

Mokoia Intermediate School

Board of Trustees



**2017 Annual Report
and
Financial Statements**

MOKOIA INTERMEDIATE SCHOOL

Financial Statements - For the year ended 31 December 2017

Index

Page	Financial Statements
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 - 11	Statement of Accounting Policies
12 - 21	Notes to the Financial Statements
	Independent Auditors Report
	Annual Report
	Board/Principal Report
	Analysis of Variance
	Statement of Resources
	Members of the Board of Trustees

Mokoia Intermediate School

Statement of Responsibility

For the year ended 31 December 2017

The Board of Trustees 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 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

Julie Wenham

Full Name of Board Chairperson

Rawiri Wihapi

Full Name of Principal


Signature of Board Chairperson


Signature of Principal

22.5.18
Date:

22.5.18
Date:

Mokoia Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue				
Government Grants	2	2,620,064	2,378,750	2,399,029
Locally Raised Funds	3	177,558	139,138	229,814
Interest Earned		1,399	1,800	1,842
Gain on Sale of Property, Plant and Equipment		1,049	-	-
International Students	4	15,861	13,019	14,198
		<u>2,815,951</u>	<u>2,532,706</u>	<u>2,644,883</u>
Expenses				
Locally Raised Funds	3	74,940	47,488	100,747
International Students	4	3,621	2,490	565
Learning Resources	5	1,641,135	1,591,235	1,633,280
Administration	6	193,464	185,334	208,940
Finance		7,414	6,000	2,393
Property	7	843,319	677,666	700,582
Depreciation	8	95,575	70,000	73,993
Loss on Disposal of Property, Plant and Equipment		-	-	16,638
		<u>2,859,488</u>	<u>2,580,223</u>	<u>2,735,538</u>
Net Surplus / (Deficit) for the year		(43,537)	(47,518)	(90,655)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(43,537)	(47,518)	(90,655)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.



Mokoia Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	299,647	299,647	390,302
Total comprehensive revenue and expense for the year	(43,537)	(47,516)	(90,655)
Equity at 31 December	256,111	252,129	299,647
Retained Earnings	256,111	252,129	299,647
Reserves	-	-	-
Equity at 31 December	256,111	252,129	299,647

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



Mokoia Intermediate School
Statement of Financial Position

As at 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Assets				
Cash and Cash Equivalents	9	190,207	143,311	202,294
Accounts Receivable	10	124,295	124,295	87,800
GST Receivable		9,949	10,117	25,078
Prepayments		7,551	6,488	6,488
		<u>332,002</u>	<u>284,211</u>	<u>321,760</u>
Current Liabilities				
Accounts Payable	12	151,133	147,007	154,075
Revenue Received in Advance	13	17,990	17,585	17,585
Provision for Cyclical Maintenance	14	12,017	11,935	11,935
Finance Lease Liability - Current Portion	15	35,154	33,121	9,383
Funds held in Trust	18	10,810	10,810	11,040
Funds held for Capital Works Projects	17	17,850	-	32,573
		<u>244,954</u>	<u>220,458</u>	<u>236,571</u>
Working Capital Surplus/(Deficit)		87,048	63,753	85,089
Non-current Assets				
Property, Plant and Equipment	11	317,112	304,625	304,625
		<u>317,112</u>	<u>304,625</u>	<u>304,625</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	90,577	79,115	79,115
Finance Lease Liability	15	57,471	37,134	10,952
		<u>148,048</u>	<u>116,249</u>	<u>90,067</u>
Net Assets		<u>256,111</u>	<u>252,129</u>	<u>299,647</u>
Equity		<u>256,111</u>	<u>252,129</u>	<u>299,647</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



Mokoia Intermediate School

Statement of Cash Flows

For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		530,008	591,226	598,871
Locally Raised Funds		173,308	139,136	229,378
International Students		17,296	13,019	27,224
Goods and Services Tax (net)		15,129	-	(14,349)
Payments to Employees		(324,708)	(303,506)	(363,626)
Payments to Suppliers		(357,351)	(320,594)	(376,701)
Cyclical Maintenance Payments in the year		-	-	-
Interest Paid		(7,414)	(6,000)	(2,393)
Interest Received		1,399	1,800	1,842
Net cash from / (to) the Operating Activities		37,668	85,081	80,046
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		6,049	-	-
Purchase of PPE (and Intangibles)		(15,334)	(70,000)	(47,477)
Net cash from / (to) the Investing Activities		(9,285)	(70,000)	(47,477)
Cash flows from Financing Activities				
Finance Lease Payments		(25,417)	-	(8,906)
Funds Administered on Behalf of Third Parties		(230)	-	50,424
Funds Held for Capital Works Projects		(14,823)	-	-
Net cash from Financing Activities		(40,470)	-	41,518
Net increase/(decrease) in cash and cash equivalents		(12,087)	15,081	74,087
Cash and cash equivalents at the beginning of the year	9	202,295	128,230	128,206
Cash and cash equivalents at the end of the year	9	190,208	143,311	202,293

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.



