

Mokoia Intermediate School Board



**2021 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 2021

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@mokola.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Bruce Davidson	Presiding Member	Elected	Sep-22
Rawiri Wihapi	Principal ex Officio	ex Officio	
Nick Davies	Parent Representative	Elected	Sep-22
Aaron Randell	Parent Representative	Elected	Sep-22
Chad Hoggard	Parent Representative	Elected	Sep-22
Tania Gillions	Parent Representative	Elected	Sep-22
Ralph Mosen	Parent Representative	Co-opted	May-22
Glen Law	Staff Representative	Elected	Sep-22

Accountant / Service Provider:
Janet Du Fall

MOKOIA INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2021

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Mokoia Intermediate School

Statement of Responsibility

For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Bruce Davidson

Full Name of Presiding Member



Signature of Presiding Member

16/5/22

Date:

Rawiri Wihapi

Full Name of Principal



Signature of Principal

16/5/22

Date:

Mokoia Intermediate School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	3,338,388	3,382,391	3,270,585
Locally Raised Funds	3	115,684	73,231	104,650
Interest Income		6,994	4,000	7,682
		<u>3,461,066</u>	<u>3,459,622</u>	<u>3,382,917</u>
Expenses				
Locally Raised Funds	3	88,641	62,900	62,969
Learning Resources	4	2,221,492	2,248,166	2,054,390
Administration	5	146,896	159,600	151,849
Finance		2,166	1,243	2,043
Property	6	731,323	899,688	889,179
Depreciation	10	82,328	76,000	75,154
Loss on Disposal of Property, Plant and Equipment		8,203	-	5,420
Amortisation of Intangible Assets	11	1,670	1,000	1,670
		<u>3,282,719</u>	<u>3,448,597</u>	<u>3,242,674</u>
Net Surplus / (Deficit) for the year		178,347	11,025	140,243
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>178,347</u>	<u>11,025</u>	<u>140,243</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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		716,749	727,774	559,438
Total comprehensive revenue and expense for the year		178,347	11,025	140,243
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	17,068
Equity at 31 December		895,096	738,799	716,749

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	418,290	322,199	315,090
Accounts Receivable	8	192,256	170,031	146,416
GST Receivable		2,237	10,721	10,721
Funds held for Capital Works Projects	17	-	-	7,387
Prepayments		18,166	9,034	9,034
Investments	9	300,000	300,000	300,000
		<u>930,949</u>	<u>811,985</u>	<u>788,648</u>
Current Liabilities				
Accounts Payable	12	190,646	190,646	179,565
Revenue Received in Advance	13	4,390	7,646	7,646
Provision for Cyclical Maintenance	14	134,500	134,500	134,500
Finance Lease Liability	15	17,630	18,391	18,391
Funds held in Trust	16	-	-	9,794
Funds held for Capital Works Projects	17	46,514	-	-
		<u>393,680</u>	<u>351,183</u>	<u>349,896</u>
Working Capital Surplus/(Deficit)		537,269	460,802	438,752
Non-current Assets				
Property, Plant and Equipment	10	385,973	282,459	282,459
Intangible Assets	11	2,500	4,170	4,170
		<u>388,473</u>	<u>286,629</u>	<u>286,629</u>
Non-current Liabilities				
Finance Lease Liability	15	30,646	8,632	8,632
		<u>30,646</u>	<u>8,632</u>	<u>8,632</u>
Net Assets		<u>895,096</u>	<u>738,799</u>	<u>716,749</u>
Equity		<u>895,096</u>	<u>738,799</u>	<u>716,749</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 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		931,305	1,614,343	862,636
Locally Raised Funds		98,245	61,524	120,212
Goods and Services Tax (net)		8,484	(10,721)	1,982
Payments to Employees		(473,034)	(523,653)	(442,851)
Payments to Suppliers		(337,943)	(185,445)	(301,514)
Interest Paid		(2,166)	(1,243)	(2,043)
Interest Received		6,994	4,000	7,682
Net cash from/(to) Operating Activities		231,885	958,805	246,104
Cash flows from investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)			26,438	(5,420)
Purchase of Property Plant & Equipment (and Intangibles)		(150,619)	(312,130)	(144,071)
Purchase of Investments		-	(300,000)	(100,000)
Net cash from/(to) Investing Activities		(150,619)	(585,692)	(249,491)
Cash flows from Financing Activities				
Furniture and Equipment Grant			-	17,068
Finance Lease Payments		(22,173)	(50,914)	31,947
Funds held for capital works		53,901	-	1,777
Funds Administered on Behalf of Third Parties		(9,794)	-	(3,543)
Net cash from/(to) Financing Activities		21,934	(50,914)	47,249
Net increase/(decrease) in cash and cash equivalents		103,200	322,199	43,862
Cash and cash equivalents at the beginning of the year	7	315,090	-	271,228
Cash and cash equivalents at the end of the year	7	418,290	322,199	315,090

