

NGATIMOTI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



Ministry Number:	3212
Principal:	Alison Turner
School Address:	4 Greenhill Road, Motueka 7196
School Postal Address:	4 Greenhill Road, Motueka 7196
School Phone:	03 526 8842
School Email:	office@ngatimoti.school.nz
Accountant / Service Provider:	Accounting for Schools Limited

NGATIMOTI SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
	Financial Statements
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 - 10	Statement of Accounting Policies
11 - 17	Notes to the Financial Statements
	Other Information
18	Members of the Board
19	Kiwisport Statement
20	Statement of Compliance with Employment Policy
21	Statement of Variance

NGATIMOTI 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.

Andrew McFarland
Full Name of Presiding Member

Signed by:

332193242A9044DE

Signature of Presiding Member

31 May 2024
Date:

Alison Turner
Full Name of Principal

Signed by:

619B7A8D5A22B27B

Signature of Principal

31 May 2024
Date:

NGATIMOTI SCHOOL

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

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	1,117,741	997,806	995,916
Locally Raised Funds	3	59,626	138,500	42,630
Interest		21,845	2,000	6,510
		1,199,212	1,138,306	1,045,056
Expenses				
Locally Raised Funds	3	16,890	10,100	7,795
Learning Resources	4	767,983	778,789	641,435
Administration	5	90,167	93,150	82,329
Interest		721	-	616
Property	6	367,355	339,028	269,654
Loss on Disposal of Property, Plant and Equipment		15	-	-
		1,243,131	1,221,067	1,001,829
Net Surplus / (Deficit) for the year		(43,919)	(82,761)	43,227
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(43,919)	(82,761)	43,227

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

NGATIMOTI SCHOOL

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

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Balance at 1 January		768,067	776,308	724,840
Total comprehensive revenue and expense for the year		(43,919)	(82,761)	43,227
Contribution - Furniture and Equipment Grant		8,567	35,300	-
Equity at 31 December		732,715	728,847	768,067
Accumulated comprehensive revenue and expense		732,715	728,847	768,067
Equity at 31 December		732,715	728,847	768,067

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.

NGATIMOTI 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	65,119	11,000	228,206
Accounts Receivable	8	50,178	200	40,819
GST Receivable		-	(8,588)	-
Prepayments		4,976	907	2,204
Investments	9	506,589	250,000	250,000
		626,862	253,519	521,229
Current Liabilities				
GST Payable		4,241	-	14,263
Accounts Payable	11	70,801	57,556	50,022
Revenue Received in Advance	12	100,399	9,557	3,000
Provision for Cyclical Maintenance	13	30,677	5,000	12,000
Finance Lease Liability - Current Portion	14	4,404	2,100	3,225
Funds held for Capital Works Projects	15	19,279	-	23,694
		229,801	74,213	106,204
Working Capital Surplus/(Deficit)		397,061	179,306	415,025
Non-current Assets				
Property, Plant and Equipment	10	330,089	564,652	343,768
WIP - BOT Funded		25,140	18,889	21,618
		355,229	583,541	365,386
Non-current Liabilities				
Provision for Cyclical Maintenance	13	14,456	28,000	7,521
Finance Lease Liability	14	5,119	6,000	4,823
		19,575	34,000	12,344
Net Assets		732,715	728,847	768,067
Equity		732,715	728,847	768,067

