

LOWER MOUTERE SCHOOL



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	3200
Principal:	Chris Bascand
School Address:	8 School Road, Lower Moutere
School Postal Address:	8 School Road, RD 2, Upper Moutere, 7175
School Phone:	03 526 7775
School Email:	office@lowermoutere.school.nz

LOWER MOUTERE SCHOOL

Annual Report - For the year ended 31 December 2022

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Lower Moutere 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.

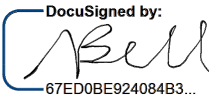
The School's 2022 financial statements are authorised for issue by the Board.

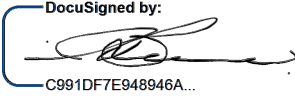
Nellie Bell

Chris Bascand

Full Name of Presiding Member

Full Name of Principal

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Signature of Presiding Member

Signature of Principal

30 May 2023

30 May 2023

Date:

Date:

Lower Moutere School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Pip Lingard	Presiding Member	Elected	Sep 2022
Chris Bascand	Principal	ex Officio	
Nellie Bell	Maori Representative Presiding Member	Co-opted Co-opted	Aug 2025 Aug 2025
Ross Fitzsimmons	Staff Representative	Elected	Sep 2022
Mike Lynch	Staff Representative	Elected	Aug 2025
Tamanui Uerata	Parent Representative	Elected	Aug 2025
Heather Baigent	Parent Representative	Elected	Aug 2025
Eric Gardner	Parent Representative	Elected	Aug 2025
Daisy Cole	Parent Representative	Elected	Aug 2025
Casey Fordyce	Parent Representative	Elected	Aug 2025
Rachelle Parkins	Parent Representative	Elected	Aug 2025

In Attendance:

Susan Savile Board Secretary

Lower Moutere School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,119,490	1,599,238	1,889,212
Locally Raised Funds	3	101,535	66,620	123,694
Interest Income		7,082	2,500	3,055
		<u>2,228,107</u>	<u>1,668,358</u>	<u>2,015,961</u>
Expenses				
Locally Raised Funds	3	58,860	38,800	48,557
Learning Resources	4	1,633,695	1,160,786	1,439,572
Administration	5	134,132	137,759	118,611
Finance		1,967	-	2,028
Property	6	317,442	345,454	276,249
Loss on Disposal of Property, Plant and Equipment		29	-	576
		<u>2,146,125</u>	<u>1,682,799</u>	<u>1,885,593</u>
Net Surplus / (Deficit) for the year		81,982	(14,441)	130,368
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>81,982</u>	<u>(14,441)</u>	<u>130,368</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.

Lower Moutere 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		448,175	448,175	296,432
Total comprehensive revenue and expense for the year		81,982	(14,441)	130,368
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		9,068	-	21,375
Equity at 31 December		539,225	433,734	448,175
Accumulated comprehensive revenue and expense		539,225	433,734	448,175
Equity at 31 December		539,225	433,734	448,175

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.

Lower Moutere School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	7	890,266	239,422	200,863
Accounts Receivable	8	114,773	96,069	96,069
GST Receivable		-	43,100	43,100
Prepayments		10,575	9,820	9,820
Inventories	9	2,521	1,966	1,966
Investments	10	200,000	205,118	205,118
Funds Receivable for Capital Works Projects	18	9,145	869	869
		<u>1,227,280</u>	<u>596,364</u>	<u>557,805</u>
Current Liabilities				
GST Payable		21,576	-	-
Accounts Payable	12	320,612	121,319	121,319
Revenue Received in Advance	13	1,044	6,480	6,480
Provision for Cyclical Maintenance	14	-	3,822	3,822
Painting Contract Liability	15	9,510	9,510	9,510
Finance Lease Liability	16	11,542	9,946	9,946
Funds held in Trust	17	24,770	17,465	17,465
Funds held for Capital Works Projects	18	497,720	122,434	122,434
		<u>886,774</u>	<u>290,976</u>	<u>290,976</u>
Working Capital Surplus/(Deficit)		340,506	305,388	266,829
Non-current Assets				
Property, Plant and Equipment	11	242,961	203,893	243,893
		<u>242,961</u>	<u>203,893</u>	<u>243,893</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	31,310	60,354	47,354
Finance Lease Liability	16	12,932	15,193	15,193
		<u>44,242</u>	<u>75,547</u>	<u>62,547</u>
Net Assets		<u>539,225</u>	<u>433,734</u>	<u>448,175</u>
Equity		<u>539,225</u>	<u>433,734</u>	<u>448,175</u>

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

Lower Moutere School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		651,553	468,701	530,027
Locally Raised Funds		99,713	66,620	128,565
Goods and Services Tax (net)		64,676	-	(35,667)
Payments to Employees		(287,080)	(207,505)	(219,448)
Payments to Suppliers		(330,394)	(291,757)	(314,985)
Interest Received		5,288	2,500	3,176
Net cash from/(to) Operating Activities		203,756	38,559	91,668
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(33,844)	-	(57,528)
Purchase of Investments		-	-	(1,643)
Proceeds from Sale of Investments		5,118	-	-
Net cash (to)/from Investing Activities		(28,726)	-	(59,171)
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,068	-	21,375
Finance Lease Payments		(10,781)	-	(8,347)
Painting Contract Payments		-	-	(8,938)
Funds Administered on Behalf of Third Parties		516,086	-	80,520
Net cash from/(to) Financing Activities		514,373	-	84,610
Net increase/(decrease) in cash and cash equivalents		689,403	38,559	117,107
Cash and cash equivalents at the beginning of the year	7	200,863	200,863	83,756
Cash and cash equivalents at the end of the year	7	890,266	239,422	200,863

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.

