

# LOWER MOUTERE SCHOOL



## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

<b>Ministry Number:</b>	3200
<b>Principal:</b>	Chris Bascand
<b>School Address:</b>	8 School Road, Lower Moutere
<b>School Postal Address:</b>	8 School Road, RD 2, Upper Moutere, 7175
<b>School Phone:</b>	03 526 7775
<b>School Email:</b>	<a href="mailto:office@lowermoutere.school.nz">office@lowermoutere.school.nz</a>

# LOWER MOUTERE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Lower Moutere School

## Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the School.

The School's 2023 financial statements are authorised for issue by the Board.

Nellie Bell

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Full Name of Presiding Member



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Signature of Presiding Member

26 June 2024

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Date:

Chris Bascand

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Full Name of Principal



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Signature of Principal

26 June 2024

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Date:

# Lower Moutere School

## Members of the Board

For the year ended 31 December 2023

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Chris Bascand	Principal	ex Officio	
Nellie Bell	Presiding Member Maori Representative	Co-opted Co-opted	Aug 2025 Aug 2025
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 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	2,295,975	1,673,090	2,119,490
Locally Raised Funds	3	78,792	67,320	101,535
Interest		24,030	2,500	7,082
<b>Total Revenue</b>		<b>2,398,797</b>	<b>1,742,910</b>	<b>2,228,107</b>
<b>Expenses</b>				
Locally Raised Funds	3	61,135	40,000	58,860
Learning Resources	4	1,680,900	1,169,047	1,633,695
Administration	5	132,032	136,987	134,132
Interest		1,894	-	1,967
Property	6	387,684	342,339	317,442
Loss on Disposal of Property, Plant and Equipment		1,055	-	29
<b>Total Expense</b>		<b>2,264,700</b>	<b>1,688,373</b>	<b>2,146,125</b>
<b>Net Surplus for the year</b>		<b>134,097</b>	<b>54,537</b>	<b>81,982</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>134,097</b>	<b>54,537</b>	<b>81,982</b>

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		539,225	539,225	448,175
Total comprehensive revenue and expense for the year		134,097	54,537	81,982
Contribution - Furniture and Equipment Grant		14,678	7,354	9,068
<b>Equity at 31 December</b>		688,000	601,116	539,225
Accumulated comprehensive revenue and expense		688,000	601,116	539,225
<b>Equity at 31 December</b>		688,000	601,116	539,225

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 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	411,526	989,033	890,266
Accounts Receivable	8	122,195	114,773	114,773
GST Receivable		54,582	-	-
Prepayments		11,352	10,575	10,575
Inventories	9	3,226	2,521	2,521
Investments	10	-	200,000	200,000
Funds Receivable for Capital Works Projects	17	206,986	9,145	9,145
		<u>809,867</u>	<u>1,326,047</u>	<u>1,227,280</u>
<b>Current Liabilities</b>				
GST Payable		-	21,576	21,576
Accounts Payable	12	270,065	320,612	320,612
Revenue Received in Advance	13	4,968	1,044	1,044
Painting Contract Liability	15	7,132	9,510	9,510
Finance Lease Liability	16	13,425	11,542	11,542
Funds held for Capital Works Projects	17	-	497,720	497,720
Funds Held on Behalf of the Cluster	18	13,768	24,770	24,770
		<u>309,358</u>	<u>886,774</u>	<u>886,774</u>
<b>Working Capital Surplus</b>		500,509	439,273	340,506
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	232,464	202,959	242,961
		<u>232,464</u>	<u>202,959</u>	<u>242,961</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	38,347	28,184	31,310
Finance Lease Liability	16	6,626	12,932	12,932
		<u>44,973</u>	<u>41,116</u>	<u>44,242</u>
<b>Net Assets</b>		<u>688,000</u>	<u>601,116</u>	<u>539,225</u>
<b>Equity</b>		<u>688,000</u>	<u>601,116</u>	<u>539,225</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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		625,240	527,395	651,553
Locally Raised Funds		82,229	67,320	99,713
Goods and Services Tax (net)		(76,158)	-	64,676
Payments to Employees		(275,106)	(206,347)	(287,080)
Payments to Suppliers		(286,315)	(299,457)	(330,394)
Interest Paid		(1,894)	-	-
Interest Received		24,710	2,500	5,288
Net cash (to)/from Operating Activities		92,706	91,411	203,756
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(30,740)	2	(33,844)
Proceeds from Sale of Investments		200,000	-	5,118
Net cash from/(to) Investing Activities		169,260	2	(28,726)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		14,678	7,354	9,068
Finance Lease Payments		(9,810)	-	(10,781)
Painting Contract Payments		(2,378)	-	-
Funds Administered on Behalf of Other Parties		(743,196)	-	516,086
Net cash (to)/from Financing Activities		(740,706)	7,354	514,373
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(478,740)</b>	<b>98,767</b>	<b>689,403</b>
Cash and cash equivalents at the beginning of the year	7	890,266	890,266	200,863
<b>Cash and cash equivalents at the end of the year</b>	7	<b>411,526</b>	<b>989,033</b>	<b>890,266</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense, and other notional items 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 2023

#### 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 2023 to 31 December 2023 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 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	25-50 years
Furniture and equipment	10-25 years
Information and communication technology	4-5 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 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.