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

NGATIMOTI 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		326,317	293,399	286,909
Locally Raised Funds		157,025	148,057	45,630
Goods and Services Tax (net)		(10,024)	1,088	7,352
Payments to Employees		(253,063)	(248,247)	(137,266)
Payments to Suppliers		(131,929)	(93,514)	(119,086)
Interest Paid		(721)	-	(616)
Interest Received		19,769	1,800	6,473
Net cash from Operating Activities		107,374	102,583	89,396
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(15)	-	-
Purchase of PPE (and Intangibles)		(13,252)	(260,327)	(10,116)
Purchase of Investments		(256,589)	-	-
WIP - Hall Upgrade BOT Funded		(3,522)	-	(11,961)
Net cash from Investing Activities		(273,378)	(260,327)	(22,077)
Cash flows from Financing Activities				
Furniture and Equipment Grant		8,567	35,300	-
Finance Lease Payments		(1,235)	100	(3,519)
Painting contract payments		-	-	-
Funds Administered on Behalf of Third Parties		(4,415)	-	23,694
Net cash from Financing Activities		2,917	35,400	20,175
Net increase/(decrease) in cash and cash equivalents		(163,087)	(122,344)	87,494
Cash and cash equivalents at the beginning of the year	7	228,206	133,344	140,712
Cash and cash equivalents at the end of the year	7	65,119	11,000	228,206

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense and other notional items have been excluded.

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

NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Ngatimoti 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 reports have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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 10.

NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

Cyclical Maintenance

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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.

NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

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) 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.

i) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

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

j) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

k) 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.

l) Employee Entitlements

Short-term employee entitlements

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

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.

NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

m) Revenue Received in Advance

Revenue received in advance relates to fees and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees and grants 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, should the School be unable to provide the services to which they relate.

n) Funds held for Capital Works

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

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

o) 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.

p) Financial Instruments

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

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

q) 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.

r) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

s) 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.

NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	322,367	203,360	283,836
Teachers' Salaries Grants	538,417	539,839	506,324
Use of Land and Buildings Grants	253,007	253,007	202,683
Other Government Grants	3,950	1,600	3,073
	1,117,741	997,806	995,916

The School has opted in to the donations scheme for this year. Total amount received was \$12,330 (2022: \$13,650).

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	10,482	500	2,710
Fees for Extra Curricular Activities	4,029	2,500	4,932
Trading	2,000	1,700	2,900
Fundraising & Community Grants	43,050	130,800	30,960
Other Revenue	65	3,000	1,128
	59,626	138,500	42,630
Expenses			
Extra Curricular Activities Costs	16,365	9,100	7,119
Trading	525	1,000	676
	16,890	10,100	7,795
Surplus/ (Deficit) for the year Locally raised funds	42,736	128,400	34,835

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	26,768	30,950	35,481
Depreciation	29,641	30,000	30,470
Library Resources	1,515	1,500	445
Employee Benefits - Salaries	701,535	700,339	556,969
Staff Development	8,524	16,000	18,070
	767,983	778,789	641,435

NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	5,513	6,000	5,250
Board of Trustees Fees	2,800	3,000	2,835
Board of Trustees Expenses	2,702	4,800	3,021
Communication	4,393	4,100	3,498
Consumables	6,393	7,700	6,271
Other	20,915	22,550	11,022
Employee Benefits - Salaries	47,451	45,000	50,432
	90,167	93,150	82,329

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	2,569	3,000	3,746
Cyclical Maintenance Provision	26,611	8,321	8,236
Heat, Light and Water	4,862	6,500	4,334
Repairs and Maintenance	33,132	25,500	11,814
Use of Land and Buildings	253,007	253,007	202,683
Employee Benefits - Salaries	47,174	42,700	38,841
	367,355	339,028	269,654

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 Current Account	29,194	6,000	183,986
Bank Call Account	35,925	5,000	44,220
Cash and cash equivalents for Cash Flow Statement	65,119	11,000	228,206

Of the \$65,119 Cash and Cash Equivalents, \$19,279 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2024 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$571,708 Cash and Cash Equivalents including investments, \$100,399 of unspent grants funding is held by the School. These fundings are subject to conditions which specify how the grants are required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Interest Receivable	2,175	200	99
Teacher Salaries Grant Receivable	48,003	-	40,720
	50,178	200	40,819
Receivables from Exchange Transactions	2,175	200	99
Receivables from Non-Exchange Transactions	48,003	-	40,720
	50,178	200	40,819

NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

9. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Short-term Bank Deposits	506,589	250,000	250,000
Total Investments	506,589	250,000	250,000

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements	279,509	-	-	-	(10,774)	268,735
Furniture and Equipment	44,200	3,980	(15)	-	(9,818)	38,347
Information Technology	5,891	4,406	-	-	(3,212)	7,085
Leased Assets	5,886	5,525	-	-	(5,161)	6,250
Library Resources	8,282	2,065	-	-	(676)	9,671
		-	-	-		
Balance at 31 December 2023	343,768	15,976	(15)	-	(29,641)	330,089

The net carrying value of equipment held under a finance lease is \$6,250 (2022: \$5,886).

Restrictions

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

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
2022						
Building Improvements	349,884	(81,149)	268,735	349,884	(70,375)	279,509
Furniture and Equipment	222,418	(184,071)	38,347	223,725	(179,525)	44,200
Information Technology	52,471	(45,386)	7,085	92,906	(87,015)	5,891
Leased Assets	48,947	(42,697)	6,250	46,238	(40,352)	5,886
Library Resources	12,686	(3,015)	9,671	10,621	(2,339)	8,282
Balance at 31 December 2023	686,406	(356,318)	330,089	723,374	(379,606)	343,768

11. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	15,959	51,659	4,377
Accruals	3,913	4,444	3,750
Employee Entitlements - Salaries	48,003	-	40,720
Employee Entitlements - Leave Accrual	2,926	1,453	1,175
	70,801	57,556	50,022
Payables for Exchange Transactions	70,801	57,556	50,022
	70,801	57,556	50,022

The carrying value of payables approximates their fair value.

NGATIMOTI SCHOOL

Notes to the Financial Statements For the year ended 31 December 2023

12. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2023 Actual \$
Other Revenue in Advance	100,399	9,557	3,000
	100,399	9,557	3,000

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	19,521	19,521	12,321
Increase/ (decrease) to the Provision During the Year	8,330	8,321	7,200
Adjustment to the Provision	17,282	5,158	-
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	45,133	33,000	19,521
Cyclical Maintenance - Current	30,677	5,000	12,000
Cyclical Maintenance - Non Current	14,456	28,000	7,521
	45,133	33,000	19,521

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

14. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	4,879	2,100	3,479
Later than One Year and no Later than Five Years	5,371	6,000	4,984
Future Finance Charges	(727)	-	(414)
	9,523	8,100	8,048
Represented by			
Finance lease liability - Current	4,404	2,100	3,225
Finance lease liability - Non Current	5,119	6,000	4,823
	9,523	8,100	8,048

NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2023	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions /Adjustments \$	Closing Balances \$
Roof Project	236113	23,694	27,839	(35,347)	-	16,186
ILE Upgrade Room 3&4		-	11,235	(8,142)		3,093
Totals		23,694	39,074	(43,489)	-	19,279

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

19,279

-

19,279

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Roof Project	236113	-	40,641	(16,947)	-	23,694
Totals		-	40,641	(16,947)		23,694

16. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

17. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2021 Actual \$
Board Members		
Remuneration	2,800	2,835
Leadership Team		
Remuneration	232,658	224,902
Full-time equivalent members	2	2
Total key management personnel remuneration	235,458	227,737
Total full-time equivalent personnel	2.00	2.00

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (4 members) committees that meet monthly and quarterly respectively. 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.

Principal

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

	2023 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

There were one employees with remuneration greater than \$100,000 (2022: nil).

