

MEREMERE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1373

Principal: Maxine Stensness

School Address: Heather Green Avenue

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Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

MEREMERE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
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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 - 20	Notes to the Financial Statements
	Independent Auditor's Report

Other Information

Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Analysis of Variance

Evaluation of the School's Student Progress and Achievement

Report on how the school has given effect to Te Tiriti o Waitangi

Meremere 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.

Geraldine Hautapu

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

28/05/2024

Date:

[Initials]

MAXINE STENSNESS

Full Name of Principal

[Signature]

Signature of Principal

28 May 2024

Date:

Meremere School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	385,712	409,317	427,511
Locally Raised Funds	3	8,064	7,600	6,528
Interest		3,945	1,000	730
Total Revenue		397,721	417,917	434,769
Expense				
Locally Raised Funds	3	839	1,400	(1,188)
Learning Resources	4	216,701	262,073	238,001
Administration	5	61,533	39,154	73,344
Property	6	120,112	114,201	122,588
Total Expense		399,185	416,828	432,745
Net Surplus / (Deficit) for the year		(1,464)	1,089	2,024
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(1,464)	1,089	2,024

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

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

	2023	2023	2022
Notes	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Equity at 1 January	117,936	93,606	115,912
Total comprehensive revenue and expense for the year	(1,464)	1,089	2,024
Contributions from / (Distributions to) the Ministry of Education	6,440	-	-
Contribution - Furniture and Equipment Grant	1,807	-	-
Equity at 31 December	124,719	94,695	117,936
Accumulated comprehensive revenue and expense	124,719	94,695	117,936
Equity at 31 December	124,719	94,695	117,936

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.

Meremere School Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	132,167	83,603	126,949
Accounts Receivable	8	15,637	31,628	13,024
GST Receivable		1,697	-	3,474
Prepayments		1,075	302	958
Inventories	9	4,840	2,273	4,367
Investments	10	10,000	-	-
		<u>165,416</u>	<u>117,806</u>	<u>148,772</u>
Current Liabilities				
GST Payable		-	1,335	-
Accounts Payable	12	37,843	24,464	44,620
Revenue Received in Advance	13	787	13,719	120
Provision for Cyclical Maintenance	14	65,924	21,482	28,615
Finance Lease Liability	15	1,845	2,460	2,460
		<u>106,399</u>	<u>63,460</u>	<u>75,815</u>
Working Capital Surplus/(Deficit)		59,017	54,346	72,957
Non-current Assets				
Property, Plant and Equipment	11	65,702	51,052	76,781
		<u>65,702</u>	<u>51,052</u>	<u>76,781</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	-	6,398	29,957
Finance Lease Liability	15	-	4,305	1,845
		<u>-</u>	<u>10,703</u>	<u>31,802</u>
Net Assets		<u>124,719</u>	<u>94,695</u>	<u>117,936</u>
Equity		<u>124,719</u>	<u>94,695</u>	<u>117,936</u>

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

Meremere School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		104,852	117,939	191,307
Locally Raised Funds		6,227	7,600	(5,050)
Goods and Services Tax (net)		1,777	-	(4,809)
Payments to Employees		(29,217)	(31,672)	(70,108)
Payments to Suppliers		(72,507)	(90,586)	(57,001)
Interest Received		3,812	1,000	730
Net cash from/(to) Operating Activities		14,944	4,281	55,069
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(5,513)	(3,200)	(10,642)
Purchase of Investments		(10,000)	-	-
Net cash from/(to) Investing Activities		(15,513)	(3,200)	(10,642)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,807	-	-
Contributions from / (Distributions to) Ministry of Education		6,440	-	-
Finance Lease Payments		(2,460)	(2,460)	(2,460)
Net cash from/(to) Financing Activities		5,787	(2,460)	(2,460)
Net increase/(decrease) in cash and cash equivalents		5,218	(1,379)	41,967
Cash and cash equivalents at the beginning of the year	7	126,949	84,982	84,982
Cash and cash equivalents at the end of the year	7	132,167	83,603	126,949

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

Meremere School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Meremere 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 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 expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 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 Uniform and Stationery. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

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 material.

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:

Buildings	20 years
Furniture and Equipment	10 years
Information and Communication Technology	5 years
Library Resources	8 years DV
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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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. 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 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.

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	153,456	117,939	191,124
Teachers' Salaries Grants	151,830	213,273	150,110
Use of Land and Buildings Grants	80,348	78,105	73,803
Other Government Grants	78	-	12,474
	<u>385,712</u>	<u>409,317</u>	<u>427,511</u>

The school has opted in to the donations scheme for this year. Total amount received was \$2,158.

