

Mokoia Intermediate School Board



2022 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 2022

School Directory

Ministry Number: 1832

Principal: Rawiri Wihapi

School Address: 29 Brent Road Owkata ROTORUA 3010

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

School Phone: 07 345 8071

School Email: office@mokoia.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
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
Rawiri Wihapi	Principal	ex Officio	
Bruce Davidson	Presiding Member	Elected	Sep-25
Takerei Peck	Parent Representative	Elected	Sep-25
Vernon Wainohu	Parent Representative	Elected	Sep-25
Irene Walden	Parent Representative	Elected	Sep-25
Alicia Bell Murray	Parent Representative	Elected	Sep-25
Ralph Mosen	Parent Representative	Co-opted	Sep-25
Glen Law	Staff Representative	Elected	Sep-25

Accountant / Service Provider:
Janet Du Fall

MOKOIA INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2022

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Mokoia Intermediate School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Bruce Davidson
Full Name of Presiding Member


Signature of Presiding Member

15/5/23
Date:

Rawiri Wihapi
Full Name of Principal


Signature of Principal

15/5/23
Date:

Mokoia Intermediate School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,599,164	3,239,127	3,338,387
Locally Raised Funds	3	128,159	44,500	115,686
Interest Income		10,448	4,000	6,994
Total Revenue		3,737,771	3,287,627	3,461,066
Expenses				
Locally Raised Funds	3	110,852	19,500	67,582
Learning Resources	4	2,514,292	2,406,560	2,324,879
Administration	5	187,116	167,870	146,897
Finance		2,937	1,487	2,166
Property	6	816,998	741,932	731,322
Other Expenses	7	1,670	2,000	1,670
Loss on Disposal of Property, Plant and Equipment		1,981	-	8,203
		3,635,846	3,339,349	3,282,719
Net Surplus / (Deficit) for the year		101,925	(51,722)	178,347
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		101,925	(51,722)	178,347

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		895,098	895,098	716,749
Total comprehensive revenue and expense for the year		101,925	(51,722)	178,347
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,875	-	-
Equity at 31 December		998,896	843,374	895,098

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	8	306,025	320,054	418,290
Accounts Receivable	9	218,189	192,256	192,256
GST Receivable		37,243	2,237	2,237
Prepayments		20,730	18,166	18,166
Investments	10	300,000	300,000	300,000
Funds Receivable for Capital Works Projects	17	45,361	-	-
		<u>927,548</u>	<u>832,713</u>	<u>930,949</u>
Current Liabilities				
Accounts Payable	13	296,563	190,646	190,646
Revenue Received in Advance	14	16,925	4,390	4,390
Provision for Cyclical Maintenance	15	-	134,500	134,500
Finance Lease Liability	16	17,345	17,630	17,630
Funds held for Capital Works Projects	17	-	-	46,514
		<u>330,833</u>	<u>347,166</u>	<u>393,680</u>
Working Capital Surplus/(Deficit)		596,715	485,547	537,269
Non-current Assets				
Property, Plant and Equipment	11	431,533	385,973	385,973
Intangible Assets	12	830	2,500	2,500
		<u>432,363</u>	<u>388,473</u>	<u>388,473</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	9,261	-	-
Finance Lease Liability	16	20,921	30,646	30,646
		<u>30,182</u>	<u>30,646</u>	<u>30,646</u>
Net Assets		<u>998,896</u>	<u>843,374</u>	<u>895,096</u>
Equity		<u>998,896</u>	<u>843,374</u>	<u>895,096</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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,117,953	1,771,590	931,305
Locally Raised Funds		134,606	7,312	98,245
Goods and Services Tax (net)		(35,006)	(2,237)	8,484
Payments to Employees		(610,247)	(539,821)	(473,034)
Payments to Suppliers		(491,854)	(184,106)	(337,943)
Interest Paid		(2,937)	(1,487)	(2,166)
Interest Received		10,448	4,000	6,994
Net cash from/(to) Operating Activities		122,863	1,055,251	231,885
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(1,981)	35,000	
Purchase of Property Plant & Equipment (and Intangibles)		(149,597)	(458,473)	(150,619)
Purchase of Investments		-	(300,000)	
Net cash from/(to) Investing Activities		(151,578)	(723,473)	(150,619)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,875	-	
Finance Lease Payments		(1,124)	(11,724)	(22,173)
Funds held for capital works		(91,873)	-	53,901
Funds Administered on Behalf of Third Parties		7,572	-	(9,794)
Net cash from/(to) Financing Activities		(83,550)	(11,724)	21,934
Net increase/(decrease) in cash and cash equivalents		(112,265)	320,054	103,200
Cash and cash equivalents at the beginning of the year	8	418,290	-	315,090
Cash and cash equivalents at the end of the year	8	306,025	320,054	418,290