Lower Moutere School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

1.1. Reporting Entity

Lower Moutere 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.

1.2. 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 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 whole 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 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 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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 23b.

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.

1.3. 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 to which they relate. 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 programmes are recorded as revenue when the School has the rights to the funding in the period to which they relate. 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 recognised as 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.

1.4. Operating Lease Payments

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

1.5. 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.

1.6. 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.

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's 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.

1.8. Inventories

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

1.9. 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.

1.10. 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 Statement of Comprehensive Revenue and Expense 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	25-50 years
Furniture and equipment	10-25 years
Information and communication technology	4-5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.11. 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 as 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.

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 Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense. 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.

1.12. 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.

1.13. 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, 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 Statement of Comprehensive Revenue and Expense in the period in which they arise.

1.14. Revenue Received in Advance

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

1.15. Funds Held in Trust

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

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

1.16. Funds held for Capital Works

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

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

1.17. Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the Resource Teachers of Learning & Behaviour programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

1.18. 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 School 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.

1.19. Financial Instruments

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

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

The School's financial liabilities comprise accounts payable, 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 the Statement of Comprehensive Revenue and Expense.

1.20. 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.

1.21. 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.

1.22. Budget Figures

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

1.23. 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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	646,352	467,201	576,903
Teachers' Salaries Grants	1,280,987	943,230	1,134,800
Use of Land and Buildings Grants	173,498	187,307	170,241
Other Government Grants	18,653	1,500	7,268
	<u>2,119,490</u>	<u>1,599,238</u>	<u>1,889,212</u>

The School has opted in to the donations scheme for this year. Total amount received was \$36,900 (2021: \$34,950).

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	25,796	2,000	26,861
Fees for Extra Curricular Activities	21,525	18,800	21,680
Trading	12,303	10,300	11,131
Fundraising & Community Grants	31,611	22,000	54,621
Other Revenue	1,068	1,020	1,000
Transport Revenue	9,232	12,500	8,401
	<u>101,535</u>	<u>66,620</u>	<u>123,694</u>
Expenses			
Extra Curricular Activities Costs	20,187	16,000	24,223
Trading	16,572	9,300	10,071
Fundraising & Community Grant Costs	7,397	1,000	1,919
Transport (Local)	14,704	12,500	12,344
	<u>58,860</u>	<u>38,800</u>	<u>48,557</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>42,675</u>	<u>27,820</u>	<u>75,137</u>

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	87,030	46,326	72,538
Equipment Repairs	11,581	3,085	4,002
Information and Communication Technology	7,202	10,000	4,051
Library Resources	385	1,620	1,039
Employee Benefits - Salaries	1,472,575	1,053,730	1,312,649
Staff Development	5,845	6,025	5,780
Depreciation	49,077	40,000	39,513
	<u>1,633,695</u>	<u>1,160,786</u>	<u>1,439,572</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,513	5,500	5,250
Board Fees	3,690	5,500	3,255
Board Expenses	11,434	7,712	7,433
Communication	4,104	3,562	3,134
Consumables	6,822	7,600	9,146
Operating Lease	372	10,965	1,010
Other	7,232	11,005	8,789
Employee Benefits - Salaries	86,747	77,005	72,630
Insurance	2,328	3,910	2,356
Service Providers, Contractors and Consultancy	5,890	5,000	5,608
	<u>134,132</u>	<u>137,759</u>	<u>118,611</u>

6. Property

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	5,213	4,450	4,922
Consultancy and Contract Services	43,156	34,550	38,558
Cyclical Maintenance Provision	(19,866)	13,000	7,476
Grounds	19,951	26,625	13,089
Heat, Light and Water	10,182	12,877	12,015
Repairs and Maintenance	55,988	44,095	9,305
Use of Land and Buildings	173,498	187,307	170,241
Security	3,945	2,550	2,010
Employee Benefits - Salaries	25,375	20,000	18,633
	<u>317,442</u>	<u>345,454</u>	<u>276,249</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. Cash and Cash Equivalents

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	690,266	239,422	200,863
Short-term Bank Deposits	200,000	-	-
Cash and Cash Equivalents for Statement of Cash Flows	<u>890,266</u>	<u>239,422</u>	<u>200,863</u>

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

Of the \$890,266 Cash and Cash Equivalents, \$639,491 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 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	3,652	7,266	7,266
Receivables from the Ministry of Education	6,557	-	-
Interest Receivable	2,110	316	316
Teacher Salaries Grant Receivable	102,454	88,487	88,487
	<u>114,773</u>	<u>96,069</u>	<u>96,069</u>
Receivables from Exchange Transactions	5,762	7,582	7,582
Receivables from Non-Exchange Transactions	109,011	88,487	88,487
	<u>114,773</u>	<u>96,069</u>	<u>96,069</u>