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	100	-	100
Fees for Extra Curricular Activities	6,684	6,900	5,674
Trading	440	700	754
Other Revenue	840	-	-
	<u>8,064</u>	<u>7,600</u>	<u>6,528</u>
Expense			
Extra Curricular Activities Costs	-	-	371
Trading	839	1,400	(1,559)
	<u>839</u>	<u>1,400</u>	<u>(1,188)</u>
<i>Surplus for the year Locally raised funds</i>	<u>7,225</u>	<u>6,200</u>	<u>7,716</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	8,081	9,350	12,675
Employee Benefits - Salaries	181,501	222,723	200,704
Staff Development	4,087	9,000	3,651
Depreciation	23,032	21,000	20,971
	<u>216,701</u>	<u>262,073</u>	<u>238,001</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	5,368	6,000	5,222
Board Fees	935	2,950	1,735
Board Expenses	1,046	-	966
Communication	757	750	890
Consumables	1,423	1,630	2,329
Other	8,990	9,485	6,381
Employee Benefits - Salaries	7,978	12,639	21,203
Insurance	156	-	137
Service Providers, Contractors and Consultancy	4,224	5,700	4,060
Healthy School Lunch Programme	30,656	-	30,421
	61,533	39,154	73,344

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	828	1,200	814
Consultancy and Contract Services	-	-	825
Cyclical Maintenance Provision	7,352	5,633	17,325
Grounds	9,707	7,500	9,196
Heat, Light and Water	5,049	4,300	4,851
Rates	4,020	4,200	3,584
Repairs and Maintenance	4,362	3,310	5,735
Use of Land and Buildings	80,348	78,105	73,803
Security	365	370	365
Employee Benefits - Salaries	8,081	9,583	6,090
	120,112	114,201	122,588

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 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	132,167	83,603	126,949
Cash and cash equivalents for Statement of Cash Flows	132,167	83,603	126,949

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

Of the \$132 167 Cash and Cash Equivalents \$666 of revenue in advance is held by the school as part of the salary support grant

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	1,672	2,644	576
Interest Receivable	133	-	-
Banking Staffing Underuse	-	13,550	-
Teacher Salaries Grant Receivable	13,832	15,434	12,448
	<u>15,637</u>	<u>31,628</u>	<u>13,024</u>
Receivables from Exchange Transactions	1,805	2,644	576
Receivables from Non-Exchange Transactions	13,832	28,984	12,448
	<u>15,637</u>	<u>31,628</u>	<u>13,024</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Uniform	3,260	1,540	2,146
Stationery	1,580	733	2,221
	<u>4,840</u>	<u>2,273</u>	<u>4,367</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	10,000	-	-
Total Investments	<u>10,000</u>	<u>-</u>	<u>-</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Furniture and Equipment	54,134	3,897	-	-	(15,184)	42,847
Information and Communication Technology	11,092	7,179	-	-	(3,768)	14,502
Motor Vehicles	2,319	-	-	-	(1,043)	1,275
Leased Assets	5,493	-	-	-	(2,460)	3,033
Library Resources	3,743	878	-	-	(577)	4,045
Balance at 31 December 2023	76,781	11,954	-	-	(23,032)	65,702

The net carrying value of equipment held under a finance lease is \$3,033 (2022: \$5,493)

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	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	5,156	(5,156)	-	5,156	(5,156)	-
Furniture and Equipment	224,481	(181,634)	42,847	220,585	(166,451)	54,134
Information and Communication Technology	85,173	(70,671)	14,502	77,994	(66,902)	11,092
Motor Vehicles	5,217	(3,942)	1,275	5,217	(2,898)	2,319
Leased Assets	12,300	(9,267)	3,033	12,300	(6,807)	5,493
Library Resources	37,268	(33,223)	4,045	36,390	(32,647)	3,743
Balance at 31 December	369,595	(303,893)	65,702	357,642	(280,861)	76,781

12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	2,410	3,283	17,975
Accruals	5,368	5,050	5,212
Banking Staffing Overuse	16,218	-	8,735
Employee Entitlements - Salaries	13,832	15,434	12,448
Employee Entitlements - Leave Accrual	15	697	250
	<u>37,843</u>	<u>24,464</u>	<u>44,620</u>
Payables for Exchange Transactions	37,843	24,464	44,620
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>37,843</u>	<u>24,464</u>	<u>44,620</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Income in Advance	-	13,599	-
Melysa Rental Bond	120	120	120
Grants in Advance - MOE	667	-	-
	<u>787</u>	<u>13,719</u>	<u>120</u>

