

# MIMI SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

<b>Ministry Number:</b>	2199
<b>Principal:</b>	Tiaki Pokere
<b>School Address:</b>	23 Pukearuhe Road, Mimi
<b>School Postal Address:</b>	23 Pukearuhe Road RD 44, Mimi, Urenui, 4377
<b>School Phone:</b>	06 752 3617
<b>School Email:</b>	admin@mimi.school.nz

Accountant / Service Provider:



# MIMI SCHOOL

Annual Report - For the year ended 31 December 2022

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# Mimi 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.

Janine Louise Vollebregt  
Full Name of Presiding Member

J. Vollebregt  
Signature of Presiding Member

31. May 2023  
Date:

Tiaki Pokere  
Full Name of Principal

TJ Pokere  
Signature of Principal

31 May 2023  
Date:

**Mimi 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	606,616	565,012	567,731
Locally Raised Funds	3	95,085	64,700	31,830
Interest Income		1,205	500	370
		<u>702,906</u>	<u>630,212</u>	<u>599,931</u>
<b>Expenses</b>				
Locally Raised Funds	3	22,252	2,500	11,724
Learning Resources	4	435,136	381,436	410,171
Administration	5	61,038	53,048	57,274
Finance		494	362	598
Property	6	141,332	166,134	149,956
Loss on Disposal of Property, Plant and Equipment	11	-	-	2,454
		<u>660,252</u>	<u>603,480</u>	<u>632,177</u>
<b>Net Surplus / (Deficit) for the year</b>		42,654	26,732	(32,246)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>42,654</u>	<u>26,732</u>	<u>(32,246)</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.

**Mimi 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>		130,091	112,542	161,558
Total comprehensive revenue and expense for the year		42,654	26,732	(32,246)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	779
<b>Equity at 31 December</b>		172,745	139,274	130,091
Accumulated comprehensive revenue and expense		172,745	139,274	130,091
<b>Equity at 31 December</b>		172,745	139,274	130,091

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.

## Mimi 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	7	69,013	42,432	16,835
Accounts Receivable	8	29,104	26,914	25,506
GST Receivable		15,987	1,147	5,071
Prepayments		2,650	574	2,863
Inventories	9	1,173	777	657
Investments	10	10,000	27,000	10,000
Funds Receivable for Capital Works Projects	15	6,717	-	23,563
		<u>134,644</u>	<u>98,844</u>	<u>84,495</u>
<b>Current Liabilities</b>				
Accounts Payable	12	41,226	29,198	21,879
Provision for Cyclical Maintenance	13	4,583	29,243	6,853
Finance Lease Liability	14	2,755	2,985	2,524
Funds held for Capital Works Projects	15	18,451	-	-
		<u>67,015</u>	<u>61,426</u>	<u>31,256</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>67,629</u>	<u>37,418</u>	<u>53,239</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	118,140	118,883	95,681
		<u>118,140</u>	<u>118,883</u>	<u>95,681</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	10,376	10,840	15,167
Finance Lease Liability	14	2,648	6,187	3,662
		<u>13,024</u>	<u>17,027</u>	<u>18,829</u>
<b>Net Assets</b>		<u><u>172,745</u></u>	<u><u>139,274</u></u>	<u><u>130,091</u></u>
<b>Equity</b>		<u><u>172,745</u></u>	<u><u>139,274</u></u>	<u><u>130,091</u></u>

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

**Mimi School**  
**Statement of Cash Flows**  
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		186,798	142,184	170,886
Locally Raised Funds		94,700	64,700	39,479
Goods and Services Tax (net)		(10,916)	-	(3,924)
Payments to Employees		(117,963)	(85,054)	(117,661)
Payments to Suppliers		(98,065)	(101,252)	(133,492)
Interest Paid		(494)	(362)	(598)
Interest Received		1,033	500	458
Net cash from/(to) Operating Activities		55,093	20,716	(44,852)
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(36,276)	(35,000)	(4,075)
Proceeds from Sale of Investments		-	-	17,000
Net cash from/(to) Investing Activities		(36,276)	(35,000)	12,925
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	779
Finance Lease Payments		(2,006)	(2,793)	(1,920)
Funds Administered on Behalf of Third Parties		35,367	-	(9,606)
Net cash from/(to) Financing Activities		33,361	(2,793)	(10,747)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>52,178</b>	<b>(17,077)</b>	<b>(42,674)</b>
Cash and cash equivalents at the beginning of the year	7	16,835	59,509	59,509
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>69,013</b>	<b>42,432</b>	<b>16,835</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.



# Mimi School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Mimi 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 13.



*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 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) 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 are depreciated over their estimated useful lives on a straight line 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	20-50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

**k) 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.

**l) 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 a comparison to recent market transactions.

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) 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.



#### **n) 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.

#### **o) Revenue Received in Advance**

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

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.