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 2021

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 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

Other Grants

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) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Investments

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

h) Property, Plant and Equipment

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

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	4–15 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

i) 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.

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.

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.

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows.

m) Revenue Received In Advance

Revenue received in advance relates to fees received from 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.

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 is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

p) 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.

q) Borrowings

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

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

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.

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	749,480	744,732	711,511
Teachers' Salaries Grants	1,848,108	1,785,487	1,703,980
Use of Land and Buildings Grants	536,750	710,335	703,969
Other MoE Grants	140,144	75,351	121,188
Other Government Grants	63,906	66,486	29,937
	<u>3,338,388</u>	<u>3,382,391</u>	<u>3,270,585</u>

The school has opted in to the donations scheme for this year. Total amount received was \$53,700

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	18,989	2,200	8,425
Fees for Extra Curricular Activities	64,895	39,031	65,233
Fundraising & Community Grants	32,000	32,000	30,992
	<u>115,684</u>	<u>73,231</u>	<u>104,650</u>
Expenses			
Extra Curricular Activities Costs	88,641	62,900	62,969
	<u>88,641</u>	<u>62,900</u>	<u>62,969</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>27,043</u>	<u>10,331</u>	<u>41,681</u>

4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	24,067	28,100	16,571
Equipment Repairs	-	500	-
Information and Communication Technology	16,466	26,500	20,718
Library Resources	1,206	1,500	2,017
Employee Benefits - Salaries	2,161,019	2,167,366	2,003,630
Staff Development	18,732	24,200	11,454
	<u>2,221,492</u>	<u>2,248,166</u>	<u>2,054,390</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	5,750	5,750	5,750
Board Fees	2,560	4,000	3,515
Board Expenses	6,176	7,750	4,581
Communication	6,056	6,200	6,158
Consumables	3,790	3,250	1,913
Other	20,714	25,850	23,150
Employee Benefits - Salaries	93,592	97,100	99,748
Insurance	6,215	6,200	5,032
Service Providers, Contractors and Consultancy	2,043	3,500	2,022
	<u>146,896</u>	<u>159,600</u>	<u>151,649</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	5,790	5,000	5,080
Consultancy and Contract Services	41,858	41,983	40,308
Cyclical Maintenance Provision	-	-	19,900
Grounds	2,070	2,500	2,343
Heat, Light and Water	20,269	25,500	23,565
Rates	8,213	7,942	7,181
Repairs and Maintenance	42,608	45,000	31,519
Use of Land and Buildings	536,750	710,335	703,969
Security	7,524	8,000	7,971
Employee Benefits - Salaries	66,241	53,448	46,443
	<u>731,323</u>	<u>699,688</u>	<u>689,179</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by the school. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting process.

7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	418,290	322,199	315,090
Cash and cash equivalents for Statement of Cash Flows	<u>418,290</u>	<u>322,199</u>	<u>315,090</u>

Of the \$418,290 Cash and Cash Equivalents, \$46,514 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

8. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	19,353	19,353	5,170
Banking Staffing Underuse	22,225	-	-
Teacher Salaries Grant Receivable	150,678	150,678	141,246
	<u>192,256</u>	<u>170,031</u>	<u>146,416</u>
Receivables from Exchange Transactions	19,353	19,353	5,170
Receivables from Non-Exchange Transactions	172,903	150,678	141,246
	<u>192,256</u>	<u>170,031</u>	<u>146,416</u>

9. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset	300,000	300,000	300,000
Short-term Bank Deposits			
	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Total Investments			

10. Property, Plant and Equipment

2021	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	39,210				(2,880)	36,330
Furniture and Equipment	159,424	113,659			(44,519)	228,564
Information and Communication Technology	28,329	36,980			(10,514)	54,775
Motor Vehicles	26,018				(9,560)	16,458
Textbooks	821				(104)	717
Leased Assets	25,807	43,426	(8,203)		(14,395)	46,635
Library Resources	2,850				(358)	2,494
Balance at 31 December 2021	282,459	194,045	(8,203)	-	(62,328)	385,973