9. Inventories

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Stationery	2,521	1,966	1,966
	<u>2,521</u>	<u>1,966</u>	<u>1,966</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	200,000	205,118	205,118
Total Investments	<u>200,000</u>	<u>205,118</u>	<u>205,118</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	80,610	-	-	-	(7,467)	73,143
Furniture and Equipment	115,935	29,314	-	-	(20,554)	124,695
Information and Communication Technology	17,406	6,004	-	-	(7,246)	16,164
Leased Assets	24,522	12,144	-	-	(13,047)	23,619
Library Resources	5,420	712	(29)	-	(763)	5,340
Balance at 31 December 2022	243,893	48,174	(29)	-	(49,077)	242,961

The net carrying value of equipment held under a finance lease is \$23,619 (2021: \$24,522)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other 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 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	151,471	(78,328)	73,143	151,471	(70,861)	80,610
Furniture and Equipment	290,434	(165,739)	124,695	261,120	(145,185)	115,935
Information and Communication Technology	84,353	(68,189)	16,164	78,348	(60,942)	17,406
Leased Assets	40,432	(16,813)	23,619	36,754	(12,232)	24,522
Library Resources	33,173	(27,833)	5,340	32,639	(27,219)	5,420
Balance at 31 December	599,863	(356,902)	242,961	560,332	(316,439)	243,893

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	189,878	20,731	20,731
Accruals	3,763	3,500	3,500
Banking Staffing Overuse	15,158	-	-
Employee Entitlements - Salaries	106,253	92,700	92,700
Employee Entitlements - Leave Accrual	5,560	4,388	4,388
	320,612	121,319	121,319
Payables for Exchange Transactions	320,612	121,319	121,319
	320,612	121,319	121,319

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other Revenue in Advance	1,044	6,480	6,480
	1,044	6,480	6,480

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	51,176	51,176	47,947
Increase to the Provision During the Year	11,726	13,000	11,726
Other Adjustments	(31,592)	-	(4,250)
Use of the Provision During the Year	-	-	(4,247)
Provision at the End of the Year	31,310	64,176	51,176
Cyclical Maintenance - Current	-	3,822	3,822
Cyclical Maintenance - Non current	31,310	60,354	47,354
	31,310	64,176	51,176

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

15. Painting Contract Liability

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Due within one year	9,510	9,510	9,510
	9,510	9,510	9,510

In 2017 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2019, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money. In February 2023 the Board has consolidated the above residual painting maintenance contract liability with a four year maintenance and preservation contract. This new contract is payable in equal instalments of \$10,322 over the next four years (2023-2027), at which time the above contract liability will be repaid.

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	12,802	11,478	11,478
Later than One Year and no Later than Five Years	13,532	16,438	16,438
Future Finance Charges	(1,860)	(2,777)	(2,777)
	24,474	25,139	25,139
Represented by:			
Finance lease liability - Current	11,542	9,946	9,946
Finance lease liability - Non current	12,932	15,193	15,193
	24,474	25,139	25,139

17. Funds Held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	24,770	17,465	17,465
	24,770	17,465	17,465

These funds relate to arrangements where the School is acting as an agent. These amounts are not revenue or expenditure of the School and therefore are not included in the Statement of Comprehensive Revenue and Expense.

18. Funds Held for Capital Works Projects

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

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MP: Kitchen upgrade - contract 224748	693	8,690	(9,383)	-	-
#5 SIP:MP: Hall Extension - contract 224751	78,209	13,979	(92,188)	-	-
LSC Office Build - contract 219943	18,074	7,959	(26,033)	-	-
AMS combined: B & D: New breakout & upgrade of Rms 5&6; New	25,458	28,174	(53,632)	-	-
WT,UNF:A,HH: Admin & Library - Weathertightness - contract 224	(869)	844,319	(345,730)	-	497,720
Partial Roof Replacement & Repairs	-	54,305	(63,450)	-	(9,145)
Totals	121,565	957,426	(590,416)	-	488,575

Represented by:

Funds Held on Behalf of the Ministry of Education	497,720
Funds Receivable from the Ministry of Education	(9,145)

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
SIP: Install heatpumps; security cameras - contract 221370	8,627	-	(8,627)	-	-
MP: Kitchen upgrade - contract 224748	1,512	-	(819)	-	693
Window & Door upgrade - contract 224753	37,688	-	(37,688)	-	-
#4 A: Staff toilets upgrade - contract 224754	-	33,150	(33,150)	-	-
#5 SIP:MP: Hall Extension - contract 224751	-	103,799	(25,590)	-	78,209
LSC Office Build - contract 219943	-	72,000	(53,926)	-	18,074
AMS combined: B & D: New breakout & upgrade of Rms 5&6; New	-	240,023	(214,565)	-	25,458
WT,UNF:A,HH: Admin & Library - Weathertightness - contract 224	-	-	(869)	-	(869)
Totals	47,827	448,972	(375,234)	-	121,565

Represented by:

Funds Held on Behalf of the Ministry of Education	122,434
Funds Receivable from the Ministry of Education	(869)

19. 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.

20. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,690	3,255
<i>Leadership Team</i>		
Remuneration	365,103	356,718
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	368,793	359,973

There are eight members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. The Board also has one Finance member that meet prior to each Board meeting. 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.