### **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 surplus or deficit 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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. 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.

### **1.18. 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' for accounting purposes 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 investment's 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 surplus or deficit 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 surplus or deficit.

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 surplus or deficit.

### **1.19. 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.

### **1.20. Budget Figures**

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

### **1.21. 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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	624,730	541,053	646,352
Teachers' Salaries Grants	1,409,114	943,230	1,280,987
Use of Land and Buildings Grants	248,434	187,307	173,498
Other Government Grants	13,697	1,500	18,653
	<u>2,295,975</u>	<u>1,673,090</u>	<u>2,119,490</u>

The School has opted in to the donations scheme for this year. Total amount received was \$37,759 (2022: \$36,900).

## 3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	8,992	2,000	25,796
Fees for Extra Curricular Activities	29,653	18,800	21,525
Trading	12,951	11,000	12,303
Fundraising & Community Grants	18,657	22,000	31,611
Other Revenue	1,071	1,020	1,068
Transport Revenue	7,468	12,500	9,232
	<u>78,792</u>	<u>67,320</u>	<u>101,535</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	25,316	16,000	20,187
Trading	14,998	10,000	16,572
Fundraising & Community Grant Costs	5,211	1,000	7,397
Transport (Local)	15,610	13,000	14,704
	<u>61,135</u>	<u>40,000</u>	<u>58,860</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>17,657</u>	<u>27,320</u>	<u>42,675</u>

## 4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	26,943	45,347	87,030
Equipment Repairs	2,606	8,050	11,581
Information and Communication Technology	6,453	8,000	7,202
Library Resources	194	820	385
Employee Benefits - Salaries	1,583,159	1,061,730	1,472,575
Staff Development	11,723	5,100	5,845
Depreciation	49,822	40,000	49,077
	<u>1,680,900</u>	<u>1,169,047</u>	<u>1,633,695</u>

## 5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,788	5,800	5,513
Board Fees	4,245	5,500	3,690
Board Expenses	8,464	7,212	11,434
Communication	3,328	3,735	4,104
Consumables	7,728	6,500	6,822
Operating Lease	-	10,965	372
Other	7,301	7,070	7,232
Employee Benefits - Salaries	84,251	83,005	86,747
Insurance	4,552	2,200	2,328
Service Providers, Contractors and Consultancy	6,375	5,000	5,890
	<u>132,032</u>	<u>136,987</u>	<u>134,132</u>

## 6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	7,305	4,450	5,213
Consultancy and Contract Services	46,139	35,100	43,156
Cyclical Maintenance	7,037	13,000	(19,866)
Grounds	25,810	23,300	19,951
Heat, Light and Water	14,296	12,537	10,182
Repairs and Maintenance	16,689	44,095	55,988
Use of Land and Buildings	248,434	187,307	173,498
Security	1,947	2,550	3,945
Employee Benefits - Salaries	20,027	20,000	25,375
	<u>387,684</u>	<u>342,339</u>	<u>317,442</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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	111,526	789,033	690,266
Short-term Bank Deposits	300,000	200,000	200,000
Cash and Cash Equivalents for Statement of Cash Flows	<u>411,526</u>	<u>989,033</u>	<u>890,266</u>

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

Of the \$411,526 Cash and Cash Equivalents, \$3,839 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.

## 8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	300	3,652	3,652
Receivables from the Ministry of Education	-	6,557	6,557
Interest Receivable	1,430	2,110	2,110
Teacher Salaries Grant Receivable	120,465	102,454	102,454
	<u>122,195</u>	<u>114,773</u>	<u>114,773</u>
Receivables from Exchange Transactions	1,730	5,762	5,762
Receivables from Non-Exchange Transactions	120,465	109,011	109,011
	<u>122,195</u>	<u>114,773</u>	<u>114,773</u>

## 9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	3,226	2,521	2,521
	<u>3,226</u>	<u>2,521</u>	<u>2,521</u>

## 10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset	-	200,000	200,000
Short-term Bank Deposits	-	200,000	200,000
Total Investments	<u>-</u>	<u>200,000</u>	<u>200,000</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2023</b>						
Building Improvements	73,143	7,807	-	-	(7,548)	<b>73,402</b>
Furniture and Equipment	124,695	13,362	(1,463)	-	(26,218)	<b>110,376</b>
Information and Communication Technology	16,164	9,836	-	-	(995)	<b>25,005</b>
Leased Assets	23,619	9,640	-	-	(14,376)	<b>18,883</b>
Library Resources	5,340	169	(26)	-	(685)	<b>4,798</b>
<b>Balance at 31 December 2023</b>	<b>242,961</b>	<b>40,814</b>	<b>(1,489)</b>	<b>-</b>	<b>(49,822)</b>	<b>232,464</b>

