOUTH MAKIRIKIRI SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 2446

**Principal:** Greg Allan

**School Address:** Makirikiri Road

**School Postal Address:** Makirikiri Road RD 3, Marton, 4789

**School Phone:** 06 327 6617

**School Email:** office@southmak.school.nz

**Accountant / Service Provider:**



# SOUTH MAKIRIKIRI SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

## Index

<b>Page</b>	<b>Statement</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements
20 - 23	Independent Auditor's Report
<b>Other Information</b>	
24	Members of the Board
25 - 33	Analysis of Variance
34	Kiwisport / Statement of Compliance with Employment Policy

# South Makirikiri School

## Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Elizabeth (Libby) Raynes  
Full Name of Presiding Member

Gregory Allan  
Full Name of Principal

LRaynes  
Signature of Presiding Member

G Allan  
Signature of Principal

27/05/2024  
Date:

27/05/2024  
Date:

## South Makirikiri School

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	1,305,867	1,290,549	1,204,222
Locally Raised Funds	3	70,183	38,572	40,253
Interest		7,156	536	2,036
<b>Total Revenue</b>		<b>1,383,206</b>	<b>1,329,657</b>	<b>1,246,511</b>
<b>Expense</b>				
Locally Raised Funds	3	23,615	17,191	8,274
Learning Resources	4	938,864	944,089	858,721
Administration	5	93,232	91,208	101,690
Interest		1,228	-	884
Property	6	320,041	269,474	292,896
Loss on Disposal of Property, Plant and Equipment		18	-	12,749
<b>Total Expense</b>		<b>1,376,998</b>	<b>1,321,962</b>	<b>1,275,214</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>6,208</b>	<b>7,695</b>	<b>(28,703)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>6,208</b>	<b>7,695</b>	<b>(28,703)</b>

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



**South Makirikiri School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		467,412	470,259	496,115
Total comprehensive revenue and expense for the year		6,208	7,695	(28,703)
Contribution - Furniture and Equipment Grant		7,965	-	-
<b>Equity at 31 December</b>		481,585	477,954	467,412
Accumulated comprehensive revenue and expense		481,585	477,954	467,412
<b>Equity at 31 December</b>		481,585	477,954	467,412

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.



## South Makirikiri School Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	284,390	280,758	238,018
Accounts Receivable	8	60,217	57,604	82,860
GST Receivable		2,654	3,874	10,881
Prepayments		3,170	-	3,360
Inventories	9	2,368	3,358	2,461
Funds Receivable for Capital Works Projects	15	81,697	-	15,505
		434,496	345,594	353,085
<b>Current Liabilities</b>				
Accounts Payable	11	92,457	77,236	105,785
Revenue Received in Advance	12	14,826	-	-
Provision for Cyclical Maintenance	13	53,169	48,887	49,500
Finance Lease Liability	14	6,422	6,063	4,205
Funds held for Capital Works Projects	15	57,503	-	8,265
		224,377	132,186	167,755
<b>Working Capital Surplus/(Deficit)</b>		210,119	213,408	185,330
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	304,770	294,480	310,933
		304,770	294,480	310,933
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	21,885	27,545	19,133
Finance Lease Liability	14	11,419	2,389	9,718
		33,304	29,934	28,851
<b>Net Assets</b>		481,585	477,954	467,412
<b>Equity</b>		481,585	477,954	467,412

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



**South Makirikiri School**  
**Statement of Cash Flows**  
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		295,032	332,729	301,108
Locally Raised Funds		83,399	38,572	40,843
Goods and Services Tax (net)		8,227	-	(7,007)
Payments to Employees		(172,169)	(154,780)	(148,408)
Payments to Suppliers		(139,487)	(232,197)	(169,541)
Interest Paid		(1,228)	-	(884)
Interest Received		7,167	-	2,025
Net cash from/(to) Operating Activities		80,941	(15,676)	18,136
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(21,824)	(15,000)	(30,519)
Net cash from/(to) Investing Activities		(21,824)	(15,000)	(30,519)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		7,965	-	-
Finance Lease Payments		(3,756)	(4,490)	(5,563)
Funds Administered on Behalf of Other Parties		(16,954)	-	(59,960)
Net cash from/(to) Financing Activities		(12,745)	(4,490)	(65,523)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>46,372</b>	<b>(35,166)</b>	<b>(77,906)</b>
Cash and cash equivalents at the beginning of the year	7	238,018	315,924	315,924
<b>Cash and cash equivalents at the end of the year</b>	7	<b>284,390</b>	<b>280,758</b>	<b>238,018</b>

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

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



# South Makirikiri School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

South Makirikiri School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### **Reporting Period**

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.





#### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 14. Future operating lease commitments are disclosed in note 20b.

##### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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



### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

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

### **i) Investments**

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

### **j) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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



### **Depreciation**

Property, plant and equipment are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	10-75 years
Buildings	40-50 years
Furniture and Equipment	4-15 years
Information and Communication Technology	4-5 years
Motor Vehicles	5 years
Textbooks	3 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

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

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

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

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

#### *Non cash generating assets*

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

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

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

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

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

### **m) Accounts Payable**

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



## **n) Employee Entitlements**

### *Short-term employee entitlements*

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

### *Long-term employee entitlements*

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

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

## **o) Revenue Received in Advance**

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

## **p) Funds Held in Trust**

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

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

## **q) Funds held for Capital works**

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

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

## **r) Shared Funds**

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



### **s) Provision for Cyclical Maintenance**

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

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

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

### **t) Financial Instruments**

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

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

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

### **u) Borrowings**

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

### **v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

### **w) Budget Figures**

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

### **x) Services received in-kind**

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



## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	300,099	332,729	310,334
Teachers' Salaries Grants	760,927	781,034	692,648
Use of Land and Buildings Grants	244,841	176,786	201,240
	1,305,867	1,290,549	1,204,222

The school has opted in to the donations scheme for this year. Total amount received was \$21,269.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	25,982	15,000	334
Fees for Extra Curricular Activities	20,527	3,900	6,877
Trading	2,785	8,546	5,639
Fundraising & Community Grants	10,489	1,000	17,003
Other Revenue	10,400	10,126	10,400
	70,183	38,572	40,253
<b>Expense</b>			
Extra Curricular Activities Costs	7,136	4,650	3,046
Trading	7,175	6,000	3,838
Fundraising & Community Grant Costs	4,300	-	-
Other Locally Raised Funds Expenditure	1,907	1,541	154
Transport	3,097	5,000	1,236
	23,615	17,191	8,274
<i>Surplus for the year Locally raised funds</i>	46,568	21,381	31,979

The school received a grant from the TG Macarthy Trust for \$1,000 which is included in the Fundraising and Community Grants line

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	33,887	67,857	48,047
Employee Benefits - Salaries	848,191	857,414	755,439
Staff Development	17,787	16,818	12,649
Depreciation	37,755	-	40,802
Information & Communication Technology	1,244	2,000	1,784
	938,864	944,089	858,721



## 5. Administration

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Audit Fees	6,017	5,020	5,842
Board Fees	2,965	3,500	3,865
Board Expenses	5,242	2,850	1,577
Communication	2,206	2,335	1,715
Consumables	12,325	11,356	11,220
Operating Leases	3,134	6,696	5,147
Other	13,487	17,684	16,453
Employee Benefits - Salaries	45,772	38,000	49,216
Insurance	1,539	-	2,582
Service Providers, Contractors and Consultancy	545	3,767	4,073
	<b>93,232</b>	<b>91,208</b>	<b>101,690</b>

## 6. Property

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Caretaking and Cleaning Consumables	6,168	6,844	6,529
Consultancy and Contract Services	2,791	6,200	11,685
Cyclical Maintenance Provision	6,421	7,404	3,613
Grounds	6,661	5,313	4,904
Heat, Light and Water	10,214	10,322	9,337
Repairs and Maintenance	730	15,125	15,446
Use of Land and Buildings	244,841	176,786	201,240
Security	1,990	1,080	1,140
Employee Benefits - Salaries	40,225	40,400	39,002
	<b>320,041</b>	<b>269,474</b>	<b>292,896</b>

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

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Bank Accounts	284,390	280,758	238,018
Cash and cash equivalents for Statement of Cash Flows	<b>284,390</b>	<b>280,758</b>	<b>238,018</b>

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

Of the \$284,390 Cash and Cash Equivalents \$57,503 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.