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

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	20-30	20-30
Termination Benefits	0 - 0	0 - 0

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
100 -110	1.00	1.00
110 -120	-	-
	<u>1.00</u>	<u>1.00</u>

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

21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee 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	-	-

22. Contingencies

There are no contingent liabilities and no contingent assets except as noted below 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.

Teacher Aide & Support Staff Settlement Wash Up

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 Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

23. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contract agreements for capital works.

(a) \$943,195 contract for weather tightness, which will be fully funded by the Ministry of Education - \$844,319 has been received and \$346,599 has been spent on the project to date; and

(b) Contract for partial roof replacement and repairs, which will be fully funded by the Ministry of Education - \$54,305 has been received and \$63,450 has been spent on the project to date.

(Capital commitments in relation to Ministry projects at 31 December 2021: \$121,565)



(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2021: nil)

24. 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	890,266	239,422	200,863
Receivables	114,773	96,069	96,069
Investments - Term Deposits	200,000	205,118	205,118
Total Financial assets measured at amortised cost	<u>1,205,039</u>	<u>540,609</u>	<u>502,050</u>

Financial liabilities measured at amortised cost

Payables	320,612	121,319	121,319
Finance Leases	24,474	25,139	25,139
Painting Contract Liability	9,510	9,510	9,510
Total Financial liabilities measured at amortised Cost	<u>354,596</u>	<u>155,968</u>	<u>155,968</u>

25. Events After Balance Date

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

26. Comparatives

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

Lower Moutere Primary School

2022 Annual report & Analysis of Variance School number 3200

Board of Trustees

Chairperson:	Nellie Bell
Secretary:	Sue Savile
Members:	Eric Gardner
	Rachel Parkin
	Heather Baigent
	Tamanui Uereta
	Casey Fordyce
	Daisy Cole
Staff rep:	Michael Lynch
Principal:	Chris Bascand





ANNUAL REPORT & ANALYSIS OF VARIANCE ~ 2022 ~

A school is required to include in its annual report a statement in which it provides an analysis of any variance between the school's performance and the relevant aims, objectives, directions, priorities, or targets set out in the school charter.

Lower Moutere School has a vision – **"To be the best that we can be"**. Our school continually reflects on this vision in all we do – as staff, as students and as a community. As a result, we celebrate a strong community that supports the education of the students who attend. Beyond this, we remain incredibly proud of the growing profile that the school continues to hold in the Moutere district. Our students achieve well, enjoy their primary schooling and want to achieve.

Staffing for the school has continually grown over the 2022 period, peaking at 265, the highest in history. A zone has been implemented in 2021. Roll growth has meant an increase in teaching staff, in the junior school. Part time staff fill roles such as Reading Recovery, CRT, ORS and Beginning Teacher Release. Experience in the teaching staff is wide and they are all excellent practitioners, who continuously reflect on their practice and seek to improve. We have high quality support staff who are skilled and dedicated to ensuring the roles they fulfil within the school, are done so, to exceptional levels. Our students benefit from the skills and strengths that our staff, collectively bring to the school. This is strongly supported by the school community.

The school continues to be well supported by the Ministry of Education. After several years, the weather tightness project has started at Lower Moutere School, and this impressive \$3.5million project will ensure the school is modernised, structurally safe and dry again!

The Motueka Kahui Ako was established over the 2017 period with a shared lead role being established. The current Lead Principal – John Prestige, Motueka High School, continues to lead us alongside Cognition to focus on Relationship Based Learning. This focus strongly supports the PLD focus that we have at Lower Moutere School, continually analysing how we raise student achievement through teachers deprivatising practice, observing and giving feedback to each other, and seeking strategies that enhance their relationships between and across the classes and teachers. Viewing our practice in action, then analysing this, has been a major focus for us. During 2022, under new leadership, we have had a change of focus with schools that wish to further develop cultural competencies, can do so. A group within the Kahui Ako have also upskilled, through The Learner First, knowledge and strategies in the effective delivery of maths.

The effects of COVID have continued to impact on the school over 2022. This has had a significant financial impact on overuse of staffing. Again, the staff of the school supported students in both an academic, social and pastoral capacity.

Reports on Student achievement

Our students at Lower Moutere School achieve well across the curriculum – and both in and out of the school. An unrelenting emphasis on student achievement ensures that we, as a staff and Board of Trustees, live the vision – To be the best that we can be – expecting this of ourselves and of our students too.

Education Outside the Classroom has continued very successfully throughout 2022. The school has worked to resume the programme in school, from Year 3 and above experiencing camps again. Mindful of the costs of this, camps stayed local again. To add to this was the major flood that hit the area restricting further where we could go with students. Our involvement with Project Janszoon continued too.

The school continually works with the students to seek their 'voice' with developments across the school, or to explore new ideas. Student voice is utilized in appraisal this year, to seek feedback for staff and principal. The Board of Trustees celebrate the 'voice' that our community has about their school.



Lower Moutere School places particular emphasis on a well-rounded curriculum that makes the most of the local region. Many of our focuses in learning are based around what the local region can offer. All of our experiences are connected back to a literacy and math's focus, to give greater understanding for our students. We do this through an integrated approach to planning and delivery. The Board receives regular updates on student achievement in these areas. The school reports student achievement against the curriculum levels.