The net carrying value of equipment held under a finance lease is \$18,883 (2022: \$23,619)

### 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.

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	159,279	(85,877)	<b>73,402</b>	151,471	(78,328)	<b>73,143</b>
Furniture and Equipment	255,435	(145,059)	<b>110,376</b>	290,434	(165,739)	<b>124,695</b>
Information and Communication Technology	96,532	(71,527)	<b>25,005</b>	84,353	(68,189)	<b>16,164</b>
Textbooks	37,851	(37,851)	-	-	-	-
Leased Assets	47,301	(28,418)	<b>18,883</b>	40,432	(16,813)	<b>23,619</b>
Library Resources	33,181	(28,383)	<b>4,798</b>	33,173	(27,833)	<b>5,340</b>
<b>Balance at 31 December</b>	<b>629,579</b>	<b>(397,115)</b>	<b>232,464</b>	<b>599,863</b>	<b>(356,902)</b>	<b>242,961</b>

## 12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	137,258	189,878	189,878
Accruals	3,938	3,763	3,763
Banking Staffing Overuse	-	15,158	15,158
Employee Entitlements - Salaries	123,954	106,253	106,253
Employee Entitlements - Leave Accrual	4,915	5,560	5,560
	<u>270,065</u>	<u>320,612</u>	<u>320,612</u>
Payables for Exchange Transactions	270,065	320,612	320,612
	<u>270,065</u>	<u>320,612</u>	<u>320,612</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	3,839	-	-
Other Revenue in Advance	1,129	1,044	1,044
	<u>4,968</u>	<u>1,044</u>	<u>1,044</u>



#### 14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	31,310	31,310	51,176
Increase to the Provision During the Year	7,037	13,000	11,726
Other Adjustments	-	-	(31,592)
Use of the Provision During the Year	-	(16,126)	-
Provision at the End of the Year	38,347	28,184	31,310
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	38,347	28,184	31,310
	38,347	28,184	31,310

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Due within one year	7,132	9,510	9,510
	7,132	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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	14,482	12,802	12,802
Later than One Year and no Later than Five Years	6,918	13,532	13,532
Future Finance Charges	(1,349)	(1,860)	(1,860)
	20,051	24,474	24,474
<b>Represented by:</b>			
Finance lease liability - Current	13,425	11,542	11,542
Finance lease liability - Non current	6,626	12,932	12,932
	20,051	24,474	24,474

#### 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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
WT,UNF:A,HH: Admin & Library - Weathertightness - contract 214	497,720	1,450,000	(2,138,313)	-	(190,593)
Partial Roof Replacement & Repairs #224749	(9,145)	-	(2,603)	-	(11,748)
Claim for maintaining Generator operation #229775	-	5,748	(5,748)	-	-
LSM: Site: Fencing & Gates #241861	-	19,473	(24,118)	-	(4,645)
Totals	488,575	1,475,221	(2,170,782)	-	(206,986)

#### Represented by:

Funds Receivable from the Ministry of Education

(206,986)



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 214	(869)	844,319	(345,730)	-	497,720
Partial Roof Replacement & Repairs #224749	-	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)

**18. Funds Held on Behalf of the Cluster**

Lower Moutere School was the lead school and holds funds on behalf of the Kahui Ako cluster, a group of schools funded by the Ministry of Education to share professional support.

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	24,770	24,770	17,465
Funds Received from Cluster Members	23,076	-	7,305
Funds Received from Ministry of Education	80,000	-	-
Funds Spent on Behalf of the Cluster	(114,078)	-	-
Funds Held at Year End	13,768	24,770	24,770

**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.

	2023 Actual	2022 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	4,245	3,690
<i>Leadership Team</i>		
Remuneration	391,043	365,103
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	395,288	368,793

There are eight members of the Board excluding the Principal. The Board 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	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	2023 FTE Number	2022 FTE Number
100 -110	2.00	1.00
110 -120	2.00	-
	<u>4.00</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:

	2023 Actual	2022 Actual
Total	\$ -	\$ -
Number of People	-	-

## 22. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the schools sector payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such this is expected to resolve the liability for school boards.

### Pay Equity Settlement Wash Up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023 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

At 31 December 2023, the Board had capital commitments of \$nil (2022:\$488,575).