### 8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	1,406	590	1,056
Interest Receivable	-	-	11
Teacher Salaries Grant Receivable	58,811	57,014	81,793
	<u>60,217</u>	<u>57,604</u>	<u>82,860</u>
Receivables from Exchange Transactions	1,406	590	1,067
Receivables from Non-Exchange Transactions	58,811	57,014	81,793
	<u>60,217</u>	<u>57,604</u>	<u>82,860</u>

### 9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Uniforms	2,368	3,358	2,461
	<u>2,368</u>	<u>3,358</u>	<u>2,461</u>

### 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2023</b>						
Land	3,000	-	-	-	-	<b>3,000</b>
Buildings	40,583	-	-	-	(1,947)	<b>38,636</b>
Building Improvements	133,317	1,800	-	-	(5,007)	<b>130,110</b>
Furniture and Equipment	52,142	10,261	(18)	-	(8,387)	<b>53,998</b>
Information and Communication Technology	36,795	9,590	-	-	(10,211)	<b>36,174</b>
Motor Vehicles	20,738	-	-	-	(2,641)	<b>18,097</b>
Leased Assets	14,661	9,277	-	-	(5,873)	<b>18,065</b>
Library Resources	9,697	682	-	-	(3,689)	<b>6,690</b>
<b>Balance at 31 December 2023</b>	<u>310,933</u>	<u>31,610</u>	<u>(18)</u>	<u>-</u>	<u>(37,755)</u>	<u><b>304,770</b></u>

The net carrying value of equipment held under a finance lease is \$18,065 (2022: \$14,661)

#### Restrictions

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

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Land	3,000	-	<b>3,000</b>	3,000	-	<b>3,000</b>
Buildings	89,464	(50,828)	<b>38,636</b>	89,464	(48,881)	<b>40,583</b>
Building Improvements	220,906	(90,796)	<b>130,110</b>	219,106	(85,789)	<b>133,317</b>
Furniture and Equipment	189,645	(135,647)	<b>53,998</b>	187,387	(135,245)	<b>52,142</b>
Information and Communication Technology	221,898	(185,724)	<b>36,174</b>	225,220	(188,425)	<b>36,795</b>
Motor Vehicles	24,062	(5,965)	<b>18,097</b>	24,062	(3,324)	<b>20,738</b>
Leased Assets	25,905	(7,840)	<b>18,065</b>	28,305	(13,644)	<b>14,661</b>
Library Resources	30,377	(23,687)	<b>6,690</b>	29,695	(19,998)	<b>9,697</b>
<b>Balance at 31 December</b>	<u>805,257</u>	<u>(500,487)</u>	<u><b>304,770</b></u>	<u>806,239</u>	<u>(495,306)</u>	<u><b>310,933</b></u>





### 11. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	26,561	10,950	12,505
Accruals	4,012	6,282	6,895
Banking Staffing Overuse	-	31	-
Employee Entitlements - Salaries	58,811	57,014	81,793
Employee Entitlements - Leave Accrual	3,073	2,959	4,592
	<u>92,457</u>	<u>77,236</u>	<u>105,785</u>
Payables for Exchange Transactions	92,457	77,236	105,785
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>92,457</u>	<u>77,236</u>	<u>105,785</u>

The carrying value of payables approximates their fair value.

### 12. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Income in Advance	66	-	-
Grants in Advance - Ministry of Education	1,260	-	-
Revenue in Advance - Grants	13,500	-	-
	<u>14,826</u>	<u>-</u>	<u>-</u>

### 13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	68,633	69,028	65,020
Increase to the Provision During the Year	8,001	7,404	8,500
Other Adjustments	(1,580)	-	(4,887)
Provision at the End of the Year	<u>75,054</u>	<u>76,432</u>	<u>68,633</u>
Cyclical Maintenance - Current	53,169	48,887	49,500
Cyclical Maintenance - Non current	21,885	27,545	19,133
	<u>75,054</u>	<u>76,432</u>	<u>68,633</u>

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



#### 14. Finance Lease Liability

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

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
No Later than One Year	7,602	6,063	5,114
Later than One Year and no Later than Five Years	12,384	2,389	10,851
Future Finance Charges	(2,145)	-	(2,042)
	<b>17,841</b>	<b>8,452</b>	<b>13,923</b>

#### Represented by

Finance lease liability - Current	6,422	6,063	4,205
Finance lease liability - Non current	11,419	2,389	9,718
	<b>17,841</b>	<b>8,452</b>	<b>13,923</b>

#### 15. Funds Held for Capital Works Projects

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

	<b>2023</b>	<b>Project No.</b>	<b>Opening Balances \$</b>	<b>Receipts from MoE \$</b>	<b>Payments \$</b>	<b>Board Contributions</b>	<b>Closing Balances \$</b>
Roof Replace & Remediation		221275	3,950	-	(3,950)	-	-
Heat Pump Replacement		221276	4,315	-	(4,315)	-	-
Block 2 Weather Tightness		221274	(15,505)	-	(66,192)	-	(81,697)
Block 1: Water Leak Remediation		239933	-	57,503	-	-	57,503
Totals			<b>(7,240)</b>	<b>57,503</b>	<b>(74,457)</b>	<b>-</b>	<b>(24,194)</b>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	57,503
Funds Receivable from the Ministry of Education	(81,697)