PLD – 2022

The school has had three threads of development occurring in the school over the 2022 period. These were in school and then Kahui Ako focused. In school, the focus was the development and understanding of the Science of Reading. This was to upskill staff in the use of the structured literacy material. The second focus was in the area of maths. Through the continued support from Rob Proffit-White, staff have all had professional development in maths. This involves exploring alternative ways to deliver maths in a way that reaches all learners, both capturing those who are having difficulty and those who require extending.

The Kahui Ako has a new focus moving forward, and this is in the area of developing a greater understanding of local histories, stories, connections with our iwi, and cultural competencies.

Board reports on student achievement attest to high levels of achievement in the areas of reading, writing and Maths. Students that are identified as part of the reporting process are quickly offered support and the Board of Trustees has no hesitation in providing the extra resourcing to ensure that students learning needs are met. The end of the year data has been slightly lower than we originally planned however we understand that the disruptions to learning at school has been major. Our renewed focus on student well-being, saw our attendance levels go from 70-80% up to above average, of 93-94%. We believe that this was a far more important focus considering the climate and the time.

The Board wants to see all of our students achieve, including those of national interest/ priority – Maori and Pasifika students.

Board of Trustees information

Name	Position	How position on Board gained	Term expired/expires
Casey Foroyce	Parent rep.	Elected 2022	2025
Tamanui Eureka	Maori rep	Elected 2022	2025
Nellie Bell	Presiding member	Co-opted Feb 2018	2025
Eric Gardner	Parent rep	Elected June 2016	2024
Rachel Parkin	Parent rep.	Elected 202	2025
Heather Baigent	Parent rep	Elected June 2019	2025
Chris Bascand	Principal	Appointed October 2015	
Mike Lynch	Staff rep	Elected 2022	2025

Contestable / Special funding

Lower Moutere School received funding for the following:

Kahui Ako – maintenance grant

Reading Recovery

Funding to raise achievement of Year 7 & 8 students

Ministry of Education professional development funding

Lower Moutere School has continued to be part of the Kahui Ako PLD which has been funded through the Ministry of Education. Over the 2022 period, we received PLD through the Kahui Ako and funded our own PLD in maths.

Kiwisport funding

Lower Moutere School received \$3736.35 in funding. This money was used to fund the following:

Sport Tasman, to subsidise transport costs to support students to attend sporting tournaments, and support sporting leadership opportunities for senior students. We have also engaged a specialist programme – No Child Left Inside, to target students in the junior school for motor skill development and other competencies associated with being a successful contributor in sports.

All students in the school participated.

Increase the equipment stock on hand to ensure that the students had the right equipment to practise skills learnt. This funding makes a significant impact on what we do offer students in Physical Education and is instrumental in supporting well-being for students – healthy body, healthy mind.

School roll and days open

The roll at	1 st March -	231
	1 st July -	247
	End of year roll	265

The school was open for 384 half days over the 2022 school year.

STAFFING

<i>Ministry funded</i>	<i>2021</i>	<i>2022</i>
Principal	1	1
Scale A	10.70	11.30
Other	1.60	1.70
<i>The Board employed</i>		
Teacher Aides	7	7
Administrator	2	2
Caretaker	1	1

Other resources

Tasman District Council and The Lion Foundation contributed funds toward items to support the school. The fundraising team raises funds for projects in the school eg, sports gear, equipment and assets for the school.

Our greatest resource to our school is our people. The many communities we serve are filled with generous and supportive people – not always associated with the school, who give their time and assistance to help our students and staff. All of this ultimately improves student learning in the Lower Moutere district and shows that when a village raises a child, we all benefit.





Lower Moutere School
"To be the best that we can be"

Analysis of Variance ...For the year ended 31 December 2019

In the plans and targets set out in the Charter, Lower Moutere School Board of Trustees describes the school's expectations for improved student outcomes. The core business of our school is to raise student achievement and the following targets were selected, in the areas of maths, writing and reading.

School Name:

LOWER MOUTERE PRIMARY SCHOOL

School Number:

3200

Strategic Aim:

To ensure that our students are achieving at or above expected levels for their age through an engaging curriculum, by providing the best possible learning environment and developing strong community participation.

Strategic Aim:

LEARNING ENVIRONMENT

We will have a learning culture in the school where students are intrinsically motivated to be the best that they can be, consistently.