Contract Name	Contract Amount Received	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Admin & Library Weathertightness	2,294,319	2,484,912	(190,593)
Partial Roof Replacement & Repairs	54,305	66,053	(11,748)
Fencing & Gates	19,473	24,118	(4,645)
<b>Total</b>	<b>2,368,097</b>	<b>2,575,083</b>	<b>(206,986)</b>

### (b) Operating Commitments

As at 31 December 2023 the Board has entered into the following contracts.  
As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: 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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	411,526	989,033	890,266
Receivables	122,195	114,773	114,773
Investments - Term Deposits	-	200,000	200,000
Total Financial assets measured at amortised cost	<u>533,721</u>	<u>1,303,806</u>	<u>1,205,039</u>

### Financial liabilities measured at amortised cost

Payables	270,065	320,612	320,612
Finance Leases	20,051	24,474	24,474
Painting Contract Liability	7,132	9,510	9,510
Total Financial liabilities measured at amortised Cost	<u>297,248</u>	<u>354,596</u>	<u>354,596</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.

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE READERS OF LOWER MOUTERE SCHOOL'S FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of 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 18, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 26 June 2024. 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 arise from section 134 of the Education and Training Act 2020.

### **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 comprises the Statement of Responsibility, Members of the Board Listing, Annual Report & Analysis of Variance, Kiwisport Report, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement and the Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

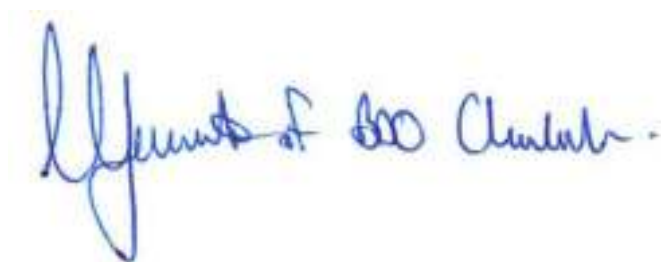
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 (including International Independence Standards) (New Zealand) (PES 1) 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

# Lower Moutere Primary School

2023 Annual report & Analysis of Variance

School number 3200

## Board of Trustees

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





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 order of achievement and the relevant state, observed, achievement, measures, or expected results in the school context.

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 remained healthy and steady due to a zone has been implemented in 2021. Part-time staff fill roles such as leading Recovery, OR, 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 has been a major focus in the school for the entire year. The Board would like to build their own Mataranga space to allow students to be able to explore new ways of learning and exploration in a dedicated area.

The Manuka Kahui Aka was established over the 2017 period with a shared lead role being established. The current Lead Principal – Sonia Gianneli, Uvedale School, is leading our kahui and is in the process of reviewing our current focus and in time, developing a new Achievement Challenge. Embedded practice of Relationship Based Learning will sit well alongside the Government's developing focus of the Common Practice – work that is informed by Russell Johnson's research – Teaching to the RL corner.

The effects of COVID are diminishing however the impacts of this continue to be felt with some attendance issues and in particular, illnesses and flu, where we once would have taken this as ‘the winter flu’.

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 2023. The school has resumed this prior to COVID programme in school, from Year 3 and above expanding camps again. Mindful of the costs of this, camps now had a financial limit put on them per student and the Board has voted to contribute towards overall costs. We aim to make EOTC accessible for all students. Our involvement with Project Teaspoon continued too.

The school continually works with the students to assess their 'voice' with developments across the school, or to explore new ideas. Student voice is utilised in appraisal each 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 maths 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 – 2023

The school has had two areas of professional development occurring in the school over the 2023 period. These were in school and then Kahui Ako focused.

In school, the focus was the development and understanding of the BSLA – Better Start Literacy Achievement (Structured Literacy). This was to use all staff in the use of the structured literacy material. The second focus was in the area of maths. Through the continued support from Bob 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 wāhi and cultural competencies. This was delivered through Whenua Hinakiwi with a combination of in school and Kahui groups.

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 a significant improvement from the previous year. A school focus on student attendance, saw our attendance levels go from 70-80% (2022) up to a school average, of 95-98%. 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 – Māori and Pasifika students.

#### Board of Trustees information

Name	Position	How position on Board gained	Term expired/expires
Cosy Fordyce	Parent representative	Elected 2022	2026
Tamara Eureka	Māori representative	Elected 2022	2026
Nella Bai	Presiding member	Co-opted Feb 2018	2026
Erla Gannor	Parent representative	Elected June 2018	2024
Rachala Parfitt	Parent representative	Elected 2022	2025
Tracy Cole	Parent representative	Elected 2022	2025
Heather Bejens	Parent representative	Elected June 2018	2025
Chris Bassano	Principal	Appointed October 2018	
Miss Lynch	Staff representative	Elected 2022	2025



#### Contestable / Special funding

Lower Moutere School received funding for the following:  
Kahui Ako – maintenance grant  
Reading Recovery  
Funding to support students through the Kahui Ako (well-being)  
Behaviour funding

#### Ministry of Education professional development funding

Lower Moutere School has continued to be part of the Kahui Ako P.D which has been funded through the Ministry of Education. Over the 2023 period, we received P.D. through the Kahui Ako and funded our own P.D. in maths.