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 22b

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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	10-75 years
Board Owned Buildings	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

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 and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

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 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

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

m) 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) Funds held for capital Works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of 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 is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

r) 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.

s) 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.

t) Budget Figures

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

u) 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,097,462	851,166	889,623
Teachers' Salaries Grants	1,903,873	1,825,883	1,848,108
Use of Land and Buildings Grants	572,501	536,750	536,750
Other Government Grants	25,328	25,328	63,906
	<u>3,599,164</u>	<u>3,239,127</u>	<u>3,338,387</u>

The school has opted in to the donations scheme for this year. Total amount received was \$54,601.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	11,101	2,500	18,989
Curriculum related Activities - Purchase of goods and services	2,282	-	80
Fees for Extra Curricular Activities	77,906	24,000	64,616
Fundraising & Community Grants	36,870	18,000	32,000
	<u>128,159</u>	<u>44,500</u>	<u>115,685</u>
Expenses			
Extra Curricular Activities Costs	110,852	19,500	67,582
	<u>110,852</u>	<u>19,500</u>	<u>67,582</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>17,307</u>	<u>25,000</u>	<u>48,103</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	57,924	54,250	48,327
Equipment Repairs	-	500	-
Information and Communication Technology	29,273	26,500	16,466
Library Resources	1,786	1,500	1,208
Employee Benefits - Salaries	2,297,778	2,209,560	2,152,236
Staff Development	17,724	21,250	24,314
Depreciation	109,807	93,000	82,328
	<u>2,514,292</u>	<u>2,406,560</u>	<u>2,324,879</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,716	6,854	5,750
Board Fees	2,835	4,000	2,580
Board Expenses	10,835	11,000	6,176
Communication	6,054	6,200	6,056
Consumables	2,477	3,250	3,791
Other	22,432	26,600	20,714
Employee Benefits - Salaries	121,964	97,418	93,592
Insurance	7,549	7,548	6,215
Service Providers, Contractors and Consultancy	5,254	5,000	2,043
	<u>187,116</u>	<u>167,870</u>	<u>146,897</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	10,223	7,000	5,790
Consultancy and Contract Services	45,541	43,200	41,858
Cyclical Maintenance Provision	-	-	-
Grounds	9,143	2,500	2,070
Heat, Light and Water	21,053	23,500	20,269
Rates	8,949	8,482	8,213
Repairs and Maintenance	60,796	45,000	42,808
Use of Land and Buildings	572,501	536,750	536,750
Security	8,673	8,000	7,523
Employee Benefits - Salaries	80,119	67,500	66,241
	<u>816,998</u>	<u>741,932</u>	<u>731,322</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Other Expenses

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Loss on Uncollectable Accounts Receivable	-	-	-
Amortisation of Intangible Assets	1,670	2,000	1,670
Impairment of Property, Plant and Equipment	-	-	-
Transport	-	-	-
	<u>1,670</u>	<u>2,000</u>	<u>1,670</u>

8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	306,025	320,054	418,290
Cash and cash equivalents for Statement of Cash Flows	<u>306,025</u>	<u>320,054</u>	<u>418,290</u>

Of the \$306,025 Cash and Cash Equivalents, \$14,582 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	10,959	41,578	19,353
Banking Staffing Underuse	37,138	-	22,225
Teacher Salaries Grant Receivable	170,092	150,678	150,678
	<u>218,189</u>	<u>192,256</u>	<u>192,256</u>
Receivables from Exchange Transactions	10,959	41,578	19,353
Receivables from Non-Exchange Transactions	207,230	150,678	172,903
	<u>218,189</u>	<u>192,256</u>	<u>192,256</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	300,000	300,000	300,000
Total Investments	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	36,330				(2,880)	33,450
Furniture and Equipment	228,564	93,257	(794)		(56,238)	264,789
Information and Communication Technology	54,775	8,883			(14,642)	49,016
Motor Vehicles	16,458	48,135			(18,451)	46,142
Textbooks	717				(89)	628
Leased Assets	46,635	8,573	(2,687)		(17,189)	35,332
Library Resources	2,494				(318)	2,176
Balance at 31 December 2022	385,973	158,848	(3,481)	-	(109,807)	431,533

The net carrying value of equipment held under a finance lease is \$38,266 (2021: \$48,276)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	96,031	(62,581)	33,450	96,031	(59,701)	36,330
Furniture and Equipment	1,059,068	(794,279)	264,789	970,888	(742,124)	228,564
Information and Communication T	234,260	(185,244)	49,016	225,377	(170,602)	54,775
Motor Vehicles	95,937	(49,795)	46,142	62,456	(45,998)	16,458
Textbooks	46,744	(46,116)	628	46,744	(46,027)	717
Leased Assets	63,209	(27,877)	35,332	72,093	(26,458)	46,635
Library Resources	81,035	(78,859)	2,176	81,035	(78,541)	2,494
Balance at 31 December	1,676,284	(1,244,751)	431,533	1,554,424	(1,168,451)	385,973

12. 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 2021	8,350	-	8,350
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2021 / 1 January 2022	8,350	-	8,350
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2022	8,350	-	8,350
Accumulated Amortisation and impairment losses			
Balance at 1 January 2021	4,180	-	4,180
Amortisation expense	1,670	-	1,670
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2021 / 1 January 2022	5,850	-	5,850
Amortisation expense	1,670	-	1,670
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2022	7,520	-	7,520
Carrying amounts			
At 1 January 2021	4,170	-	4,170
At 31 December 2021 / 1 January 2022	2,500	-	2,500
At 31 December 2022	830	-	830

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 (2021: \$nil)

13. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	107,500	26,244	26,244
Accruals	6,732	4,950	4,950
Employee Entitlements - Salaries	170,092	150,678	150,678
Employee Entitlements - Leave Accrual	12,239	8,774	8,774
	<u>296,563</u>	<u>190,646</u>	<u>190,646</u>
Payables for Exchange Transactions	296,563	190,646	190,646
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>296,563</u>	<u>190,646</u>	<u>190,646</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	14,582	-	-
Other revenue in Advance	2,343	4,390	4,390
	<u>16,925</u>	<u>4,390</u>	<u>4,390</u>

15. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	134,500	134,500	134,500
Increase to the Provision During the Year		-	-
Use of the Provision During the Year	(125,239)	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	<u>9,261</u>	<u>134,500</u>	<u>134,500</u>
Cyclical Maintenance - Current	-	134,500	134,500
Cyclical Maintenance - Non current	9,261	-	-
	<u>9,261</u>	<u>134,500</u>	<u>134,500</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2032. This plan is based on the schools 10 Year Property plan

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan

16. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	17,345	17,630	17,630
Later than One Year and no Later than Five Years	20,921	30,646	30,646
	<u>38,266</u>	<u>48,276</u>	<u>48,276</u>
Represented by			
Finance lease liability - Current	17,345	17,630	17,630
Finance lease liability - Non current	20,921	30,646	30,646
	<u>38,266</u>	<u>48,276</u>	<u>48,276</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.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Cladding Project	#224250	9,442	69,916	(79,358)		-
Watermain Project	#224253	(12,639)	14,609	(1,970)		-
Tech Block refurbish	#224251	3,461	472,342	(494,319)		(18,516)
DKL Refurbish	#224255	(8,087)		(3,292)		(11,379)
Heat Pumps project	#224256	(14,423)				(14,423)
Roofing project	#224254	68,760	7,471	(76,231)		-
LSC Conversion	#219743	-		(1,043)		(1,043)
Totals		46,514	564,338	(656,213)	-	(45,361)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

(45,361)

	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)		(12,039)		(12,639)
Tech Block refurbish	#224251	(6,188)	37,374	(27,726)		3,461
DKL Refurbish	#224255			(8,087)		(8,087)
Heat Pumps project	#224256			(14,423)		(14,423)
Roofing Project	#224254		71,166	(2,405)		68,760
Totals		(7,388)	193,373	(139,471)	-	46,514

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

81,663

(35,149)

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.

19. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	2,835	2,560
<i>Leadership Team</i> Remuneration Full-time equivalent members	380,679 3	387,747 3
Total key management personnel remuneration	383,514	370,307

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

Principal 1

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

	2022 Actual \$000	2021 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	2022 FTE Number	2021 FTE Number
110-120	2.00	0.00
100-110	3.00	2.00
	5.00	2.00

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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:

	2022 Actual	2021 Actual
Total Number of People		-
		-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: 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 2022, a contingent liability for the school may exist.

Contingent Asset

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is confirmed, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

22. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) \$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 \$11,379 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) \$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.

(c) \$566,351 contract to refurbish the technology block as agent for the Ministry of Education. The project is fully funded by the Ministry. \$509,716 has been received and \$528,233 has been spent on the project to balance date. This project has been approved by the Ministry.

(d) \$6,946 contract for learning support centre conversion as agent for the Ministry of Education. The project is fully funded by the Ministry. No amount has been received and \$1,042 has been spent on the project to balance date.

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.

(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.

(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 \$8,087 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

(b) Operating commitments

As at 31 December 2022 the Board had 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	306,025	320,054	418,290
Receivables	218,189	192,256	192,256
Investments - Term Deposits	300,000	300,000	300,000
Total Financial assets measured at amortised cost	824,214	812,310	910,546

Financial liabilities measured at amortised cost

Payables	296,563	190,646	190,646
Finance Leases	38,266	48,276	48,276
Total Financial Liabilities Measured at Amortised Cost	334,829	238,922	238,922

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 2022



Analysis of Variance - Achievement Data End 2022

School Name:	Mokoia Intermediate	School Number:	1832
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Strategic Aim:	To have a learning environment that engages students in their own learning so that they experience success.		
Annual Aim for 2022:	<p>1.5. To increase the number of students achieving at, or above the expected curriculum level in Literacy and Numeracy.</p> <p>1.6. To increase the number of Māori students achieving at or above the expected curriculum level in Literacy and Numeracy.</p>		
Target:	<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><i>In writing this aim, the Board was aware of the effects that Covid lockdowns had on student engagement in school and during hybrid learning. They decided that based on the large number of students performing below the appropriate curriculum level, we would concentrate on ensuring that students were making at least a year's progress. Students had had very broken schooling with two years of Covid.</i></p>		

Baseline achievement data Beginning 2022:	Baseline achievement data February 2022 at or above expected curriculum level.						
All Students	All	Year 7	Year 8	Māori	NZ European	Boys	Girls
Reading	44% (142)	43% (68)	45% (74)	31% (45)	56% (88)	46% (78)	41% (64)
Writing	27% (88)	15% (23)	39% (65)	17% (24)	35% (54)	23% (38)	32% (50)
Mathematics	40% (129)	33% (52)	47% (77)	23% (34)	54% (83)	45% (75)	34% (54)

Analysis of Variance - Achievement Data End 2022

Achievement data End 2022

Achievement data November 2022 at or above expected curriculum level - where we are now

All Students	All	Year 7	Year 8	Māori	NZ European	Boys	Girls
Reading	37% (123)	24% (40)	50% (83)	23% (35)	50% (79)	38% (66)	35% (57)
Writing	32% (109)	22% (37)	43% (72)	23% (34)	41% (64)	25% (44)	40% (65)
Mathematics	44% (148)	33% (57)	55% (91)	26% (39)	60% (94)	50% (88)	37% (60)

Progress data 2022:

Progress data February - November 2022 sufficient or accelerated progress (at least one year level)

All Students	All	Year 7	Year 8	Māori	NZ European	Boys	Girls
Reading	58% (181)	46% (71)	71% (110)	27% (42)	62% (87)	54% (86)	63% (95)
Writing	77% (234)	83% (125)	70% (109)	75% (98)	77% (106)	73% (116)	80% (118)
Mathematics	71% (218)	68% (104)	74% (114)	69% (91)	72% (100)	71% (113)	70% (105)

In Reading - 20% of students (63) made accelerated progress. 21% of Māori students (27) made accelerated progress.

In Writing - 37% of students (112) made accelerated progress. 37% of Māori students (48) made accelerated progress.

Analysis of Variance - Achievement Data End 2022



In Maths - 30% of students (91) made accelerated progress. 31% of Māori students (41) made accelerated progress.
<i>Well below and below students will make accelerated progress in literacy and numeracy.</i>
Targets 2023:

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 set aspirational targets as they agreed not to have "deficit thinking":</p> <p><i>"90% of all students will make at least 1 year's progress in Literacy and Numeracy i.e. appropriate New Zealand Curriculum or Marautanga o Aotearoa curriculum level according to teacher Overall Teacher Judgements."</i></p>	<p>We did not reach this target; fewer than 90% students made a year's progress in Writing and Maths, and considerably fewer in Reading.</p>	<p>We need to explore our suppositions. Was this because:</p> <ul style="list-style-type: none"> - Teachers became better at assessing students' achievements against the learning progressions (their initial OTJ may have been wrong)? - Early OTJ was based on one test? - Early OTJ was based on contributing school data rather than triangulating knowledge? - Teachers did not teach to the individual needs of the children over the year? - Not enough data was gathered to triangulate judgments? 	<ul style="list-style-type: none"> - Explore reasons for students not making at least a year's progress - Change target to: <i>"Well below and below students will make accelerated progress in literacy and numeracy."</i> - Work on teacher knowledge of the Reading progressions - Work with teachers (modelling, practice) on using observation to notice student ability against the progressions. - Work on deep questioning ie using Bloom's taxonomy to elicit greater understanding of text .(being able to infer) - As our roll is 50% Maori, it is a

Analysis of Variance - Achievement Data End 2022

			<p>-Truancy, illnesses, absences have impacted learning and progress? -Teachers are dealing with more pastoral care needs before the curriculum? If students are not feeling well, safe, emotionally regulated, then they aren't in a position for learning.</p>	<p>concern that there is a large disparity between the progress made by Māori and NZ European students in Reading.</p>
Strengthened leadership in literacy - introduction of Structured Literacy	The teaching of the Code was consistent across all classes and kāinga ako. School systems prioritised the time used for structured literacy so that there were few interruptions.	We came close to reaching the target in Writing. This may be because students - and teachers - were more confident in their use of vocabulary and spelling in their writing.		The Code will continue to be part of "what we do." Teachers are learning the different levels and discussing their learning with each other.
Strengthened leadership team. Continued with leadership professional development	Team leaders are working with SLT for the same learning outcomes.	Consistency of voice helping to raise achievement and unpick next steps, as we will need to for reading		Continue leadership development. Next step is understanding team strengths (which helps in approaches to professional development).
Literacy contract to strengthen knowledge of assessment for learning.	Development of literacy and numeracy progressions. Professional development in Spotlight which uses these progressions.	We are now aware that teachers need to be able to use.		Develop teacher knowledge and use of the progressions in 2023. Introduce more tools that support teacher scaffolding of higher order thinking e.g. Bloom's Taxonomy.

Analysis of Variance - Achievement Data End 2022



Purchased individual student licences for Stepsweb and IXL	Positive use by teachers and students	Continue with Stepsweb and IXL. These backup classroom learning, are individualised to student needs and provide focussed work during times when hybrid learning is necessary.
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Planning for 2023:

Explore reasons for students not making at least a year's progress.

Explore reasons for the disparity between Māori and NZ European achievement.

Change target to: "*Well below and below students will make accelerated progress in literacy and numeracy.*"

Use literacy and numeracy progressions to assess achievement rather than relying on test data. These involve teachers building better understanding of curriculum content at each level. Start with work on teacher knowledge of the Reading progressions.

Work with teachers (modelling, practice) on using observation to notice student ability against the progressions.

Work on deep questioning ie using Bloom's taxonomy to elicit greater understanding of text (being able to infer).

The Code will continue to be part of "what we do." Teachers are learning the different levels and discussing their learning with each other. Continue structured literacy practices. We are gathering data on the Code levels to help measure its effect on student ability and confidence in decoding and writing.

Develop critical and creative thinking tasks. Introduce scaffold e.g. SOLO Taxonomy.

Continue leadership development. Next step is understanding team strengths (which helps in approaches to professional development).

Continue with Stepsweb and IXL. These backup classroom learning, are individualised to student needs and provide focussed work during times when hybrid learning is necessary.

Schoolwide tracking and monitoring of below and well below students.

Develop milestones for staff to work towards. Co-design with staff.

ERO and the school will work together to strengthen the use of assessment data by the Board, leaders and students.

Analysis of Variance - Achievement Data End 2022



Mokoia Intermediate School

Kiwi sport Funding

31st December 2022

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

In 2022, the school received total kiwi sport funding of \$5,190.96 (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.

Mokoia Intermediate School

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<ul style="list-style-type: none"> ● takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees ● considers staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements ● ensures that all employees maintain proper standards of integrity and conduct, and a concern for the safety and wellbeing of students, colleagues, and public interest ● promotes high levels of staff performance through: <ul style="list-style-type: none"> ○ performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees) ○ acknowledgement of staff achievements ○ salary units and classroom release time. ● deals effectively and fairly with any concerns through the concerns and complaints and protected disclosure procedures.
<p>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</p>	<p>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be "good employers", that is:</p> <ul style="list-style-type: none"> ● to maintain, and comply with their school's Equal Employment Opportunities policy, and

	<ul style="list-style-type: none"> • to include in the annual report a summary of the year's compliance. <p>To achieve this, the board:</p> <ul style="list-style-type: none"> • appoints a member to be the EEO officer – this role may be taken by the principal. • shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development. • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude. • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups. • ensures that employment and personnel practices are fair and free of any bias.
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>The board delegates the recruitment and appointment process to the principal and senior management but may be represented in appointment committees. The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>Whānaungatanga Development - Warm and respectful relationships are the key to finding success. Mokoia Intermediate is committed to providing opportunities to engage with whānau, hapu and iwi.</p> <ul style="list-style-type: none"> • Research and Development - Mokoia Intermediate strives to always be a 'new learning centre', relevant and engaging for all tamariki and whānau. • Marautanga o Mokoia - Mokoia Intermediate places the highest value on quality teaching and learning. The content is localised and contextualised, drawing on matauranga Māori and the knowledge base of our wider community. • Te Reo Me Ngā Tikanga - Mokoia Intermediate is committed to the development of Te Reo me ngā tikanga o Te Roro o te Rangi. <p>We have a balanced staff of Maori employees across the school. We promote our Learning Support Assistants, Maori employees to take up</p>

	opportunities to teacher train and those that are already teachers have support to be greater involved in education.
How have you enhanced the abilities of individual employees?	We give opportunities for staff to strengthen their abilities & skills by being involved in relevant Professional Development. Those teachers who hold fixed term or management units have been identified with specific skills and hold responsibility in our school.
How are you recognising the employment requirements of women?	Given opportunities to give themselves recognition. Having the confidence to speak up. Helping others to shine. Jumping in. Be confident. Acknowledge their achievements. Having an opportunity to praise others.
How are you recognising the employment requirements of persons with disabilities?	We understand disabled people work in all sorts of roles and have a range of skills, talents and abilities. We understand disability and identify ways to remove barriers to employment and promotion. We understand disabilities come in many shapes and forms.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MOKOIA INTERMEDIATE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 20, that comprise the statement of financial position as at 31 December 2022, 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 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity (PBE) Standards, Reduced Reporting Regime.

Our audit was completed on 16 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information obtained at the date of our audit report is BOT listing, Analysis of variance, Kiwisport report and Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* 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*