Mokoia Intermediate School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

Mokoia Intermediate School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (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 reports have been prepared for the period 1 January 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

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 Act 1989 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 expenditure 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.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These 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.

Other Grants

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 recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.



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.

Improvements to buildings owned by the Crown 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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.

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

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 to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value



j) 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. 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.

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.

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 benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 to but not yet taken at balance date.

m) Revenue Received in Advance

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

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

n) 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 Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.



o) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

p) Financial Assets and Liabilities

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 categorised as 'loans and receivables' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'available for sale' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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 statements 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 at the start of the year.

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	524,359	524,331	527,572
Teachers' salaries grants	1,408,862	1,337,459	1,337,480
Use of Land and Buildings grants	659,489	497,583	497,583
Other MoE Grants	23,621	15,658	36,414
Other government grants	3,984	3,719	-
	<u>2,620,084</u>	<u>2,378,750</u>	<u>2,399,029</u>

3. Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
Donations	35,945	34,780	72,245
Fundraising	7,398	8,363	7,235
Trading	-	-	7,132
Activities	134,215	97,903	143,202
	<u>177,558</u>	<u>138,136</u>	<u>229,814</u>
Expenses			
Activities	74,940	47,498	86,213
Trading	-	-	14,534
	<u>74,940</u>	<u>47,498</u>	<u>100,747</u>
<i>Surplus for the year Locally raised funds</i>	<u>102,618</u>	<u>91,638</u>	<u>129,067</u>

4. International Student Revenue & Expenses

	2017 Actual Number	2017 Budget (Unaudited) Number	2016 Actual Number
International Student Roll	1	1	1
	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
International student fees	15,861	13,019	14,198
Expenses			
Commissions	1,761	1,700	-
International student levy	448	430	578
Employee Benefit - Salaries	310	-	-
Other Expenses	1,096	360	287
	<u>3,621</u>	<u>2,490</u>	<u>865</u>
<i>Surplus for the year International Students</i>	<u>12,240</u>	<u>10,529</u>	<u>13,333</u>



5. Learning Resources

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Curricular	34,982	51,350	44,501
Information and communication technology	23,062	23,000	23,754
Extra-curricular activities	836	1,500	2,827
Library resources	3,136	4,000	4,020
Employee benefits - salaries	1,571,005	1,501,185	1,542,907
Staff development	7,511	10,200	15,271
	<u>1,641,138</u>	<u>1,591,235</u>	<u>1,633,280</u>

6. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fee	5,262	5,262	5,184
Board of Trustees Fees	3,780	4,000	4,235
Board of Trustees Expenses	11,827	8,200	10,330
Communication	5,162	5,600	5,807
Consumables	4,002	5,150	10,190
Operating Lease	18,051	15,615	40,551
Other	22,043	27,853	13,444
Employee Benefits - Salaries	110,968	104,554	111,242
Insurance	6,079	6,200	6,957
Service Providers, Contractors and Consultancy	8,311	3,000	-
	<u>193,484</u>	<u>185,334</u>	<u>206,940</u>

7. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Carotaking and Cleaning Consumables	3,778	3,500	2,720
Consultancy and Contract Services	30,837	30,912	27,912
Cyclical Maintenance Expense	11,544	4,545	27,829
Grounds	6,415	6,300	8,598
Heat, Light and Water	25,661	26,553	25,074
Rates	5,387	5,386	5,408
Repairs and Maintenance	38,911	31,961	29,476
Use of Land and Buildings	859,469	497,583	497,583
Security	4,048	3,700	9,138
Employee Benefits - Salaries	67,270	85,226	87,138
	<u>843,319</u>	<u>877,666</u>	<u>700,682</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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.