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	58,572	22,247	41,247
Increase to the Provision During the Year	5,523	5,633	5,633
Other Adjustments	1,829	-	11,692
Provision at the End of the Year	<u>65,924</u>	<u>27,880</u>	<u>58,572</u>
Cyclical Maintenance - Current	65,924	21,482	28,615
Cyclical Maintenance - Non current	-	6,398	29,957
	<u>65,924</u>	<u>27,880</u>	<u>58,572</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan / painting quotes.

15. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
No Later than One Year	\$ 1,845	\$ 2,460	2,460
Later than One Year and no Later than Five Years	-	4,305	1,845
	<u>1,845</u>	<u>6,765</u>	<u>4,305</u>
Represented by			
Finance lease liability - Current	1,845	2,460	2,460
Finance lease liability - Non current	-	4,305	1,845
	<u>1,845</u>	<u>6,765</u>	<u>4,305</u>

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.

	2023	2022
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	935	1,735
<i>Leadership Team</i>		
Remuneration	126,504	119,190
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	<u>127,439</u>	<u>120,925</u>

There are 4 members of the Board excluding the Principal. The Board has held 11 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	2022
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	110 - 120
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration	2023	2022
\$000	FTE Number	FTE Number
100 - 110	-	-
	<u>0.00</u>	<u>0.00</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 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:

	2023	2022
	Actual	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: the same).

In 2023 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 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. 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 2024.

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.

20. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: \$0).

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	132,167	83,603	126,949
Receivables	15,637	31,628	13,024
Investments - Term Deposits	10,000	-	-
Total financial assets measured at amortised cost	157,804	115,231	139,973

Financial liabilities measured at amortised cost

Payables	37,843	24,464	44,620
Finance Leases	1,845	6,765	4,305
Total financial liabilities measured at amortised cost	39,688	31,229	48,925

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.



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Meremere School (the School). The Auditor-General has appointed me, Johann van Loggerenberg, using the staff and resources of PKF Hamilton Audit Ltd, 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 20, 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 28 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 information included on pages 1, 24 to 49, 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.

A handwritten signature in blue ink, appearing to read "JvL".

Johann van Loggerenberg
PKF Hamilton Audit Ltd
On behalf of the Auditor-General
Hamilton, New Zealand

Meremere School

Members of the Board

Name	Position	How Position Gained	Term Expired/Expires
Geraldine Hautapu	Presiding Member	Elected	Sep 2025
Maxine Stensness	Principal	ex Officio	
Alison Kirkwood	Parent Representative	Elected	Sep 2025
Jim Katu	Other	Elected	Sep 2025

Meremere School

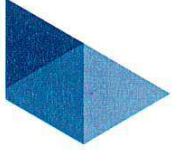
Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$176 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Meremere School Board:

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



Analysis of Variance Reporting

School Name:	Meremere School 2023	School Number:	1373
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Strategic Aim:	1 Ensure a high level of student learning and achievement 1.1 Ensure all students access the New Zealand Literacy Curriculum as evidenced by achievement against the Curriculum Expectations in Reading 1.2 Ensure all students access the New Zealand Literacy Curriculum as evidenced by achievement against the Curriculum Expectations in Writing 1.3 Ensure all students access the New Zealand Mathematics Curriculum as evidenced by achievement against the Curriculum Expectations in Mathematics																																																												
Annual Aim:	1 To lift Reading levels across the school 2 To lift Writing levels across the school 3 To lift Maths levels across the school																																																												
Target:	Reading 80% of the school will be AT or ABOVE Curriculum Expectations Writing 70% of the school will be AT or ABOVE the National Standards Mathematics 60% of the school will be AT or ABOVE the National Standards																																																												
Baseline Data:	<table border="1"> <thead> <tr> <th colspan="4">Baseline data: Reading</th> </tr> <tr> <th></th> <th>Well Below</th> <th>Below</th> <th>At</th> <th>Above</th> <th>Well Above</th> </tr> </thead> <tbody> <tr> <td>Year 8</td> <td></td> <td></td> <td></td> <td></td> <td>1</td> </tr> <tr> <td>Year 7</td> <td>1</td> <td>1</td> <td></td> <td></td> <td>1</td> </tr> <tr> <td>Year 6</td> <td>1</td> <td></td> <td>1</td> <td></td> <td>1</td> </tr> <tr> <td>Year 5</td> <td></td> <td></td> <td>1</td> <td></td> <td></td> </tr> <tr> <td>Year 4</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Year 3</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Year 2</td> <td></td> <td>1</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Year 1</td> <td></td> <td></td> <td>1</td> <td></td> <td></td> </tr> </tbody> </table>			Baseline data: Reading					Well Below	Below	At	Above	Well Above	Year 8					1	Year 7	1	1			1	Year 6	1		1		1	Year 5			1			Year 4						Year 3						Year 2		1				Year 1			1		
Baseline data: Reading																																																													
	Well Below	Below	At	Above	Well Above																																																								
Year 8					1																																																								
Year 7	1	1			1																																																								
Year 6	1		1		1																																																								
Year 5			1																																																										
Year 4																																																													
Year 3																																																													
Year 2		1																																																											
Year 1			1																																																										

