

**Mokoia Intermediate School
Board of Trustees**



**2020 Annual Report
and
Financial Statements**

School Number: 1832

Brent Road
Rotorua
Phone 07 345 9071
Email office@mokoia.school.nz

MOKOIA INTERMEDIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 1832

Principal: Rawiri Wihapi

School Address: 29 Brent Road Owhata ROTORUA 3010

School Postal Address: P O Box 7025 Te Ngae ROTORUA 3042

School Phone: 07 345 9071

School Email: office@mokoia.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Bruce Davidson	Chair Person	Elected	May-22
Rawiri Wihapi	Principal	ex Officio	
Nick Davies	Parent Rep	Elected	May-22
Aaron Randell	Parent Rep	Elected	May-22
Chad Hoggard	Parent Rep	Elected	May-22
Tania Gillions	Parent Rep	Elected	May-22
Ralph Mosen	Parent Rep	Co-opted	May-22
Glen Law	Staff Rep	Elected	May-22

MOKOIA INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2020

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Mokoia Intermediate School

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Bruce Davidson

Full Name of Board Chairperson

Rawiri Wihapi

Full Name of Principal



Signature of Board Chairperson



Signature of Principal

Date:

27/05/2021

Date:

27/05/2021

Mokoia Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	3,270,585	3,081,546	2,981,097
Locally Raised Funds	3	104,692	91,233	195,663
Interest income		7,682	4,000	3,570
International Students	4	-	-	2,783
		<u>3,382,959</u>	<u>3,176,779</u>	<u>3,183,113</u>
Expenses				
Locally Raised Funds	3	45,388	52,150	95,180
International Students	4	-	-	488
Learning Resources	5	2,072,013	2,026,818	1,872,638
Administration	6	151,849	159,494	148,623
Finance		2,043	1,744	2,097
Property	7	889,179	848,288	862,501
Depreciation	8	75,154	72,500	87,329
Loss on Disposal of Property, Plant and Equipment		5,420	-	2,138
Amortisation of Intangible Assets	13	1,670	1,500	1,670
		<u>3,242,716</u>	<u>3,162,494</u>	<u>3,072,664</u>
Net Surplus / (Deficit) for the year		140,243	14,285	110,449
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>140,243</u></u>	<u><u>14,285</u></u>	<u><u>110,449</u></u>

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

Mokoia Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January	<u>559,437</u>	<u>573,723</u>	<u>448,988</u>
Total comprehensive revenue and expense for the year	140,243	14,285	110,449
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	17,068	-	-
Equity at 31 December	<u>716,748</u>	<u>588,008</u>	<u>559,437</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Mokoia Intermediate School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	315,090	386,485	271,228
Accounts Receivable	10	146,416	146,416	125,425
GST Receivable		10,721	12,703	12,703
Funds held for Capital Works Projects	19	7,388	-	9,165
Prepayments		9,034	9,854	9,854
Investments	11	300,000	-	200,000
		<u>788,649</u>	<u>555,458</u>	<u>628,375</u>
Current Liabilities				
Accounts Payable	14	179,567	180,567	161,617
Revenue Received in Advance	15	7,646	3,690	3,690
Provision for Cyclical Maintenance	16	134,500	-	107,100
Finance Lease Liability - Current Portion	17	18,391	25,306	25,306
Funds held in Trust	18	9,794	-	13,337
		<u>349,898</u>	<u>209,563</u>	<u>311,050</u>
Working Capital Surplus/(Deficit)		438,751	345,895	317,325
Non-current Assets				
Property, Plant and Equipment	12	282,459	260,946	260,946
Intangible Assets	13	4,170	5,840	5,840
		<u>286,629</u>	<u>266,786</u>	<u>266,786</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	-	7,500	7,500
Finance Lease Liability	17	8,632	17,173	17,174
		<u>8,632</u>	<u>24,673</u>	<u>24,674</u>
Net Assets		<u><u>716,748</u></u>	<u><u>588,008</u></u>	<u><u>559,437</u></u>
Equity	25	<u><u>716,748</u></u>	<u><u>588,008</u></u>	<u><u>559,437</u></u>