	<b>2022</b>	<b>Project No.</b>	<b>Opening Balances \$</b>	<b>Receipts from MoE \$</b>	<b>Payments \$</b>	<b>Board Contributions</b>	<b>Closing Balances \$</b>
Roof Replace & Remediation		221275	34,532	-	(30,582)	-	3,950
Heat Pump Replacement		221276	22,158	-	(17,843)	-	4,315
Block 2 Weather Tightness		221274	(3,970)	-	(11,535)	-	(15,505)
SIP: Concrete Paths		231067	-	10,000	(10,000)	-	-
Totals			<b>52,720</b>	<b>10,000</b>	<b>(69,960)</b>	<b>-</b>	<b>(7,240)</b>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	8,265
Funds Receivable from the Ministry of Education	(15,505)



## 16. Related Party Transactions

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

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

The school house was rented to the Board Staff Representative at a rate of \$200 per week during the year.

## 17. Remuneration

### *Key management personnel compensation*

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

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
<i>Board Members</i>		
Remuneration	2,965	3,865
 <i>Leadership Team</i>		
Remuneration	240,425	297,165
Full-time equivalent members	2.00	2.78
 Total key management personnel remuneration	243,390	301,030

There are 6 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 including stand downs, suspensions, and other disciplinary matters.

### *Principal*

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

	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$000</b>	<b>\$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

### *Other Employees*

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

	<b>2023</b>	<b>2022</b>
<b>Remuneration</b>	<b>FTE Number</b>	<b>FTE Number</b>
<b>\$000</b>		
100 - 110	1.00	-
	1.00	0.00

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



## 18. Compensation and Other Benefits Upon Leaving

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

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

## 19. Contingencies

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

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023.

The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

### Holidays Act Compliance – schools payroll

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

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

## 20. Commitments

### (a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$258,097 (2022: \$115,236) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Block 2 Weather Tightness	275,901	81,697	194,204
Block 1: Water Leak Remediation	63,893	0	63,893
<b>Total</b>	<b>339,794</b>	<b>81,697</b>	<b>258,097</b>

### (b) Operating Commitments

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



## 21. Financial Instruments

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

### Financial assets measured at amortised cost

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Cash and Cash Equivalents	284,390	280,758	238,018
Receivables	60,217	57,604	82,860
Total financial assets measured at amortised cost	<u>344,607</u>	<u>338,362</u>	<u>320,878</u>

### Financial liabilities measured at amortised cost

Payables	92,457	77,236	105,785
Finance Leases	17,841	8,452	13,923
Total financial liabilities measured at amortised cost	<u>110,298</u>	<u>85,688</u>	<u>119,708</u>

## 22. Events After Balance Date

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

## 23. Comparatives

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF SOUTH MAKIRIKIRI SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of South Makirikiri School (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 19, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 27 May 2024. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

### **Responsibilities of the Board for the financial statements**

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

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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



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

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

Our responsibilities arises from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 1, 24 to 34, 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.



*Cameron Town*

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

## South Makirikiri School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/Expires</b>
Libby Rainer	Presiding Member	Elected	May 2025
Greg Allan	Principal	ex Officio	
Kate Nitschke	Parent Representative	Elected	May 2025
Maria Clayton	Parent Representative	Elected	May 2025
Rob Simpson	Parent Representative	Elected	May 2025
Michael Knox	Parent Representative	Elected	Sep 2024
Sharyn Drylie	Staff Representative	Appointed	May 2025

## South Makirikiri School

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$1,729 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the South Makirikiri School Board:

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

Mathematics:  
Current 2023 Students Mathematics

	Above 3	Above 2	Above 1	At 3	At 2	At 1	Below 3	Below 2	Below 1
<b>Y2 2022</b>					50% (2)		25% (1)	25% (1)	
<b>Y3 2022</b>				18% (3)	29% (5)	18% (3)	35% (6)		
<b>Y4 2022</b>		10% (2)	33% (7)	14% (3)	10% (2)	5% (1)	24% (5)	5% (1)	
<b>Y5 2022</b>		8% (1)	8% (1)	8% (1)	8% (1)	15% (2)	38% (5)	15% (2)	
<b>Y6 2022</b>			8% (1)	25% (3)	50% (6)		17% (2)		
<b>Y7 2022</b>		9% (1)	36% (4)		18% (2)	27% (3)		9% (1)	
<b>Total pupils</b>		5 % (4)	17 % (13)	13 % (10)	23 % (18)	12 % (9)	24 % (19)	6 % (5)	

Target 2023:

Support learners currently identified as Below 3 from Year 4 to Year 7 in Mathematics to strive to accelerate the learning so they can progress to the AT standard by the end of the year. Smart goal to move at least 50% 9 /18 students to the AT standard.