Whole school	2	2	3	0	3
Baseline data: Writing					
Year 8			1		Well Above
Year 7	2	1			
Year 6	1		2		
Year 5	1				
Year 4					
Year 3					
Year 2		1			
Year 1			1		
Whole school	4	2	4		
Baseline data: Maths					
Year 8			1		Well Above
Year 7	1	2			
Year 6	1		1	1	
Year 5			1		
Year 4					
Year 3					
Year 2			1		
Year 1			1		
Whole school	2	2	5	1	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
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Reading

Actions

What did we do?

Teachers run individualised reading programmes. Teachers targeted Well Below and Below children daily.

Progress of children was monitored and data collected every 5 weeks. This included their current level and where they sat against Curriculum expectations. This is recorded in classrooms on visual monitoring boards and in the principal's office.

Reading resources were purchased to provide a range of supportive texts with a focus on the PM series.

Parents were informed of their children's immediate progress with slips which go home, and at the two Three Way Conferences held in Term 1 and Term 3 and in the Half Year and End of Year reports.

Teachers provided individualised and differentiated planning using relevant testing data such as PROBE to inform deliberate acts of teaching.

Teachers conducted PROBE testing mid-year and end of year

Reading

Outcomes

What happened?

We reached 73% of children AT and ABOVE the Curriculum Expectations across the school. This is clean data and does not include children who arrived at the school during the year.

Reading

Reasons for the variance

Why did it happen?

Our goal was 80%. We started with 60% and reached 73% AT or ABOVE. Three of our children are ESOL so that may account for their slow progress and one of the Year 7s who arrived at the beginning of the year was from a Full Maori Immersion school and only knew one word in English. She made over two years progress in a year but this was not sufficient despite her acceleration to get her to AT.

Reading

Evaluation

Where to next?

The principal will support children's learning working 1-1 with targeted children who are Well Below and Below.

<p>with the Year 3, 4, 5, 6, 7 & 8 children.</p> <p>Reading Eggs is provided as an ICT resource for all children Year 3 And beyond.</p> <p>The school accessed the National Library, developed library skills in the school library and visited the local Community library fortnightly.</p> <p>All the children who were Well Below and Below were taught the basic sight words.</p> <p>Teachers discuss goals with children so that they can assess their work and make progress.</p>	<p>Writing Actions What did we do?</p>	<p>We began to develop a much more structured approach to planning using Sheena Camerons and Louise Dempsey's The Writing Book as inspiration</p> <p>Progress of all students was monitored, and data collected every 5 weeks. Children's current levels were reflected on classroom monitoring boards and in the principal's office.</p>	<p>Writing Outcomes What happened?</p>	<p>We reached 64% of children AT and ABOVE the Curriculum Expectations across the school. This is clean data and does not include children who arrived at the school during the year.</p>	<p>Writing Reasons for the variance Why did it happen?</p>	<p>Our goal was 60%. We started with 40% and reached 64% AT or ABOVE.</p> <p>We believe a new approach made the difference to our writing results.</p>	<p>Writing Evaluation Where to next?</p> <p>The principal will continue to support children's learning working 1-1 with targeted children who are Well Below and Below.</p> <p>The school will continue to build on the work started in writing using The Writing Book by S Cameron and L Dempsey as inspiration.</p>
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Reading Eggs was provided as a resource for all children Year 3 and beyond. This resource supports Literacy ie Reading and Writing.

Whanau were informed of their children's current levels through two Three Way Conferences and Mid-Year and End of Year reports.