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

Mokoia Intermediate School

Statement of Cash Flows

For the year ended 31 December 2020

	Note	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash flows from Operating Activities				
Government Grants		862,636	1,362,543	677,997
Locally Raised Funds		120,212	89,753	195,662
International Students		-	-	2,783
Goods and Services Tax (net)		1,982	(12,703)	712
Funds Administered on Behalf of Third Parties		(3,543)	-	13,338
Payments to Employees		(442,851)	(446,299)	(296,724)
Payments to Suppliers		(301,514)	(318,258)	(360,227)
Cyclical Maintenance Payments in the year		-	7,500	(1,950)
Interest Paid		(2,043)	(1,744)	(2,097)
Interest Received		7,682	4,000	3,570
Net cash from/(to) Operating Activities		242,561	684,792	233,064
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(5,420)	17,878	2,059
Purchase of Property Plant & Equipment (and Intangibles)		(144,071)	(233,323)	(43,800)
Purchase of Investments		(100,000)	-	(200,000)
Net cash from/(to) Investing Activities		(249,491)	(215,445)	(241,741)
Cash flows from Financing Activities				
Furniture and Equipment Grant		17,068	-	
Finance Lease Payments		31,947	(82,862)	(22,373)
Funds Held for Capital Works Projects		1,777	-	(26,861)
Net cash from/(to) Financing Activities		50,792	(82,862)	(49,234)
Net increase/(decrease) in cash and cash equivalents		43,862	386,485	(57,911)
Cash and cash equivalents at the beginning of the year	9	271,228	-	329,139
Cash and cash equivalents at the end of the year	9	315,090	386,485	271,228

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

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

Mokoia Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

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 and Training Act 2020. 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 2020 to 31 December 2020 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 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 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.

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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

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 12.

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. 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.

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.

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

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 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) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

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.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements 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	Term of Lease
Library resources	12.5% Diminishing value

j) 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 or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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.

k) 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.

l) 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.

m) 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from [international, hostel students and grants received] (delete as appropriate) 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.

o) 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.

p) 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).

q) 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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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.

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.

r) 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.

s) Budget Figures

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

t) 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	711,511	721,866	622,287
Teachers' Salaries Grants	1,703,980	1,616,216	1,626,590
Use of Land and Buildings Grants	703,969	676,510	676,510
Resource Teachers Learning and Behaviour Grants	304	-	575
Other MoE Grants	120,884	44,112	38,306
Other Government Grants	29,937	22,842	16,829
	<u>3,270,585</u>	<u>3,081,546</u>	<u>2,981,097</u>

The school has opted in to the donations scheme for this year. Total amount received was \$47,250.

Other MOE Grants total includes additional COVID-19 funding totalling \$11,462 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	8,425	2,800	16,518
Bequests & Grants	30,992	33,000	50,086
Activities	65,275	55,433	124,240
Fundraising	-	-	4,819
	<u>104,692</u>	<u>91,233</u>	<u>195,663</u>
Expenses			
Activities	45,388	52,150	95,180
	<u>45,388</u>	<u>52,150</u>	<u>95,180</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>59,304</u>	<u>39,083</u>	<u>100,483</u>

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	0	0	1
	<u>0</u>	<u>0</u>	<u>1</u>
Revenue			
International Student Fees	-	-	2,783
Expenses			
Commissions	-	-	417
International Student Levy	-	-	71
	<u>-</u>	<u>-</u>	<u>488</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>-</u>	<u>-</u>	<u>2,295</u>

5. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	29,959	49,433	46,691
Information and Communication Technology	20,718	26,500	22,073
Library Resources	2,017	4,000	3,495
Employee Benefits - Salaries	2,003,630	1,925,585	1,782,524
Staff Development	15,689	21,300	17,855
	<u>2,072,013</u>	<u>2,026,818</u>	<u>1,872,638</u>

6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,750	5,750	5,582
Board of Trustees Fees	3,515	4,000	3,980
Board of Trustees Expenses	5,655	8,300	11,553
Communication	6,158	5,500	5,314
Consumables	2,391	4,050	2,961
Other	25,160	27,760	22,193
Employee Benefits - Salaries	96,166	95,096	89,476
Insurance	5,032	6,038	5,781
Service Providers, Contractors and Consultancy	2,022	3,000	1,783
	<u>151,849</u>	<u>159,494</u>	<u>148,623</u>

7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	5,980	3,700	3,614
Consultancy and Contract Services	36,708	36,611	33,611
Cyclical Maintenance Provision	19,900	-	14,850
Grounds	5,943	6,500	5,133
Heat, Light and Water	23,565	25,650	25,430
Rates	7,181	6,419	6,190
Repairs and Maintenance	31,519	33,000	40,332
Use of Land and Buildings	703,969	676,510	676,510
Security	7,971	8,000	5,516
Employee Benefits - Salaries	46,443	51,898	51,315
	<u>889,179</u>	<u>848,288</u>	<u>862,501</u>

8. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	2,880	2,500	2,880
Furniture and Equipment	33,507	32,000	33,524
Information and Communication Technology	7,430	7,500	4,538
Motor Vehicles	9,560	9,000	9,560
Textbooks	117	100	363
Leased Assets	21,249	21,000	35,992
Library Resources	411	400	472
	<u>75,154</u>	<u>72,500</u>	<u>87,329</u>

9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	315,090	386,485	271,228
Cash and cash equivalents for Statement of Cash Flows	<u>315,090</u>	<u>386,485</u>	<u>271,228</u>

10. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	5,170	5,170	16,734
Teacher Salaries Grant Receivable	141,246	141,246	108,691
	<u>146,416</u>	<u>146,416</u>	<u>125,425</u>
Receivables from Exchange Transactions	5,170	5,170	16,734
Receivables from Non-Exchange Transactions	141,246	141,246	108,691
	<u>146,416</u>	<u>146,416</u>	<u>125,425</u>

11. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	300,000	-	200,000
Total Investments	<u>300,000</u>	<u>-</u>	<u>200,000</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	42,090				(2,880)	39,210
Furniture and Equipment	129,237	63,694			(33,507)	159,424
Information and Communication Technology	8,576	27,183			(7,430)	28,329
Motor Vehicles	35,578				(9,560)	26,018
Textbooks	938				(117)	821
Leased Assets	41,266	11,210	(5,420)		(21,249)	25,807
Library Resources	3,261				(411)	2,850
Balance at 31 December 2020	260,946	102,087	(5,420)	-	(75,154)	282,459

The net carrying value of equipment held under a finance lease is \$27,023 (2019: \$42,480)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	96,031	(56,821)	39,210
Furniture and Equipment	857,029	(697,605)	159,424
Information and Communication Technology	188,417	(160,088)	28,329
Motor Vehicles	62,456	(36,438)	26,018
Textbooks	46,744	(45,923)	821
Leased Assets	77,937	(52,130)	25,807
Library Resources	81,035	(78,185)	2,850
Balance at 31 December 2020	1,409,649	(1,127,190)	282,459

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	44,970				(2,880)	42,090
Furniture and Equipment	137,980	24,781			(33,524)	129,237
Information and Communication Technology	11,552	1,562			(4,538)	8,576
Motor Vehicles	45,138				(9,560)	35,578
Textbooks	1,301				(363)	938
Leased Assets	61,939	17,457	(2,138)		(35,992)	41,266
Library Resources	3,733				(472)	3,261
Balance at 31 December 2019	306,613	43,800	(2,138)	-	(87,329)	260,946

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Buildings	96,031	(53,941)	42,090
Furniture and Equipment	793,335	(664,098)	129,237
Information and Communication Technology	161,234	(152,658)	8,576
Motor Vehicles	62,456	(26,878)	35,578
Textbooks	46,744	(45,806)	938
Leased Assets	125,341	(84,075)	41,266
Library Resources	81,035	(77,774)	3,261
Balance at 31 December 2019	<u>1,366,176</u>	<u>(1,105,230)</u>	<u>260,946</u>

13. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	internally generated software	Total \$
Cost			
Balance at 1 January 2019	8,350	-	8,350
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2019 / 1 January 2020	8,350	-	8,350
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2020	8,350	-	8,350
Accumulated Amortisation and impairment losses			
Balance at 1 January 2019	840	-	840
Amortisation expense	1,670	-	1,670
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2019 / 1 January 2020	2,510	-	2,510
Amortisation expense	1,670	-	1,670
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2020	4,180	-	4,180
Carrying amounts			
At 1 January 2019	7,510	-	7,510
At 31 December 2019 / 1 January 2020	5,840	-	5,840
At 31 December 2020	4,170	-	4,170

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2019: \$nil)

14. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	21,012	21,012	33,606
Accruals	8,245	8,245	9,664
Employee Entitlements - Salaries	141,246	142,246	108,691
Employee Entitlements - Leave Accrual	9,064	9,064	9,656
	<u>179,567</u>	<u>180,567</u>	<u>161,617</u>
Payables for Exchange Transactions	179,567	180,567	161,617
	<u>179,567</u>	<u>180,567</u>	<u>161,617</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	7,646	3,690	3,690
	<u>7,646</u>	<u>3,690</u>	<u>3,690</u>

16. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	114,600	114,600	101,700
Increase/ (decrease) to the Provision During the Year	19,900	(107,100)	14,850
Use of the Provision During the Year	-	-	(1,950)
Provision at the End of the Year	<u>134,500</u>	<u>7,500</u>	<u>114,600</u>
Cyclical Maintenance - Current	134,500	-	107,100
Cyclical Maintenance - Term	-	7,500	7,500
	<u>134,500</u>	<u>7,500</u>	<u>114,600</u>

17. Finance Lease Liability

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	18,391	25,306	25,306
Later than One Year and no Later than Five Years	8,632	17,174	17,174
	<u>27,023</u>	<u>42,480</u>	<u>42,480</u>

18. Funds held in Trust

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	9,794	-	13,337
	<u>9,794</u>	<u>-</u>	<u>13,337</u>

19. 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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Cladding/Asbestos removal	<i>completed</i>	(9,165)	59,987	50,822	-	-
Cladding Replacement	<i>in progress</i>	-	-	600	-	(600)
Watermain Replacement	<i>in progress</i>	-	-	600	-	(600)
Front Boundary Fence	<i>completed</i>	-	32,552	32,552	-	-
Tech Block Refurbish	<i>in progress</i>	-	-	6,188	-	(6,188)
Totals		<u>(9,165)</u>	<u>92,539</u>	<u>90,762</u>	<u>-</u>	<u>(7,388)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	7,388
	<u>(7,388)</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Cladding Asbestos removal	<i>in progress</i>			9,165	-	(9,165)
ILE Tech Block	<i>completed</i>	11		11	-	-
Hand dryer/soap upgrade	<i>completed</i>	(76)	76		-	-
Tree Felling/Heat pumps	<i>completed</i>	17,761	5,570	23,331	-	-
Totals		<u>17,696</u>	<u>5,646</u>	<u>32,507</u>	<u>-</u>	<u>(9,165)</u>

20. Related Party Transactions

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

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

21. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,515	3,980
Full-time equivalent members	0.31	0.41
<i>Leadership Team</i>		
Remuneration	353,507	341,649
Full-time equivalent members	3	3
Total key management personnel remuneration	357,022	345,629
Total full-time equivalent personnel	3.31	3.41

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 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	140-150
Benefits and Other Emoluments	4,566	44,320
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	2.00	0.00
110-120	0.00	0.00
	2.00	0.00

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

22. 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 was as follows:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2020** (Contingent liabilities and assets at **31 December 2019**: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

24. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has no capital commitments

(Capital commitments at 31 December 2019: \$70,000)

(b) Operating Commitments

As at 31 December 2020 the Board has no operating commitments:

25. 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.

26. 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	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	315,090	386,485	271,228
Receivables	146,416	146,416	125,425
Investments - Term Deposits	300,000	-	200,000
Total Financial assets measured at amortised cost	<u>761,506</u>	<u>532,901</u>	<u>596,653</u>
Financial liabilities measured at amortised cost			
Payables	179,567	180,567	161,617
Finance Leases	27,023	42,479	42,480
Total Financial Liabilities Measured at Amortised Cost	<u>206,590</u>	<u>223,046</u>	<u>204,097</u>

27. Events After Balance Date

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

Analysis of Variance - Achievement Data End 2020

Mokoia Intermediate School
Students with Assessments in Both.

Mathematics Curric Level OTJ (1) Beg 2020 Annemarie Hyde - DP Whole School 2020

	1	e2	2	e3	3	4	e4	4	e5	5	e6	6	Well Below	Below	At	Above	Total		
10375																	0		
Y6	2%	22%	20%	10%	25%	7%	(1,1)	4%	(2)	1%	(1)		55%	(92)	25%	7%	(12)	12%	166
Y7	(4)	(12)	(38)	(12)	(6)	(12)													(20)
Y8			7%	(2)	21%	23%	15%	22%	4%	(1)	6%	(10)	52%	(89)	15%	22%	11%	11%	94
Totals	1.5%	14.2%	15.8%	14.2%	24.6%	10%	12.3%	4.2%	3.1%	8			54.2%	21.5%	12.7%	11.5%	260		
	4	37	41	37	64	26	32	11	8				141	56	33	30			

Mathematics Curric Level OTJ (3) End 2020 Annemarie Hyde - DP Whole School 2020

	1	e2	2	e3	3	4	e4	4	e5	5	e6	6	Well Below	Below	At	Above	Total	
10372																	0	
Y6	1%	3%	5%	(3)	13%	24%	12%	8%	9%	(1,1)			22%	(34)	24%	24%	158	
Y7	(2)	(4)	(20)	(11)	(11)	(13)											(45)	
Y8			3%	(1)	5%	(3)	17%	11%	17%	1%	(1,1)		22%	(21)	15%	34%	29%	94
Totals	0.8%	1.6%	4.4%	9.9%	21.4%	20.6%	8.7%	11.9%	0.4%	1			21.8%	21.8%	27.8%	28.6%	252	
	2	4	11	25	54	52	51	22	30	1			55	55	70	72		



Mokoia Intermediate School
Students with Assessments in Both.

Mathematics Curric Level OTJ (1)Beg2020
Admin NZ Maori (ethnic 1) 2020

10375	1	e2	2	e3	3	e4	4	e5	5	e6	Well Below	Below	At	Above	Total
Y6															0
Y7	4% (1)	29% (20)	24% (17)	10% (7)	23% (16)	7% (5)	1% (1)	1% (1)	1% (1)		67% (47)	23% (16)	7% (5)	3% (2)	70
Y8											79% (26)	6% (2)	15% (5)		33
Totals	2.9%	19.4%	21.4%	17.5%	25.2%	6.8%	7.5%	6.1%	1%		70.9%	17.5%	18.7%	10.1%	2103

Mathematics Curric Level OTJ (3)End2020
Admin NZ Maori (ethnic 1) 2020

10372	1	e2	2	e3	3	e4	4	e5	5	e6	Well Below	Below	At	Above	Total
Y6															0
Y7	3% (1)	3% (1)	6% (2)	23% (15)	30% (19)	8% (5)	2% (1)	3% (2)			36% (23)	30% (19)	22% (14)	13% (8)	64
Y8											48% (16)	15% (5)	30% (10)	6% (2)	33
Totals	2.1%	2.1%	7.2%	19.6%	28.9%	15.5%	2.1%	3.1%			40.2%	34.7%	24.7%	10.3%	97



(1) Beg Mathematics Curric Level OTJ & (3) End Mathematics Curric Level OTJ 2020

For: Aunamarie Hyde - DP Whole School

Year	Accelerated Progress (more than a step progress)						Sufficient Progress (a step progress)						Insufficient Progress (less than a step progress)						Year Total (Boys+Girls)
	Boy	Girl	Māori	Pasifika	NZ European	Other	Boy	Girl	Māori	Pasifika	NZ European	Other	Boy	Girl	Māori	Pasifika	NZ European	Other	
7	40 (25%)	41 (26%)	32 (33%)	4 (8%)	40 (35%)	5 (4%)	21 (13%)	29 (18%)	22 (22%)	21 (18%)	7 (6%)	14 (9%)	13 (8%)	11 (11%)	1 (10%)	11 (11%)	13 (11%)	2 (2%)	
8	15 (16%)	16 (17%)	8 (8%)	3 (3%)	14 (12%)	6 (5%)	14 (15%)	19 (20%)	13 (13%)	15 (13%)	4 (3%)	19 (20%)	11 (12%)	12 (12%)	1 (10%)	12 (10%)	12 (10%)	5 (4%)	
	112 (44%)						81 (33%)					57 (23%)							

(1) Beg Mathematics Curric Level OTJ & (3) End Mathematics Curric Level OTJ 2020

For: Admin NZ Maori (ethnic 1)

Year	Accelerated Progress (more than a step progress)						Sufficient Progress (a step progress)						Insufficient Progress (less than a step progress)						Year Total (Boys+Girls)
	Boy	Girl	Māori	Pasifika	NZ European	Other	Boy	Girl	Māori	Pasifika	NZ European	Other	Boy	Girl	Māori	Pasifika	NZ European	Other	
7	18 (28%)	13 (20%)	31 (32%)	0 (NA%)	0 (NA%)	0 (NA%)	10 (16%)	12 (19%)	22 (23%)	0 (NA%)	0 (NA%)	0 (NA%)	5 (8%)	6 (9%)	11 (11%)	0 (NA%)	0 (NA%)	0 (NA%)	
8	4 (12%)	4 (12%)	8 (8%)	0 (NA%)	0 (NA%)	0 (NA%)	9 (27%)	8 (12%)	13 (13%)	0 (NA%)	0 (NA%)	0 (NA%)	7 (21%)	5 (15%)	12 (12%)	0 (NA%)	0 (NA%)	0 (NA%)	
	32 (40%)						25 (36%)						23 (29%)						