The net carrying value of equipment held under a finance lease is \$48,276 (2020: \$27,023)

The net carrying value of motor vehicles held under a finance lease is \$0,00 (2020: \$000)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Buildings	96,031	(59,701)	36,330	96,031	(56,621)	39,210
Furniture and Equipment	970,688	(742,124)	228,564	657,029	(697,605)	169,424
Information and Communication T	225,377	(170,602)	54,775	188,417	(160,088)	28,329
Motor Vehicles	62,456	(45,998)	16,458	62,456	(36,438)	26,018
Textbooks	46,744	(46,027)	717	46,744	(45,923)	821
Leased Assets	72,093	(25,458)	46,635	77,937	(52,130)	25,807
Library Resources	81,035	(78,541)	2,494	81,035	(78,185)	2,850
Balance at 31 December	1,554,424	(1,168,451)	385,973	1,409,649	(1,127,190)	282,459

11. 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 2020	8,350	-	8,350
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2020 / 1 January 2021	8,350	-	8,350
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2021	8,350	-	8,350
Accumulated Amortisation and Impairment losses			
Balance at 1 January 2020	2,510	-	2,510
Amortisation expense	1,670	-	1,670
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2020 / 1 January 2021	4,180	-	4,180
Amortisation expense	1,670	-	1,670
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2021	5,850	-	5,850
Carrying amounts			
At 1 January 2020	5,840	-	5,840
At 31 December 2020 / 1 January 2021	4,170	-	4,170
At 31 December 2021	2,500	-	2,500

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 (2020: \$nil)

12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	23,026	23,026	21,012
Accruals	8,168	8,168	8,243
Employee Entitlements - Salaries	150,678	150,678	141,246
Employee Entitlements - Leave Accrual	8,774	8,774	9,064
	<u>190,646</u>	<u>190,646</u>	<u>179,565</u>
Payables for Exchange Transactions	190,646	190,646	179,565
	<u>190,646</u>	<u>190,646</u>	<u>179,565</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Other revenue in Advance	4,390	7,646	7,646
	<u>4,390</u>	<u>7,646</u>	<u>7,646</u>

14. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	134,500	134,500	114,600
Increase/ (decrease) to the Provision During the Year		-	19,900
Provision at the End of the Year	<u>134,500</u>	<u>134,500</u>	<u>134,500</u>
Cyclical Maintenance - Current	134,500	134,500	134,500
	<u>134,500</u>	<u>134,500</u>	<u>134,500</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:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	17,630	18,391	18,391
Later than One Year and no Later than Five Years	30,646	8,632	8,632
	<u>48,276</u>	<u>27,023</u>	<u>27,023</u>
Represented by			
Finance lease liability - Current	17,630	18,391	18,391
Finance lease liability - Term	30,646	8,632	8,632
	<u>48,276</u>	<u>27,023</u>	<u>27,023</u>

16. Funds held in Trust

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	-	-	9,794
	<u>-</u>	<u>-</u>	<u>9,794</u>

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.

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Cladding Project # 224250		(600)	84,833	(74,791)		9,442
Watermain Project # 224253		(600)		(12,030)		(12,639)
DKL Refurbish Project # 224255				(8,087)		(8,087)
Heat Pumps Project # 224258				(14,423)		(14,423)
Tech Block refurbish Project # 224251		(6,166)	37,374	(27,726)		3,460
Roofing Project # 224254		-	71,166	(2,405)		68,761
Totals		(7,388)	193,373	(139,471)	-	46,514

Represented by:

Funds Held on Behalf of the Ministry of Education	81,663
Funds Due from the Ministry of Education	(35,149)
	<u>46,514</u>

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

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 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.

10. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	2,560	3,615
<i>Leadership Team</i> Remuneration Full-time equivalent members	367,747 3	353,507 3
Total key management personnel remuneration	<u>370,307</u>	<u>357,022</u>

There are 7 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance (x 4 members) and Property (x 6 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	150-160
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100-110	2.00	2.00
	<u>2.00</u>	<u>2.00</u>

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 board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

- (a) \$100,924 contract for cladding replacement to be completed in 2022, which will be fully funded by the Ministry of Education. \$84,833 has been received of which \$75,390 has been spent on the project to date; and
- (b) \$156,000 contract for watermain replacement. This project is fully funded by the Ministry. No amount has been received and \$12,639 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (c) \$16,459 contract to refurbish D, K and L blocks as agent for the Ministry of Education. The project is fully funded by the Ministry. No amount has been received and \$8,097 has been spent on the project to balance date. This project has been approved by the Ministry.
- (d) \$15,000 contract to replace heat pumps as agent for the Ministry of Education. The project is fully funded by the Ministry. No amount has been received and \$14,423 has been spent on the project to balance date. This project has been approved by the Ministry.
- (e) \$373,737 contract to refurbish the technology block as agent for the Ministry of Education. The project is fully funded by the Ministry. \$37,374 has been received and \$33,913 has been spent on the project to balance date. This project has been approved by the Ministry.
- (f) \$81,600 contract to replace roofing as agent for the Ministry of Education. The project is fully funded by the Ministry. \$71,165 has been received and \$2,405 has been spent on the project to balance date. This project has been approved by the Ministry.
- (g) As at 31 December 2021 the Board has also approved a quote with Cantec Services Rotorua Ltd for the exterior repaint of the school which will be completed in the 2022 financial year. The approved quoted costs amount to \$124,274 (Capital commitments at 31 December 2020: \$0)

(b) Operating Commitments

As at 31 December 2021 the Board has no operating commitments

23. 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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	418,290	322,199	315,090
Receivables	192,258	170,031	146,418
Investments - Term Deposits	300,000	300,000	300,000
Total Financial assets measured at amortised cost	<u>910,548</u>	<u>792,230</u>	<u>761,508</u>

Financial liabilities measured at amortised cost

Payables	190,648	190,646	179,565
Finance Leases	48,276	27,023	27,023
Total Financial Liabilities Measured at Amortised Cost	<u>238,924</u>	<u>217,669</u>	<u>206,588</u>

24. Events After Balance Date

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

Mokoia Intermediate School

Analysis of Variance Achievement Data End 2021



Analysis of Variance - Achievement Data End 2021



School Name:	Mokoia Intermediate	School Number	1832
Strategic Aim:	1.5. To increase the number of students achieving at, or above the expected curriculum level in Literacy and Numeracy. 1.6. To increase the number of Māori students achieving at or above the expected curriculum level in Literacy and Numeracy.		
Annual Aim:	1.5. To increase the number of students achieving at, or above the expected curriculum level in Literacy and Numeracy. 1.6. To increase the number of Māori students achieving at or above the expected curriculum level in Literacy and Numeracy.		
Target:	90% of all students will make at least 1 year's progress in Literacy and Numeracy i.e. appropriate NZC or MoA curriculum level according to teacher OTJ. 90% of Māori students will make at least 1 year's progress in Literacy and Numeracy, i.e. appropriate NZC or MoA curriculum level according to teacher OTJ.		
Baseline Data:	See below.		

Analysis of Variance - Achievement Data End 2021

Mathematics 2021

Targets:

90% of all students will make at least 1 year's progress in Literacy and Numeracy i.e. appropriate NZC or MoA curriculum level according to teacher OTJ.
 90% of Māori students will make at least 1 year's progress in Literacy and Numeracy, i.e. appropriate NZC or MoA curriculum level according to teacher OTJ.

Data:

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																				0
8	13 (9%)	9 (6%)	7 (6%)		13 (9%)	2 (1%)	33 (22%)	19 (13%)	16 (13%)	28 (19%)	8 (5%)	34 (23%)	42 (28%)	36 (25%)	3 (43%)	31 (21%)	6 (4%)			150
9	19 (12%)	25 (16%)	21 (17%)		19 (13%)	4 (3%)	35 (23%)	31 (20%)	28 (22%)	35 (24%)	2 (1%)	22 (14%)	23 (15%)	18 (14%)	3 (43%)	20 (14%)	4 (3%)			155
	56 (22%)						116 (39%)					121 (40%)								305

Notes:

- A step on the table is the same as a year's progress.
- Only students who have both start of year and end of year data in ouraki have been included.
- Because this is data from 2021, the student management system identifies them as their current cohort in 2022.