8. Depreciation

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	2,880	2,000	2,660
Furniture and Equipment	46,088	42,000	45,875
Information and Communication Technology	17,182	14,000	13,361
Textbooks	1,479	1,000	1,580
Leased Assets	27,351	10,000	9,477
Library Resources	515	1,000	700
	<u>95,575</u>	<u>70,000</u>	<u>73,993</u>

9. Cash and Cash Equivalents

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	190,207	143,311	202,294
Cash equivalents and bank overdraft for Cash Flow Statement	<u>190,207</u>	<u>143,311</u>	<u>202,294</u>

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

Of the \$190,209 Cash and Cash Equivalents, \$17,850 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2018 on Crown owned school buildings under the Schools Five Year Property Plan.

10. Accounts Receivable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	3,343	25,815	123
Receivables from the Ministry of Education	22,472	-	517
Teacher Salaries Grant Receivable	98,480	98,480	87,260
	<u>124,295</u>	<u>124,295</u>	<u>87,900</u>
Receivables from Exchange Transactions	3,343	25,815	123
Receivables from Non-Exchange Transactions	120,952	98,480	87,777
	<u>124,295</u>	<u>124,295</u>	<u>87,900</u>



11. Property Plant & Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	50,730	-	-	-	(2,880)	47,850
Building Improvements	-	-	-	-	-	-
Furniture and Equipment	191,611	9,030	(2,056)	-	(46,068)	152,517
Information and Communication	33,750	3,360	-	-	(17,182)	19,928
Motor Vehicles	-	-	-	-	-	-
Textbooks	3,905	-	-	-	(1,479)	2,426
Leased Assets	19,744	100,398	(2,070)	-	(27,351)	90,121
Library Resources	4,885	-	-	-	(615)	4,270
Balance at 31 December 2017	304,625	112,788	(4,726)	-	(95,576)	317,112

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	96,031	(48,181)	47,850
Furniture and Equipment	743,568	(591,051)	152,517
Information and Communication	159,872	(139,744)	19,928
Motor Vehicles	14,654	(14,654)	-
Textbooks	46,744	(44,318)	2,426
Leased Assets	126,949	(36,828)	90,121
Library Resources	81,035	(76,765)	4,270
Balance at 31 December 2017	1,268,653	(951,541)	317,112



2016	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	68,991	-	(15,381)	-	(2,880)	50,730
Furniture and Equipment	207,662	30,291	(867)	-	(45,675)	191,611
Information and Communication Technology	30,605	17,186	(360)	-	(13,851)	33,750
Motor Vehicles	-	-	-	-	-	-
Textbooks	5,485	-	-	-	(1,580)	3,905
Leased Assets	-	29,221	-	-	(9,477)	19,744
Library Resources	5,615	-	-	(30)	(700)	4,885
Balance at 31 December 2016	318,558	76,698	(16,606)	(30)	(73,993)	304,625

2016	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	96,031	(45,301)	50,730
Furniture and Equipment	739,282	(546,871)	191,611
Information and Communication Technology	156,312	(122,562)	33,750
Motor Vehicles	14,654	(14,654)	-
Textbooks	46,744	(42,839)	3,905
Leased Assets	29,221	(9,477)	19,744
Library Resources	81,035	(76,150)	4,885
Balance at 31 December 2016	1,162,279	(857,654)	304,625

12. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	36,276	42,327	56,355
Accruals	10,177	-	10,459
Employee Entitlements - salaries	98,480	98,460	87,261
Employee Entitlements - leave accrual	6,200	6,200	-
	151,133	147,007	154,075
Payables for Exchange Transactions	151,133	147,007	154,075
	151,133	147,007	154,075

The carrying value of payables approximates their fair value.



13. Revenue Received In Advance

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	14,481	13,026	13,026
Other	3,529	4,559	4,559
	<u>17,900</u>	<u>17,585</u>	<u>17,585</u>

14. Provision for Cyclical Maintenance

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	91,050	91,050	64,110
Increase to the Provision During the Year	11,644	4,545	27,029
Use of the Provision During the Year			(697)
Provision at the End of the Year	<u>102,694</u>	<u>95,595</u>	<u>91,050</u>
Cyclical Maintenance - Current	12,017	11,935	11,935
Cyclical Maintenance - Term	90,677	79,115	79,115
	<u>102,694</u>	<u>91,050</u>	<u>91,050</u>

15. Finance Lease Liability

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	35,154	33,121	9,363
Later than One Year and no Later than Five Years	57,471	37,134	10,952
Later than Five Years	-	-	-
	<u>92,625</u>	<u>70,255</u>	<u>20,315</u>

16. Funds held in Trust

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current	10,810	10,810	11,040
	<u>10,810</u>	<u>10,810</u>	<u>11,040</u>

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.