Targets:

*To increase the number of students achieving at their expected year level for maths, to 85%.
 To increase the number of students in Years 3, 4 and 6 achieving at their expected year level for writing, to 85 %.*

Baseline Data:	<p>Maths – The school has 3 distinct groups of students that we are wishing to focus on, for the 2022 period. They are the students in Year 3, where we have 4 students below the expected level of achievement and 3 that need extending. In Year 4, we have 2 students working at Early Level 1 and a further 3 working in Level 1. These students require acceleration. Our other group are those in Year 6, where the whole group are a focus group for both acceleration and extension into Level 4.</p> <p>Writing – The school has identified 2 distinct groups of students that we are wishing to focus on, for the 2022 period. They are the students in Year 4 and Year 6. In Year 4, we have 3 students working at Level 1 and a further 3 working in Level 2, who are requiring extension. Our other group are those in Year 6, where the whole group are a focus group for both acceleration and extension into Levels 3 & 4 respectively.</p>
<p>Actions</p> <p>What did we do?</p>	<p>Maths Teachers identify which students need priority support – targeted instruction for accelerated learning. Initial meetings with parents. Information is shared from previous year. Rob Proffitt-White – Move and Prove strategy to understand student thinking – and assess – next steps in learning Schoolwide, E AsTTle test is given to all students Years 2 and above. All staff moderate and enter results. ALIM project support from 2022 implemented in syndicates. Work with parents / whānau on ways to support student learning to raise student achievement. Impact coaching for RBL. This will support teacher relationships and underpins our PLD in Effective Practices in literacy. Analyse and reflect on the end of year data – to inform achievement across the school, rate of acceleration achieved and planning / informing for the following year.</p> <p>Writing Teachers identify which students need priority support – targeted instruction for accelerated learning. Initial meetings with parents. Information is shared from previous year. Moderation of spelling in relation to the use of the AsTTle rubric, to ensure greater consistency when entering data/assessing. Schoolwide, E AsTTle test is given to all students Years 2 and above. All staff moderate and enter results. ALL project support Lead teacher employed to support teaching staff with target students. Work with parents / whānau on ways to support student learning to raise student achievement. PLD – Literacy and Digital Fluency – supports teacher development, including analysing and critiquing practice Impact coaching for RBL. This will support teacher relationships and underpins our PLD in Effective Practices in literacy. Analyse and reflect on the end of year data – to inform achievement across the school, rate of acceleration achieved and planning / informing for the following year.</p>
Discussion	<p>Maths – Maths has been a continued focus for the school through the year. Work with Learner First has guided staff development and growth. Māori students have had the greatest success over the year. In Year 4, 76% of the students achieved or exceeded curriculum expectation. In Year 6, 66% of the students achieved at or above curriculum expectation. The trend that we are noticing is that over time, the number of students not meeting curriculum expectation is increasing. In the junior school, the amount of number knowledge is not as strong as it has been in the past. This has led us to review how we can identify earlier, the needs of maths learners, and work to remedy this at an earlier stage.</p> <p>Writing – Māori students across the school have, overall, met the target for achievement for this goal. Achievement for identified groups is as follows: 60% of Year 6 students achieved expectation. 67% of Year 4 students achieved expectation. 79% of Year 3 students achieved expectation. Factors that have impacted on the Year 3 and 4 area are – ESOL learners, a large group of students who are on IEPs for support with learning and a general reluctance of some learners to not go for a challenge. In Year 6, we have a</p>

	<p>large number of students identified with Dyslexia. These students have devices to support learning through the AT fund. All these students are on an IEP to support learning.</p>
<p>Evaluation <i>Where to next?</i></p>	<p>Staff have reviewed all student data for the 2022 school year and also analysed the 'trends' that emerge as a student progresses through the school year. Possible solutions as to why we believe these trends are occurring along with 'next steps' have formed part of the 'where to next?' discussion.</p>
<p><i>Planning for the next year?</i></p>	<p>Maths – In the senior school, there has been a greater emphasis on the learning and recalling (accurately) of time tables and basic facts. There will be a continued focus on the learning of these as a tool for success in maths. The Learner First professional development through Rob Proffitt-White will continue to provide staff with the support for professional up-skilling. The use of a tracking page will ensure coverage for the year. In the junior school, the range of assessments and tools will be explored. Currently NUMPA is the main tool, and this is to be investigated further. This tool takes significant time and has an impact on effective teacher time. The school has explored a new tool called Spring, which is designed to support student acceleration. This can be used across the whole school and is designed to be a mechanism to identify and 'fill' gaps in learning that prevents them progressing in their development of maths. Teacher Aides and teachers will be able to use this new resource. We want to further encourage on across school attitude that maths is great and to have that growth mindset associated with it.</p> <p>Writing – We have noticed in the data this 2022 year, that there is a distinct 'tail' that has emerged at the key stage shifts in writing – moving from Level 2 – 3 and then again from Level 3 to 4 – where we see the greatest gaps occurring. While acknowledging that going from Level 3 to 4 is a large and significant step, we are wanting to continue to equip our students with the skills and knowledge to transition with higher levels of success.</p> <p>We have purchased the resource "The Code", which supports the analysis of writing, and help teachers identify gaps in spelling and grammar in particular. This resource then provides the needed 'next step' that is taught directly to the student. The school has enrolled in 2023 for further development provided by Liz Kane and Christine Braid (Massey). This work incorporates elements of "The Code" along with The Science of Reading / Structured Literacy approach to teaching of reading. With the new developments in literacy we are keen to explore the relevance of some of our assessments and refine these. From there, we must ensure that there is a shared and consistent understanding across the school – of both terminology and use of resource.</p>
<p>Achievement of Maori students</p>	<p>The achievement of Maori students – 2022 – Maori students have achieved overall, better than all other groups across the school. The results are as follows – Writing – 85% of students have achieved at curriculum expectation or better. In maths, 82% of our Maori students have achieved at or better than curriculum expectation.</p>

SECTION C: ANNUAL SECTION – STUDENT ACHIEVEMENT TARGETS

STRATEGIC AIM – Our practice - A maatau mahi

At Lower Moutere School, our practice is connected, creative and innovative in meeting the needs of our students.