#### Kiwisport funding

Lower Moutere School received \$2677.16 in funding. This money was used to fund the following:

Sport Teachers, to subsidise transport costs to support students to attend sporting tournaments, and support sporting leadership opportunities for senior students.

All students in the school participated.

Increase the equipment stock on hand to ensure that the students had the right equipment to practice 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 – has the body, has the mind.

#### School roll and days open

The roll at:	1 <sup>st</sup> March –	234
	1 <sup>st</sup> July –	235
	End of year roll	249

The school was open for 380 half days over the 2023 school year.

#### STAFFING

Ministry funded	2023	2022
Principal	1	1
Scale A	12.64	11.50
Other	1.62	1.70
<i>The Board employed</i>		
Teacher Aides	7	7
Administrator	2	2
Caretaker	1	1

#### Other resources

Tasman District Council, Network Tasmania and Pub Charity contributed funds toward items to support the school. The fundraising team raises funds for projects in the schooling, sports gear, equipment and essets 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.





### Analysis of Variance – Year 3-8 Mathematics 30 December 2016

At Lower Moutere School we are proud to have achieved a Level 2 outcome for our 2016 Board of Trustees analysis of the 2015-2016 school improvement plan. The data from this analysis will be used to inform our strategic action plan for the following year and will be used to inform our learning and teaching strategy.

<b>School Name:</b>	Lower Moutere School	<b>School Number:</b>	8200
<b>Strategic Aim</b>	<p><i>Our practice - A mātauranga māhī</i></p> <p>At Lower Moutere School, our practice is connected, creative and innovative in meeting the needs of our students.</p>		
<b>Annual Aim</b>	<ul style="list-style-type: none"> <li>Actively ensure that our learners are supported in developing their strengths, and in areas of growth.</li> </ul>		
<b>Target</b>	<p>To reduce the number of students in Years 3 – 8, who are achieving below curriculum expectation in the identified year groups, in maths. We wish to reduce the number of students below by a minimum of 50%, to being 'at' the curriculum level expectation for their time at school.</p>		

<b>Baseline Data</b>	Our end of year data indicated that across the Year levels 2- 8, the following percentages of students who are yet to reach curriculum level for their year group – Year 2, 22%, Year 3, 21%, Year 4, 34%, Year 5, 38%, Year 6, 35%, Year 7, 40% were not meeting the curriculum expectations.
<b>Results</b>	Year 2 – Term 4 – 93.8% achieved Year 3 – Term 4 – 92.9% achieved Year 4 – Term 4 – 81.4% achieved Year 5 – Term 4 – 78.9% achieved Year 6 – Term 4 – 86.3% achieved Year 7 – Term 4 – 95.4% achieved



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Teachers identify termly, which students need priority support – targeted instruction for accelerated learning, along with information is shared from previous year. These students are monitored and tracked for the term, with interventions in place.</p> <p>Initial meetings with parents were held at the start of the year, and then termly for new students identified. Through the term, we kept moderation of maths data in relation to the use of the ASiTIE tool. Schoolwide, 2 ASiTIE test is given to all students Years 2 and above. All staff moderate and enter results. Term teacher support teaching staff with target students.</p> <p>Work with parents / whānau on ways to support student learning to raise student achievement.</p> <p>PLO – SP6046 Inv. maths – Intervention programme for Teacher Aides to train in, and ongoing PLO with Rob Taylor-Mahine</p>	<p>Across the school we have seen really good movement for all students. Some identified groups across the school have not made the same movement that was hoped. Good data sharing from previous year and engaging with parents early in the year meant that teachers knew quickly what to target. Tracking sheets in class – as in year 2, teachers maintain specific focus on students (up to 4) per term.</p> <p>ASiTIE – we found that students do not perform as well when working through the online tests as opposed to paper based so a PEAKS tracking now paper form.</p> <p>The spring moderation programme for identified students has given these students more confidence in working through mathematical problems and a growth in confidence in class.</p> <p>Regular information in newsletters and parent information evenings has helped support and grow maths knowledge in the school community. Continued work also leads to HAT sessions for Kahui Aca using the TL resources.</p>	<p>Through PLO in school and with support from TLH (past year) and staff have been able to monitor how they teach maths and the information that they gather to inform next steps. Teachers are clearer in their expectations of students and in being able to identify next steps from the assessment activities – not just formal. Strong collaboration between staff and within syndicates where moderation of samples of work has led to staff making informed decisions on student achievement. This has been supported through the PD with The Learning First CoATTe – and the testing saw student achievement be significantly lower than expected. When we asked students why this would be, they asked for paper version as it gave spaces to work out answers and an ability to go back.</p> <p>Working has made a significant difference to students who have had difficulty verbalising mathematical concepts and needing more time to solve ideas like knowledge. The whole group of students of similar ability is now more than and learn than the class at large and has positively impacted on student confidence.</p>	<p>After 4 years of development with TLH, the school has decided that we have significant resources available to us, and developed strong expertise within the school and connections in the Kahui Aca, that we are going to take a break from further PLO. We will continue to focus on support from the MOE Cur leads, as the maths documents are reviewed.</p> <p>A continued focus on building teacher knowledge and expectations of each level is crucial in raising student achievement. EAOH will continue to be our main formal tool for testing and giving teaching staff the assurance of OJIs and next steps, along with other reliable sources eg, PLO.</p> <p>The Spring intervention is making a positive difference to students who are showing gaps in maths understanding and will be supported in the 2024 year.</p>



