

# MAHORA SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 2592

**Principal:** Rohan Pearse

**School Address:** 710 Frederick Street, Mahora, Hastings

**School Postal Address:** PO Box 13034, Hastings

**School Phone:** 06 878 2622

**School Email:** principal@mahora.school.nz

#### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Matthew Witheford	Presiding Member	Re-elected	September 2025
Rohan Pearse	Principal ex Officio	Appointed	
Fran Bayley	Parent Representative	Elected	September 2022
Rebecca Burn	Parent Representative	Re-elected	September 2022
Kevin Carter	Parent Representative	Elected	September 2025
Tanya Douglas	Parent Representative	Elected	September 2022
Wiremu King	Parent Representative	Elected	September 2025
Eloise MacLeod	Parent Representative	Re-elected	September 2025
Jon Marks	Parent Representative	Co-opted	September 2022
Diana Wilson	Parent Representative	Elected	September 2025
Anna Harvey	Staff Representative	Elected	September 2025

**Accountant / Service Provider:** Eclipse Solutions 4 Schools Limited

# MAHORA SCHOOL

Annual Report - For the year ended 31 December 2022

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# Mahora 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.

**Matthew Witheford**

Full Name of Presiding Member



Signature of Presiding Member

1 May 2023

Date:

**Rohan Pearse**

Full Name of Principal



Signature of Principal

1 May 2023

Date:

# Mahora School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	3,332,587	3,378,820	3,545,531
Locally Raised Funds	3	95,851	-	104,302
Interest Income		2,522	-	544
Gain on Sale of Property, Plant and Equipment		9,624	-	130
Other Revenue		3,366	-	3,560
<b>Total Revenue</b>		<b>3,443,950</b>	<b>3,378,820</b>	<b>3,654,067</b>
<b>Expenses</b>				
Locally Raised Funds	3	34,618	-	38,779
Learning Resources	4	2,591,049	2,503,859	2,525,537
Administration	5	177,749	242,581	527,877
Finance		1,859	2,500	1,777
Property	6	572,193	655,987	535,381
Other Expenses	7	2,606	1,500	1,220
Loss on Disposal of Property, Plant and Equipment		-	-	3,891
		<b>3,380,074</b>	<b>3,406,427</b>	<b>3,634,462</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>63,876</b>	<b>(27,607)</b>	<b>19,605</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>63,876</b>	<b>(27,607)</b>	<b>19,605</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.

# Mahora School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		760,933	922,352	922,352
Total comprehensive revenue and expense for the year		63,876	(27,607)	19,605
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		357	-	7,799
Capital Contributions to the Ministry of Education				
Contribution - Property Projects		-	-	(188,823)
<b>Equity at 31 December</b>		825,166	894,745	760,933

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.

# Mahora School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	235,601	430,745	660,547
Accounts Receivable	9	204,147	160,000	278,872
GST Receivable		39,481	15,000	-
Prepayments		12,613	10,000	7,640
Inventories	10	913	1,000	15,060
Funds Receivable for Capital Works Projects	16	123,333	-	18,728
		<u>616,088</u>	<u>616,745</u>	<u>980,847</u>
<b>Current Liabilities</b>				
GST Payable		-	-	189
Accounts Payable	12	312,226	259,000	360,785
Revenue Received in Advance	13	7,499	3,000	2,942
Provision for Cyclical Maintenance	14	9,334	60,000	64,800
Finance Lease Liability	15	8,611	30,000	31,731
Funds Held for Capital Works Projects	16	153,186	-	123,317
		<u>490,856</u>	<u>352,000</u>	<u>583,764</u>
<b>Working Capital Surplus/(Deficit)</b>		125,232	264,745	397,083
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	811,116	700,000	423,865
		<u>811,116</u>	<u>700,000</u>	<u>423,865</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	100,776	60,000	56,766
Finance Lease Liability	15	10,406	10,000	3,249
		<u>111,182</u>	<u>70,000</u>	<u>60,015</u>
<b>Net Assets</b>		<u>825,166</u>	<u>894,745</u>	<u>760,933</u>
<b>Equity</b>		<u>825,166</u>	<u>894,745</u>	<u>760,933</u>

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

# Mahora School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		941,098	1,159,116	1,067,744
Locally Raised Funds		93,901	(9,742)	250,800
Goods and Services Tax (net)		(39,670)	(15,189)	(11,584)
Payments to Employees		(347,235)	(291,622)	(384,802)
Payments to Suppliers		(474,460)	(577,952)	(755,620)
Interest Paid		(1,859)	(2,500)	(1,777)
Interest Received		2,376	-	544
Net cash from/(to) Operating Activities		174,151	262,111	165,305
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		12,174	-	130
Purchase of Property Plant & Equipment (and Intangibles)		(428,604)	(332,082)	(166,653)
Net cash from/(to) Investing Activities		(416,430)	(332,082)	(166,523)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		357	-	7,799
Finance Lease Payments		(108,288)	(55,242)	(26,683)
Funds Administered on Behalf of Third Parties		(74,736)	(104,589)	117,319
Net cash from/(to) Financing Activities		(182,667)	(159,831)	98,435
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(424,946)</b>	<b>(229,802)</b>	<b>97,217</b>
Cash and cash equivalents at the beginning of the year	8	660,547	660,547	563,330
<b>Cash and cash equivalents at the end of the year</b>	8	<b>235,601</b>	<b>430,745</b>	<b>660,547</b>

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.

# Mahora School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Mahora School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 15. Future operating lease commitments are disclosed in note 21b.

#### **Recognition of grants**

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### **d) 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.

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

Inventories are consumable items held for sale and comprised of stationery and school uniforms. 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.

### **i) Property, Plant and Equipment**

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

Improvements (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	5–50 years
Furniture and Equipment	5–15 years
Information and Communication Technology	3–10 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

### **j) Intangible Assets**

#### **Software costs**

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

**k) Impairment of property, plant, and equipment and intangible assets**

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

*Non cash generating assets*

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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.

**l) Accounts Payable**

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

**m) Employee Entitlements***Short-term employee entitlements*

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

*Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

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

**n) Revenue Received in Advance**

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

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

**o) Funds held for Capital works**

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

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

**p) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The 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.

**q) Financial Instruments**

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

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

**r) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**s) Budget Figures**

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

**u) Services received in-kind**

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

## 2. Government Grants

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Government Grants - Ministry of Education	826,892	865,820	1,165,221
Teachers' Salaries Grants	2,134,571	2,055,000	2,049,252
Use of Land and Buildings Grants	371,124	458,000	331,058
	<u>3,332,587</u>	<u>3,378,820</u>	<u>3,545,531</u>

The school has opted in to the donations scheme for this year. Total amount received was \$56,100 (2021: \$59,700).

## 3. Locally Raised Funds

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

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
Donations & Bequests	8,825	-	13,400
Curriculum Related Activities - Purchase of Goods and Services	38,867	-	14,908
Fees for Extra Curricular Activities	12,175	-	11,743
Trading	22,982	-	29,121
Fundraising and Community Grants	2,480	-	22,668
Other Revenue	10,522	-	12,462
	<u>95,851</u>	<u>-</u>	<u>104,302</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	11,571	-	12,994
Trading	23,047	-	25,785
	<u>34,618</u>	<u>-</u>	<u>38,779</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>61,233</u>	<u>-</u>	<u>65,523</u>

## 4. Learning Resources

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget (Unaudited)</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Curricular	85,426	56,750	61,922
Equipment Repairs	309	400	403
Information and Communication Technology	12,647	15,000	13,218
Library Resources	161	-	-
Employee Benefits - Salaries	2,328,719	2,281,200	2,301,549
Staff Development	32,659	34,300	30,604
Depreciation	131,128	116,209	117,841
	<u>2,591,049</u>	<u>2,503,859</u>	<u>2,525,537</u>

## 5. Administration

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Audit Fee	5,887	5,887	5,716
Board Fees	2,670	3,250	2,925
Board Expenses	9,406	6,500	6,038
Communication	4,901	5,000	5,338
Consumables	36,195	37,600	37,864
Operating Lease	6,590	7,000	6,662
Healthy Lunches	-	73,000	361,143
Other	7,722	4,550	8,795
Employee Benefits - Salaries	89,264	84,000	77,847
Insurance	6,308	7,000	6,929
Service Providers, Contractors and Consultancy	8,806	8,794	8,620
	<u>177,749</u>	<u>242,581</u>	<u>527,877</u>

## 6. Property

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Caretaking and Cleaning Consumables	13,843	9,500	12,141
Consultancy and Contract Services	36,595	41,000	36,406
Cyclical Maintenance Provision	(7,756)	13,167	17,412
Grounds	24,723	24,000	28,449
Heat, Light and Water	21,227	21,000	21,179
Rates	1,743	1,500	1,642
Repairs and Maintenance	38,867	20,500	21,608
Use of Land and Buildings	371,124	458,000	331,058
Security	8,591	7,000	6,532
Employee Benefits - Salaries	63,236	60,320	58,954
	<u>572,193</u>	<u>655,987</u>	<u>535,381</u>

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

## 7. Other Expenses

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
		<b>(Unaudited)</b>	
Transport	2,606	1,500	1,220
	<u>2,606</u>	<u>1,500</u>	<u>1,220</u>

## 8. Cash and Cash Equivalents

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Bank Accounts	235,601	430,745	660,547
Cash and Cash Equivalents for Statement of Cash Flows	<u>235,601</u>	<u>430,745</u>	<u>660,547</u>

Of the \$235,601 Cash and Cash Equivalents, \$153,186 is held by the School on behalf of the Ministry of Education. These funds have been provided by 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.

Of the \$235,601 Cash and Cash Equivalents, \$3,087 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

## 9. Accounts Receivable

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	10,073	10,000	200
Receivables from the Ministry of Education	2,403	-	131,878
Interest Receivable	146	-	-
Banking Staffing Underuse	15,269	-	-
Teacher Salaries Grant Receivable	176,256	150,000	146,794
	<u>204,147</u>	<u>160,000</u>	<u>278,872</u>
Receivables from Exchange Transactions	10,219	10,000	200
Receivables from Non-Exchange Transactions	193,928	150,000	278,672
	<u>204,147</u>	<u>160,000</u>	<u>278,872</u>

## 10. Inventories

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Stationery	913	1,000	576
School Uniforms	-	-	14,484
	<u>913</u>	<u>1,000</u>	<u>15,060</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	50,567	374,120	-	-	(11,828)	<b>412,859</b>
Furniture and Equipment	319,814	39,150	(2,550)	-	(68,973)	<b>287,441</b>
Information and Communication Technology	12,757	15,334	-	-	(11,690)	<b>16,401</b>
Leased Assets	33,742	92,325	-	-	(37,764)	<b>88,303</b>
Library Resources	6,985	-	-	-	(873)	<b>6,112</b>
<b>Balance at 31 December 2022</b>	<b>423,865</b>	<b>520,929</b>	<b>(2,550)</b>	<b>-</b>	<b>(131,128)</b>	<b>811,116</b>

The net carrying value of computer equipment held under a finance lease is \$88,303 (2021: \$33,742)

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	675,278	(262,419)	<b>412,859</b>	350,587	(300,020)	<b>50,567</b>
Furniture and Equipment	775,366	(487,925)	<b>287,441</b>	744,716	(424,902)	<b>319,814</b>
Information and Communication Technology	146,413	(130,012)	<b>16,401</b>	134,978	(122,221)	<b>12,757</b>
Leased Assets	232,063	(143,760)	<b>88,303</b>	139,738	(105,996)	<b>33,742</b>
Library Resources	34,696	(28,584)	<b>6,112</b>	34,696	(27,711)	<b>6,985</b>
<b>Balance at 31 December</b>	<b>1,863,816</b>	<b>(1,052,700)</b>	<b>811,116</b>	<b>1,404,715</b>	<b>(980,850)</b>	<b>423,865</b>

## 12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	125,618	100,000	172,691
Accruals	5,887	5,000	36,248
Employee Entitlements - Salaries	177,425	150,000	148,055
Employee Entitlements - Leave Accrual	3,296	4,000	3,791
	<b>312,226</b>	<b>259,000</b>	<b>360,785</b>
Payables for Exchange Transactions	312,226	259,000	360,785
	<b>312,226</b>	<b>259,000</b>	<b>360,785</b>

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	7,499	3,000	2,942
	<u>7,499</u>	<u>3,000</u>	<u>2,942</u>

### 14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	121,566	121,566	109,138
Increase to the Provision During the Year	(7,756)	13,167	17,412
Use of the Provision During the Year	(3,700)	(14,733)	(4,984)
Provision at the End of the Year	<u>110,110</u>	<u>120,000</u>	<u>121,566</u>
Cyclical Maintenance - Current	9,334	60,000	64,800
Cyclical Maintenance - Non Current	100,776	60,000	56,766
	<u>110,110</u>	<u>120,000</u>	<u>121,566</u>

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

### 15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	8,611	30,000	32,007
Later than One Year and no Later than Five Years	10,406	11,500	3,249
Future Finance Charges	-	(1,500)	(276)
	<u>19,017</u>	<u>40,000</u>	<u>34,980</u>
<b>Represented by</b>			
Finance lease liability - Current	8,611	30,000	31,731
Finance lease liability - Non Current	10,406	10,000	3,249
	<u>19,017</u>	<u>40,000</u>	<u>34,980</u>

## 16. 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
		\$	\$	\$	\$	\$
Block A Roofing Remedial (211243)		300	2,089	(2,389)	-	-
Court Replacement (211425)		50,400	40,000	(80,916)	-	9,484
Roll Growth Classroom 18 (216807)		(12,685)	286,769	(130,382)	-	143,702
Block F QLE & Block A LSC Space (218307)		72,617	8,517	(578,587)	374,120	(123,333)
LSPM Fences & Gates (226979)		(6,043)	6,943	(900)	-	-
Totals		104,589	344,318	(793,174)	374,120	29,853

### Represented by:

Funds Held on Behalf of the Ministry of Education	153,186
Funds Receivable from the Ministry of Education	(123,333)

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Block A Roofing Remedial (211243)		18,803	-	(18,503)	-	300
Block A Infrastructure & ILE Stage 2 (211245)		(166,579)	120,839	(143,083)	188,823	-
Court Replacement (211425)		-	218,228	(167,828)	-	50,400
Roll Growth Classroom 18 (216807)		-	-	(12,685)	-	(12,685)
Block F QLE & Block A LSC Space (218307)		7,120	251,630	(186,133)	-	72,617
LSPM Fences & Gates (226979)		80,541	-	(86,584)	-	(6,043)
Totals		(60,115)	590,697	(614,816)	188,823	104,589

### Represented by:

Funds Held on Behalf of the Ministry of Education	123,317
Funds Receivable from the Ministry of Education	(18,728)

## 17. 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.

## 18. Remuneration

### Key management personnel compensation

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i> Remuneration	2,670	2,925
<i>Leadership Team</i> Remuneration Full-time equivalent members	411,297 3	408,465 3
Total key management personnel remuneration	413,967	411,390

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

### Principal 1

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 - 110	2	4
110 - 120	1	-
120 - 130	1	-
	4	4

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

## 19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	<b>2022 Actual</b>	<b>2021 Actual</b>
Total	\$0	\$3,474
Number of People	-	2

## 20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

## 21. Commitments

### (a) Capital Commitments

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

(a) \$230,960 contract for Courts Replacement project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$258,228 has been received and \$248,744 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) \$653,326 contract for the Roll Growth Classroom project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$286,769 has been received and \$143,067 has been spent on the project to balance date. This project has been approved by the Ministry.

(c) \$774,530 contract for Block F QLE & Block A LSC Space project as agent for the Ministry of Education. This project is partially funded by the Ministry of Education \$392,964 and partly funded by a BOT Contribution \$374,120. \$291,194 has been received and \$788,646 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$2,019,876)

### (b) Operating Commitments

As at 31 December 2022 the Board did not have any operating commitments.

## 22. 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	235,601	430,745	660,547
Receivables	204,147	160,000	278,872
Total Financial Assets Measured at Amortised Cost	<u>439,748</u>	<u>590,745</u>	<u>939,419</u>

### Financial Liabilities Measured at Amortised Cost

Payables	312,226	259,000	360,785
Finance Leases	19,017	40,000	34,980
Total Financial Liabilities Measured at Amortised Cost	<u>331,243</u>	<u>299,000</u>	<u>395,765</u>

## 23. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Hawkes Bay/ Tairāwhiti and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education. even while closed.

## 24. Comparatives

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

# **Mahora School**

## **Kiwisport Report**

For the year ended 31 December 2022

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2022 the school received total Kiwisport funding of \$4,834 (excluding GST). The funding was spent on sports fees and equipment.

The number of students participating in organised sport continues to be at excellent levels.

# **Mahora School**

## **Statement of Compliance with Employment Policy**

For the year ended 31 December 2022

For the year ended 31<sup>st</sup> December 2022 the Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination
- Meets all Equal Employment Opportunities requirements

# Analysis of Variance Reporting

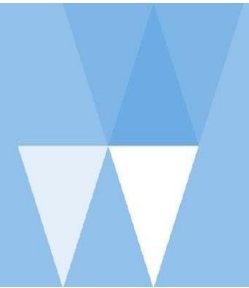


<b>School Name:</b>	Mahora School - 2022	<b>School Number:</b>	2592																																																	
<b>Strategic Aim:</b>	Goal 1: To grow future focused learners/ākonga with strong foundation skills																																																			
<b>Annual Aim:</b>	<p>2022 Priority Learner Targets</p> <p><b>Years 1-2</b></p> <ul style="list-style-type: none"> <li>Based on data from 2021 and the Better Start Literacy Approach being rolled out across the Kākano (Junior) team, the BSLA data will be closely tracked and a tiered intervention system will be enacted to meet the needs of different groupings of tamariki</li> </ul> <p><b>Years 3-6</b></p> <ul style="list-style-type: none"> <li>Based on the data from 2021 and teacher voice around needs in Writing, we have decided to target achievement in Writing for 2022. This will assist us in embedding effective targeted strategies from 2021 and knowledge of utilizing PaCT as a formative and summative tool.</li> </ul>																																																			
<b>Target:</b>	<ul style="list-style-type: none"> <li>For 25 out 32 year 1 tamariki (78%) to be tracked successfully within the BSLA programme</li> <li>To increase PaCT Reading achievement data from 64.5% to 75% for all year 2 students</li> <li>To increase the percentage of 61 year 3-6 target students achieving in the Writing curriculum within the 25th and 50th percentiles to make sufficient or accelerated progress across the PaCT aspects and signposts from 42% to 70%.</li> </ul>																																																			
<b>Baseline Data:</b>	<table border="1"> <thead> <tr> <th><i>Data sourced from BOT PaCT Report 2021</i></th> <th colspan="2"><b>Reading</b> At the expected Curriculum level or above (e.g. Curriculum Level 2 for Year 3 &amp; 4)</th> <th colspan="2"><b>Writing</b> At the expected Curriculum level or above (e.g. Curriculum Level 2 for Year 3 &amp; 4)</th> <th colspan="2"><b>Mathematics</b> At the expected Curriculum level or above (e.g. Curriculum Level 2 for Year 3 &amp; 4)</th> </tr> </thead> <tbody> <tr> <td><b>All Students</b></td> <td>229/313</td> <td>73%</td> <td>196/313</td> <td>63%</td> <td>256/313</td> <td>81%</td> </tr> <tr> <td><b>Māori Students</b></td> <td>56/83</td> <td>67%</td> <td>59/83</td> <td>71%</td> <td>59/83</td> <td>71%</td> </tr> <tr> <td><b>NZ European</b></td> <td>141/176</td> <td>80%</td> <td>116/176</td> <td>65%</td> <td>159/176</td> <td>90%</td> </tr> <tr> <td><b>Pasifika</b></td> <td>13/23</td> <td>56.5%</td> <td>13/23</td> <td>56.5%</td> <td>16/23</td> <td>69.5%</td> </tr> <tr> <td><b>All Females</b></td> <td>132/167</td> <td>79%</td> <td>116/167</td> <td>69%</td> <td>140/167</td> <td>84%</td> </tr> <tr> <td><b>All Males</b></td> <td>97/146</td> <td>66%</td> <td>80/146</td> <td>80%</td> <td>116/146</td> <td>79%</td> </tr> </tbody> </table>			<i>Data sourced from BOT PaCT Report 2021</i>	<b>Reading</b> At the expected Curriculum level or above (e.g. Curriculum Level 2 for Year 3 & 4)		<b>Writing</b> At the expected Curriculum level or above (e.g. Curriculum Level 2 for Year 3 & 4)		<b>Mathematics</b> At the expected Curriculum level or above (e.g. Curriculum Level 2 for Year 3 & 4)		<b>All Students</b>	229/313	73%	196/313	63%	256/313	81%	<b>Māori Students</b>	56/83	67%	59/83	71%	59/83	71%	<b>NZ European</b>	141/176	80%	116/176	65%	159/176	90%	<b>Pasifika</b>	13/23	56.5%	13/23	56.5%	16/23	69.5%	<b>All Females</b>	132/167	79%	116/167	69%	140/167	84%	<b>All Males</b>	97/146	66%	80/146	80%	116/146	79%
<i>Data sourced from BOT PaCT Report 2021</i>	<b>Reading</b> At the expected Curriculum level or above (e.g. Curriculum Level 2 for Year 3 & 4)		<b>Writing</b> At the expected Curriculum level or above (e.g. Curriculum Level 2 for Year 3 & 4)		<b>Mathematics</b> At the expected Curriculum level or above (e.g. Curriculum Level 2 for Year 3 & 4)																																															
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<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>Within the Kākano team:</p> <ul style="list-style-type: none"> <li>We received RTLB support for implementing BSLA into our Kākano (junior) team.</li> <li>Kaiako explicitly teaching scope and sequence in Tier 1 of the BSLA programme</li> </ul> <p>Within Māhuri and the Whanake team:</p> <ul style="list-style-type: none"> <li>Kaiako implemented a structured literacy approach, including: <ul style="list-style-type: none"> <li>'The Code' group lessons</li> <li>Dictated sentences</li> <li>Decodable books</li> <li>Heggerty</li> <li>Phonics games to follow up</li> </ul> </li> <li>Supporting Teacher Aides knowledge and implementation of 'The Code' and the framework</li> <li>Utilizing Teacher Aides to help consolidate and preload knowledge with target learners</li> <li>Implementing Stepsweb to encourage children to develop their literacy skills by continually analysing</li> </ul>	<p><b><u>Year 1</u></b></p> <ul style="list-style-type: none"> <li>27 out of 31 tamariki (87%) are tracking successfully and have moved.</li> </ul> <p><b><u>Year 2</u></b></p> <ul style="list-style-type: none"> <li>41 out of 48 tamariki (85%) are now in the 50th percentile and above.</li> </ul> <p><b><u>Year 3</u></b></p> <ul style="list-style-type: none"> <li>8 out of 10 tamariki (80%) made sufficient or accelerated progress</li> </ul> <p><b><u>Year 4</u></b></p> <ul style="list-style-type: none"> <li>17 out of 19 target writers (85%) made sufficient or accelerated progress</li> </ul> <p><b><u>Year 5</u></b></p> <ul style="list-style-type: none"> <li>11 out of 15 target writers (73%) made sufficient and accelerated progress.</li> </ul> <p><b><u>Year 6</u></b></p> <ul style="list-style-type: none"> <li>14 out of 16 target writers (87.5%) made sufficient or accelerated progress</li> </ul>	<p>We achieved our target of successfully tracking our year 1 tamariki within the BSLA programme by increasing the number from 25 to 27 which increased the percentage from 85% to 87%. 7 of the children within this number made progress and completed Tier 2. This increase was due to continued explicit teaching of scope and sequence from the BSLA programme.</p> <p>We achieved our target of increasing our PaCT Reading achievement data from 64.5% to 75% for all year 2 students. 85% of Year 2 students are now achieving within the 50th percentile and above. Continued support from RTLB to implement the BSLA programme across the Kākano (Junior) Team has ensured that all kaiako are explicitly teaching the programme confidently.</p> <p>We achieved our target to increase the percentage of 61 year 3-6 target writers achieving within the 25th and 50th percentiles to make sufficient or accelerated progress across the PaCT aspects</p>	<p>For all staff to take part in PLD around 'The Code'. Liz Kane is the creator of The Code and now is available to deliver Professional Development on Structured Literacy through 'Little Learners Love Literacy' and 'The Code'.</p> <p>More writing moderation and book looks of mahi across teams and within teams. Utilising shared writing vocabulary so that a stronger learning culture and shared teaching and learning language is embedded across the school.</p> <p>Also we need to ensure teachers are covering some of the signposts in teacher planning. Aspects such as Creating Texts for Literary Purposes.</p> <p>Team leaders bring about constant conversation in teams throughout the year in order to drive achievement and consistently update the team improvement plans.</p> <p>Continue building leadership capability through staff pedagogy</p>

## Tātaritanga raraunga



<p>each learner’s errors and creating individualized reinforcement.</p> <ul style="list-style-type: none"> <li>• Kaiako were supported by the RTLit service who would help support target learner groups.</li> </ul>	<p><b><u>Overall progress for year 3-6</u></b></p> <ul style="list-style-type: none"> <li>• 50 out of 60 target writers (83%) made sufficient or accelerated progress across the PaCT aspects and signposts</li> </ul>	<p>and signposts from 42% to 70%. Overall, our data indicates that 83% of our target students made sufficient or accelerated progress. Māhuri and Whanake kaiako implemented a structured literacy approach to support their target learners. Having the support of RTLB to coach and support our Teacher Aides in learning about ‘The Code’ also helped target writers to have extra support and learning groups.</p>	<p>PLD in order to strengthen internal capacity for sustained professional learning – leaders planning and co-leading</p> <p>Where possible keep upskilling our Teacher Aides with ‘structured literacy knowledge’ and BSLA knowledge to create more opportunities in class for target learners to keep consolidating their learning.</p>
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### Planning for next year:

2023 needs to consider the following opportunities

- The Code - 2022 has seen the successful implementation of The Code in various stages throughout Mahora School. Consolidation of this program throughout the school and a shared language schoolwide would be beneficial to all tamariki.
- Structured Literacy - Liz Kane - 8 Mahora Staff members have attended Professional Development from Liz Kane. This will be beneficial for all staff to take part in. Liz Kane is the creator of The Code and now is available to deliver Professional Development on Structured Literacy through ‘Little Learners Love Literacy’ and ‘The Code’.
- Moderation - More writing moderation and book looks of mahi across teams and within teams. Utilising shared writing vocabulary so that a stronger learning culture and shared teaching and learning language is embedded across the school. Also we need to ensure teachers are covering some of the signposts in teacher planning. Aspects such as Creating Texts for Literary Purposes.
- Targeted Budget - For resources that align with The Code and Structured Literacy to enable the professional learning to be successfully implemented. E.g. teacher resource books, reading books, website and app access.
- In 2023 Denise Pearse and Aleece Jones will be beginning their Reading Recovery and Early Learning Support training. This is being funded .8 by the MOE and .08 by our kura. The training involves taking 4 tamariki each and teaching 30 minute individual lessons with them that are very specific to their needs and structured tightly. Each child’s programme runs for approximately 16-20 weeks and are identified

through collaboration of classroom teachers. This extra layer of support will complement the current tiered system with BSLA across Kācano.

- Tanya Calitz, Tamla Smith, Denise Pearse and Denise Haronga will be undertaking the PLD for Better Start Literacy Approach in 2023. This will be to ensure we have a shared understanding of the science behind reading and tamariki who still need that level of support are catered for as they move into the Māhuri.
- Tamla, Penny and Lisa will be running 3 whānau sessions on the Reading Together Programme with all junior school whānau in Term 1. This is funded by the MOE and we find it very useful to aid parents in establishing good positive routines at home to support the literacy acquisition of their tamariki.
- Bookbags and reading mileage will be promoted in 2023. Utilizing the Library across the school and regular home reading routines promoted where whānau are able to support their tamariki.
- Exciting to have the Library back up and running. It is looking fabulous. A book fair and book week will be promoting the value of reading, tamariki able to issue books again and creating an exciting multi-use space with robotics, chess, cooking etc. Reading challenges, competitions and author studies will be regular features of the space.
- Extension Junior Group - Tamla will run an extension group across the Year 2 cohort to cater for tamariki who are avid and capable readers. This will be a vocabulary enrichment programme along with exposing tamariki to different genres.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF MAHORA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Mahora School (the School). The Auditor-General has appointed me, Philip Pinckney, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 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 1 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 Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information obtained at the date of our report is the Analysis of Variance, the Kiwisport statement, list of trustees, Statement of Compliance with Employment Policy and Statement of Responsibility, 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.



Philip Pinckney  
Baker Tilly Staples Rodway Audit Limited  
On behalf of the Auditor-General  
Hastings, New Zealand