ANNUAL OBJECTIVE: *to increase the number of students achieving at their expected year level for writing, to 85%, in Years 3, 4 and 6.*

BASELINE DATA: The school has 3 distinct groups of students that we are wishing to focus on, for the 2022 period. They are the students in Year 3, where we have 4 students below the expected level of achievement and 3 that need extending. In Year 4, we have 2 students working at Early Level 1 and a further 3 working in Level 1. These students require acceleration. Our other group are those in Year 6, where the whole group are a focus group for both acceleration and extension into Level 4.

STUDENTS:

2022 Beginning of the year	Boys	Girls	Maori	Totals	Review
Year 2					The school has a continued focus on raising the achievement of all students in writing. At the beginning of 2022, we reviewed all end of year data, and compared these to some OTJ's already made at the start of the new school year. This has led us to group some focus areas of the student groups, across the school. All classes have focus students (up to 4 per term), and are working to raise student achievement for these students.
Year 3	10	19		29	
Year 4	13	10		23	
Year 5					
Year 6	21	12		33	
Year 7					
Year 8					
TOTALS	44	41		85	

When:	What:	Who:	Indicators:
Term 1	Teachers identify which students need priority support – targeted instruction for accelerated learning. Initial meetings with parents. Information is shared from previous year.	Class teachers Syndicate leaders	Students with identified needs are listed on accelerated lists Pre-assessment data is recorded.
Term 1-2	Moderation of spelling in relation to the use of the AsTTle rubric, to ensure greater consistency when entering data/assessing.	WIST All staff	Staff know how to accurately moderate all F AsTTle entries to ensure a better 'picture' of student achievement across the school.
Term 1 and 3	Schoolwide, E AsTTle test is given to all students Years 2 and above. All staff moderate and enter results.	WIST All staff	Snapshot of student achievement – time 1 & 2. A schoolwide understanding of writing achievement is gathered.
On-going	ALL project support Lead teacher employed to support teaching staff with target students.	All staff Otago University tutors	Support acceleration groups identified

On-going across the year	Work with parents / whanau on ways to support student learning to raise student achievement.	WIST Class teachers	Parents, whanau and staff have developed relationships that encourage and support student achievement.
Terms 1-3	PLD – Literacy and Digital Fluency – supports teacher development, including analysing and critiquing practice	WIS	Milestone reporting – PLD and UC Plus
Terms 1-2	Impact coaching for RBL. This will support teacher relationships and underpins our PLD in Effective Practices in literacy.	WIS Cognition – Kohui Ako	Teachers across the school develop the skills necessary for impact coaching.
End of year	Analyse and reflect on the end of year data – to inform achievement across the school, rate of acceleration achieved and planning / informing for the following year.	WIS Syndicate leaders – senior management All staff	End of year data informs the staff and school of next years priorities.
Monitoring:	Learner profiles – target students for acceleration Syndicate meetings – tracking student achievement fortnightly Literacy leader – supporting student learning across the school End of term reviews – syndicate level / whole staff CAAP students on learning plans – monitored and tracked.		
Resourcing:	WIST leader Syndicate budgets		
Outcomes:	Maori students across the school have, overall, met the target for achievement for this goal. Achievement for identified groups is as follows: 60% of Year 6 students achieved expectation. 67% of Year 4 students achieved expectation. 79% of Year 3 students achieved expectation. Factors that have impacted on the Year 3 and 4 area are – ESOL learners, a large group of students who are on IEPs for support with learning and a general reluctance of some learners to not go for a challenge. In Year 6, we have a large number of students identified with Dyslexia. These students have devices to support learning through the AT fund. All these students are on an IEP to support learning.		

SECTION C: ANNUAL SECTION – STUDENT ACHIEVEMENT TARGETS

STRATEGIC AIM – Our practice - A maatau mahi

At Lower Moutere School, our practice is connected, creative and innovative in meeting the needs of our students.

ANNUAL OBJECTIVE: to increase the number of students achieving at their expected year level for maths, to 85%.

BASELINE DATA: The school has identified 2 distinct groups of students that we are wishing to focus on, for the 2022 period. They are the students in Year 4 and Year 6. In Year 4, we have 3 students working at Level 1 and a further 3 working in Level 2, who are requiring extension. Our other group are those in Year 6, where the whole group are a focus group for both acceleration and extension into Levels 3 & 4 respectively.