<b>School Name:</b>	Lower Moutere School	<b>School Number:</b>	3200
<b>Strategic Aim:</b>	<p><i>Our practice - A waatau waahi</i></p> <p>At Lower Moutere School, our practice is connected, creative and innovative in meeting the needs of our students.</p>		
<b>Annual Aim:</b>	<ul style="list-style-type: none"> <li>Actively ensure that our learners are supported in developing their strengths, and in areas of growth.</li> </ul>		
<b>Target:</b>	To reduce the number of students in Years 3-8, who are achieving below curriculum expectation in the identified year groups. We wish to reduce the number of students below by a minimum of 10%, (it being at the curriculum level)		
<b>Baseline Data:</b>	Our 2023 data indicated across all levels that no student achieved 'above' curriculum expectation. Our areas of focus are in Years 4, 5 and 6 for 2023, where we have identified the following percentages of students not achieving at curriculum expectation – Year 4, 18% (potential risk of not achieving), Year 5, 34% and Year 6, 24%. We also recognise that there is no representation in achievements above.		
<b>Results:</b>	<p><b>ACHIEVEMENT</b></p> <p>Y4 – Term 4 – 27.5% achieving at expectation  Y5 – Term 4 – 35.7% achieving at expectation  Y6 – Term 4 – 25.1% achieving at expectation</p>		

<b>Actions</b> What did we do?	<b>Outcomes</b> What happened?	<b>Reasons for the variance</b> Why did it happen?	<b>Evaluation</b> Where to next?
Teachers identify which students need priority support – targeted instruction	In order for writing to be legible and easy for students to write to read, we had a strong focus	To write clearly students need to have correct grasp, and style so they can write	Continue with handwriting across the school as explicit and deliberate

<p>for accelerated learning, initial meetings with parents. Information is shared from previous year.</p>	<p>on handwriting at the beginning of the year and then each term. This helped correct poor formations and strokes and simply did not rely on writing because of this.</p>	<p>will not difficulty come from easily and it makes a huge difference.</p>	<p>Consider generating our own rubrics for writers in Years 1-2 – await any further development from the MADE on this as may change under our review. – will strengthen further, teacher knowledge. With new 'phases' coming in, continue to focus staff developments on the changes of language in the draft – and new subsections. Continue with the consistency across the school.</p>
<p>Introduction of writing samples and using PACT tool to advise the next steps in learning of writing.</p>	<p>Feedback the chance to moderate students writing – as a term then staff, and then I did the our own knowledge and understanding of what I did in the books. Our current focus. PACT tool has not been used as much as planned and will be a priority for year 2020. Acceleration has made use of the books from 401a – 401e and developed as each student can keep features of writing within the school of current learning. Staff were able to receive very in-depth information on students around achievement. Now our curriculum of 401 with the MADE has caused some confusion and concern over what is and is not covered in the new docs.</p>	<p>The new - House for Jack built and 'Bees' provided exciting and engaging prompts for students to learn from. This inspired researching and writing for all students – practical and very different subject matters. Parents wanted to know more and then find ways to communicate their learning to others in a variety of contexts, including digital.</p>	<p>In the junior school – regular reminders through newsletters and weekly emails reinforcing the messages that we are discussing on eg. pencil grip. In the senior school, responsive studies sees so students see the end result – audience and purpose – can't rush this enough. Where possible, teacher aide time supports student learning – both those requiring support and those requiring accelerating above what they achieve (extension). Pursue publishing outlets for quality writing.</p>
<p>Term teacher literacy supports staff individually and through syndicates. Staff meeting – acceleration supports in place.</p>	<p>Reading Together for years 4-6 – growth targets being set in the programme. This is more focused. Jan was our co-ordinator so of this very well attended (80%).</p>	<p>Some students have been identified as needing further support and while it is difficult to achieve, this tool may make a difference. Tasks who work with seniors are possible and keen to see them achieving.</p>	<p>Some students have the knowledge but lack the ability to take the risk – through prompt information sessions and when conversations, this has strengthened everyone's understandings of what we are wanting to achieve – making students an investment. The PACT tool for 'knowing the learner' means staff are very aware of 'need, interest and how to best support learners.</p>
<p>Work with parents / whānau on ways to support student learning to raise student achievement.</p>	<p>Reading Together for years 4-6 – growth targets being set in the programme. This is more focused. Jan was our co-ordinator so of this very well attended (80%).</p>	<p>Some students have the knowledge but lack the ability to take the risk – through prompt information sessions and when conversations, this has strengthened everyone's understandings of what we are wanting to achieve – making students an investment. The PACT tool for 'knowing the learner' means staff are very aware of 'need, interest and how to best support learners.</p>	<p>Some students have the knowledge but lack the ability to take the risk – through prompt information sessions and when conversations, this has strengthened everyone's understandings of what we are wanting to achieve – making students an investment. The PACT tool for 'knowing the learner' means staff are very aware of 'need, interest and how to best support learners.</p>
<p>Impact coaching for IBL. This will support teacher relationships and underpins our PLO in Effective Practices in Literacy.</p>	<p>Linking writing to topic themes was a key aim and understanding the structures and how they are used. This is positive, providing an explicit ability for the teacher to see with the topic column and the quality of writing. Using a range of writing tools has been used and engagement in writing eg. Storymaker, comic books.</p>	<p>Some students have the knowledge but lack the ability to take the risk – through prompt information sessions and when conversations, this has strengthened everyone's understandings of what we are wanting to achieve – making students an investment. The PACT tool for 'knowing the learner' means staff are very aware of 'need, interest and how to best support learners.</p>	<p>Some students have the knowledge but lack the ability to take the risk – through prompt information sessions and when conversations, this has strengthened everyone's understandings of what we are wanting to achieve – making students an investment. The PACT tool for 'knowing the learner' means staff are very aware of 'need, interest and how to best support learners.</p>
<p>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>Targeted students and staff were – exclude high achievers – most focus – staff and students.</p>	<p>Some students have the knowledge but lack the ability to take the risk – through prompt information sessions and when conversations, this has strengthened everyone's understandings of what we are wanting to achieve – making students an investment. The PACT tool for 'knowing the learner' means staff are very aware of 'need, interest and how to best support learners.</p>	<p>Some students have the knowledge but lack the ability to take the risk – through prompt information sessions and when conversations, this has strengthened everyone's understandings of what we are wanting to achieve – making students an investment. The PACT tool for 'knowing the learner' means staff are very aware of 'need, interest and how to best support learners.</p>
<p>Learner profiles – target students for acceleration.</p>	<p>Targeted students and staff were – exclude high achievers – most focus – staff and students.</p>	<p>Some students have the knowledge but lack the ability to take the risk – through prompt information sessions and when conversations, this has strengthened everyone's understandings of what we are wanting to achieve – making students an investment. The PACT tool for 'knowing the learner' means staff are very aware of 'need, interest and how to best support learners.</p>	<p>Some students have the knowledge but lack the ability to take the risk – through prompt information sessions and when conversations, this has strengthened everyone's understandings of what we are wanting to achieve – making students an investment. The PACT tool for 'knowing the learner' means staff are very aware of 'need, interest and how to best support learners.</p>
<p>Syndicate meetings – tracking student achievement fortnightly.</p>	<p>Targeted students and staff were – exclude high achievers – most focus – staff and students.</p>	<p>Some students have the knowledge but lack the ability to take the risk – through prompt information sessions and when conversations, this has strengthened everyone's understandings of what we are wanting to achieve – making students an investment. The PACT tool for 'knowing the learner' means staff are very aware of 'need, interest and how to best support learners.</p>	<p>Some students have the knowledge but lack the ability to take the risk – through prompt information sessions and when conversations, this has strengthened everyone's understandings of what we are wanting to achieve – making students an investment. The PACT tool for 'knowing the learner' means staff are very aware of 'need, interest and how to best support learners.</p>
<p>Literacy leader – supporting student learning across the school.</p>	<p>Targeted students and staff were – exclude high achievers – most focus – staff and students.</p>	<p>Some students have the knowledge but lack the ability to take the risk – through prompt information sessions and when conversations, this has strengthened everyone's understandings of what we are wanting to achieve – making students an investment. The PACT tool for 'knowing the learner' means staff are very aware of 'need, interest and how to best support learners.</p>	<p>Some students have the knowledge but lack the ability to take the risk – through prompt information sessions and when conversations, this has strengthened everyone's understandings of what we are wanting to achieve – making students an investment. The PACT tool for 'knowing the learner' means staff are very aware of 'need, interest and how to best support learners.</p>
<p>End of term reviews – qualitative level / whole staff.</p>	<p>Targeted students and staff were – exclude high achievers – most focus – staff and students.</p>	<p>Some students have the knowledge but lack the ability to take the risk – through prompt information sessions and when conversations, this has strengthened everyone's understandings of what we are wanting to achieve – making students an investment. The PACT tool for 'knowing the learner' means staff are very aware of 'need, interest and how to best support learners.</p>	<p>Some students have the knowledge but lack the ability to take the risk – through prompt information sessions and when conversations, this has strengthened everyone's understandings of what we are wanting to achieve – making students an investment. The PACT tool for 'knowing the learner' means staff are very aware of 'need, interest and how to best support learners.</p>
<p>Staff meeting – acceleration supports in place.</p>	<p>Targeted students and staff were – exclude high achievers – most focus – staff and students.</p>	<p>Some students have the knowledge but lack the ability to take the risk – through prompt information sessions and when conversations, this has strengthened everyone's understandings of what we are wanting to achieve – making students an investment. The PACT tool for 'knowing the learner' means staff are very aware of 'need, interest and how to best support learners.</p>	<p>Some students have the knowledge but lack the ability to take the risk – through prompt information sessions and when conversations, this has strengthened everyone's understandings of what we are wanting to achieve – making students an investment. The PACT tool for 'knowing the learner' means staff are very aware of 'need, interest and how to best support learners.</p>
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CAAP students on learning plans – monitored and tracked.