#### **p) Funds Held in Trust**

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

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

#### **q) Funds held for Capital works**

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

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

#### **r) Shared Funds**

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

**s) 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.

**t) 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.

**u) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

**v) 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.

**w) Budget Figures**

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

**x) Services received in-kind**

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



## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	179,035	142,184	165,492
Teachers' Salaries Grants	311,955	288,588	282,535
Use of Land and Buildings Grants	115,626	134,240	101,805
Other Government Grants	-	-	17,899
	606,616	565,012	567,731

The school has opted in to the donations scheme for this year. Total amount received was \$7,500.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	13,124	9,000	12,952
Fees for Extra Curricular Activities	6,230	200	3,393
Trading	526	500	961
Fundraising & Community Grants	59,205	40,000	1,860
School House	16,000	15,000	12,664
	95,085	64,700	31,830
<b>Expenses</b>			
Extra Curricular Activities Costs	1,062	-	3,060
Trading	1,159	500	1,914
School House	20,031	2,000	6,750
	22,252	2,500	11,724
<i>Surplus for the year Locally raised funds</i>	72,833	62,200	20,106

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	31,498	24,200	26,314
Library Resources	557	600	431
Employee Benefits - Salaries	384,008	339,888	362,361
Staff Development	2,250	4,900	1,303
Depreciation	16,823	11,848	19,762
	435,136	381,436	410,171

**5. Administration**

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	4,636	4,636	4,500
Board Fees	2,615	3,800	2,910
Board Expenses	856	700	-
Communication	3,125	5,100	4,041
Consumables	3,970	5,050	5,314
Other	7,215	5,280	12,719
Employee Benefits - Salaries	31,401	21,505	21,982
Insurance	466	-	484
Service Providers, Contractors and Consultancy	6,754	6,977	5,324
	<u>61,038</u>	<u>53,048</u>	<u>57,274</u>

**6. Property**

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	1,742	1,800	2,109
Cyclical Maintenance Provision	(7,061)	5,145	8,930
Grounds	7,311	7,800	17,425
Heat, Light and Water	5,309	4,400	4,009
Repairs and Maintenance	5,088	500	2,158
Use of Land and Buildings	115,626	134,240	101,805
Employee Benefits - Salaries	13,317	12,249	13,520
	<u>141,332</u>	<u>166,134</u>	<u>149,956</u>

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

**7. Cash and Cash Equivalents**

	2022	2022 Budget	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	69,013	42,432	16,835
Cash and cash equivalents for Statement of Cash Flows	<u>69,013</u>	<u>42,432</u>	<u>16,835</u>

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

Of the \$69,013 Cash and Cash Equivalents \$18,451 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.

### 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	-	7,649	5,226
Receivables from the Ministry of Education	144	-	4,332
Banking Staffing Underuse	1,483	-	2,000
Interest Receivable	232	148	60
Teacher Salaries Grant Receivable	27,245	19,117	13,888
	<u>29,104</u>	<u>26,914</u>	<u>25,506</u>
Receivables from Exchange Transactions	232	7,797	5,286
Receivables from Non-Exchange Transactions	28,872	19,117	20,220
	<u>29,104</u>	<u>26,914</u>	<u>25,506</u>

### 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	1,173	777	657
	<u>1,173</u>	<u>777</u>	<u>657</u>

### 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	10,000	27,000	10,000
Total Investments	<u>10,000</u>	<u>27,000</u>	<u>10,000</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Land	10,000	-	-	-	-	10,000
Building Improvements	62,938	-	-	-	(4,059)	58,879
Furniture and Equipment	13,402	14,966	-	-	(6,079)	22,289
Information and Communication Technology	1,815	22,009	-	-	(3,672)	20,152
Leased Assets	5,277	2,251	-	-	(2,603)	4,925
Library Resources	2,249	56	-	-	(410)	1,895
<b>Balance at 31 December 2022</b>	<b>95,681</b>	<b>39,282</b>	<b>-</b>	<b>-</b>	<b>(16,823)</b>	<b>118,140</b>

The net carrying value of equipment held under a finance lease is \$4,925 (2021: \$5,277)

### Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	10,000	-	10,000	10,000	-	10,000
Building Improvements	159,499	(100,620)	58,879	164,063	(101,125)	62,938
Furniture and Equipment	78,855	(56,566)	22,289	63,890	(50,488)	13,402
Information and Communication Technology	64,905	(44,753)	20,152	67,587	(65,772)	1,815
Leased Assets	10,973	(6,048)	4,925	11,159	(5,882)	5,277
Library Resources	39,951	(38,056)	1,895	39,895	(37,646)	2,249
<b>Balance at 31 December</b>	<b>364,183</b>	<b>(246,043)</b>	<b>118,140</b>	<b>356,594</b>	<b>(260,913)</b>	<b>95,681</b>

## 12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	8,708	4,453	3,150
Accruals	4,636	3,782	4,500
Banking Staffing Overuse	-	1,175	-
Employee Entitlements - Salaries	27,245	19,117	13,888
Employee Entitlements - Leave Accrual	637	671	341
	41,226	29,198	21,879

Payables for Exchange Transactions	41,226	29,198	21,879
	41,226	29,198	21,879

The carrying value of payables approximates their fair value.

## 13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	22,020	34,938	42,451
Increase to the Provision During the Year	4,959	5,145	4,997
Use of the Provision During the Year	(12,020)	-	(29,361)
Other Adjustments	-	-	3,933
Provision at the End of the Year	14,959	40,083	22,020
Cyclical Maintenance - Current	4,583	29,243	6,853
Cyclical Maintenance - Non current	10,376	10,840	15,167
	14,959	40,083	22,020

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

## 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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	3,062	2,985	2,886
Later than One Year and no Later than Five Years	2,770	6,187	3,901
Future Finance Charges	(429)	-	(601)
	5,403	9,172	6,186
<b>Represented by</b>			
Finance lease liability - Current	2,755	2,985	2,524
Finance lease liability - Non current	2,648	6,187	3,662
	5,403	9,172	6,186



### 15. Funds Held (Owed) 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 projects is included under cash and cash equivalents in note 7.

	2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Universal Bathroom		232286	(18,661)	178,678	(141,566)	-	18,451
Admin Block Upgrade			(4,902)	42,500	(44,315)	-	(6,717)
Totals			<u>(23,563)</u>	<u>221,178</u>	<u>(185,881)</u>	<u>-</u>	<u>11,734</u>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	18,451
Funds Receivable from the Ministry of Education	(6,717)

	2021	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Universal Bathroom		232286	(13,931)	-	(4,730)	-	(18,661)
Admin Block Upgrade			(26)	-	(4,876)	-	(4,902)
Totals			<u>(13,957)</u>	<u>-</u>	<u>(9,606)</u>	<u>-</u>	<u>(23,563)</u>

**Represented by:**

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(23,563)

## 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 conditions 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.

## 17. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,615	2,910
<i>Leadership Team</i>		
Remuneration	109,934	113,960
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	112,549	116,870

There are 6 members of the Board excluding the Principal. The Board had held 7 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	50 - 60
Benefits and Other Emoluments	3 - 4	1 - 2
Termination Benefits	-	-
Principal 2		
The total value of remuneration paid or payable to the Principal was in the following bands:		
Salary and Other Payments	-	30 - 40
Benefits and Other Emoluments	-	0 - 1
Termination Benefits	-	-
Principal 3		
The total value of remuneration paid or payable to the Principal was in the following bands:		
Salary and Other Payments	-	20 - 30
Benefits and Other Emoluments	-	0 - 1
Termination Benefits	-	-

*Other Employees*

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	-	-
	0.00	0.00

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 board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total Number of People	-	-

**19. Contingencies**

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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

**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.

## 20. Commitments

### (a) Capital Commitments

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

\$227,588 contract for the Universal Bathroom as agent for the Ministry of Education. This project is fully funded by the Ministry and \$178,678 has been received of which \$160,227 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$50,000 contract for the Admin Block Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$42,500 has been received of which \$49,217 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$107,567 contract for the Universal Bathroom as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$18,661 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$50,000 contract for the Admin Block Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$4,902 has been spent on the project to balance date. This project has been approved by the Ministry.)

### (b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

## 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	69,013	42,432	16,835
Receivables	29,104	26,914	25,506
Investments - Term Deposits	10,000	27,000	10,000
Total Financial assets measured at amortised cost	<u>108,117</u>	<u>96,346</u>	<u>52,341</u>

### Financial liabilities measured at amortised cost

Payables	41,226	29,198	21,879
Finance Leases	5,403	9,172	6,186
Total Financial Liabilities Measured at Amortised Cost	<u>46,629</u>	<u>38,370</u>	<u>28,065</u>

## 22. Events After Balance Date

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

## 23. Comparatives

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

## Mimi School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Donna Ellis	Presiding Member	Elected	Sep 2022
Janine Vollebregt	Presiding Member	Elected	Sep 2025
Tiaki Pokere	Principal	ex Officio	Sep 2025
Greg Gillett	Parent Representative	Elected	Sep 2025
Andrew Brendon	Parent Representative	Elected	Sep 2025
Anne-Maree McKay	Parent Representative	Elected	Sep 2025
Janine Vollebregt	Parent Representative	Elected	Sep 2022
Rene Radcliffe	Parent Representative	Elected	Sep 2025
Alisha Allen	Staff Representative	Elected	Sep 2025





### **Kiwisport Statement 2022: Mimi School 2199**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022 Mimi School received \$755.83 excluding GST.

The funding was spent on employing specialist coaches for ball skills and Athletics, travel to sporting events and extra sporting equipment.

In 2022 52 students from Mimi school participated in organised sports across a variety of codes.



## Te Kura o Mimitangiatua

Tuesday 9th May 2023

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

**Policy Statement:** Mimi School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

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

<b>Reporting on the principles of being a Good Employer</b>	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<ul style="list-style-type: none"> <li>• Adequate facilities are provided which include, but are not limited to kitchen and eating facilities, staff restroom, first aid kits and all staff are first aid trained.</li> <li>• New staff members are provided with an induction when employed at Mimi School.</li> <li>• Staff wellbeing is at the forefront of the Principal and Board.</li> <li>• Principal is approachable to support staff</li> <li>• Staff follow professional standards as set out by the Teaching Council.</li> </ul>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><b>The board:</b></p> <ul style="list-style-type: none"> <li>• Is undertaken by the Principal, with a board member in charge of personnel</li> <li>• Shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development</li> <li>• Selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude</li> <li>• Recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups</li> <li>• Ensures that employment and personnel practices are fair and free of any bias.</li> </ul>

<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p><i>A rigid process is followed as set out in our schools policy. Each member of the appointment committee is expected to declare any conflict of interest.</i></p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> <li>- The aims and aspirations of Maori,</li> <li>- The employment requirements of Maori, and</li> <li>- Greater involvement of Maori in the Education service?</li> </ul>	<ul style="list-style-type: none"> <li>• Builds whanaungatanga with our ākonga Māori and whānau, and our local hapū and iwi to ensure everyone is informed and involved as our education partners</li> <li>• Recognises and builds on the diverse abilities, strengths, and aspirations of ākonga Māori and their whānau</li> <li>• Promotes a strong sense of belonging and engagement by integrating te reo Māori, tikanga Māori, mātauranga Māori, and te ao Māori into school life (including the curriculum)</li> <li>• Ensures that the school is a physically and emotionally safe place and works to eliminate racism, discrimination, and stigma.</li> <li>• Engages with any national, regional, and local implementation plans developed by the Ministry of Education and education agencies - i.e. Ka Hikitia, Tu Rangatira &amp; Tataiako.</li> <li>• supports staff to access appropriate professional development.</li> <li>• implements effective, high quality teaching and leadership practices that promote success for Māori as Māori.</li> </ul> <p>Mimi School supports ākonga Māori achievement by:</p> <ul style="list-style-type: none"> <li>• tracking the attendance and achievement of all ākonga Māori</li> <li>• providing appropriate learning support and other support or extension programmes and processes for our ākonga Māori, as they progress through their schooling</li> <li>• evaluating and continually improving school programmes and teaching practices</li> <li>• reporting on ākonga Māori achievement to parents, the school community (as appropriate), the board, and the Ministry of Education.</li> </ul>

<p>How have you enhanced the abilities of individual employees?</p>	<p>Enhancing the abilities of individual employees at Mimi School is valuable to support employees achieve their goals. We pride ourselves in encouraging our employees to seek development and growth</p> <ol style="list-style-type: none"> <li>1. Provide employees with professional learning and courses to enhance their skills and knowledge in specific areas.</li> <li>2. Coaching and mentoring: Pair employees with experienced educators to provide guidance, support, and feedback on their professional development.</li> <li>3. Encourage a culture of continuous learning at Mimi School.</li> <li>4. Professional Growth Cycle - At Mimi School we have developed a robust performance feedback system that provides regular and constructive feedback to employees.</li> <li>5. We offer opportunities for employees to take on new roles or responsibilities at Mimi School, including areas of strength.</li> <li>6. At Mimi School we Foster a supportive and inclusive work environment where employees feel valued and encouraged to take risks. This environment promotes growth and allows individuals to excel in their roles.</li> </ol>
<p>How are you recognising the employment requirements of women?</p>	<p>All staff members, excluding the Principal are women.</p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>At Mimi School we recognise and value the importance of diversity, inclusivity and equal opportunities for staffing like a person with disabilities:</p> <ol style="list-style-type: none"> <li>1. We provide equal opportunities for all applicants, including persons with disabilities, during the recruitment and hiring process.</li> <li>2. We strive to make Mimi School accessible to individuals with disabilities. Providing physical accessibility features like ramps, and accessible restrooms. Digital accessibility is also crucial, ensuring that websites, software, and other technologies are usable by people with different disabilities, such as those who are blind or have mobility impairments.</li> </ol>

	3. Mimi School provides equal opportunities for career development and advancement for employees with disabilities. This includes providing training programs, mentoring opportunities, and considering individuals with disabilities for promotions and leadership positions based on their skills and qualifications.
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

**Equal Employment Opportunities Policy Statement:** The **Equal Employment Opportunities policy** ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination.

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	<b>YES</b>	<b>NO</b>
Do you operate an EEO programme/policy?	Y	
Has this policy or programme been made available to staff?		N
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		N (not sure)
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Y Principal & Board member	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Y Board assurance	
Does your EEO programme/policy set priorities and objectives?	Y	



## Analysis of Variance 2022 Accelerated Learning in Mathematics for Identified Target Students particularly in Year 1-6. End of Year Reflection

<b>Target Area</b>	Identified target learners to make progress in Maths across the School.		
<b>Strategic Goal</b>	Staff to develop understanding, knowledge, skills, and tools that sees identified target learners make progress who are well below and below in Math measured by the New Zealand Curriculum and Learning Progressions Framework in Math		
<b>Target Group</b>	As of February 2022 12 students from Year 1-6 have been identified as 'target learners' in Maths . These are students who are yet to meet their expected curriculum level and need close monitoring and support as they move to new curriculum levels. Of the 10 identified target learners, 4 are boys and 4 are Māori.		
<b>Annual Goal</b>	Support target learners to make progress who are well below and below in mathematics measured by using the New Zealand Curriculum and Learning Progressions Framework.		
<b>Expected Outcome</b>	To shift 10 of our 12 identified 'target learners' 'target learners' to make progress of at least one sub level or more.		
<b>Historical Position</b>	<p>In 2015 four students were achieving below or well below in Mathematics at the end of the year.</p> <p>In 2016 six students were achieving below in mathematics at the end of the year.</p> <p>In 2017 eleven students were below the expected standard in Mathematics at the end of the year.</p> <p>In 2018 eight students out of 50 were below their expected Curriculum level at the end of the year.</p> <p>In 2019 eight students out of 46 were below their expected Curriculum level at the end of the year.</p> <p>In 2020 six students out of 38 were below their expected Curriculum level at the end of the year.</p> <p>In 2021 18 out 54 were below their expected Curriculum level at the end of the year</p> <p>In 2022 17 out 51 were below their expected Curriculum level at the end of the year</p>		
<b>Planned Actions for 2022</b>	<b>Timeframe</b>	<b>Outcome</b>	
Teachers will understand and know the purpose of the assessments used.	All year	As a staff we continue to discuss assessment, and assessment tools used to ensure it benefits and informs our planning for teaching and learning.	
Beverly to attend PLD around Numicon Maths and to run with targeted learners needing support with grouping and counting. Jeni RTLB will support Beverly with its implementation.	All Year	Beverly has attended Numicon Maths and is currently working with one target learner. The aim is for Beverly to continue this PD heading into 2023.	
Explicit daily teaching of basic facts across our kura.	All Year	Basic Facts has become a huge focus across the middle and senior classes of our kura this year. We saw huge growth during the first three terms. With a slump in growth during term 4. We will continue to push our ākongā heading into 2023	<p>Within our year 6 cohort. The percentage of students are either AT, NEARLY THERE and/or Working Towards across addition, subtraction, multiplication and division. In 2022 there are 6 learners in the year 6 cohort</p>

			Ach	Add	Sub	Mult	Div
			100%	100%	66.67%	66.67%	66.67%
			0%	0%	16.67%	16.67%	16.67%
			0%	0%	33.33%	16.67%	16.67%
			<b>Achieved</b>	<b>Overall</b>	<b>NT</b>	<b>WT</b>	<b>WT</b>
			66.67%	16.67%	16.67%	16.67%	16.67%
Teachers will use a range of tools and resources that are relevant to the school and improve student engagement.	All Year		With the development of assessment and staff building their knowledge/understanding of the different assessment tools we use, the TIC of Assessment and I have decided it is best to move this goal into 2023.				
Use HERO as a platform to monitor the progress target students make each term.	All Year		Kaiako are beginning to use Hero as a platform to inform their practices to plan for teaching and learning. Assessment data is being entered by kaiako this year which provides them with ownership to know their ākonga, what they are achieving and next steps. Reading and Writing progressions have been uploaded also.				
Teachers will use assessments to inform teaching and learning practices. This will be developed through regular staff hui and one-one meetings with TIC of Assessment.	All Year		Staff continue to develop their knowledge and practices around using assessment for teaching and learning. This is slowly becoming evident with JAM, Gloss, Basic Facts, pre/post assessment and PATs				
<b>Position at the end of 2022</b>							
The year certainly has not been plain sailing where the year was not free of disruptions again. COVID plagued our kura in term 1 and a high percentage of taura suffered from the flu throughout term 2. In 2022 student							
<p><b>Progress - 26/27 students were assessed using PAT</b> where 15/26 (57.69%) students were achieving at or above the expected level within PAT Mathematics. 13/26 (50%) have made the expected progress between Term 2 2022 and Term 4 2022 PAT Mathematics assessment. 9/13 (69.23%) Girls and 6/13 (46.15%) Boys are achieving at or above the expected level for within PAT Mathematics - 6/12 (50%) Maori students are achieving at or above the expected level for within PAT Mathematics.</p>							
<p><b>Overall Teacher Judgement against Expected New Zealand Curriculum Level - End of Year</b>  53.33% (8/15) Boys are currently Working Towards their expected Curriculum Level, 33.33% (5/15) are currently working AT their expected Curriculum Level, and 13.33% (2/15) are currently working ABOVE their expected Level.  46.67% (7/15) Girls are currently Working Towards their expected Curriculum Level, 46.67% (7/15) are currently working AT, and 6.67% (1/15) is currently working ABOVE their expected Curriculum Level  Totals 50% Working Towards 40% Achieving 10% Excelling  Out of the 15 students currently not meeting the expected level, some of them have made significant progress in Maths and have grown in confidence as Mathematicians.</p>							
<p><b>Maori End of Year Maths OTJ Analysis</b>  44.44% (4/9) Maori Boys are currently Working Towards their expected Curriculum Level, 33.33% (3/9) are currently working AT, and 22.22% (2/9) are currently working at ABOVE their expected Curriculum Level  40% (2/5) Maori Girl is currently Working Towards their expected Curriculum Level, 60% (3/5) are currently working AT, and 20% (0/5) is currently working at ABOVE their expected Curriculum Level</p>							



Totals 42.86% Working Towards 42.86% Achieving 14.29% Excelli

This year we began tracking our year 6 ākonga with basic facts, our aim was to ensure 80% achieved across all four areas. Although we didn't reach this target, it is important to note that 100% of year 6s achieved in addition/subtraction, and 66.67% in Multiplication/Division. Overall 66.67% have mastered multiplication, division, addition and subtraction, 16.67% have nearly mastered basic facts in relation to multiplication/division and 16.67% Working Towards.

Based on the school wide target of 'moving target students at least 1 sub level against the school wide math progressions' we have partially met the expected target. 50% (6/12) students have moved at least 1 stage and 16.67% (2/12) have moved 2 or more stages. Of the 12 students identified as target learners in Maths at the start of 2022, 1 of them is currently achieving at their expected curriculum level and are still considered 'target learners' in Mathematics. These students will still be tracked and monitored for the duration of the 2022 school year. Of these 11 students who were yet to meet their expected curriculum level, 5 are making solid progress and 6 have made shifts within the progressions.

#### **Going Forward**

Our goal in Mathematics for 2022 is to shift 4 out of 17 students who are achieving below their expected curriculum at the end of 2023. We will continue to improve our knowledge and understanding around assessment to improve achievement for all learners, while also using the mathematics progression to support planning. Teaching and learning of basic facts will continue into 2023 as both the Rimu and Matai class have seen huge benefits/progress. Carry out pre/post snapshots of learning, while moderating these snapshots across our kura. Teaching of student needs will be pivotal in seeing an increase with achievement data.

## Analysis of Variance 2022 Maintaining Accelerated Learning in Reading for Priority Learners. End of Year Reflection

<b>Target Area</b>	Identified target learners to make progress in Reading across the School.	
<b>Strategic Goal</b>	Staff to develop understanding, knowledge, skills, and tools that sees identified target learners make progress who are well below and below in Reading measured by the New Zealand Curriculum and Learning Progressions Framework in Reading.	
<b>Target Group</b>	As of February 2022 12 students from Year 1-6 have been identified as 'target learners' in Reading. These are students who are yet to meet their expected curriculum level and need close monitoring and support as they move to new curriculum levels. Of the 12 Identified target learners, 7 are boys and 5 of the identified students are Māori.	
<b>Annual Goal</b>	Support target learners to make progress who are well below and below in Reading measured by using the New Zealand Curriculum and Learning Progressions Framework.	
<b>Expected Outcome</b>	To shift 9 of our 12 identified 'target learners' to 'target learners' to make progress of at least one sub level or more.	
<b>Historical Position</b>	<p>At the end of 2017, 11 students across all year groups were achieving at a level below the National Standard.</p> <p>At the end of 2017, 31 out of 42 students over all year levels were achieving at or above the National Standard.</p> <p>At the end of 2018, 40 out of 50 students over all year levels were achieving at or above their expected Curriculum level.</p> <p>At the end of 2019, 34 out of 40 students over all year levels were achieving at or above their expected New Zealand Curriculum level.</p> <p>At the end of 2020, 32 out of 38 students over all year levels were achieving at or above their expected New Zealand Curriculum level.</p> <p>At the end of 2021, 21 out of 54 students over all year levels were achieving at or above their expected New Zealand Curriculum level.</p> <p>At the end of 2022, 16 out of 51 students over all year levels were achieving at or above their expected New Zealand Curriculum level.</p>	
<b>Planned Actions for 2022</b>	<b>Timeframe</b>	<b>Outcome</b>
Develop and unpack assessment within reading - All kaiako will be introduced to Super Nova sight words, and Yolanda Soryl Phonics to support with explicit teaching and building strong foundations for literacy. Using running records/probe to support kaiako in making next steps using our school wide reading progressions.	All Year	<p>Super Nova sight words are used across our kura as part of class reading programmes.</p> <p>Yolanda Phonics is used across our school where learners are working between stage 1 and 6. Through the implementation of Yolanda we have seen a huge improvement with tamariki recognising sounds/letters/spelling of words when reading and writing. Our two Kaiawhina also support our teaching staff with the implementation of phonics providing greater opportunities for more one to one.</p> <p>Alongside our reading progressions, kaiako are beginning to use their running records/probes to identify successes and next steps to ensure teaching and learning is more focused and deliberate according to the unique needs within each class.</p> <p>Due to the year we had, the numerous PD delivered, The TIC of Assessment will evaluate how we might like this to look in 2023.</p> <p>Ako Mai has been introduced into the Rimu class and has become really successful, building confidence, leadership, oral language, improving fluency, comprehension and questioning</p>
Kaiako will work collaboratively to actively moderate Reading using running records/Probe. Introduce Ako Mai - Children will become more confident at reading, developing comprehension and oral language in years 4 – 6.	All Year	



		skills, whether they were a tuakana or teina. In 2023 we would like to see Ako Mai implemented school-wide.
Teachers knowing identified target students to effectively plan and know their next steps	All Year	Kaiako have identified the target ākonga and have a plan for their next steps. Teachers continue to monitor and track learners by knowing what has been achieved and their next steps.
Use HERO as a platform to monitor the progress target students make each term.	All Year	Kaiako are beginning to use Hero as a platform to inform their practices to plan for teaching and learning. Assessment data is being entered by kaiako this year which provides them with ownership to know their ākonga, what they are achieving and next steps.

### Position at the end of 2022

The year certainly has not been plain sailing where the year was not free of disruptions again. COVID plagued our kura in term 1 and a high percentage of tauria suffered from the flu throughout term 2.

Our 2022 data reads as follows:

**PAT Reading Comprehension** 10/23 students are achieving at or above their expected level within PAT Reading, and 7/23 students have made expected progress between term 2 2021 and term 4 2022 5/10 Maori students are achieving at or above their expected level for Reading Comprehension, and 4/10 Maori students have made expected progress between term 2 2021 and term 4 2022

### Overall Teacher Judgement against Expected New Zealand Curriculum Level - End of Year

53.33% (8/15) Boys are currently Working Towards their expected Curriculum Level, 13.33% (2/15) are currently working AT and 33.33% (5/15) are currently working ABOVE their expected Curriculum Level 26.67% (4/15) Girls are currently Working Towards their expected Curriculum Level, 60% (9/15) are currently working AT and 13.33 % (2/15) are currently working ABOVE their expected Curriculum Level. OTJ percentage 40% Working Towards 36.67% Achieving 23.33% Excelling

*Out of our 12 students currently not meeting the expected level, 4 of them have had and continue to have interventions in place to support them. All of these students continue to make progress as readers and are working hard with their teachers to develop their skills and confidence.*

### Maori End of Year Reading OTJ Analysis

44.4% (4/9) Maori Boys are currently Working Towards their expected Curriculum Level 22.22% (2/9) are currently working AT, and 33.33% (3/9) are currently working ABOVE their expected Curriculum Level  
40% (2/5) Girls are currently Working Towards their expected Curriculum Level 40% (2/5) is currently working AT, and 20% (1/5) are currently working ABOVE their expected Curriculum Level  
Totals 42.86% Working Towards 28.57% Achieving 28.57% Excelling

### Going Forward

Based on the school wide target of 'moving target students at least 1 sub level against the school wide reading progressions' we have partially met the expected target. 100% (13/13) students have moved at least 1 sub level and 76.92% (10/13) have moved 2 or more sub levels. Of the 13 students identified as target learners within Years 1-6 in Reading at the start of 2022, 1 is now achieving at their expected curriculum level and will continue to be considered 'target learners' in Reading. Regardless of whether or not this student moves out of the 'target zone' they will still be tracked and monitored for the duration of the school year to ensure they are supported and continue to make progress. Of the 12 students who were yet to meet their expected curriculum level across the school, all are making steady progress in a subject area that is challenging for them. We will continue to implement Ako Mai and ensure this is done across our kura by the beginning of term 2. Term 1 will focus on training tamariki as tuakana in the Rimu and Matai rooms. When planning, kaiako will ensure that goals are selected from our school wide reading progressions to target the greatest needs of our tamariki. Intensive tracking of priority learners will begin in term 2. Yolanda phonics will also support our tamariki across literacy. This will be run by both teaching staff and support staff that sees our tamariki immersed in smaller



## Analysis of Variance 2022 Maintaining Accelerated Learning in Writing for Priority Learners. End of Year Reflection

<b>Position at the end of 2022</b>		
<b>Target Area</b>	Identified target learners to make progress in Writing across the School.	
<b>Strategic Goal</b>	Staff to develop understanding, knowledge, skills, and tools that sees identified target learners make progress who are well below and below in Writing measured by the New Zealand Curriculum and Learning Progressions Framework in Writing	
<b>Target Group</b>	As of February 2022 12 students from Year 1-6 have been identified as 'target learners' in Writing. These are students who are yet to meet their expected curriculum level and need close monitoring and support as they move to new curriculum levels. Of the 16 identified target learners, 8 are boys and 7 of the identified students are Māori.	
<b>Annual Goal</b>	Support target learners to make progress who are well below and below in writing measured by using the New Zealand Curriculum and Learning Progressions Framework.	
<b>Expected Outcome</b>	To shift 8 of our 15 identified 'target learners' to make progress of at least one sub level or more.	
<b>Historical Position</b>	<p>At the end of 2017, 11 students across all year groups were achieving at a level below the National Standard.</p> <p>At the end of 2017, 31 out of 42 students over all year levels were achieving at or above the National Standard.</p> <p>At the end of 2018, 40 out of 50 students over all year levels were achieving at or above their expected Curriculum level.</p> <p>At the end of 2019, 34 out of 40 students over all year levels were achieving at or above their expected New Zealand Curriculum level.</p> <p>At the end of 2020, 32 out of 38 students over all year levels were achieving at or above their expected New Zealand Curriculum level.</p> <p>At the end of 2021 28 out of 54 students over all year levels were achieving at or above their expected New Zealand Curriculum level.</p> <p>At the end of 2022 25 out of 51 students over all year levels were achieving at or above their expected New Zealand Curriculum level.</p>	
<b>Planned Actions for 2022</b>		
Kaiako will work collaboratively to actively moderate writing across the curriculum.	<b>Timeframe</b> All Year	<b>Outcome</b> Moderation has been a massive focus for Mimitangiataua. Throughout the year, kaiako have been working together to moderate a range of writing pieces. By doing so, this has allowed us to have robust discussions around our writing progressions, what they look like for us as a kura and identifying next steps for our ākonga.
Teachers knowing identified priority learners to effectively plan and know their next steps	All Year	During the year in staff hui and providing PLD (Using teacher strengths within school), kaiako have developed the confidence to identify priority ākonga and have a plan to see learners successfully achieve their next steps. By having a tracker for priority kaiako have been able to use a range of
Teachers will use a range of tools and resources that are relevant to the school and improve student engagement.	All Year	With the development of assessment and staff building their knowledge/understanding of the different assessment tools we use, the TIC of Assessment and I have decided it is best to move this goal into 2023.
Use HERO as a platform to monitor the progress target students make each term.	All Year	Kaiako are beginning to use Hero as a platform to inform their practices to plan for teaching and learning. Assessment data is being entered by kaiako this year which provides them with ownership to know their ākonga, what they are achieving and



<p>Teachers will use assessments to inform teaching and learning practices. This will be developed through regular staff hui and one-one meetings with TIC of Assessment.</p>	<p>All Year</p>	<p>next steps. Reading and Writing progressions have been uploaded also. Staff continue to develop their knowledge and practices around using assessment for teaching and learning. However, it is slowly becoming evident with JAM, and reading/writing progressions.</p>
<p><b>Position at the end of 2022</b></p>		
<p>The year certainly has not been plain sailing where the year was not free of disruptions again. COVID plagued our kura in term 1 and a high percentage of taurira suffered from the flu throughout term 2.</p>		
<p>Overall Teacher Judgement against Expected New Zealand Curriculum Level - End of Year 3-6 93.33% (14/15) Boys are currently Working Towards their expected Curriculum Level 6.67% (1/15) are currently working AT or working ABOVE their expected Curriculum Level. 53.33% (8/15) Girls are currently Working Towards their expected Curriculum Level 46.67% (7/15) are currently working AT or working ABOVE their expected Curriculum Level. Out of our 14 Boys and 8 Girls currently not meeting the expected level, 8 of them are within reach if we can engage them and focus on developing their skills and confidence as writers. 88.89% (8/9) Maori Boys are currently Working Towards their expected Curriculum Level 11.11% (1/9) are currently working AT or ABOVE their expected Curriculum Level. 60% (3/5) Maori Girls are currently Working Towards their expected Curriculum Level 40% (2/5) are currently working AT or ABOVE their expected Curriculum Level</p>		
<p>Based on the school wide target of 'moving target students at least 1 sub level against the school wide writing progressions' we have partially met the expected target. 71.43% (10/14) students have moved at least 1 stage and 14.29% (2/14) have moved 2 or more stages. Of the 14 students identified as target learners in writing at the start of 2022, 3 of them are currently achieving at their expected curriculum level and are still considered 'target learners' in writing. Of these 11 students who were yet to meet their expected curriculum level, 7 have made shifts within the writing progressions.</p>		
<p><b>Going Forward</b> Heading into 2023 we will continue to closely monitor those students currently under the expected level for their year group using a tracking sheet and an observation of the priority learner/s and/or teaching practices. Ensure class based interventions are evident and in place for those students identified as 'at risk' or students who are not currently making sufficient progress. Greater use of ALL strategies and focused, deliberate acts of teaching in writing targeting our priority learners. We will continue to teach from our school writing progressions and ensure these are highlighted in Hero when goals are achieved and/or identified as NS. The TIA will develop our staff to successfully implement PaCT to further support and strengthen writing across our kura. As a kura we will also look at moderating with kura within our immediate cluster. Starting with Uruti and then with Urenui too. This will provide our kaiako with a bigger picture of what writing looks like outside of our kura.</p>		