In-depth and surface features are taught to meet individual needs and individual records are completed twice a year. These relate directly to the visual monitoring board and give children a clear understanding of where they are at and their next stages.

Progress sheets have been developed for the children's goal books for all in-depth and surface features so that children and teachers can monitor progress and next steps. These are now the children's individual records.

A structured and progressive spelling programme is embedded in the school. This has a significant and positive impact on the writing programme. The children make huge progress with their spelling which means they are not encumbered by this as they are

writing, allowing them to focus on the in-depth features instead.

Teachers targeted children who were WELL BELOW and BELOW.

Maths

Actions

What did we do?

We developed a very structured approach to our Maths teaching.

We run an individualised programme.

Children are targeted by teachers.

We continued to refine progress sheets for the children's books. With the new curriculum there will be further work required on these.

We refined a progress and achievement monitoring sheet so that we could make better decisions about what domain an individual was going to learn next.

We continue to develop resources to compliment our structured approach to teaching maths.

We utilise the NZ Maths site for our planning sheets.

Maths

Outcomes

What happened?

Our target was 70% of children AT or ABOVE Curriculum expectations. We reached 64%.

Maths

Reasons for the variance

Why did it happen?

Although children accelerated and progressed responding well to the new structured approach it was not enough to get to 70% At and Above Curriculum expectations

Maths

Evaluation

Where to next?

The principal will support children's learning working 1-1 with targeted children who are Well Below and Below.

Teachers will continue to complete children's individual record sheets found in their maths books as they achieve next steps.

Teachers will continue to plan using the NZ Maths site.

Teachers will continue to use problem solving as part of their teaching

Teachers will use equipment and resources to deliver lessons

Teachers will adhere to the 2 Year Maths programme teaching the domains for 4 days of the week

Daily lessons will be 60 minutes long

Deliberate acts of teaching are reflected in modelling books that teachers use for all individuals.

Teachers use monitoring boards for Maths which show children where they are at and what their next steps are.

Equipment is provided when teaching individuals.

Resources are purchased whenever they are required.

Any redundant resources continue to be culled.

Teachers ensure that children understand what they are currently learning and what their next steps are.

Mathletics will be used to support class programmes and will be regularly reviewed to ensure that programmes are current and that children are working at their correct levels

Resources will be purchased that are relevant and necessary

Children will continue to be taught to self-manage, complete tasks and work independently or work effectively within groups when required allowing the teacher to focus on teaching individuals.

Teachers will continue to maintain individual records and discuss with children what their next steps are

Teachers will ensure that visual monitoring boards are current

Teachers will develop the language of maths with children, teaching specialised vocabulary as required

The Maths centre will display current children's work

Teachers will continue to develop any resources that are necessary to the programme



Planning for next year:

See Evaluation Where to next above



Te Kaitiaki Take Kōwhiri Māori | Te Kaitiaki Take Kōwhiri Māori | Te Kaitiaki Take Kōwhiri Māori

2024 - 2025 Meremere School Strategic Plan

Vision Statement:
Believe Achieve Succeed

School Mission Statement:
Success through Achievement
Achievement through Education

Ministry of Education Guiding Documents:
Ministry of Education Objectives:

These are:

- helping children and young people to attain their educational potential.
- preparing young people for participation in civic and community life and for work and promoting resilience, determination, confidence, creative and critical thinking, good social skills, and the ability to form good relationships.
- helping children and young people to appreciate diversity, inclusion, and Te Tiriti o Waitangi.

National Education and Learning Priorities [NELP] issued under the Education and Training Act 2020.

These are:

- Learners at the Centre [Learners with their whanau are at the centre of education]
- Barrier Free Access [Great education opportunities and outcomes are within reach for every learner]
- Quality Teaching and Leadership [Quality teaching and leadership make the difference for learners and their whanau]
- Future of Learning and Work [Learning that is relevant to the lives of New Zealanders today and throughout their lives]

Ka Hikitia - The Maori Education Strategy

These are:

- Te Whanau - Education provision responds to learners within the context of their whanau.
- Te Tangata - Maori are free from racism, discrimination and stigma in education.
- Te Kanorautanga - Maori are diverse and need to be understood in their diverse aspirations and lived experiences.
- Te Takukiritanga - Identity, language and culture matter for Maori learners.
- Te Rangitiratanga - Maori exercise their authority and agency in education

Tau Mai Te Reo Approaches

These are:

- Te Mihi Mai Te Reo - Our education services will support learners to value and acquire and use Māori language words, phrases and other forms (for example, waiata and haka) that are used on a regular basis in New Zealand society.
- Kōrero Mai Te Reo - Our education services will provide Māori language to support learners to develop the ability and confidence to talk about a range of things in the Māori language.
- Tau Mai Te Reo - Our education services will ensure learners can access Māori Medium education services in order to develop high levels of Māori language proficiency and use.