Analysis:

- 61% of all students made sufficient or accelerated progress - 184 out of 305 students.
- 49% of all Year 7 students made sufficient or accelerated progress - 74 out of 150 students.
- 71% of all Year 8 students made sufficient or accelerated progress - 110 out of 155 students.
- 57% of all Māori students made sufficient or accelerated progress - 72 out of 126 students.
- 39% of all Year 7 Māori students made sufficient or accelerated progress - 23 out of 59 students.
- 73% of all Year 8 Māori students made sufficient or accelerated progress - 49 out of 67 students

Analysis of Variance - Achievement Data End 2021

Reading 2021

Targets:

90% of all students will make at least 1 year's progress in Literacy and Numeracy i.e. appropriate NZC or MoA curriculum level according to teacher OTJ.
 90% of Māori students will make at least 1 year's progress in Literacy and Numeracy, i.e. appropriate NZC or MoA curriculum level according to teacher OTJ.

Data

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	27 (17%)	26 (17%)	22 (17%)	1 (14%)	25 (17%)	5 (49%)	51 (33%)	56 (38%)	47 (37%)	0 (0%)	53 (36%)	7 (27%)	78 (50%)	67 (45%)	57 (45%)	6 (86%)	68 (47%)	14 (54%)	0
8	8 (5%)	8 (5%)	7 (6%)		7 (5%)	2 (1%)	25 (17%)	23 (15%)	20 (16%)		24 (16%)	4 (3%)	47 (31%)	39 (26%)	32 (25%)	3 (43%)	41 (28%)	10 (7%)	150
9	19 (12%)	18 (12%)	15 (12%)	1 (14%)	18 (12%)	3 (2%)	26 (17%)	33 (21%)	27 (21%)		29 (20%)	3 (2%)	31 (20%)	28 (18%)	25 (20%)	3 (43%)	27 (18%)	4 (3%)	155
	53 (17%)					107 (35%)					145 (48%)					305			

Notes:

- A step on the table is the same as a year's progress.
- Only students who have both start of year and end of year data in ouraki have been included.
- Because this is data from 2021, the student management system identifies them as their current cohort in 2022.

Analysis:

- 53% of all students made sufficient or accelerated progress - 160 out of 305 students.
- 43% of all Year 7 students made sufficient or accelerated progress - 64 out of 150 students.
- 62% of all Year 8 students made sufficient or accelerated progress - 96 out of 155 students.
- 55% of all Māori students made sufficient or accelerated progress - 69 out of 126 students.
- 46% of all Year 7 Māori students made sufficient or accelerated progress - 27 out of 59 students.
- 63% of all Year 8 Māori students made sufficient or accelerated progress - 42 out of 67 students

Analysis of Variance - Achievement Data End 2021

Writing 2021

Targets:

90% of all students will make at least 1 year's progress in Literacy and Numeracy i.e. appropriate NZC or MoA curriculum level according to teacher OTJ.

90% of Māori students will make at least 1 year's progress in Literacy and Numeracy, i.e. appropriate NZC or MoA curriculum level according to teacher OTJ.

Data

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																			0
8	14 (9%)	14 (9%)	10 (8%)	1	13 (9%)	5 (3%)	33 (22%)	31 (21%)	30 (24%)	28 (19%)	5 (3%)	33 (22%)	25 (17%)	19 (15%)	2 (29%)	31 (21%)	6 (4%)	150	
9	25 (16%)	23 (15%)	18 (14%)	1 (1.4%)	23 (16%)	6 (4%)	25 (16%)	33 (21%)	33 (26%)	22 (15%)	3 (2%)	26 (17%)	23 (15%)	16 (13%)	3 (43%)	29 (20%)	1 (1%)	155	
	75 (25%)						122 (40%)						107 (35%)						305

Notes:

- A step on the table is the same as a year's progress.
- Only students who have both start of year and end of year data in aurasaki have been included.
- Because this is data from 2021, the student management system identifies them as their current cohort in 2022.