STUDENTS:

2022 Beginning of the year	Boys	Girls	Maori	Totals	Review
Year 2					At the beginning of 2022, all staff analysed the maths data from the previous year, and began the process of sitting this beside already gathered data for the current year. This has aided staff in identifying the groups or years of students that are requiring support to raise achievement – or extension. We have identified students that require extension as they are also at risk of not achieving at a deeper and further level.
Year 3					
Year 4	13	10	6	23	
Year 5					
Year 6	21	12	8	33	
Year 7					
Year 8					
TOTALS	34	22	14	56	

When:	What:	Who:	Indicators:
Term 1	Teachers identify which students need priority support – targeted instruction for accelerated learning. Initial meetings with parents. Information is shared from previous year.	Class teachers Syndicate leaders	Students with identified needs are listed on accelerated lists Pre-assessment data is recorded.
Term 1-2	Rob Proffitt-White – Move and Prove strategy to understand student thinking – and assess – next steps in learning	WIST All staff	Staff know how to use the Move and Prove resources – through PLD.
Term 1 and 3	Schoolwide, E AsTTle test is given to all students Years 2 and above. All staff moderate and enter results.	WIST All staff	Snapshot of student achievement – time 1 & 2. A schoolwide understanding of writing achievement is gathered.
On-going	ALiM project support from 2022 implemented in syndicates	All staff – through support from DP	Support acceleration groups identified
On-going across the year	Work with parents / whanau on ways to support student learning to raise student achievement.	WIST Class teachers	Parents, whanau and staff have developed relationships that encourage and support student achievement.
Terms 1-2	Impact coaching for RBL. This will support teacher relationships and underpins our PLD in Effective Practices in literacy.	WIS Cognition – Kahui Aka	Teachers across the school develop the skills necessary for Impact coaching.
End of year	Analyse and reflect on the end of year data – to inform achievement across the school, rate of acceleration achieved and planning / informing for the following year.	WIS Syndicate leaders – senior management All staff	End of year data informs the staff and school of next years priorities.
Monitoring:	Learner profiles – target students for acceleration Syndicate meetings – tracking student achievement fortnightly Literacy leader – supporting student learning across the school End of term reviews – syndicate level / whole staff		

	<i>CAAP students on learning plans – monitored and tracked.</i>
Resourcing:	<i>WIST leader Syndicate budgets</i>
Outcomes:	<i>Maths has been a continued focus for the school through the year. Work with Learner First has guided staff development and growth. Maori students have had the greatest success over the year. In Year 4, 76% of the students achieved or exceeded curriculum expectation. In Year 6, 66% of the students achieved at or above curriculum expectation. The trend that we are noticing is that over time, the number of students not meeting curriculum expectation is increasing. In the junior school, the amount of number knowledge is not as strong as it has been in the past. This has led us to review how we can identify earlier, the needs of maths learners, and work to remedy this at an earlier stage.</i>

MATHS	All Students	Māori	Pacific	Males	Females
	Percentage of all	% of Māori	% of Pacific	% of males	% of females
At or above	77%	82%	80%	76%	77%
Below	13%	18%	20%	24%	23%
TOTAL no. of students	235	53	6	109	126

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	
How have you met your obligations to provide good and safe working conditions?	Yes – by following the policies and procedures
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	See schooldocs e.g. Advertising nationwide for a fixed term teacher. Board Presiding Member and Principal formed this appointment committee but all Board members saw the shortlists and invited to comment .
How do you practise impartial selection of suitably qualified persons for appointment?	Clear criteria established
How are you recognising, – The aims and aspirations of Maori. – The employment requirements of Maori, and – Greater involvement of Maori in the Education service?	Open and transparent procedures Consideration given to any Māori applicants Supportive staff and Board
How have you enhanced the abilities of individual employees?	Professional Development opportunities offered
How are you recognising the employment requirements of women?	Chocolate on request – all other requests on a case by case basis
How are you recognising the employment requirements of persons with disabilities?	Consideration given to all applicants

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 - SchoolDocs	

Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes – on a needs basis	
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 – to Board	
Does your EEO programme/policy set priorities and objectives?		When required.

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	
How have you met your obligations to provide good and safe working conditions?	<i>See School Docs</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>See School Docs</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Always select the 'Best Person for the Role'</i> Appointment selection is varied dependent on position and length of appointment. Appointments Committee always at least two people. Conflict of Interests are noted.
How are you recognising, <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? 	<i>We always seek the "best person for the role" to meet identified needs. Skills and knowledge in Maori related pedagogy and tikanga is always a need and therefore considered.</i>
How have you enhanced the abilities of individual employees?	<i>PLD provided to support needs/ passions.</i> Leadership opportunities recognised and provided/ encouraged
How are you recognising the employment requirements of women?	<i>85% of staff at Lower Moutere are female. Any needs from our female staff are considered to support their employment requirements – as for all staff.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>If the best person for the role then we make necessary adaption to enable them to take on the role</i>

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?	*	
Has this policy or programme been made available to staff?	*	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	*	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	*	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	*	
Does your EEO programme/policy set priorities and objectives?		*

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF LOWER MOUTERE SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor Lower Moutere School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, 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 3 to 19, 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 Standards Reduced Disclosure Regime.

Our audit was completed on 30 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board, Analysis of Variance, Kiwisport and the Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

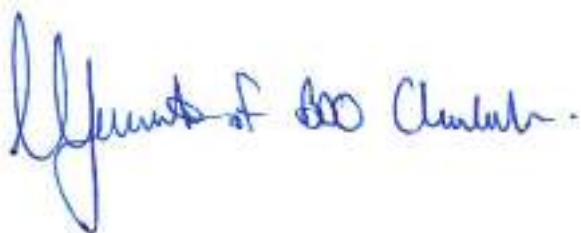
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Warren Johnstone,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand