

UPPER MOUTERE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



Principal:	Grant Watson
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Ministry Number:	3229
Accountant/Service Provider:	Accounting for Schools Limited

UPPER MOUTERE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Financial Statements
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1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 21	Notes to the Financial Statements

Other Information

22	Members of the Board
23	Kiwisport / Statement of Compliance with Employment Policy
	Independent Auditor's Report
	Statement of Variance
	Evaluation of the School's Students' Progress and Achievement
	How we have given effect to Te Tiriti O Waitangi

UPPER 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.

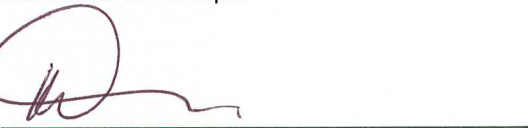
The School's 2023 financial statements are authorised for issue by the Board.

Andy Marr
Full Name of Presiding Member


Signature of Presiding Member

31 May 2024
Date:

Heidi Olykan
Full Name of Principal


Signature of Principal

31 May 2024
Date:

UPPER MOUTERE SCHOOL

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget \$	2022 Actual \$
Revenue				
Government Grants	2	1,231,389	1,105,190	1,109,612
Locally Raised Funds	3	85,407	73,240	66,798
Interest		18,334	2,000	6,534
		<u>1,335,130</u>	<u>1,180,430</u>	<u>1,182,944</u>
Expenses				
Locally Raised Funds	3	45,698	55,349	29,996
Learning Resources	4	807,146	817,959	817,740
Administration	5	78,689	72,843	71,662
Interest		432	-	929
Property	6	317,493	275,754	322,379
		<u>1,249,458</u>	<u>1,221,905</u>	<u>1,242,706</u>
Net Surplus / (Deficit)		85,672	(41,475)	(59,762)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>85,672</u></u>	<u><u>(41,475)</u></u>	<u><u>(59,762)</u></u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

UPPER MOUTERE SCHOOL

Statement of Changes in Net Assets/Equity For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Balance at 1 January		387,100	387,100	446,862
Total comprehensive revenue and expense for the year		85,672	(41,475)	(59,762)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		11,283	-	-
Equity at 31 December		484,055	345,625	387,100
Accumulated comprehensive revenue and expense		484,055	345,625	387,100
Reserves		-	-	-
Equity at 31 December		484,055	345,625	387,100

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.

UPPER MOUTERE SCHOOL

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	7	50,385	87,056	130,899
Accounts Receivable	8	68,370	10,000	60,188
GST Receivable		10,106	2,000	9,608
Prepayments		4,127	2,500	4,022
Inventories	9	-	200	197
Investments	10	330,583	265,000	266,835
Funds receivable for Capital Works Projects	15	-	-	-
		463,571	366,756	471,749
Current Liabilities				
Accounts Payable	12	67,161	11,500	91,184
Provision for Cyclical Maintenance	13	13,500	80,000	63,410
Finance Lease Liability	14	2,668	2,700	11,103
Funds held for Capital Works Projects	15	2,291	-	28,490
		85,620	94,200	194,187
Working Capital Surplus		377,951	272,556	277,562
Non-current Assets				
Property, Plant and Equipment	11	135,278	99,569	149,345
		135,278	99,569	149,345
Non-current Liabilities				
Provision for Cyclical Maintenance	13	27,850	25,000	37,005
Finance Lease Liability	14	1,324	1,500	2,802
		29,174	26,500	39,807
Net Assets		484,055	345,625	387,100
Equity		484,055	345,625	387,100

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

UPPER MOUTERE SCHOOL

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		306,681	205,190	268,905
Locally Raised Funds		81,277	70,453	65,056
Goods and Services Tax (net)		(497)	7,604	505
Payments to Employees		(148,556)	(87,065)	(175,981)
Payments to Suppliers		(225,020)	(214,695)	(155,519)
Interest Paid		(432)	-	(929)
Interest Received		15,706	1,258	5,853
Net cash from / (to) the Operating Activities		29,159	(17,255)	7,889
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(19,557)	9,771	(29,879)
Purchase of Investments		(63,748)	1,835	46,996
Net cash from / (to) the Investing Activities		(83,305)	11,606	17,116
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,283	-	-
Finance Lease Payments		(11,452)	(9,705)	(12,047)
Painting contract payments		-	-	(4,535)
Financing Activities		(26,199)	(28,490)	4,244
Net cash from Financing Activities		(26,368)	(38,195)	(12,338)
Net increase/(decrease) in cash and cash equivalents		(80,514)	(43,844)	12,667
Cash and cash equivalents at the beginning of the year	7	130,899	130,899	118,232
Cash and cash equivalents at the end of the year	7	50,385	87,055	130,899

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 and other notional items have been excluded.

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

UPPER MOUTERE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Upper 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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 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 dollar.

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

UPPER MOUTERE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

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 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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

UPPER MOUTERE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

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 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 comprise 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.

UPPER MOUTERE SCHOOL
Notes to the Financial Statements
For the year ended 31 December 2023

1. Statement of Accounting Policies

i) 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.

j) 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 to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

UPPER MOUTERE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

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. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

m) Employee Entitlements

Short-term employee entitlements

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

n) Revenue Received in Advance

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

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

UPPER MOUTERE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

o) Funds held for Capital works

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

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

p) Provision for Cyclical Maintenance

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

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

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

q) Financial Instruments

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

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, 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.

UPPER MOUTERE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

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 at the start of the year.

t) Services received in-kind

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

u) Shared Funds

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

UPPER MOUTERE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants – Ministry of Education	306,646	205,190	261,745
Teachers' Salaries Grants	645,412	700,000	612,146
Use of Land and Buildings Grants	279,296	200,000	228,561
Other Government Grants	35	-	7,160
	1,231,389	1,105,190	1,109,612

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	12,193	5,500	17,228
Fees for Extra Curricular Activities	26,090	34,910	14,348
Trading	1,814	1,300	2,422
Fundraising & Community Grants	21,159	9,950	11,260
Other Revenue	24,151	21,580	21,540
	85,407	73,240	66,798
Expenses			
Extra Curricular Activities Costs	30,245	42,695	14,068
Trading	1,098	1,070	1,935
Fundraising and Community Grant Costs	2,907	750	168
Other Locally Raised Funds Expenditure	11,448	10,834	13,825
	45,698	55,349	29,996
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	39,709	17,891	36,802

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	21,337	17,229	21,423
Depreciation	35,167	40,000	39,362
Equipment Repairs	408	330	42
Information and Communication Technology	3,507	16,400	266
Library Resources	1,251	2,000	1,514
Employee Benefits - Salaries	740,215	736,900	744,636
Staff Development	5,261	5,100	10,497
	807,146	817,959	817,740

UPPER MOUTERE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,785	6,656	5,516
Board of Trustees Fees	2,800	3,600	3,020
Board of Trustees Expenses	3,188	1,500	754
Communication	3,748	4,050	3,827
Consumables	2,477	1,050	(1,539)
Operating Lease	600	-	-
Other	4,701	7,110	5,770
Employee Benefits - Salaries	46,244	42,777	49,268
Insurance	2,067	1,400	262
Service Providers, Contractors and Consultancy	7,079	4,700	4,784
	<u>78,689</u>	<u>72,843</u>	<u>71,662</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	34,169	35,354	33,267
Cyclical Maintenance Provision	7,075	8,500	17,431
Cyclical Maintenance Adjustment	(58,514)	-	-
Grounds	12,309	5,600	10,535
Heat, Light and Water	20,592	18,000	18,407
Repairs and Maintenance	19,801	6,500	11,684
Use of Land and Buildings	279,296	200,000	228,561
Security	1,213	1,800	2,494
Employee Benefits - Salaries	1,552	-	-
	<u>317,493</u>	<u>275,754</u>	<u>322,379</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 Current Account	26,857	30,612	83,695
Bank Call Account	23,528	56,444	47,204
Cash and cash equivalents for Cash Flow Statement	<u>50,385</u>	<u>87,056</u>	<u>130,899</u>

Of the \$50,385 Cash and Cash Equivalents, \$2,291 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2024 on Crown owned school buildings under the School's Five Year Property Plan.

UPPER MOUTERE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	9,342	8,000	5,212
Interest Receivable	3,886	2,000	1,258
Teacher Salaries Grant Receivable	55,142	-	53,718
	68,370	10,000	60,188
Receivables from Exchange Transactions	13,228	10,000	6,470
Receivables from Non-Exchange Transactions	55,142	-	53,718
	68,370	10,000	60,188

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	-	200	197
	-	200	197

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	330,583	265,000	266,835
Total Investments	330,583	265,000	266,835

UPPER MOUTERE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements	68,595	-	-	-	(7,589)	61,006
Furniture and Equipment	30,388	2,716	-	-	(7,701)	25,401
Information Technology	16,025	16,847	-	-	(5,856)	27,016
School House	7,136	-	-	-	(754)	6,382
Leased Assets	13,919	1,539	-	-	(11,607)	3,851
Library Resources	13,282	-	-	-	(1,660)	11,622
		-				
Balance at 31 December 2023	149,345	21,102	-	-	(35,167)	135,278

The net carrying value of equipment held under a finance lease is \$3,851 (2022: \$13,919).

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
Land				-	-	-
Buildings				-	-	-
Building Improvements	253,576	(192,570)	61,006	253,576	(184,981)	68,595
Furniture and Equipment	230,558	(205,157)	25,401	227,843	(197,456)	30,388
Information Technology	96,929	(69,913)	27,016	80,083	(64,057)	16,025
School House	26,810	(20,428)	6,382	26,810	(19,674)	7,136
Leased Assets	86,009	(82,158)	3,851	84,470	(70,551)	13,919
Library Resources	22,353	(10,731)	11,622	22,353	(9,071)	13,282
Balance at 31 December	716,235	(580,957)	135,278	695,135	(545,790)	149,345

12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	6,646	6,500	26,310
Accruals	3,938	5,000	3,766
Employee Entitlements - Salaries	55,142	-	59,486
Employee Entitlements - Leave Accrual	1,435	-	1,622
	67,161	11,500	91,184
Payables for Exchange Transactions	67,161	11,500	91,184
	67,161	11,500	91,184

UPPER MOUTERE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	100,415	100,415	87,232
Increase/ (decrease) to the Provision During the Year	7,075	8,500	9,696
Other Adjustments	(58,514)	-	3,487
Use of the Provision During the Year	(7,626)	(3,915)	-
Provision at the End of the Year	41,350	105,000	100,415
Cyclical Maintenance - Current	13,500	80,000	63,410
Cyclical Maintenance - Non Current	27,850	25,000	37,005
	41,350	105,000	100,415

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 schools cyclical maintenance plan prepared by a Ministry engaged consultant.

14. 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	3,409	3,450	11,605
Later than One Year and no Later than Five Years	887	1,750	2,977
Future Finance Charges	(304)	(1,000)	(677)
	3,992	4,200	13,905
Represented by			
Finance lease liability - Current	2,668	2,700	11,103
Finance lease liability - Non Current	1,324	1,500	2,802
	3,992	4,200	13,905

UPPER MOUTERE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

15. 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 \$	BOT Contributions / Write Off	Closing Balances \$
Site Entrance, Landscaping & Slide	<i>in progress</i>		28,490	-	(26,886)	-	1,604
Library upgrade & Roofing Repairs	<i>in progress</i>		-	34,915	(34,228)	-	687
Water Project Upgrade	<i>completed</i>		-	10,341	(11,489)	1,148	-
Totals			28,490	45,256	(72,603)	1,148	2,291

Represented by:

Funds Held on Behalf of the Ministry of Education	2,291
Funds Due from the Ministry of Education	-

2,291

		2022	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Septic Tank	<i>completed</i>		(28,028)	23,223	-	4,805	-
Fire Alarm Upgrade	<i>completed</i>		(105)	605	(250)	(250)	-
Site Entrance, Landscaping & Slide	<i>in progress</i>		52,379	-	(23,889)	-	28,490
Totals			24,246	23,828	(24,139)	4,555	28,490

Represented by:

Funds Held on Behalf of the Ministry of Education	28,490
Funds Due from the Ministry of Education	-

28,490

UPPER MOUTERE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

16. 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.

Heidi Olykan is a Trustee of the Board and also owns Splashworks Plumbing, Gas & Heating Limited. During the year the School contracted Splashworks to provide services. The total value of all transactions for the year was \$18,986 and no amount is outstanding as at balance date (2022: \$Nil).

17. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,800	3,020
<i>Leadership Team</i>		
Remuneration	367,578	245,812
Full-time equivalent members	3	2
Total key management personnel remuneration	370,378	248,832
Total full-time equivalent personnel	3.00	2.00

There are 5 members of the Board excluding the Principal. The Board had held 8 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

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	130 - 140	120 - 130
Benefits and Other Emoluments	10 - 20	20 - 30
Termination Benefits	-	-

UPPER MOUTERE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

17. Remuneration (cont.)

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	1	-
110 - 120	1	-
	<u>2</u>	<u>-</u>

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

18. 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 member, 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	-	-

19. 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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF UPPER MOUTERE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Upper 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 2 to 21, 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 31 May 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board Listing, Statement of Variance, Kiwisport Report, Report on how the school has given effect to Te Tiriti o Waitangi, and the Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

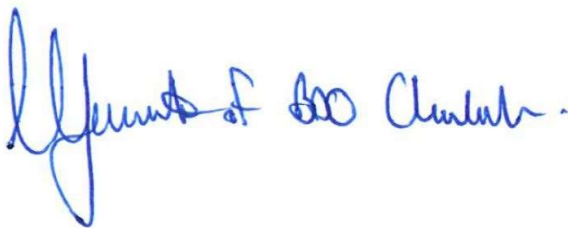
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

UPPER MOUTERE SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

20. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$14,423 (2022: \$36,961) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
SIP Site Entrance, Landscaping & Slide	88,995	74,664	14,331
Library upgrade & Roofing Repairs	34,320	34,228	92
			-
Total	123,315	108,892	14,423

(b) Operating Commitments

As at 31 December 2023 the Board had not entered into any contracts.

21. 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 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	50,385	87,056	130,899
Receivables	68,370	10,000	60,188
Investments - Term Deposits	330,583	265,000	266,835
Total Financial assets measured at amortised cost	449,338	362,056	457,922

Financial liabilities measured at amortised cost

Payables	67,161	11,500	91,184
Finance Leases	3,992	4,200	13,905
Total Financial Liabilities Measured at Amortised Cost	71,153	15,700	105,089

22. Events After Balance Date

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

UPPER MOUTERE SCHOOL

Members of the Board

For the year ended 31 December 2023

Name	Position	How position on Board gained	Term expired/expires
Andy Marr	Presiding Member	Re-elected 2023	September 2025
Grant Watson	Principal	Appointed	
Iwao Fujii	Parent Rep	Re-elected 2023	September 2025
Heidi Olykan	Staff Representative	Re-elected 2023	September 2025
Jane Chisnall	Parent Rep	Re-elected 2023	September 2025
Andi Pannell	Parent Rep	Re-elected 2023	September 2025

UPPER MOUTERE SCHOOL

Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2023

Kiwisport is a Government funding initiative to support student participation in organised sport.

In 2023 the School received funding of \$1,362 (2022: \$1,596).

The funding was spent on tennis tuition, tennis competition and Top Team.

As the tennis tuition was carried out through all levels of the school and as was Top Team, this funding reached all our 112 students.

Statement of Compliance with Employment Policy

For the year ended 31 December 2023 the Upper Moutere School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect 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 contract 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.



Upper Moutere School *Plan for Teaching and Learning 2022 – 2024* Charter 2023

Strive for Excellence

Confident, Active Creative and Curious

Making the right choices

Responsibility, Respect and Pride

Our Strategic Goals

QUALITY TEACHING AND LEADERSHIP Quality teaching and leadership make the difference for learners and their whānau	LEARNERS AT THE CENTRE Learners with their whānau are at the centre of education	BARRIER FREE ACCESS Great education opportunities and outcomes are within reach for every learner	FUTURE OF LEARNING AND WORK Learning that is relevant to the lives of New Zealanders today and throughout their lives
<i>Effective Teaching and Learning</i>	<i>Culturally Responsive</i>	<i>Community Engagement</i>	
Further develop the RBL profile within our school curriculum <ul style="list-style-type: none">- North East Hui are embedded and drive practice- Student and Whanau Voice is respected and actioned- Students taking greater ownership of their own learning through explicit teaching	Embrace Te Tiriti o Waitangi by increasing the level of Te Reo Māori and Tikanga Māori seen and heard across the school	Strengthen communication with whanau so they are actively involved in their child's development Both in <ul style="list-style-type: none">- Student Learning- The wider school community	
Mathematics <ul style="list-style-type: none">- Effective Teaching and Learning Programmes are developed to meet the needs of our students and provide a balanced programme.	All students enjoying and achieving educational success that embraces their language, culture and identities	Further develop our whanau understanding of the RBL profile	
Reading and Writing <ul style="list-style-type: none">- Effective Teaching and Learning programmes reflect an effective the balance between structured literacy and a whole language approach.	Further developing a safe, inclusive learning environment that fosters personal hauora	Promote and celebrate the opportunities that make Upper Moutere an educational leader Grow the school roll	

Effective Teaching and Learning

1.To further increase achievement across the school in Mathematics by developing further our teaching and learning programme so it meets the needs of our students and provides a balanced programme

How to be Achieved	By Whom	Time Frame
PLD from Rob Proffit-White Complete Re working of the school Mathematics Overview providing a consistent and sustainable framework for teaching Clarification of Benchmarks Development of effective, timely assessment practice Development of a pupil friendly rubric that students can use to enable greater agency	PLD for all staff with Rob Mathematics planned Staff Curriculum meetings – led by Heidi and Toby	Throughout the school year

Final Comment:

Generally the PLD was not as well received by staff as previous years. The facilitators were not as effective as presenting as Rob which hindered teacher engagement. We were able to get a new staff member to the PLD which means all staff have had the PLD upfront. Staff have reviewed our Mathematics Curriculum Overview using the structure provided by Aotearoa NZ Histories Curriculum document. This will be reviewed again at our TOD on 20 November.

2. To embed an effective Structured Literacy programme from Year 0-3 and further develop a programme that naturally progresses across the school

How to be Achieved	By Whom	Time Frame
Planned Staff Curriculum Meeting foci Attendance at any PLD offered through the Kāhui ako. Seek this at the Year 4 + level	All Staff Tasman School, Fund holder	Throughout the year. Throughout year

Complete the review of the present Reading/ Writing Overviews, integrate them and embed SL	All staff	By end of Term?
Establish benchmarks to enable effective assessment and reporting to parents	All staff	
Consider an alternative to Reading Recovery	Jaki	By end of Term three
<p>Final comment:</p> <p>There were some PLD opportunities available. The focus was on PLD for the middle and senior area of the school to develop teacher competency at delivering a Structured Literacy approach at this level. Again Staff have reviewed our Literacy Curriculum Overview using the structure provided by Aotearoa NZ Histories Curriculum document. This will be reviewed again at our TOD on 20 November. Literacy in this sense, now encompasses Reading, Writing and Spelling</p>		
3. ANZH.		
How to Be Achieved	By Whom	Time Frame
Whole School Unit based on work of Sir Ian Taylor	All Staff	Term One
Kahui ako led PLD	All Staff	Term One
<p>Final Comment:</p> <p>A whole school unit taught at the same time approach was the approach undertaken this year. This proved to be a collaborative and supportive way to ensure all staff were able to deliver an appropriate unit of learning. Term One saw the Origins of the the Maori Unit using the work or Sir Ian Taylor. In Term Four Parehaka was the focus of a shorter piece of learning.</p>		
4. School Wide Collaborations Through TEAMS		
How to Be Achieved	By Whom	Time Frame
With the introduction of a new phone system based on TEAMS Providers are offering TEAMS PLD	All Staff	Early in year

TEAMS is becoming a more refined access point for all current school documentation. There is still further work to go to develop this area as well as up skill in the use of this tool. Everyday procedure and documents are now readily available.

Culturally Responsive To increase the use of Te reo and Tikanga Māori across the school.		
How to be Achieved	By Whom	Time Frame
<p>PLD from Lara Hana and Matua Mike (Whenua iti)</p> <p>This work has been developed and provided through Kahui ako</p> <p>Create a welcoming culturally responsive entrance.</p> <p>Introduce a Kapa Haka Group</p>	<p>Lara/ Mike – Grant and Heidi full day PLD</p> <p>Staff PLD at Staff Curric Meeting...cont throughout year?</p> <p>Connection made with newly appointed 'Education Advisor' Te Awhina Marare</p> <p>This continues to be stalled as we want Iwi input before proceeding.</p> <p>Investigate how we can establish a Kapa haka group with the people resource we currently have . This may be possible Term Two with schedules 'extra teacher time' programme</p>	<p>Throughout Year</p>
<p>Final Comment:</p> <p>An area of considerable growth. The PLD provided by the Kahui ako has been well received and pertinent for our school. A timely encounter with Matua at Whenua iti saw our school enriched with the skill of mou rakau. We now have a Kapa haka group, that will share their skill at the Motueka Kapa haka Day. Matariki Breakfast saw greater and more confident te reo and tikanga.</p>		

Community Engagement		
To celebrate whanau being able to interact on site with minimal to no restrictions		
How to be Achieved	By Whom	Time Frame
Planned school based community events onsite but with maybe a ‘little extra’	Grant to lead Reporting to parents at Meet the Teacher as well as sharing the review of the Mission and Vision	Throughout the school year as deemed appropriate.
Eg BBQ at Meet the Teacher John Parsons evening	Staff with responsibility to lead, supported by all staff.	
Re-establishment of SUMs	Enthusiastic Parents are instigating this in Term One Andi to be Board rep.	
Final Comment: SUMS was revitalised... they ran an extremely successful Quiz Night raising \$13k		

Annual Targets 2023 - Mathematics		
	AREA: Achievement- Engagement – Retention - Attendance	
	Implementation	Who and when
Goal: Raise achievement and track progress of our students achieving below expectation.	Establish a planned programme, ensuring that current teaching alligns with this.	
	PLD with Rob Profitt- White.	Rob Profitt-White – February 2022. (carrying on from PLD x2 in 2021)
	Apply strategies of RBL Profile – Feedbck, Feed forward, power sharing and con-constructing a family like context.	Julieanne and Dylan as RBL leads to bring this into RBL co-construction meetings.
	Student voice collected –	Julieanne, Dylan and Heidi to collect – end Term 2.
	Apply elements of PLD to Maths overview.	

<p>Rework school Mathematics overview to:</p> <ul style="list-style-type: none"> • Provide a consistent and sustainable framework for teaching • Provide effective, timely assessment practices • Provide a pupil friendly rubric that enables greater student agency 	<p>Staff meeting “refresher” sessions – to discuss implementation of PLD – co-ordinated by Grant/ Heidi –2x per term?</p> <p>Exploring use of curriculum Level overviews in each space –</p>	<p>Julieanne and Heidi to lead staff in development of Mathematics curriculum overview –</p>
<p>Pedagogy: Provide structure and certainty for Teachers and students.</p>	<p>Ensure Teachers contribute to and refer to development of Mathematics curriculum overview.</p> <p>Allow teachers opportunities to discuss PLD learning and put it into practice.</p>	<p>All staff – co-ordinated by Heidi and Grant.</p>
<p>Institution: Ensure there is a consistent approach to Teaching, Learning and Assessing across the school.</p>	<p>Time allocated to Mathematics in staff meetings.</p> <p>Use of Mathematics rubrics and overviews across the school. Is this part of the programme?</p> <p>Students are engaged in use of rubrics regularly across the school. See above.</p>	<p>All staff – co-ordinated by Heidi and Grant.</p> <p>All staff.</p> <p>All students</p>
<p>Leadership: Shared leadership approach.</p>	<p>Classroom teachers having responsibility for learners within their space.</p>	<p>Supported by Principal.</p>

	Sharing and discussion of Mathematics teaching and learning at staff meetings.	All staff - Co-ordinated by Heidi and Grant
Spread: Ultimately, a consistent approach and use of overview and rubrics across the whole school.	Implemented across whole school – becoming part of what we do and how we do it.	Classroom teachers to take responsibility for their focus learners.
Evidence Use of Rubrics in all learning spaces Growth in student confidence and student agency	Ongoing sharing of individual student progress, celebrated with student and parents. (e-Tap real time reporting) Visual tracking of progress. Student voice – students can talk to the rubrics, share what they are learning and discuss next learning steps.	All staff – through e-Tap reporting Staff model use of RBL 3 questions – What are you learning right now?, How do you know how well you are doing? What do you think your next steps are? Students confidently respond to 3 questions – can refer back and talk to rubrics.
Ownership Whole school – students,	Reflect on development of overview and rubrics. Gather student and staff voice around this. Make changes to ensure this approach can be sustained.	All staff – co-ordinated by Julieanne and Grant. All staff and students.

Annual Targets 2023 – English – <i>Structured Literacy</i>		
	AREA: Achievement- Engagement – Retention - Attendance	
	Implementation	Who and when
<p>Goal: Raise achievement and track progress of our students achieving below expectation.</p>	<p>Embed a planned programme, ensuring that current teaching aligns with that in the junior area of the school</p> <p>PLD with Various oproviders supported by Kahui ako funding</p> <p>Continue to support middle school teachers in the approach, esp to support students with identified needs who have not experienced the programme from 5/6 years</p>	<p>Rachael and Jaki as in-house ‘experts’ to co construct this</p>
<p>Rework school Reading and Writing overview (possibly spelling too?) to:</p> <ul style="list-style-type: none"> • Provide a consistent and sustainable framework for teaching • Provide effective, timely assessment practices 	<p>Apply elements of PLD to Reading and Writing overview.</p> <p>Planned Staff Curriculum meetings to develop skills and understanding. Become familiar of the resources available</p> <p>Exploring use of curriculum Level overviews in each space –</p>	<p>Rachael and Jaki to lead staff in development of Reading and Wriitng curriculum overview – also include spelling?</p>

AREA: Achievement- Engagement – Retention - Attendance

	Implementation
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Who and when

Goal:
Raise achievement and track progress of our students achieving below expectation.

Rework school Reading and Writing overview (possibly spelling too?)
to:

- Provide a consistent and sustainable framework for teaching
- Provide effective, timely assessment practices

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to:

- Provide a consistent and sustainable framework for teaching
- Provide effective, timely assessment practices

Embed a planned programme, ensuring that current teaching aligns with that in the junior area of the school

PLD with Various oproviders supported by Kahui ako funding

Continue to support middle school teachers in the approach, esp to support students with identified needs who have not experienced the programme from 5/6 years

Apply elements of PLD to Reading and Writing overview.

Planned Staff Curriculum meetings to develop skills and understanding. Become familiar of the resources available

Exploring use of curriculum Level overviews in each space –

Rachael and Jaki as in-house ‘experts’ to co construct this

Rachael and Jaki to lead staff in development of Reading and Writing curriculum overview – also include spelling?

Interim Data:		
Pedagogy: Provide structure and certainty for Teachers and students.	<p>Ensure Teachers contribute to and refer to development of Reading and Writing curriculum overview.</p> <p>Allow teachers opportunities to discuss PLD learning and put it into practice.</p>	All staff – co-ordinated by Rachael and Jaki Supported by the Principal.
Interim Data:		
Institution: Ensure there is a consistent approach to Teaching, Learning and Assessing across the school.	Time allocated to Structured Literacy in staff meetings.	All staff – co-ordinated by Rachael and Jaki Supported by the Principal.
Interim Data:		
Leadership: Shared leadership approach.	<p>Classroom teachers having responsibility for learners within their space.</p> <p>Sharing and discussion of Structured Literacy teaching and learning at staff meetings.</p>	<p>Supported by Principal.</p> <p>All staff - Co-ordinated by Rachael and Jaki</p>
Interim Data:		
Spread: Ultimately, a consistent approach and use of overview	Implemented across whole school – becoming part of what we do and how we do it.	Classroom teachers to take responsibility for their focus learners.
Interim Data:		
Evidence <p>Use of approach in all learning spaces</p> <p>Growth in student confidence and student agency</p>	<p>Ongoing sharing of individual student progress, celebrated with student and parents. (e-Tap real time reporting)</p> <p>Visual tracking of progress.</p> <p>Student voice – students can talk to the rubrics, share what they are learning and discuss next learning steps.</p>	<p>All staff – through e-Tap reporting</p> <p>Staff model use of RBL 3 questions – What are you learning right now?, How do you know how well you are doing? What do you think your next steps are?</p> <p>Students confidently respond to 3 questions – can refer back and talk to rubrics.</p>

Ownership	Reflect on development of overview and rubrics.	All staff – co-ordinated by Rachael and Jaki.
Whole school – students,	Gather student and staff voice around this.	Supported by Principal.
	Make changes to ensure this approach can be sustained.	All staff and students.

WORK ON ANNUAL OBJECTIVES	DATA GATHERING AND REVIEW OF CHARTER	SUBMIT REVIEWED CHARTER TO THE MOE	COMPILATION OF REPORT	PRESENTATION TO BOT AND COMMUNITY	SEND REPORT TO MOE
Throughout the 2023 School Year	November 2023	1 March 2024	November 2023	December 2023	May 2024

Whole School Achievement 2023

Term 1 Reading OTJ 2023 Heidi Olykan Marama 2023

10583	Learning beyond	Learning at	Learning towards
Y0			
Y1	25% (3)	58% (7)	17% (2)
Y2	11% (1)	67% (6)	22% (2)
Y3	50% (2)	50% (2)	
Y4	50% (6)	33% (4)	17% (2)
Y5	13% (1)	63% (5)	25% (2)
Y6	17% (2)	50% (6)	33% (4)
Y7	55% (6)	45% (5)	
Y8	32% (7)	68% (15)	
Totals	31.1% 28	55.6% 50	13.3% 12

Term 3 Reading OTJ 2023 Heidi Olykan Marama 2023

10589	Learning beyond	Learning at	Learning towards
Y0	50% (1)	50% (1)	
Y1	67% (8)	17% (2)	17% (2)
Y2	33% (3)	44% (4)	22% (2)
Y3	75% (3)	25% (1)	
Y4	42% (5)	42% (5)	17% (2)
Y5	13% (1)	63% (5)	25% (2)
Y6	15% (2)	54% (7)	31% (4)
Y7	55% (6)	45% (5)	
Y8	32% (7)	68% (15)	
Totals	38.7% 36	48.4% 45	12.9% 12

Notes: ☺

86.7% AT and BEYOND in Reading Term 1. 87.1% AT and BEYOND in Term 3.

All Year 7 and 8 students achieving AT or BEYOND for Reading.

Impressive progress in Junior spaces (Year 0 – 3). 6 children BEYOND in Term 1. 15 children BEYOND in Term 3.

Term 1 Writing OTJ 2023
Heidi Olykan Marama 2023

10585	Learning beyond	Learning at	Learning towards
Y0			
Y1	25% (3)	58% (7)	17% (2)
Y2		78% (7)	22% (2)
Y3	50% (2)	50% (2)	
Y4		83% (10)	17% (2)
Y5	13% (1)	75% (6)	13% (1)
Y6	8% (1)	75% (9)	17% (2)
Y7	9% (1)	91% (10)	
Y8	18% (4)	59% (13)	23% (5)
Totals	13.3% 12	71.1% 64	15.6% 14

Term 3 Writing OTJ 2023
Heidi Olykan Marama 2023

10591	Learning beyond	Learning at	Learning towards
Y0		100% (2)	
Y1	67% (8)	17% (2)	17% (2)
Y2	22% (2)	56% (5)	22% (2)
Y3	50% (2)	50% (2)	
Y4		83% (10)	17% (2)
Y5	13% (1)	75% (6)	13% (1)
Y6	15% (2)	62% (8)	23% (3)
Y7	18% (2)	82% (9)	
Y8	18% (4)	64% (14)	18% (4)
Totals	22.6% 21	62.4% 58	15.1% 14

Notes:

84.4% AT and BEYOND Term 1. 85% AT and BEYOND Term 3.

Movement of children from AT to Beyond.

Impressive improvement and progress in Junior rooms in Writing, - 5 children BEYOND in Term 1, now 12 children BEYOND. Pay off to Structured Literacy approach.

Term 1 Maths OTJ 2023
Heidi Olykan Marama 2023

10587	Learning beyond	Learning at	Learning towards
Y0			
Y1		100% (12)	
Y2		78% (7)	22% (2)
Y3	50% (2)		50% (2)
Y4	25% (3)	58% (7)	17% (2)
Y5	13% (1)	75% (6)	13% (1)
Y6	42% (5)	42% (5)	17% (2)
Y7	36% (4)	64% (7)	
Y8	27% (6)	50% (11)	23% (5)
Totals	23.3% 21	61.1% 55	15.6% 14

Term 3 Maths OTJ 2023
Heidi Olykan Marama 2023

10593	Learning beyond	Learning at	Learning towards
Y0		100% (2)	
Y1	8% (1)	92% (11)	
Y2	33% (3)	44% (4)	22% (2)
Y3	50% (2)	25% (1)	25% (1)
Y4	17% (2)	67% (8)	17% (2)
Y5	13% (1)	75% (6)	13% (1)
Y6	38% (5)	38% (5)	23% (3)
Y7	45% (5)	55% (6)	
Y8	36% (8)	41% (9)	23% (5)
Totals	29% 27	55.9% 52	15.1% 14

Notes:

84.4 % AT and BEYOND Term 1. 84.9% AT and BEYOND Term 3.
 Some shifts between WORKING TOWARD to AT in Year 3 and 5.
 New child arrived in Year 6 who is WORKING TOWARD.

NZ Maori Student Achievement 2023

Term 1 Reading OTJ 2023 Heidi Olykan Marama 2023

10583	Learning beyond	Learning at	Learning towards
Y0			
Y1			
Y2			
Y3			
Y4	50% (1)	50% (1)	
Y5			100% (1)
Y6		100% (1)	
Y7		100% (1)	
Y8		100% (1)	
Totals	16.7% 1	66.7% 4	16.7% 1

Term 3 Reading OTJ 2023 Heidi Olykan Marama 2023

10589	Learning beyond	Learning at	Learning towards
Y0	100% (1)		
Y1			
Y2			
Y3			
Y4	50% (1)	50% (1)	
Y5			100% (1)
Y6		100% (1)	
Y7		100% (1)	
Y8		100% (1)	
Totals	28.6% 2	57.1% 4	14.3% 1

Notes:

We have a total of 6 students who identify as NZ Maori. They are from a variety of iwi. No students identify with our local iwi. Our One NZ Maori Student WORKING TOWARDS in Reading is identified as having SLD (Special Learning Difficulties). This child has ongoing support from RTLB services and Teacher Aide Support.

Term 1 Writing OTJ 2023
Heidi Olykan Marama 2023

10585	Learning beyond	Learning at	Learning towards
Y0			
Y1			
Y2			
Y3			
Y4		100% (2)	
Y5			100% (1)
Y6		100% (1)	
Y7		100% (1)	
Y8		100% (1)	
<i>Totals</i>		83.3% 5	16.7% 1

Term 3 Writing OTJ 2023
Heidi Olykan Marama 2023

10591	Learning beyond	Learning at	Learning towards
Y0		100% (1)	
Y1			
Y2			
Y3			
Y4		100% (2)	
Y5			100% (1)
Y6		100% (1)	
Y7		100% (1)	
Y8		100% (1)	
<i>Totals</i>		85.7% 6	14.3% 1

Notes:

Our One NZ Maori Student WORKING TOWARDS in Writing is identified as having SLD (Special Learning Difficulties). This child has ongoing support from RTLB services and Teacher Aide Support.

Term 1 Maths OTJ 2023
Heidi Olykan Marama 2023

10587	Learning beyond	Learning at	Learning towards
Y0			
Y1			
Y2			
Y3			
Y4		100% (2)	
Y5		100% (1)	
Y6			100% (1)
Y7		100% (1)	
Y8			100% (1)
Totals		66.7% 4	33.3% 2

Term 3 Maths OTJ 2023
Heidi Olykan Marama 2023

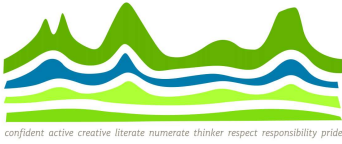
10593	Learning beyond	Learning at	Learning towards
Y0		100% (1)	
Y1			
Y2			
Y3			
Y4		100% (2)	
Y5		100% (1)	
Y6			100% (1)
Y7		100% (1)	
Y8			100% (1)
Totals		71.4% 5	28.6% 2

Notes:

We have one Year 6 NZ Maori student and one Year 8 NZ Maori student who are WORKING TOWARD expectation. They have been identified as focus learners for Mathematics.

Although these students are yet to reach expectation in Mathematics, they have both made measurable progress in this area.

They both receive additional Teacher and Teacher Aide support and work in small focus groups.



UPPER MOUTERE SCHOOL

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Te Tiriti O Waitangi – reflected at Upper Moutere School

Upper Moutere School gives effect to Te Tiriti o Waitangi by working to ensure its plans, policies and local curriculum reflect local tikanga, mātauranga Māori and te ao Māori. We take all reasonable steps to make Te Reo Māori instruction available, and we strive for equitable outcomes for our Māori students.

All our students have access to Tikanga Maori learning opportunities through whole school Kapahaka, Kaitiaki – guardianship Environmental learning, Weekly whakatauki, mihi whakatau and opportunities to learn waiata and rakau. As a school we learn and celebrate tikanga for haka powhiri, and have used this learning to welcome and celebrate visitors to our kura.