17. 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:

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
H.E. Tech Block	<i>in progress</i>	-	-	1,500	-	(1,500)
Reroof Hall & Walkways	<i>completed</i>	32,673	8,789	41,462	-	-
Hand dryers/soap upgrade	<i>in progress</i>	-	9,609	1,189	-	8,420
Heat Pumps 2017	<i>completed</i>	-	45,290	45,290	-	-
Katuna Toilet Upgrade	<i>in progress</i>	-	176,111	165,181	-	10,930
Totals		32,673	239,799	254,522	-	17,860

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

19,350
1,500

17,850

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Heals Pumps Library	<i>completed</i>	(6,711)	6,711	-	-	-
Reroof Hall & Walkways	<i>in progress</i>	-	88,108	55,433	-	32,673
GYP	<i>completed</i>	-	6,300	(6,300)	-	-
Totals		(6,711)	101,117	49,133	-	32,673

18. 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 favorable 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.



19. Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	3,780	4,235
Full-time equivalent members	0.37	0.25
<i>Leadership Team</i>		
Remuneration	339,946	352,852
Full-time equivalent members	3	3
Total key management personnel remuneration	343,726	357,087
Total full-time equivalent personnel	3.37	3.25

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	10.20	10.20

Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
110-120	-	-
100-110	-	-
	0.00	0.00

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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 as follows:

	2017 Actual	2016 Actual
Total	-	-
Number of people	-	-



21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: nil).

At balance date the school is involved in an employment dispute with a former staff member. The school estimates that it would be liable for up to \$3,000 after insurance recoveries. No settlement has been reached at the date of the audit report.

22. Commitments

(a) Capital Commitments

As at 31 December 2017 the Board has entered into contract agreements for capital works as follows:

- (a) \$195,679 contract for Kaituna Toilet Upgrade to be completed in 2018, which will be fully funded by the Ministry of Education. \$176,111 has been received of which \$165,180 has been spent on the project to date; and
- (b) \$10,676 contract to have hand dryers installed in toilet blocks. This project is fully funded by the Ministry and \$9,609 has been received of which \$1,189 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (c) contract to replace heat pumps as agent for the Ministry of Education. The project is fully funded by the Ministry and \$45,290 has been received of which \$45,290 has been spent on the project to balance date. This project has been approved by the Ministry and was completed in 2017.

(Capital commitments at 31 December 2016: \$112,579)

(b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

- (a) operating lease of laptops

	2017 Actual \$	2016 Actual \$
No later than One Year	4,781	15,651
Later than One Year and No Later than Five Years	-	4,781
Later than Five Years		
	<u>4,781</u>	<u>20,432</u>

23. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.



24. Financial Instruments

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

Loans and receivables

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	190,207	143,311	202,294
Receivables	124,295	124,295	87,900
Total Loans and Receivables	314,502	267,606	290,194

Financial liabilities measured at amortised cost

Payables	151,133	147,007	154,075
Finance Leases	92,626	70,255	20,315
Total Financial Liabilities Measured at Amortised Cost	243,759	217,262	174,390

25. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF MOKOIA INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

The Auditor-General is the auditor of Mokoia Intermediate School (the School). The Auditor-General has appointed me, Stephen Graham, using the staff and resources of BDO Rotorua 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 21, that comprise the statement of financial position as at 31 December 2017, 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 2017; 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 Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 22 May 2018. 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 of Trustees 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 of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 Novopay 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 of Trustees 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 of Trustees is responsible for the other information. The other information comprises the information included on pages 2 to 21, 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 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



Stephen Graham
BDO Rotorua Limited
On behalf of the Auditor-General
Rotorua, New Zealand



Analysis of Variance Reporting 2017

School Name:	Mokoia Intermediate	School Number: 1832
Strategic Aim:	<ul style="list-style-type: none">• To continuously improve student achievement through continuous professional learning of teachers and the establishment of a portfolio of foundation skills for life-long learning.	
Annual Aim:	<ul style="list-style-type: none">• Pedagogical expectations of Mokoia teachers better understood as teaching leaders support pedagogical improvement.• Identify and plan to meet the needs of all target and special needs students• Mixed ability work in Mathematics continues and in reading is trialed.• Each classroom teacher engages in inquiry into their practice in teaching reading, as part of PLD to develop pedagogical practice.• Some teachers embed practice through further inquiry into Mathematics practice	
Target:	<ul style="list-style-type: none">• Students arriving below and well below the expected standard in Mathematics, Reading and Writing will make more than one year's progress in a year.• Rurahi students who arrive with no or little prior experience in immersion in Te Reo will make accelerated progress in Pānui, as a fundamental tool for learning.	
Baseline Data:		