HOW:

Evaluate Maths programme. What is the best supporting programme to enhance all students in Maths understanding. PRIME, Numicron, NZ Maths are all examples and we need to evaluate which will be the best to support the learners.

Continue to support increasing confidence and understanding through BOT funded intervention teacher. Focus on filling gaps in understanding.

Nessy ICT programme supported by New World Marton. Intervention students to get first opportunity to have access.

Monitoring data termly for progress in Maths knowledge using a standardised test.

Monitor class teaching of STRAND, 80% number knowledge and strategy, 20% Strand, how is this achieved each week?

RICH tasks, Real-life maths problems to preload maths lessons through discussions and peer sharing of how problems are attacked.

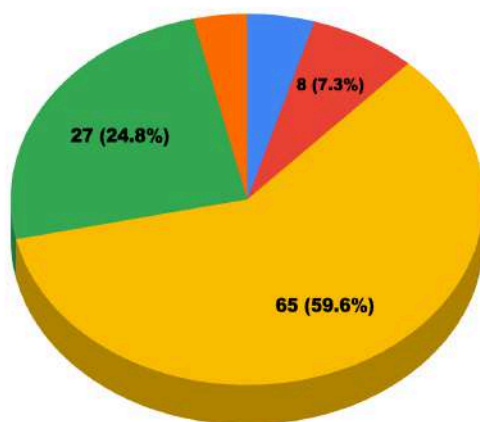
Maths PLD as a cluster of schools. 2 Staff attending and bringing knowledge back to teams. 3 times a term.

Continue to provide TA time to support follow activities in class.

## End of 2023 Data reflection

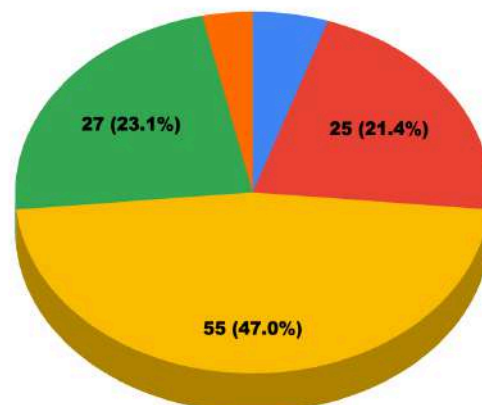
- Exceeding
- Above
- At
- Below
- Well below

Maths Achievement Mid 2023



Maths Achievement End 2023

- Exceeding
- Above
- At
- Below
- Well below



Maths Achievement Mid Term 2023

	Exceeding	Above	At	Below	Well Below
Whole School	(5) 4.5%	(8) 7.2%	(65) 58.5%	(29) 26.1%	(4) 3.6%
Boys	(4) 7.4%	(5) 9.2%	(29) 53.7%	(14) 26%	(2) 3.7%
Girls	(1) 1.7%	(3) 5.2%	(36) 63.1%	(15) 26.3%	(2) 3.5%
Maori			(8) 57%	(5) 35.7%	(1) 7%

Maths Achievement End Term 2023

	Exceeding	Above	At	Below	Well Below
Whole School	(6) 5.1%	(25) 21.3%	(55) 47%	(27) 23%	(4) 4%
Boys	(4) 7.2%	(15) 27.3%	(19) 34.5%	(15) 27.3%	(2) 3.6%
Girls	(2) 3.2%	(10) 16%	(36) 58%	(12) 19.3%	(2) 3.2%
Maori		(1) 6.6%	(6) 40%	(7) 7%	

### What the data shows:

Both boys and girls have shown a significant shift in 'Above' with 10 more boys increasing the level of achievement and 8 girls increasing to 'Above'.

This increases the significant number of students achieving 'Above'

The data shows that we are not moving students from the 'Well Below' category throughout the year.

We are not getting acceleration occurring in our 'Below and Well Below' categories.

### Questions

- Do we need to start a heavier push in Number Knowledge (Basic Facts) in Year 2/3?
- Does number knowledge continue with intervention above Year 4 and specific homework is prescribed for these students?