Pacific Education Plan 2020-2030

Objectives are:

- Work reciprocally with diverse Pacific communities to respond to unmet needs, with an initial focus on needs arising from the COVID pandemic
- Confront systemic racism and discrimination in education
- Enable every teacher, leader, and educational professional to take coordinated action to become culturally competent with diverse Pacific learners.
- Partner with families to design education opportunities together with teachers, leaders and educational professionals so that aspirations for learning and employment can be met
- Grow, retain and value highly competent teachers, leaders, and education professionals of diverse Pacific heritages.

Summary of the information used to develop this plan:

Government Education requirements

Whanau consultation at 3 Way Conference held mid-year 2023

Analysis of whanau consultation

End of year 2023 data

Staff discussion

Governance input

Student voice

Success of learning pathways to date

Success of new approach to Writing programme in 2023

Success of Mathematical individualised programme for seniors started in 2023



1 Ensure a high level of student learning and achievement

1.1 Ensure all learners access the New Zealand Literacy Curriculum as evidenced by achievement in relation to curriculum expectations in Reading and Writing

1.2 Ensure all learners access the New Zealand Numeracy Curriculum as evidenced by achievement in relation to curriculum expectations in Mathematics

1.3 Ensure all learners are at the centre of education, fully participate in, think, and contribute through effective pedagogy, positive strategies, and a supportive learning environment which ensures leadership opportunities, positive well-being, enjoyment, educational opportunities, and success, while reducing barriers to all including Māori and Pacifica learners, disabled learners, and those with learning support needs

Which Board Primary Objective does this strategic goal work towards meeting?

Section 127(1)

A board's primary objectives in governing a school are to ensure that:

- a. every student at the school is able to attain their highest possible standard in educational achievement
- d. the school gives effect to Te Tiriti o Waitangi, including by:
 - i. working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
 - ii. taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
 - iii. achieving equitable outcomes for Māori students

Section 127(2)

To meet the primary objectives, the board must:

- b. give effect to its obligations in relation to:
 - i. any foundation curriculum statements, national curriculum statements, and national performance measures
 - ii. teaching and learning programmes
 - iii. monitoring and reporting students' progress
- c. ensure the school is inclusive of, and caters for, students with differing needs

Section 164 Teaching and learning programmes

The board of a school must ensure that the school's principal and staff develop and implement teaching and learning programmes that:

- a. give effect to any foundation curriculum policy statements and national curriculum statements made under section 90

Section 165 Monitoring of and reporting on student performance

1. The board of a school must ensure that the school's principal and staff monitor and evaluate the performance of the school's students.
2. Monitoring and evaluating must include, but is not limited to, monitoring and evaluating the performance of the students in relation to:

- a. any foundation curriculum policy statements and national curriculum statements published under section 90

3. The board must ensure that information about a student's performance is given to a parent of the student in a timely manner and in a form that is readily understood.
4. The board must report to the Secretary, to its school community, and to parents on the performance of the school's students in accordance with any regulations made under section 639.

Links to Education requirements

National Education and Learning Priorities in schools [NELPS]

- 2 Have high aspirations for every learner and support these by partnering with their whanau and communities to design and deliver education that responds to their needs, and sustains their identities, languages, and cultures.
- 3 Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs.
- 4 Ensure every learner/ākonga gains sound foundation skills, including language, literacy and numeracy.

What do you expect to see?

Happy, focussed, settled children who work respectfully together, are self-managing and successfully work towards achieving at or beyond curriculum expectations.

Assessment indicating progress towards high levels of achievement.

Acceleration for targeted learners

Committed stakeholders towards the achievement and progress of all children.

How will we make progress towards our strategic goals?

Establish high expectations of behaviour and learning.

Create a physical and emotionally safe learning environment for children.

Assess and collect data on an ongoing basis and analyse this.
Respond to individual needs and target children requiring additional support.
Develop clear learning pathways.
Embed the school values.
Foster positive relationships and communication with all stake holders.
Create strong connections with whanau.
Ensure wise Governance.
Provide successful school leadership.
Create effective school systems.

How will you measure success?