Year 7	Mathematics		Reading		Writing	
	Standard Start 2017		Standard Start 2017		Standard Start 2017	
Maori Boys	12 B		14 B		11 B	
	9 WB		12 WB		13 WB	
Non Maori boys	11B		8 B		12 B	
	3 WB		7 WB		6 WB	
Maori girls	12 B		7 B		3 B	
	4 WB		5 WB		1 WB	
Non Maori girls	7 B		5 B		8 B	
	3 WB		3 WB		1 WB	
Total	61		59		56	



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																																																																															
<p>New Zealand Curriculum The intention was to use expand on the new teacher learning about accelerating achievement, from the Accelerated Learning in Literacy in 2016.</p> <p>A Raising Achievement Plan in each of Mathematics, Reading and Writing was developed, based on ideas from Accelerated Learning in Literacy facilitation and meetings.</p> <p>This involved techniques such as:</p> <ul style="list-style-type: none"> - Identifying a target group of learners through careful analysis of relevant assessment tasks - Identifying these students by name rather than looking at blanket percentages of how many students are achieving - Dividing target students into three tiers: <p>Tier 1 – children who need teacher inquiry to identify their individual needs and solutions</p> <p>Tier 2 – students who need to have more intense small group work with the teacher</p> <p>Tier 3 – students who need IEPs and intervention from outside agencies</p> <ul style="list-style-type: none"> - Teaching to needs - Relevant and interesting contexts - Student voice about what they 	<table border="1"> <thead> <tr> <th rowspan="2">Year 7</th> <th colspan="2">Mathematics</th> <th colspan="2">Reading</th> <th colspan="2">Writing</th> </tr> <tr> <th>Standard Start 2017</th> <th>Progress End 2017</th> <th>Standard Start 2017</th> <th>Progress End 2017</th> <th>Standard Start 2017</th> <th>Progress End 2017</th> </tr> </thead> <tbody> <tr> <td>Year 7 Sept</td> <td>22 B</td> <td>2 to 2 year 9 to 2 year</td> <td>24 B</td> <td>4 to 2 year 10 to 2 year</td> <td>22 B</td> <td>2 to 2 year 7 to 2 year 1 to 2 year</td> </tr> <tr> <td rowspan="3">Non-Māori 2019</td> <td>4 WB</td> <td>7 to 2 year 2 to 2 year</td> <td>32 WB</td> <td>8 to 2 year 4 to 2 year</td> <td>18 WB</td> <td>6 to 2 year 4 to 2 year</td> </tr> <tr> <td>22 B</td> <td>2 to 2 year 9 to 2 year 1 to 2 year</td> <td>8 B</td> <td>4 to 2 year 4 to 2 year</td> <td>22 B</td> <td>2 to 2 year 2 to 2 year 2 to 2 year</td> </tr> <tr> <td>2 WB</td> <td>1 to 2 year 2 to 2 year</td> <td>7 WB</td> <td>2 to 2 year 4 to 2 year</td> <td>2 WB</td> <td>4 to 2 year 2 to 2 year</td> </tr> <tr> <td rowspan="2">Māori 2019</td> <td>22 B</td> <td>4 to 2 year 7 to 2 year 1 to 2 year</td> <td>7 B</td> <td>2 to 2 year 2 to 2 year</td> <td>2 B</td> <td>1 to 2 year 1 to 2 year 1 to 2 year</td> </tr> <tr> <td>4 WB</td> <td>8 to 2 year</td> <td>2 WB</td> <td>2 to 2 year 7 to 2 year</td> <td>2 WB</td> <td>2 to 2 year</td> </tr> <tr> <td rowspan="2">Non-Māori 2019</td> <td>7 B</td> <td>1 to 2 year 2 to 2 year</td> <td>8 B</td> <td>2 to 2 year 2 to 2 year</td> <td>8 B</td> <td>1 to 2 year 7 to 2 year</td> </tr> <tr> <td>2 WB</td> <td>1 to 2 year 2 to 2 year</td> <td>2 WB</td> <td>2 to 2 year</td> <td>2 WB</td> <td>1 to 2 year</td> </tr> <tr> <td>Year 7</td> <td>68</td> <td>22 to 2 year 27 to 2 year 2 to 2 year</td> <td>56</td> <td>32 to 2 year 27 to 2 year 2 to 2 year</td> <td>56</td> <td>23 to 2 year 28 to 2 year 4 to 2 year</td> </tr> <tr> <td></td> <td>86 students who started 8 or WB made more than a year's progress</td> <td></td> <td>84 students who started 8 or WB made more than a year's progress</td> <td></td> <td>435 students who started 8 or WB made more than a year's progress</td> <td></td> </tr> </tbody> </table>	Year 7	Mathematics		Reading		Writing		Standard Start 2017	Progress End 2017	Standard Start 2017	Progress End 2017	Standard Start 2017	Progress End 2017	Year 7 Sept	22 B	2 to 2 year 9 to 2 year	24 B	4 to 2 year 10 to 2 year	22 B	2 to 2 year 7 to 2 year 1 to 2 year	Non-Māori 2019	4 WB	7 to 2 year 2 to 2 year	32 WB	8 to 2 year 4 to 2 year	18 WB	6 to 2 year 4 to 2 year	22 B	2 to 2 year 9 to 2 year 1 to 2 year	8 B	4 to 2 year 4 to 2 year	22 B	2 to 2 year 2 to 2 year 2 to 2 year	2 WB	1 to 2 year 2 to 2 year	7 WB	2 to 2 year 4 to 2 year	2 WB	4 to 2 year 2 to 2 year	Māori 2019	22 B	4 to 2 year 7 to 2 year 1 to 2 year	7 B	2 to 2 year 2 to 2 year	2 B	1 to 2 year 1 to 2 year 1 to 2 year	4 WB	8 to 2 year	2 WB	2 to 2 year 7 to 2 year	2 WB	2 to 2 year	Non-Māori 2019	7 B	1 to 2 year 2 to 2 year	8 B	2 to 2 year 2 to 2 year	8 B	1 to 2 year 7 to 2 year	2 WB	1 to 2 year 2 to 2 year	2 WB	2 to 2 year	2 WB	1 to 2 year	Year 7	68	22 to 2 year 27 to 2 year 2 to 2 year	56	32 to 2 year 27 to 2 year 2 to 2 year	56	23 to 2 year 28 to 2 year 4 to 2 year		86 students who started 8 or WB made more than a year's progress		84 students who started 8 or WB made more than a year's progress		435 students who started 8 or WB made more than a year's progress		<p>The target group consisted of only those Year 7 students who started the year achieving below or well below the National Standard in each of Mathematics, Reading or Writing.