In junior school, play-based texts are developing and broadening student language and use of new vocabulary. Through SL resources, phonics awareness has grown significantly enabling students to write more fluently – in particular, targeted students.

are using the same language and this ensures no confusions across classes – increases teacher understandings too.

#### Planning for next year:

The focus for 2024 for learning staff will be on assessment and learning of SL to ensure students are working at a challenging level. Focusing the next step in student writing and speaking. This will include additional work for teachers in all areas of literacy and writing.



Has this policy or programme been made available to staff?	Yes - School Users	
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/or objectives?		When required





Audit – Lower Moutere School – how the school has given effect to Te Tiriti o Waitangi.

In 2023, Lower Moutere School ...

1. Ensured some teaching around Te Tiriti occurred in all classes
2. Employed a Kapahaka tutor who is of maori descent and would support our staff and students with te reo, tikanga and waiata.
3. Ensured all classrooms had some visibility of maori art / patterns / signage on display at all times.
4. Ensured all classrooms had some audibility of te reo each day (eg, class items, instructions, mihi, waiata)
5. The kapahaka event held at Motueka High was well supported by our school and parent community – a very proud moment
6. Matariki is well celebrated at Lower Moutere School with approximately 4-500 attending this event.
7. Knowledge of local maori – Professional Development – organised by Whenua Iti – with local iwi.
8. Regular staff meetings held – led by Lara from Whenua Iti to continue our learning and understanding of Te Reo / Te Tiriti
9. Interschool Matariki games were a great local celebration for all schools – Years 5-8
10. Manawhaitaki – day for schools at Kaiteriteri – organised and led by Lower Moutere with support from Tasman Bay Guardians – funding from Kaiteriteri trust board – enviro experience for enviro leaders in local schools
11. PLD with Kahui Ako to explore Aotearoa Histories curriculum – provided by MOE
12. Shared decision making with parents and whanau is embedded (Whanau connections)
13. Maori values are lived and alive – aroha, wananga, whanaunatanga
14. Maori learners learn through and about their culture, and are empowered to be successful as Maori
15. Matauranga maori is incorporated into learning content.
16. Local principals met to learn more about local history and content and how the 10th agreement helps us understand more about Maori grievances in our area.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

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 it's programme?	See schedule 5 e.g. Advertising nationwide for a fixed term teacher. Board Presiding Member and Principal formed this appointment committee but all Board members saw the short lists and invited to comment.
How do you practise impartial selection of suitably qualified persons for appointment?	Always select the 'Best Person for the Role' Appointment selection is varied (dependent) on position and length of appointment. Appointments Committee always at least two people. Fair Test of interests are noted.
How are you recognising: – The aims and aspirations of Māori – The employment requirements of Māori, and – Greater involvement of Māori in the Education service?	Open and transparent procedures Consideration given to any Māori applicants Supportive staff and Board We always seek the 'best person for the role' to meet identified needs, skills and knowledge in Māori related pedagogy and although it always a need and therefore compliance.
How have you enhanced the abilities of individual employees? How are you recognising the employment requirements of women?	Professional Development opportunities offered 88% of sta Test Lower Maturity are female. Any needs from our female staff are considered to support their employment requirements – as for all staff.
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	