Observation of children at work and play.
Student voice.
High attendance.
Positive comments from visitors.
Discussions with staff.
Shifts with data.
Acceleration with targeted children.
Childrens understanding of next steps.
Positive school environment.
High Three-Way Conference attendance.
Positive Governance and school relationships.
Intelligent and considered decision making by Governance and Principal.
Effective school systems.
Input from all stake holders.



2 Ensure a quality learning environment

2.1 Engage in Professional Learning Development which supports learning that is relevant now and into the future, supports quality teaching, leadership, and barrier free access for all students with a focus on Literacy, Mathematics, Digital Technology, Health and Physical Education, The Arts, Cultural Responsiveness, and Local Curriculum, meaningfully incorporating te Reo Maori and tikanga into daily practice while understanding learners' contexts

2.2 Review the local curriculum to reflect and strengthen local aims, aspirations, and local contexts for learning, planning, and assessment

2.3 Provide quality resources to support effective teaching and learning

2.4 Create ways to build and strengthen relational trust with whanau and community, strengthening home, school, and community partnerships, while designing and delivering education that responds to their needs, reduces financial barriers, builds, and realises their aspirations and sustains their identities, languages and cultures

Which Board Primary Objective does this strategic goal work towards meeting?

Section 127(1)(a)-(d)(iii)

A board's primary objectives in governing a school are to ensure that:

- a. every student at the school is able to attain their highest possible standard in educational achievement
- b. the school:
 - i. is a physically and emotionally safe place for all students and staff
 - ii. gives effect to relevant student rights set out in this Act, the New Zealand Bill of Rights Act 1990, and the Human Rights Act 1993
 - iii. takes all reasonable steps to eliminate racism, stigma, bullying, and any other forms of discrimination within the school
- c. the school is inclusive of, and caters for, students with differing needs
- d. the school gives effect to Te Tiriti o Waitangi, including by:
 - iii. achieving equitable outcomes for Māori students

Section 127(2)(b) and (c)

To meet the primary objectives, the board must:

- b. give effect to its obligations in relation to:
 - ii. teaching and learning programmes
 - iii. monitoring and reporting students' progress

Section 164 Teaching and learning programmes

The board of a school must ensure that the school's principal and staff develop and implement teaching and learning programmes that:

- a. give effect to any foundation curriculum policy statements and national curriculum statements made under section 90

Section 165 Monitoring of and reporting on student performance

1. The board of a school must ensure that the school's principal and staff monitor and evaluate the performance of the school's students.
2. Monitoring and evaluating must include, but is not limited to, monitoring and evaluating the performance of the students in relation to:
 - a. any foundation curriculum policy statements and national curriculum statements published under section 90
3. The board must ensure that information about a student's performance is given to a parent of the student in a timely manner and in a form that is readily understood.
4. The board must report to the Secretary, to its school community, and to parents on the performance of the school's students in accordance with any regulations made under section 639.

Links to Education requirements

National Education and Learning Priorities in schools [NELPS]

- 2 Have high aspirations for every learner and support these by partnering with their whanau and communities to design and deliver education that responds to their needs, and sustains their identities, languages, and cultures.
- 3 Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs.
- 4 Ensure every learner/ ākonga gains sound foundation skills, including language, literacy and numeracy.
- 5 Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning.
- 6 Develop staff to strengthen teaching, leadership and learner support capability.

What do you expect to see?

A quality learning environment.
High expectations for all learners.
Strong school whanau connections and engagement.
Great student participation and engagement.
The school responding to student and whanau needs while sustaining identity, language and culture.

Access to education for all regardless of gender, culture, ethnicity, or ability.
Provision of strong foundational skills including language, literacy and numeracy.
Effective teaching practice to support all learners.
Strong leadership to strengthen teaching and learning.
Te Reo Maori and tikanga meaningfully incorporated into daily practice.
Staff engaged in PLD that is relevant now and into the future.
Learners actively participating in Digital Technology, Health and Physical Education, and The Arts.
A local curriculum that reflects and strengthens local aims, aspirations, and local contexts.
Quality resources that support effective teaching and learning.

How will we make progress towards our strategic goals?

Work along side Waikato Maori Achievement Collaborative [WaiMAC] to ensure Maori are achieving as Maori.

Work with PLD providers.

Attend Teacher Only Days.

Secure support for Health and Physical Education from outside providers.

Principal to attend Franklin Principal and Waikato Principal meetings.

Purchase modern learning aides.

Drive the school vision.

Embed the school mission and values.

Positively support whanau and communicate openly and respectfully.

Review incentive systems to encourage attendance.

Teachers increasing use of te Reo.

Provide an effective Sports and Visual Arts programme.

Acknowledge and respond to whanau feedback.

How will you measure success?

A clean, well organised, modern school environment.

Quality resources utilised by staff and students to support clear learning pathways.

An attractive and safe outdoor environment.

High student attendance.

Strong senior student participation in leadership programme.

High whanau attendance to 3 Way Conferences and strong support with school consultations.

Children identifying strongly with and feeling proud of their culture and language.

A high proportion of the students attaining at or above curriculum expectations in Literacy and Mathematics with clear learning pathways for these.

Children articulating and understanding next steps in learning.

Principal collecting and analysing data every five weeks and seeing shifts in attainment.

Principal employing the best teachers who have strong pedagogical practice and are passionate about childrens learning.

Principal and staff identifying PLD which are transferred into practice.

Students happily engaged and acquiring skills in The Arts, PE and Digital Technology.

A completed local curriculum.



3 Ensure a well-managed and effectively governed school

Which Board Primary Objective does this strategic goal work towards meeting?

Section 127(1)(b)-(d) Objectives of boards in governing schools

A board's primary objectives in governing a school are to ensure that:

b. the school:

- i. is a physically and emotionally safe place for all students and staff
- ii. gives effect to relevant student rights set out in this Act, the New Zealand Bill of Rights Act 1990, and the Human Rights Act 1993
- iii. takes all reasonable steps to eliminate racism, stigma, bullying, and any other forms of discrimination
- c. the school is inclusive of, and caters for, students with differing needs
- d. the school gives effect to Te Tiriti o Waitangi, including by:
 - i. working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te reo Māori
 - ii. taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
 - iii. achieving equitable outcomes for Māori students.

Links to Education requirements

National Education and Learning Priorities in schools [NELPS]

- 1 Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying.
- 2 Have high aspirations for every learner, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages, and cultures.
- 5 Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning.

What do you expect to see?

Student learning and achievement fostered while ensuring high aspirations for every child.

Teaching programmes giving priority to Literacy, Numeracy, Digital Technology, Cultural Responsiveness, Health and Physical Education, The Arts, and Local Curriculum across the whole school developed and implemented.

Assessment information effectively used to identify and cater for all learners needing support and to ensure that this data is used to fully inform the wider school community.

The strategic plan particularly in line with 2023 NELP requirements developed and reviewed.

The on-going cycle of school and Board self-review maintained.

Reporting to students, Board and school community about progress and achievement

Progress and achievement posted on the school's website in line with MOE expectations.

High levels of expectation and staff performance, strengthening teaching capability, confidence, and competence through investment in opportunities which will enhance pedagogy.

The Board ensuring it is a good employer by safeguarding staff wellbeing and safety and complying with employment contracts and legal requirements.

The budget which apportioned funds to reflect the school's annual priorities ratified early in the year.

Regular review of the budget.

Buildings and facilities providing a safe, physical learning environment.

Barrier free access to education for all whanau and learners.

The MOE provided with a copy of the annual report along with the Analysis of Variance by 31 May.

The MOE provided with a copy of the Strategic and Annual plan by 1 March.

A safe, inclusive school free from racism, discrimination, and bullying.

Fully comply with current or future legislation to ensure the safety of all students and employees.

How will we make progress towards our strategic goals?

Instil high expectations of learning and behaviour for every child.

Access PLD for focus areas.

Collect assessment data every 5 weeks.

Analyse assessment data and the progress of target children.

Use whanau feedback to inform strategic and annual plan.

Review school policy.

Place achievement data on school website and inform all stakeholders including the Board.

Obtain staff feedback about school culture.
Establish budget to reflect annual priorities.
Monitor state of buildings and grounds.
Provide MOE with all requirements on due date.
Establish clear policy expectations to ensure there is no racism, discrimination, and bullying.
Carry out all compliance requirements.

How will you measure success?

Children achieving at or above expectations.
Assessment data.
Anecdotal evidence.
Strategic and Annual plan shared with the school wide community, on the school's website and with the MOE by 1 March.
Board participating in the School Docs review cycle and attending PLD.
School wide community reporting occurring across the school year.
Achievement and progress data on the school's website.
Staff engaged in PLD.
Staff feeling safe and valued in the workplace.
A budget that meets the school's needs.
A balanced budget.
A safe school environment.
All children feeling happy and secure at school.