</p> <p>If students made only one year's progress, this means that they stayed at the same standard they had begun the year at, relative to the year group. Progress using the standards cannot be evaluated accurately; students can move within a standard, particularly at "well below", and this is not accounted for; e.g. a student might be four years below and accelerate to three years below.)</p> <p>In Mathematics, 36% of students at Year 7 who started at below or well below the National Standard, achieved more than a year's progress. 22 out of 51 students made more than a year's progress.</p> <p>10 out of 21 Māori boys made more than a year's progress. 2 out of 14 non-Māori boys made more than a year's progress.</p> <p>8 out of 16 Māori girls made more than a year's progress. 2 out of 10 non-Māori girls made more than a year's progress.</p> <p>While it is pleasing that some students made accelerated progress, it is disappointing that this met occur for a larger number of students. Only about a third of all children achieved this success; about half of the Māori students achieved this success, compared to the very small number of non-Māori students.</p> <p>In Reading, 54% of students at Year 7 who started at below or well below the National Standard, achieved more than a year's progress. 32 out of 59 students made more than a</p>	<p>The plan is thorough so the plan is to ensure that teaching staff are sufficiently supporting to work on accelerating learning with this year's cohort of Year 7 and Year 8 students. We will support all classes with accelerating learning techniques.</p> <p>All classes will be involved in Year 2 of AEM. The AEM lead teacher will support this programme with the support of the DP Curriculum.</p>
Year 7	Mathematics		Reading		Writing																																																																													
	Standard Start 2017	Progress End 2017	Standard Start 2017	Progress End 2017	Standard Start 2017	Progress End 2017																																																																												
Year 7 Sept	22 B	2 to 2 year 9 to 2 year	24 B	4 to 2 year 10 to 2 year	22 B	2 to 2 year 7 to 2 year 1 to 2 year																																																																												
Non-Māori 2019	4 WB	7 to 2 year 2 to 2 year	32 WB	8 to 2 year 4 to 2 year	18 WB	6 to 2 year 4 to 2 year																																																																												
	22 B	2 to 2 year 9 to 2 year 1 to 2 year	8 B	4 to 2 year 4 to 2 year	22 B	2 to 2 year 2 to 2 year 2 to 2 year																																																																												
	2 WB	1 to 2 year 2 to 2 year	7 WB	2 to 2 year 4 to 2 year	2 WB	4 to 2 year 2 to 2 year																																																																												
Māori 2019	22 B	4 to 2 year 7 to 2 year 1 to 2 year	7 B	2 to 2 year 2 to 2 year	2 B	1 to 2 year 1 to 2 year 1 to 2 year																																																																												
	4 WB	8 to 2 year	2 WB	2 to 2 year 7 to 2 year	2 WB	2 to 2 year																																																																												
Non-Māori 2019	7 B	1 to 2 year 2 to 2 year	8 B	2 to 2 year 2 to 2 year	8 B	1 to 2 year 7 to 2 year																																																																												
	2 WB	1 to 2 year 2 to 2 year	2 WB	2 to 2 year	2 WB	1 to 2 year																																																																												
Year 7	68	22 to 2 year 27 to 2 year 2 to 2 year	56	32 to 2 year 27 to 2 year 2 to 2 year	56	23 to 2 year 28 to 2 year 4 to 2 year																																																																												
	86 students who started 8 or WB made more than a year's progress		84 students who started 8 or WB made more than a year's progress		435 students who started 8 or WB made more than a year's progress																																																																													

learning needs are and how they want to learn

- Self-regulated learning techniques such as developing and tracking own goals
- "Front-loading", where students who are in the Tier 2 target group, are prepared for the tasks the rest of the class are given beforehand so that they can both positively contribute and comprehend what the tasks involve.
- Five week bursts of small group teaching for Tier 2.
- Regular and timely feedback
- Regular and timely reassessment
- In 2017 an Accelerating Learning in Mathematics project started, involving one teacher inquiring into accelerating learning in Maths with a target group.

year's progress.
12 out of 26 Māori boys made more than a year's progress,
7 out of 15 non-Māori boys made more than a year's progress.

7 out of 10 Māori girls made more than a year's progress,
6 out of 8 non-Māori girls made more than a year's progress.

Over half of all children achieved this success; girls did particularly well in this curriculum area.

In Writing, 41% of students at Year 7 who started at below or well below the National Standard, achieved more than a year's progress.

12 out of 24 Māori boys made more than a year's progress,
5 out of 18 non-Māori boys made more than a year's progress.

3 out of 5 Māori girls made more than a year's progress,
2 out of 9 non-Māori girls made more than a year's progress.

About 1% of all children achieved this success; non-Māori students made weaker progress in writing.

Outcomes are lower than expected. Two out of three senior leaders changed while the third, with literacy expertise and responsibility, was on leave for Term 2. There were also changes in teaching staff.

The Raising Achievement programme will be further embedded in 2018.

Te Marautanga

Our programme was realigned with the Mana whenua here, Te Ruro o te Rangī, and used as a foundation for learning. And then we looked for learning connections through individual whakatape and assessment of prior knowledge.

	Panui	
	Standard Start 2017	Progress End 2017
Maori Boys	4 WB	3 > 1 year 1 = 1 year
Maori Girls	1WB	1 > 1 year
Total	5	5

Students entering 'umak' for the first time made rapid progress from Level 1 to Level 3. Students working at Level 3 are at the expected level for Year 7.

Students quickly developed knowledge of kōwhiri sentence structures and the programme emphasised comprehension.

We will continue developing Panui progress and to extrapolate and implement this strategy into the other strands of Te Reo, specifically, Tuhituhi, Kōrero and Whakarongo.

Planning for next year:

Aims and targets will be included in the 2018 charter to address the variance. The New Zealand Curriculum targets will be repeated, extended to include Year 8 and the Raising Achievement Plan scaffolded for the teaching staff.
Targets for Panui will be extended to Tuhituhi, Kōrero and Whakarongo and extended to include Year 8.

MOKOIA INTERMEDIATE SCHOOL

STATEMENT OF RESOURCES FOR THE YEAR ENDED 31 DECEMBER 2017

PHYSICAL RESOURCES

Mokoia Intermediate School Board of Trustees has a Property Occupancy Agreement with the Ministry of Education for the Brent Road site, comprising of the following;

- Paved area for netball games and tennis
- Paved car park
- Grass playing field
- Paved area for four square
- adventure playground (built by the school with funds raised by the Home and School and Student Council, and maintained by the Rotorua District Council)

Being on a site of 4.0468 hectares more or less, leased by the Crown from the local hapu, Ngati Te Roro o Te Rangi, buildings include

- Three classroom blocks, comprising 13 classrooms (including specialist rooms), 1 library.
- Three sets of student toilets each fitted with changing room facilities
- Two classroom blocks, one comprising the art room, one the hard materials, soft materials/multipurpose, food technology rooms and the music and science rooms.
- One block being the Te Korowai Whakaora centre
- One administrative block, consisting of hall, resource room, offices, storerooms, student sickbays and staff room.
- One boiler block
- The school is fully cabled for computer usage.

There is a dental clinic, operated by the Lakes' DHB, adjacent to the paved area for netball/tennis. The school currently owns no major building assets.

In addition, the Board of Trustees has had access to the following facilities;

- Te Waiariki Pūrea Trust for use of kayaks during EOTC experiences.
- Wharenui Trust Farm for cross country
- RAVE community arts centre for alternative education week.

HUMAN RESOURCES

The confirmed staffing entitlement for 2017 was 17.46

Principal	1.0
Deputy Principal (4 MU)	2.0
Teaching leader (1 MU)	5.0 (includes 1 MITA)
Teaching leader (2MU), GATE and creative thinking; Maori student achievement	2.0
Scale A Teachers	5.0
Specialist Teachers:	
Technology	1.6
(Teaching leader, technology, included above as well as under teaching leaders section)	

Music	0.6
ORRs support	0.2

The school provided Technology opportunities for 130 rural pupils during 2017

The school, from operations grant, also funded

Kaiarahi Reo	(based on 40h FTE) 0.63
School Secretary	FTE 0.8
Executive Officer	FTE 0.6
Librarian	FTE 0.63
Office receptionist	FTE 0.6
Teacher Aide	2, part time *(FTE 0.79)
<i>To support programmes for those entering the School well below and below the expected standard.</i>	
Caretaker	FTE 1.0
Groundsman	FTE 0.25

* includes some time funded through the Ngati Whakaue Education Endowment Trust, Further teacher aide time was funded through ORRs funding

The DHB funded two dental therapists on site

The adolescent Public Health Nurse visited the school once a week and was available for students and parents to talk to through out the year

The school made use of the local Child, Adolescent Mental Health Services and of REAL counselling services to support students with mental health needs.

ROLL

The roll of the school at 1 July 2016 was 299. In 2017 the July 1 school roll was 294.

SCHOOL OPEN

The school was open for instruction for the required number of half days

BOARD OF TRUSTEES

AS AT 31st December 2017

	<u>Position</u>	<u>How position on Board gained</u>	<u>Term Expiry</u>	<u>Occupation/Employer</u>
Deborah Ipp	Principal	2.5.2005		Principal Mokota Intermediate School
Janet Du Fall	Secretary	05.07.99		Executive Officer Mokota Intermediate School
Julie Wenham	Parent Rep	Elected 10.6.2016	May 2019	Administration Manager - Cardinal Solutions
Aubrey Rikihana	Parent Rep	Elected 10.6.2016	May 2019	DOC - Five Support Ranger
Bront Crowe	Parent Rep	Elected 10.6.2016	May 2019	NZ Police - BOP DIHQ Police Inspector
Donna Turvey	Parent Rep	Elected 10.6.2016	May 2019	
Daryl Christie	Chairperson	Elected 10.6.2016	May 2019	
Jenni Markotsis	Staff Rep	Elected 10.6.2016	May 2019	MOE - Teacher
Rangipaeora King Mosen	Parent Rep	Co opted 26.7.2016	May 2019	Self Employed Educational Consultant

Kiwi sport Funding

Kiwi sport is a government funding initiative to support student's participation in organised sport.

In 2017, the school received total kiwi sport funding of \$3,984.00 (excluding GST)

The funding was used to support students to participate in a wider range of interschool competitions than previously and to provide essential equipment for some sports teams.

The range of students participating in interschool competitions expanded during the year.