Analysis:

- 65% of all students made sufficient or accelerated progress - 198 out of 305 students.
- 61% of all Year 7 students made sufficient or accelerated progress - 92 out of 150 students.
- 71% of all Year 8 students made sufficient or accelerated progress - 106 out of 155 students.
- 72% of all Māori students made sufficient or accelerated progress 91 out of 126 students.
- 68% of all Year 7 Māori students made sufficient or accelerated progress - 40 out of 59 students.
- 76% of all Year 8 Māori students made sufficient or accelerated progress - 51 out of 67 students

Analysis of Variance - Achievement Data End 2021



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>The Board recognised that the COVID pandemic had effects on teaching and learning in and outside of the period of lockdown.</p> <p>For 2021 the targets needed to be more specific to how we would measure achievement:</p> <p>90% of all students will make at least 1 year's progress in Literacy and Numeracy i.e. appropriate NZC or MoA curriculum level according to teacher OTJ.</p> <p>90% of Māori students will make at least 1 year's progress in Literacy and Numeracy, i.e. appropriate NZC or MoA curriculum level according to teacher OTJ.</p> <p>While recognising that these targets were well above the 2020 achievement, the Board agreed that it was still important to be aspirational about student achievement and not have "deficit thinking".</p> <p>The 2021 Strategic Plan includes this breakdown:</p> <ol style="list-style-type: none"> 1. Ensure Raising Achievement Plan is a living document. Teachers identify learning tiers and create target groups of learners. 2. Teachers using accelerated learning practices as part of ALIM/ALL contracts. 3. Teachers using Teaching As Inquiry methods to support all learning needs. 	<p>See graphs and analysis above for progress results.</p>	<p>The numbered points match with the planned "Actions" (column 1):</p> <ol style="list-style-type: none"> 1. The Raising Achievement Plan was not a priority in teacher planning. 2. Our ALL and ALIM contracts which involve working with groups of students were hampered by Covid absences. The underachieving students who formed the target groups were mostly made up of students who were difficult to connect with. <p>Meetings with colleagues and the outside facilitator did not take place consistently.</p> <ol style="list-style-type: none"> 3. Lockdowns, mandates, relievers and absences added to a breakdown in successful and consistent work on teacher inquiries into practice. 4. Some teachers are very good at using their data for learning. 5. Teacher fatigue and teacher/student absence added to the issues with lack of intensive group teaching. 6. Learning support assistants have made a huge difference in classes. 7. Tier 3 learners have IEPs. 	<p>See below: "Planning for 2022".</p>

Analysis of Variance - Achievement Data End 2021

4. Teachers making students aware of their own achievement data.
 5. Teachers use inquiry into practice to meet individual needs of learners. Teachers using target groups based on data. Teachers to work intensively with smaller target groups for 5 weeks to accelerate learning.
 6. Learning support assistants allow teachers to work with target groups.
 7. Tier 3 learners have IEPs. Tiers listed on etap.
 8. Teachers develop understanding of culturally responsive practice.
- In addition to this plan, we won two centrally funded contracts:
- Reading across the curriculum
 - Leadership

8. Culturally responsive practice development is ongoing.

Planning for 2022.

This year staff changes have strengthened the leadership team. Our two new kāinga ako rāngatira work well with the existing team and we believe that we now have a much improved change leadership team.

We have begun with intensive work in structured literacy with the full teaching team. Our new leader in Waiteti, Tineke O'Callaghan, brings strengths and experience in this area. Tracey Low, now in Puaranga, was experimenting in this area last year. Tracey is our Lead teacher in Literacy. A teacher only day with Liz Kane, a guru of Structured Literacy, is planned for 28th March. We are going to work with our kāhui ako schools, Owhata and Rotokawa, on following the success of this initiative. We have \$180000 of funding from the Ngati Whakaue Education Fund to support this, and an expression of interest from them to follow our progress and support it if we show some success.

Kathryn McMurdo in Kaituna, is the second new leader. Kathryn is Lead teacher in Numeracy, and is working with teachers on unpacking assessment in Maths and supporting them with resources and professional development.

Our continued contracts in Reading (Ruth Foulkes from waikato) and Leadership (Rob Clarke) will complement these initiatives.

Analysis of Variance - Achievement Data End 2021

Appendices

Mokoia Intermediate School Curriculum Levels OTJ (1) Beg

Reading Curric Level OTJ (1) Beg 2021 All pupils (Past, Present, PreEnrol)

	1	e2	2	e3	3	e4	4	e5	5	e6	6	Well Below	Below	At	Above	Total
10373																
Y7	1% (1)	2% (4)	10% (17)	9% (16)	48% (82)	14% (23)	14% (24)	1% (1)	1% (1)			13% (22)	9% (16)	48% (82)	29% (50)	170
Y8	1% (1)	3% (5)	4% (7)	13% (20)	21% (34)	22% (35)	21% (34)	5% (8)	8% (12)			21% (33)	21% (34)	22% (35)	36% (58)	160
Totals	0.6%	2.7%	7.3%	10.9%	35.2%	17.6%	17.6%	3.9%	4.2%			16.7%	15.2%	35.5%	32.7%	330

Writing Curric Level OTJ (1) Beg 2021 All pupils (Past, Present, PreEnrol) 2022

	1	e2	2	e3	3	e4	4	e5	5	e6	6	Well Below	Below	At	Above	Total
10374																
Y7	2% (4)	1% (1)	17% (29)	16% (28)	49% (84)	6% (11)	9% (13)					20% (34)	15% (28)	49% (84)	13% (24)	170
Y8	1% (1)	1% (2)	10% (16)	13% (20)	30% (48)	22% (35)	16% (25)	4% (6)	4% (7)			24% (39)	30% (48)	22% (35)	24% (38)	160
Totals	1.5%	0.9%	13.6%	14.5%	40%	13.9%	11.5%	1.8%	2.1%			22.1%	23%	36.1%	18.8%	330

Mathematics Curric Level OTJ (1) Beg 2021 All pupils (Past, Present, PreEnrol) 2022

	1	e2	2	e3	3	e4	4	e5	5	e6	6	Well Below	Below	At	Above	Total
10375																
Y7	1% (2)	1% (2)	15% (25)	9% (16)	48% (81)	12% (20)	14% (23)		1% (1)			17% (29)	9% (16)	48% (81)	26% (44)	170
Y8	1% (1)	4% (6)	6% (9)	14% (23)	26% (42)	23% (37)	13% (20)	8% (12)	6% (9)			24% (39)	26% (42)	23% (37)	26% (42)	160
Totals	0.9%	2.4%	10.3%	11.8%	37.3%	17.3%	13%	3.9%	3%			20.6%	17.6%	35.8%	26.1%	330

Analysis of Variance - Achievement Data End 2021

Mokoia Intermediate School Curriculum Levels OTJ (3)End

Reading Curric Level OTJ (3)End2021 All pupils (Past,Present,PreEnrol)

	1	e2	2	e3	3	e4	4	e5	5	e6	6	Well Below	Below	At	Above	Total
10370																0
Y																0
Y																0
Y7	1% (1)	3% (5)	8% (13)	15% (23)	26% (41)	20% (31)	18% (29)	8% (13)	2% (3)			27% (42)	26% (41)	20% (31)	27% (43)	157
Y8												28% (46)	17% (28)	27% (44)	28% (45)	163
Totals	0.3%	11.6%	55.6%	1810.6%	3422.2%	7118.4%	5922.5%	7210.3%	337.5%	240.3%	10.6%	27.5%	21.6%	6923.4%	7527.5%	88320

Writing Curric Level OTJ (3)End2021 All pupils (Past,Present,PreEnrol) 2022

	1	e2	2	e3	3	e4	4	e5	5	e6	6	Well Below	Below	At	Above	Total
10371																0
Y																0
Y																0
Y7	1% (2)	2% (3)	7% (11)	16% (25)	31% (49)	23% (33)	17% (19)	6% (10)	1% (2)			26% (41)	31% (49)	23% (36)	23% (31)	157
Y8												31% (51)	20% (33)	28% (45)	21% (34)	163
Totals	0.6%	21.9%	64.7%	1510.3%	3326.6%	8521.6%	6920%	6410.3%	333.1%	100.3%	10.6%	28.8%	25.6%	8225.3%	8120.3%	65320

Mathematics Curric Level OTJ (3)End2021 All pupils (Past,Present,PreEnrol) 2022

	1	e2	2	e3	3	e4	4	e5	5	e6	6	Well Below	Below	At	Above	Total
10372																0
Y																0
Y																0
Y7	1% (1)	1% (1)	8% (13)	13% (21)	29% (45)	25% (40)	10% (16)	6% (10)	4% (7)			23% (36)	29% (45)	25% (40)	23% (36)	157
Y8												26% (42)	20% (33)	33% (53)	21% (35)	163
Totals	0.3%	10.6%	25.3%	178.8%	2823.4%	7522.8%	7321.6%	698.1%	267.8%	250.9%	310.3%	24.4%	24.4%	7829.1%	9322.2%	71320

Mokoia Intermediate School

Kiwi sport Funding

31st December 2021

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

In 2021, the school received total kiwi sport funding of \$5024.45 (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.