Target/Goal Reports

State Summary Report | State Status Report | Data Last Report

(1)Beg Reading Curric Level OTJ & (3)End Reading Curric Level OTJ 2020

Group: Annette Hyde - DP Whole School

Model: Evidence

Gender:

SLID: 10373 - (1)Beg Reading Curric Level OTJ
 SLID: 10370 - (3)End Reading Curric Level OTJ

Evidence

2020 - (1)Beg Reading Curric Level OTJ
 2020 - (3)End Reading Curric Level OTJ

Mokoia Intermediate School
 Students with Assessments in Both

**Reading Curric Level OTJ (1)Beg2020
 Annette Hyde - DP Whole School 2020**

	1	2	3	4	5	6	7	8	9	10	11	12	Total
Y6													0
Y7	14%	14%	14%	14%	14%	14%	14%	14%	14%	14%	14%	14%	156
Y8	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	123
Total	0.4%	9%	27%	31.5%	29.4%	23.3%	5.4%	1.4%					279

**Reading Curric Level OTJ (3)End2020
 Annette Hyde - DP Whole School 2020**

	1	2	3	4	5	6	7	8	9	10	11	12	Total
Y6													0
Y7	1%	2%	3%	10%	22%	11%	8%						156
Y8	2%	2%	3%	15%	14%	15%	1%						117
Total	0.2%	1.8%	1.5%	7.7%	19%	16.1%	12.1%	11.4%	0.4%	0.4%			273



Key:
 Reading Curric Level OTJ (1)Beg 2020
 Reading Curric Level OTJ (3)End 2020

Target/BoT Reports

[Back Summary Report] [Back Table Report] [Back List Report]

(1)Beg Reading Curric Level OTJ & (3)End Reading Curric Level OTJ 2020

Group/ Admin: NZ Maori (ethnic 1)

Mod: Ethnicity: Gender:

Evidence

✓ 2020 = ██████████ Below Achieve
 ✗ 2020 = ██████████ Below Achieve

Mokoia Intermediate School
Students with Attainments in Both.

Reading Curric Level OTJ (1)Beg:2020 Admin: NZ Maori (ethnic 1) 2020

10370	1	2	3	4	5	6	7	8	9	10	11	12	Well Below	Below	Achieve	Total
Y6																0
Y7	25%	0%	22%	0%	29%	0%	11%	0%	3%	0%			48%	0%	29%	181
Y8	7%	0%	40%	0%	27%	0%	27%	0%					47%	0%	27%	121
Total	14.8%	0%	15.3%	0%	17.6%	0%	19.2%	0%					47.2%	0%	15.7%	302

Reading Curric Level OTJ (3)End:2020 Admin: NZ Maori (ethnic 1) 2020

10370	1	2	3	4	5	6	7	8	9	10	11	12	Well Below	Below	Achieve	Total
Y6																0
Y7	3%	2%	18%	29%	13%	0%	0%	0%					24%	15%	29%	63
Y8	3%	0%	3%	28%	15%	0%	0%	0%					33%	12%	49%	179
Total	1.9%	2.0%	1%	10.3%	28.2%	21.4%	0%	0%					27.2%	26%	31.3%	242



Focus:
Target:
Outcome: Target -
85% of all students will make at least 1 year's progress in Literacy and Numeracy.
85% of Maori students will make at least 1 year's progress in Literacy and Numeracy.
85% of students made at least one year's progress in Reading.
85% of Maori students made at least one year's progress in Reading.

(1) Beg Reading Curric Level OTJ & (3) End Reading Curric Level OTJ 2020
 For: Annemarie Hyde - DP Whole School

Year	Accelerated Progress (more than a step progress)						Sufficient Progress (a step progress)						Insufficient Progress (less than a step progress)						Year Total (Boys+Girls)
	Boy	Girl	Maori	Pasifika	NZ European	Other	Boy	Girl	Maori	Pasifika	NZ European	Other	Boy	Girl	Maori	Pasifika	NZ European	Other	
7	19 (38%)	21 (28%)	16 (25%)	2 (5%)	16 (25%)	6 (9%)	40 (50%)	49 (37%)	32 (30%)	4 (6%)	43 (34%)	16 (32%)	34 (22%)	21 (20%)	26 (25%)	1 (9%)	34 (27%)	7 (23%)	156
8	21 (18%)	16 (14%)	10 (16%)	4 (10%)	15 (12%)	8 (8%)	20 (17%)	18 (15%)	10 (10%)	2 (18%)	19 (12%)	7 (6%)	19 (16%)	23 (20%)	21 (20%)		18 (14%)	3 (2%)	117
	27 (28%)						89 (33%)						107 (39%)						273