- How do we continue to push our AT3 students and Above Students - Specific learning programmes in class? (Refer to more discussion-based/play-based learning and learn from students who are gifted in the area as well as teacher support in these groups)?

#### Analysis of Variance 2023:

After 2023 in Year 4-8 there were 12 students identified as achieving below the desired expectation. This has seen the movement of 6 students to progress to the desired curriculum level or higher. While analysing the data three of the below students have transitioned to our school in the past 18 months or less and this has a direct impact on the desired goal.

What is positive is seeing the movement in Year 4 2022 6 students (Year 5 2023) 4 students in which includes one new enrollment in 2023. This shows 50% movement. The students who have moved have been involved in the intervention and Teacher Aide support alongside teacher-targeted teaching.

The 2023 Year 6 group showed the least number of students progress with only 1 student moving. What is evident is that this group of students have had multiple interventions for multiple years and accelerating to gain progress to the desired curriculum has been attempted for multiple years without success. The positive is that they are showing continued progress to maintain their level of achievement.

Moving into 2024 we will look at identifying students in years 2-3 to attempt to reduce any gaps.

As we are now using a different Student Management system evaluating progress from the end of 2022 to 2023 is difficult.

## Writing

	Above 3	Above 2	Above 1	At 3	At 2	At 1	Below 3	Below 2	Below 1
<b>Y2 2022</b>						50% (2)	25% (1)	25% (1)	
<b>Y3 2022</b>			18% (3)	12% (2)	12% (2)	41% (7)	6% (1)	6% (1)	6% (1)
<b>Y4 2022</b>			33% (7)	24% (5)	10% (2)	19% (4)	14% (3)		
<b>Y5 2022</b>			15% (2)		23% (3)	23% (3)	15% (2)	23% (3)	
<b>Y6 2022</b>			25% (3)	8% (1)	50% (6)	8% (1)	8% (1)		
<b>Y7 2022</b>				27% (3)	36% (4)	27% (3)			9% (1)

### Writing Target Students:

- Decrease the number of students Below 3 in Year 5-6 by 50%, Move 3/5 of the Below 3 group to at least AT the desired curriculum level in 2023.
- Year 4 AT 1 group to accelerate to AT 2 by the end of the year have 50% more achieving AT 2 (4 students)
- Stretch the number of Year 5 writers above the desired level. (Currently 7 increase to 10)

### HOW:

Regular monitoring of writing samples using PaCT. Each term moderation sessions amongst teams, across school and with other schools.

Writer's purpose, finding motivation/audience for all writers to be seen as successful writers. Newspaper, Newsletters, Class displays.

PLD to support teachers acquire knowledge of new writing techniques, programmes to support learners.

Continued RTLiT support for those achieving WELL BELOW the desired level.

RTLb support for WELL BELOW Students.

Upskilling of TA supporting Phonics and CODE teaching principles.

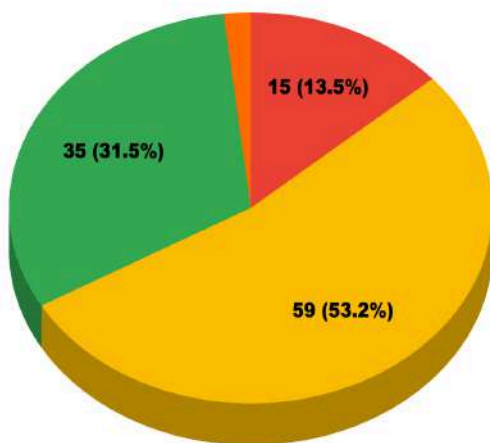
### Questions

- Have the students got a sound understanding of basic spelling patterns?
- Has punctuation been explicitly taught in an effective way for these students in Year 4/5?
- Are reflection tools being used to evaluate writing progression?

## End of 2023 Data reflection

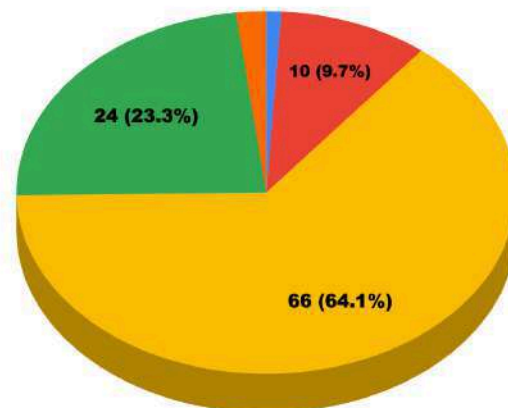
### Writing Achievement Mid 2023

- Above
- At
- Below
- Well below



### Writing Achievement End 2023

- Exceeding
- Above
- At
- Below
- Well below



### Writing Achievement Mid Term 2023

	Exceeding	Above	At	Below	Well Below
Whole School		(15) 13.5%	(59) 53.1%	(35) 31.5%	(1) 1.8%
Boys		(4) 7.4%	(22) 40.7%	(26) 48%	(2) 3.7%
Girls		(11) 19.2%	(37) 64.9%	(9) 15.7%	
Maori			(6) 42.8%	(8) 57.2%	

### Writing Achievement End Term 2023

	Exceeding	Above	At	Below	Well Below
Whole School	1(1.9)%	(10) 9.7%	(66) 64.1%	(24) 23.3%	(2) 1.9%
Boys	(0) %	(2) 4%	(30) 61%	(15) 30.6%	(2) 4%
Girls	(1) 1.8%	(8) 14.8%	(36) 66.6%	(9) 16.6%	
Maori			(10) 71%	(4) 29%	

The data shows that we have had some movement in students who were achieving in the 'Above' category at the middle of the year but have not been able to sustain the progress and subsequently moved back to 'At'. The data shows that girls have been able to maintain their rate of progress throughout the year. Maori achievement in writing has made progress in decreasing the number of 'Below' category by 50%. There has been an increase in students achieving 'Well Below' but this is attributed to students coming into school during the year. Having 82% of girls achieving 'At or Above' shows some strength in girls writing ability.

### Analysis of Variance 2023:

It is evident that we have decreased the number of students achieving below the desired curriculum level in each Year group. It is clear that students are continuing to progress and the challenge moving forward is accelerating the progress in boys writing. To support this for 2024 we have applied to be part of ALL (Accelerated Learning in Literacy). We will continue to find engaging ways and audiences to inspire our boy writers. We will investigate the connection between The CODE and writing motivation for boys. Future planning will involve The Writers Toolbox Professional Development when funding becomes available.



Reading:

	Above 3	Above 2	Above 1	At 3	At 2	At 1	Below 3	Below 2	Below 1
<b>Y2 2022</b>					25% (1)	25% (1)		25% (1)	25% (1)
<b>Y3 2022</b>			29% (5)		41% (7)	6% (1)	18% (3)		6% (1)
<b>Y4 2022</b>			52% (11)	24% (5)	10% (2)	5% (1)	10% (2)		
<b>Y5 2022</b>		8% (1)	23% (3)		23% (3)	15% (2)	23% (3)	8% (1)	
<b>Y6 2022</b>	8% (1)		17% (2)	33% (4)	42% (5)				
<b>Y7 2022</b>			9% (1)	36% (4)	36% (4)	9% (1)			9% (1)

Target:

Decrease those in Year 4,5 and 6 achieving Below 3 in Reading by at least 25% 2/8 students to move to at least AT desired level by the end of the year.

Increase the number of students achieving above the desired curriculum level in Year 5, 7 and 8. 25% increase into Above. 3/9 to Above

HOW:

Continued support through BOT funded intervention teacher. Using CODE, Phonics, confidence attacking words.

Investigating the possibility of buddy reading/ granny/volunteer reading. Finding audiences for readers to read to without fear of being judged. PAUSE, PROMBT, PRAISE

Increase variety of chapter/novel reading for Year 6-8 students to extend novel studies, advanced reading skills, inference, authors purpose.

Urgency of teaching fundamental skills and filling gaps through TA support, connecting with home and engaging n

Watch list At risk: Achieving at lower end of AT desired level.

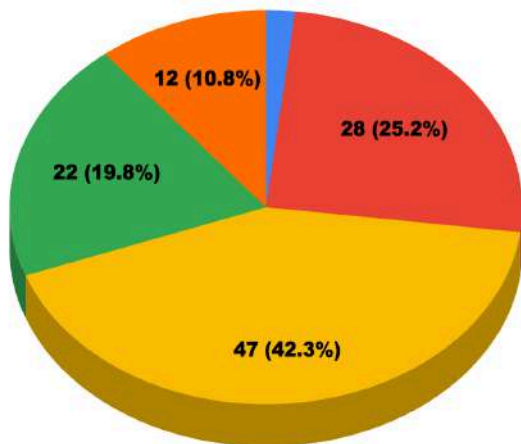
### Questions

- Does there need to be a greater emphasis on reading at home between years 1-4? (Parents taking ownership of home learning)?
- Do we need to look at different ranges in which we teach Reading per term, Calendar based school wide? (Literacy Leaders to drive)?
- How do we increase progression in the AT 2 phase for all our desired learner, as there is a large pool of students in this column? Potentially looking at more rich learning tasks?

## End of 2023 Data reflection

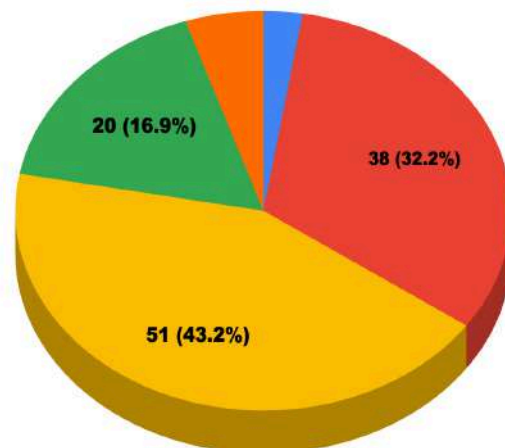
- Exceeding
- Above
- At
- Below
- Well below

**Reading Achievement Mid 2023**



**Reading Achievement End 2023**

- Exceeding
- Above
- At
- Below
- Well below



Reading Achievement Mid Term 2023					
	Exceeding	Above	At	Below	Well Below
Whole School	(3) 2.7%	(27) 24.3%	(47) 42.3%	(22) 19.8%	(12) 10.8%
Boys		(12) 21.8%	(18) 32.7%	(14) 25.4%	(11) 20%
Girls	(3) 5.3%	(15) 26.7%	(29) 51.7%	(8) 14.5%	(1) 1.7%
Maori		(1) 6%	(8) 53.3%	(2) 13.3%	(4) 26.6%

Reading Achievement End Term 2023					
	Exceeding	Above	At	Below	Well Below
Whole School	(3) 2.5%	(38) 32%	(51) 43%	(20) 16.9%	(6) 5%
Boys		(17) 30%	(22) 39%	(12) 21%	(5) 9%
Girls	(3) 5%	(21) 33.8%	(29) 47%	(8) 13%	(1) 1.5%
Maori			(10) 62.5%	(5) 31%	(1) 6%

What this data shows is that we have had some solid progress in improving those who are moving from the 'at' category to 'above'.

The Boys have made a shift in achievement levels. This is attributed to an increase in boys reading achievement moving from 'well below' to 'below'. A solid shift of 5 boys increased to the 'Above' from 'At'. a a shift from 54% to 69% now achieving 'At' to 'Above' the expectation.

There has been some significant movement in Maori achievement since the middle of the year with 20% movement from 'Well Below' to 'Below'.

From this data, it is evident that we have not seen the acceleration of the 'Below' girls to 'At'.

### Analysis of Variance 2023:

We have seen some significant progress in Boys reading with a move from 25 boys achieving Below the curriculum expectation to 17 by the end of the year.

It is recognised that we have a small group of students who while they have made curriculum-level progress they have not been accelerating the learning in a year to show two years of learning in one year. They have had support for the entirety of their education at South Mākirikiri School. This has been through Teacher Aide in class support, intervention teaching, RTLit, RTLB support and literacy digital support. It is recognised these

students are still confident to learn and attempt new strategies. They have shown they have not been able to accelerate the rate of learning.

# South Makirikiri School

---

Next review: Term 1 2027

## Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. South Makirikiri School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of South Makirikiri School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

South Makirikiri School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

### Partnership

South Makirikiri School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

### Protection

South Makirikiri School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with [Ka Hikitia Ka Hāpaitia](#) .

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākongā contexts (NELP Priority 6).

### Participation

South Makirikiri School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

---

This policy aligns with **NELP** Objective 1: Learners at the Centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.

---




### Related topics

- [Māori Educational Achievement](#)
- [School Planning and Reporting](#)
- [Equal Employment Opportunities](#)
- [Learning Support](#)
- [Inclusive Education](#)

### Legislation

- Education and Training Act 2020

### Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: [The Education and Training Act 2020: Te Tiriti o Waitangi](#) 
- TKI | Te Kete Ipurangi: [Treaty of Waitangi principle](#) 
- Victoria University of Wellington | Te Herenga Waka: [Te Tiriti o Waitangi Guide](#) 

**Release history:** [Term 4 2022](#), [Term 4 2020](#), [Term 2 2017](#)

---

<b>Last review</b>	Term 4 2022
<b>Topic type</b>	Core

---