(1) Beg Reading Curric Level OTJ & (3) End Reading Curric Level OTJ 2020
 For: Admin NZ Maori (ethnic 1)

Year	Accelerated Progress (more than a step progress)						Sufficient Progress (a step progress)						Insufficient Progress (less than a step progress)						Year Total (Boys+Girls)
	Boy	Girl	Maori	Pasifika	NZ European	Other	Boy	Girl	Maori	Pasifika	NZ European	Other	Boy	Girl	Maori	Pasifika	NZ European	Other	
7	12 (19%)	4 (6%)	16 (16%)				7 (11%)	15 (24%)	22 (21%)				11 (21%)	12 (19%)	23 (24%)				63
8	6 (13%)	3 (6%)	9 (9%)				5 (13%)	5 (13%)	10 (10%)				12 (9%)	9 (23%)	21 (20%)				40
	25 (24%)						32 (31%)						46 (46%)						103

Target/BoT Reports

State Summary Report | State Data Report | State List Report

(1) Beg Writing Curric Level OTJ & (1) End Writing Curric Level OTJ 2020
 Group: Annermarie Hyde - DP Whole School
 MoE Ethnicity:
 Gender:

Evidence

SUR: 10374 10374 (1) Beg Writing Curric Level OTJ
 SUR: 10371 10371 (1) End Writing Curric Level OTJ

2019 - 2021 End of School
 2019 - 2021 End of School

Mokola Intermediate School Students with Assessments in Both

Writing Curric Level OTJ (1) Beg 2020 Annermarie Hyde - DP Whole School 2020

10374	1	at	2	at	3	at	4	at	5	at	6	Well Below	Below	At	Above	Total
Y6	1%	18%	24%	22%	27%	4%	2%	1%	1%	65%	27%	4%	17%	7%	156	
Y7	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0	
Y8	2%	12%	18%	18%	22%	27%	1%	1%	51%	32%	27%	1%	1%	93		
Totals	0.8%	12%	19.2%	20.9%	23.7%	10.8%	11.2%	0.8%	0.4%	59.8%	24.9%	12.9%	2.4%	249		
	2	30	48	52	59	27	28	2	1	149	62	32	6	249		

Writing Curric Level OTJ (3) End 2020 Annermarie Hyde - DP Whole School 2020

10371	1	at	2	at	3	at	4	at	5	at	6	Well Below	Below	At	Above	Total
Y6	1%	7%	13%	32%	22%	17%	4%	4%	1%	19%	32%	32%	27%	27%	156	
Y7	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0	
Y8	2%	12%	18%	18%	22%	27%	1%	1%	51%	32%	27%	1%	1%	93		
Totals	0.8%	4.4%	8.8%	26.1%	20.9%	26.9%	8.4%	3.2%	0.4%	20.1%	27.3%	29.7%	22.9%	249		
	2	11	22	65	52	67	21	8	1	50	68	74	57	249		





TargetBot Reports

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Writing Curric Level OTJ & LEAD Writing Curric Level OTJ 2020

Group/ Admin: NZ_Maori (reband 1)
Student: Grade7

Evidence

SLID: 18074 - 18074 - (1)18g Writing Curric Level OTJ
SLID: 18075 - 18075 - (1)18g LEAD Writing Curric Level OTJ
• 2019 - 2021 Subject/SLID
• 2019 - 2021 Subject/SLID

Mokola Intermediate School Students with Accommodations in Band Writing Curric Level OTJ (1)18g2020 Admin: NZ_Maori (reband 1) 2020

	1	2	3	4	5	6	7	8	9	10	11	12	Total
Y6	2 (2)	0 (0)	2 (2)	2 (2)	3 (3)	3 (3)	4 (4)	3 (3)	3 (3)	2 (2)	2 (2)	2 (2)	28 (28)
Y7	2 (2)	0 (0)	2 (2)	3 (3)	2 (2)	3 (3)	4 (4)	3 (3)	4 (4)	3 (3)	3 (3)	2 (2)	29 (29)
Y8	1 (1)	0 (0)	2 (2)	3 (3)	3 (3)	3 (3)	3 (3)	3 (3)	2 (2)	3 (3)	3 (3)	2 (2)	25 (25)
Band:	5 (5)	0 (0)	6 (6)	8 (8)	8 (8)	10 (10)	10 (10)	9 (9)	9 (9)	8 (8)	8 (8)	6 (6)	94 (94)

Writing Curric Level OTJ (3)18ad2020 Admin: NZ_Maori (reband 1) 2020

	1	2	3	4	5	6	7	8	9	10	11	12	Total
Y6	1 (1)	0 (0)	0 (0)	1 (1)	1 (1)	1 (1)	1 (1)	1 (1)	1 (1)	1 (1)	1 (1)	1 (1)	10 (10)
Y7	1 (1)	0 (0)	0 (0)	1 (1)	1 (1)	1 (1)	1 (1)	1 (1)	1 (1)	1 (1)	1 (1)	1 (1)	10 (10)
Y8	1 (1)	0 (0)	0 (0)	1 (1)	1 (1)	1 (1)	1 (1)	1 (1)	1 (1)	1 (1)	1 (1)	1 (1)	10 (10)
Band:	3 (3)	0 (0)	0 (0)	3 (3)	3 (3)	3 (3)	3 (3)	3 (3)	3 (3)	3 (3)	3 (3)	3 (3)	30 (30)



Focus:
English

Outcomes:
95% of all students will make at least 1 year's progress in Literacy and Numeracy.
80% of most students will make at least 1 year's progress in Literacy and Numeracy.
40% of all students will make at least one year's progress in writing.
80% of most students will make at least one year's progress in writing.



Key:
Writing Curric Level OTJ (1)18g 2020
Writing Curric Level OTJ (3)18ad 2020

(1) Beg Writing Curric Level OTJ & (3) End Writing Curric Level OTJ 2020
 For: Annemarie Hyde - DP Whole School

Year	Accelerated Progress (more than a step progress)						Sufficient Progress (a step progress)						Insufficient Progress (less than a step progress)						Year Total (Boys+Girls)
	Boy	Girl	Maori	Pasifika	NZ European	Other	Boy	Girl	Maori	Pasifika	NZ European	Other	Boy	Girl	Maori	Pasifika	NZ European	Other	
7	43 (28%)	52 (33%)	37 (39%)	4 (40%)	42 (37%)	12 (10%)	20 (13%)	17 (18%)	1 (10%)	22 (19%)	2 (2%)	11 (7%)	8 (5%)	9 (9%)	0 (0%)	21 (18%)	10 (9%)	2 (7%)	
8	16 (17%)	12 (18%)	9 (9%)	3 (30%)	12 (15%)	4 (3%)	21 (23%)	13 (14%)	2 (20%)	13 (11%)	9 (8%)	10 (11%)	13 (14%)	10 (11%)	10 (11%)	2 (2%)	11 (10%)	2 (2%)	
	128 (51%)						79 (32%)						42 (17%)						156
																			93
																			249

(1) Beg Writing Curric Level OTJ & (3) End Writing Curric Level OTJ 2020
 For: Adman NZ Maori (ethnic 1)

Year	Accelerated Progress (more than a step progress)						Sufficient Progress (a step progress)						Insufficient Progress (less than a step progress)						Year Total (Boys+Girls)
	Boy	Girl	Maori	Pasifika	NZ European	Other	Boy	Girl	Maori	Pasifika	NZ European	Other	Boy	Girl	Maori	Pasifika	NZ European	Other	
7	21 (34%)	16 (26%)	12 (39%)	0 (0%)	0 (0%)	0 (0%)	8 (13%)	8 (13%)	16 (17%)	0 (0%)	0 (0%)	0 (0%)	3 (5%)	6 (10%)	9 (10%)	0 (0%)	0 (0%)	0 (0%)	
8	2 (22%)	2 (16%)	2 (16%)	0 (0%)	0 (0%)	0 (0%)	8 (25%)	5 (16%)	13 (14%)	0 (0%)	0 (0%)	0 (0%)	4 (13%)	9 (19%)	10 (11%)	0 (0%)	0 (0%)	0 (0%)	
	46 (49%)						22 (31%)						19 (26%)						62
																			32
																			94

Mokoia Intermediate School

Kiwi sport Funding

31st December 2020

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

In 2020, the school received total kiwi sport funding of \$4,601.21 (excluding GST)

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

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

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF MOKOIA INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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 19, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 28 May 2021. 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 arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, Board of Trustees Listing and Kiwisport Report, 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