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	2	-
	2	-

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

18. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	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 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – schools payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

NGATIMOTI SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

20. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board had capital commitments of \$127,605 (2022: \$58,740) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Roof Project	75,687	52,293	23,394
ILE Upgrade Room 3&4 Project	112,353	8,142	104,211
Total	188,040	60,435	127,605

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any contracts (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) \$	2021 Actual \$
Cash and Cash Equivalents	65,119	11,000	228,206
Receivables	50,178	200	40,819
Investments - Term Deposits	506,589	250,000	250,000
Total Financial assets measured at amortised cost	621,886	261,200	519,025

Financial liabilities measured at amortised cost

Payables	70,801	57,556	50,022
Finance Leases	9,523	8,100	8,048
Total Financial Liabilities Measured at Amortised Cost	80,324	65,656	58,070

22. Events After Balance Date

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

23. Potentially Controlled Entity

In accordance with PBE IPSAS 35 Consolidated Financial Statements it is possible that the related entity of Ngatimoti School, the Ngatimoti Parents Group, could be determined to be a controlled entity for financial reporting purposes which would require consolidation of the entity into the School's financial statements. The entity has not been consolidated into the School's financial statements for the year ended 31 December 2023 because the determination of control is complex and judgement and an assessment and determination of control has not been made at the date of authorising these financial statements.

The entity has not been consolidated into the School's financial statements for the year ended 31 December 2023 because the determination of control is complex and judgement and an assessment and determination of control has not been made at the date of authorising these financial statements.

24. 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 NGATIMOTI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Ngatimoti School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 17 that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of responsibility, Members of the board listing, Kiwisport statement, Statement of compliance with employment policy, 2023 charter, Report on how the school has given effect to Te Tiriti o Waitangi, and the Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

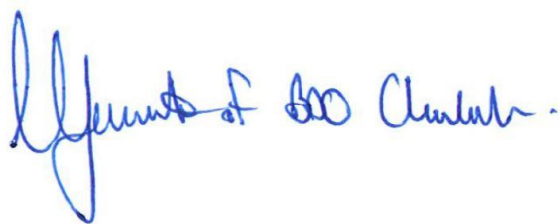
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Warren Johnstone,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

NGATIMOTI SCHOOL

Members of the Board

For the year ended 31 December 2023

Name	Position	How position on Board	Term
Andrew McFarland	Presiding Member	Elected June 2019	Sept 2025
Alison Turner	Principal	Elected Dec 2016	Sept 2025
Sophie Jackson	Parent Rep	Elected June 2019	Sept 2025
Rebecca Myjer	Parent Rep	Elected Sep 2020	Sept 2025
Chops Prouting	Parent Rep	Elected May 2019	Sept 2025
Rochelle Roberts	Staff Rep	Elected Aug 2022	Sept 2025
Ciaran Bolger	Parent Rep	Elected Feb 2022	Sept 2025

NGATIMOTI SCHOOL

Kiwisport Statement

For the year ended 31 December 2023

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

In 2023 the School received total Kiwisport funding of \$1,216 (2022: \$1,183).

The funding was spent on swimming lessons and transport to swimming lessons for all students. The number of students that participated in organised sport was 87.

NGATIMOTI SCHOOL

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

For the year ended 31 December 2023 Ngatimoti School Board:

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

2019 – 2023 2023 Charter



Ngatimoti School is located in the beautiful Motueka Valley, 20 minutes south of Motueka. It is a peaceful rural environment on a 1.7 hectare site near the Motueka River, facing Tu Ao Wharepapa Mt Arthur, Crusader, Pukeone Mt Campbell and the Kahurangi National Park. The land we are sited on was a part of a Waitangi Tribunal settlement in 2015 to Ngāti Tama. The mana whenua here are Ngāti Rarua and Te Atiawa.

The Ministry owned buildings are an administration office, staffroom, Principal's office, four classroom spaces, a library, a multi-purpose room, and a resource room. A hall (Rathgar House) is community owned. Outside there are spacious grassed and hardcourt areas, an adventure playground and a swimming pool. In November 2010, a multi-purpose building was built (known as the Indigo Room). The fifth classroom was built in 2012. Late in 2013 the administration area was redesigned to include a sick room and new entrance way. In 2017 the modernisation of Rooms 1 and 2 (with Room 2 serving as our library) was completed. In 2019, the Hall (Rathgar House) was upgraded with earthquake strengthening, new carpet and wall coverings, a new deck and veranda. In 2020, an upgrade of Room 3 and 4 involved incorporating break-out spaces for these classrooms, as well as a deck with shade sails. In 2020 the resource room was reconfigured to now be an office space (Learning Support Coordinator) and a smaller resource room.

Ngatimoti School is a state co-educational full primary school with children from Years 1 to Year 8. The school's decile rating was raised to 5 in 2015. In 2022 our Equity Index became 435. The current roll, as at 1 March 2023, stands at 78 students. We have a diverse community of New Zealanders, of which approximately 10% identify as Māori and 2% as Pasifika. Many parents of our students were born and educated overseas, including countries such as England, Ireland, Scotland, Germany, France, South Africa, Canada, Sweden and Belgium.

Since 2010, Ngatimoti has been proud to be a Green-Gold enviro-school, with an active group of student leaders, edible gardens, an adopted stream and a "Memory Lane".

Introduction - Strategic Intentions

Mission Statement

We will achieve our vision by providing a learning environment where students have the opportunity to develop academically, creatively and physically with a dynamic balance between the needs of the individual child, the development of a social conscience and the interaction with the wider community.

Vision

Our vision is for all students to become RIVER students; confident and able to navigate in a changing world.

Values - we know these as the R.I.V.E.R values

Respectful – of ourselves, others, diversity, human rights, rules, property, the environment

Innovative – creative, curious, inquiring, receptive, flexible

positiVe – in outlook, confidence, perseverance, relationships

Excellent – achieve to the best of our ability in all aspects of life

Responsible – accountable for our learning and actions, caring, proactive and responsive

Principles

High expectations, Treaty of Waitangi, cultural diversity, inclusion, learning to learn, community engagement, coherence, future focus: as per the NZ curriculum.

Acknowledged student voice, environmental thinking (personal, local and connected) and turangawaewae (belonging and connectedness): our specific Ngatimoti principles.

Māori dimensions

Ngatimoti School acknowledges New Zealand's cultural diversity and the Treaty of Waitangi. In recognizing the unique position of Māori, Ngatimoti School will take all reasonable steps to provide some instruction in tikanga Māori (Māori culture) and te reo Māori (Māori Language).

Acknowledging cultures and providing experiences in Te Reo Māori and Tikanga Māori is being achieved by:

- A bi-annual visit to Te Awhina Marae as a part of our school-wide programme.
- The inclusion of Māori protocol and practices at school and having bilingual signs throughout the school.
- Monitoring, analysing and reporting data of Māori students, with respect to privacy issues.
- Consulting with parents/caregivers of Māori students through student progress conferences, surveys and face to face meetings to report on the achievement of Māori students and to discuss programmes and targets for student achievement.
- Using the Resource Teacher of Māori to provide guidance

- Having a school wide Te Reo programme.
- Being aware of the importance of students developing their cultural identity whilst ensuring inclusion and individual needs are catered for. This includes encouraging Māori students to have success as Māori (Ka Hikitia).
- Including "Identity" as a strategic goal, with sub goals of "Learning about and through Māori culture – To develop awareness, an appreciation and some understanding of Māori culture." and "Developing Knowledge of NZ – When students explore and compare communities, they develop an understanding of N.Z. and gain a sense of pride in their place. (Turangawaewae)"
- Developing relationships between home and school for shared understanding, acceptance and utilising strengths.

Cultural Diversity

We acknowledge the many cultures that make up our school. Developing relationships between home and school is important for shared understanding, acceptance and utilising strengths.

A number of our students have another language spoken at home, and whilst some of these students are not strictly ESOL students (English as a Second Language), this can impact on their learning at school.

We monitor, analyse and report data of Māori, Pasifika and Asian students in key areas, with respect to privacy issues.

To further develop cultural understanding, we can provide some opportunities for learning an international language in Years 7 and 8.

December 2020 Pouwhenua unveiling



Ki te anga whakamua,
me titiro whakamuri.

Baseline Data or School Context

Students' Learning

Our Board and community believe strongly in educating the whole child, and promote opportunities for a wide range of learning, with particular emphasis placed on learning to learn, using our RIVER values. Approximately 80% of our students are achieving at the expected curriculum levels in reading, writing and maths.

Student Engagement

At the end of 2022, data shows a 82% attendance rate. Students have opportunities to share their 'voice' at Ngatimoti School. The Student Council, Enviro leaders, class leaders, regular student surveys and our school wide buddy system all provide opportunities for student voice, as well as teachers establishing effective relationships with students and their families.

School Organisation and Structures

Effective teaching and learning: At Ngatimoti School, effective teachers will use multi-level classes to their advantage, personalise learning, be flexible when needed, cater for the special needs of students, be inclusive and have integrity. Teachers will ensure all students have an opportunity to have their ideas heard. In 2017 we became a foundation member of the Motueka Kāhui Ako.

Desirable approaches: (remembering that one size fits no one!) Knowing the learner and having a holistic approach, working as a team using collaborative teaching practices, using assessment and review information to impact on student achievement, use of e-learning, teaching as inquiry, accommodating change, personalising learning ensuring parents/caregivers/students have a voice and utilising flexible learning spaces.

Review of Charter and Consultation

Every 3-5 years, the Board reviews the strategic plan by consulting with the community, initially at the school Infomingle. As well, our Māori parent community is consulted annually and all parents are consulted regularly through our school newsletter, where we often ask for feedback.

Strategic Section

School finance and property

Goals

Operate within annual grants

Continually upgrade and beautify the environment

Strategies

Upgrade classrooms as per 10-year plan (July 2023 due to begin new 10 YPP)

2023: Build a new changing shed and toilets at the pool

Health and safety

Goals

Regularly review and minimise risks to staff and students

Strategies

Ensure school, staff and students are increasingly prepared for an emergency.
Develop systems to ensure greater workplace safety.

Personnel

Goals

Ensure staff management procedures are fair and robust

Strategies

Manage risks by discussing problems and solutions together.

Develop tuakana-teina relationships between staff and colleagues, including participation in Professional Learning Groups.

Ensure staff transition procedures are robust.

Community Engagement

Goals

Regularly discuss in consultation with the Board

Strategies

Build ways to involve parents of priority students in learning

Ensure a positive image of our school is portrayed in our community

Student learning

- Improve outcomes for all students
- Accelerate progress of students performing below expectations

We have 5 strategic goals :

Goal 1: WELL BEING

We want our learners to be healthy and active contributors.

Goal 2: IDENTITY

We want our learners to understand where they fit in the world.

Goal 3: CREATIVITY

We want our learners to understand there are many ways to achieve.

Goal 4: LITERACY

To inspire students to be capable literacy learners, evidenced by progress and achievement.

Goal 5: NUMERACY

To build capable mathematical learners, evidenced by progress and achievement.

Core Strategies for Achieving Goals

- Student consultation/ student voice
- Mixed learning opportunities e.g. groupings of students, buddy learning opportunities

- Maximise learning using local opportunities, people and our environment
- Self-learning, self-management, leadership and empowerment
- Environmental thinking
- Belonging and connectedness

IMPROVEMENT PLAN: Learning for all 2023

1. Improve learning for all students.
 - Ensure learners', with their whānau, are at the centre of education.
 - Principal/Board PD re strategic planning with Springboard Trust.
 - Learning is measured by progress and achievement data, including student surveys
 - Ensure equitable outcomes for Māori students
 - Staff PD on Assessment For Learning (Evaluation Associates)
2. Accelerate progress of students performing below expectations, particularly in literacy and maths
 - Measured by regular progress and achievement data, and student surveys.
 - Measured through ALL, Focus student sheets and Reading Recovery interventions.
 - Close monitoring by teachers of any teacher aide input
 - Collaboration with other staff, whānau and students to ensure no unintended consequences.
3. We intend to improve pedagogical practices of teachers in order to impact on the learning for focus students.
 - Measured by the use of the Relationships Based Profile and coaching conversations
 - Measured by student voice, including through our appraisal (PGC) system
 - NELP 6: Develop staff to strengthen teaching, leadership and learner support capability across the education workforce

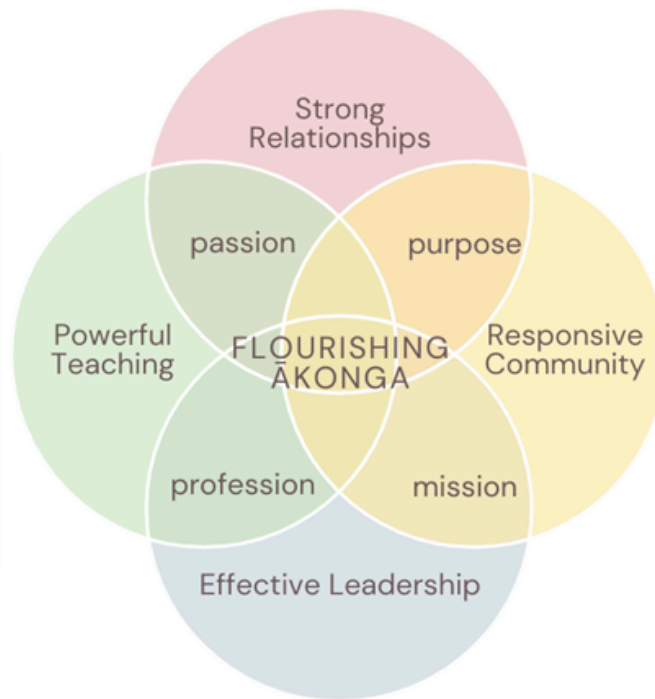
To strengthen our goals, we will continue to work with the Motueka Kāhui Ako.

Motueka Kāhui Ako

The work undertaken around Relationship Based Learning, supported by the development of Impact Coaching, has been a key strategy in working towards our Strategic Aims. There is a strong research basis through Dr Russell Bishop's work that identifies the significant link between pedagogies promoted through the RBL profiles and increased student achievement.

KĀHUI AKO KI
MOTUEKA

CHALLENGE
PLAN
2022-2024



Strategic Goal: **WELL BEING**

Annual Goal: We want our learners to be healthy and active contributors.

Annual Targets: We will know this when we see our learners

1. Show an understanding of the importance of rest and nutrition
2. Collaborate, compete and compromise

Baseline data: Students being happy was the number one idea that arose from a Parent Survey in 2018. The PB4L system was introduced in 2020. With Covid has come a renewed emphasis on well-being.

2023 Key Improvement Strategies:

NELP 1: Ensure school is safe, inclusive and free from racism, discrimination and bullying.

Business as usual includes-

- PB4L with R. Roberts as TIC
- Relationship Based Learning with H.Reid and S. Tawharu as Within School Teachers
- Use of LSC and external agencies e.g. RTLB

<u>When</u>	<u>What</u>	<u>Who</u>	<u>Indicators of Success/Progress</u>	<u>ANALYSIS OF VARIANCE</u>
Term 1	Showing RESPECT (manaakitanga)	TIC Rochelle	Fun, Feelings and Friendships survey and analysis. Monday Morning Meetings. Thursday book – analysed termly Thank you notes to Tyrella for apples Record of RIVER tickets	All students completed. 7 students followed up as students with concerns. (3 referred to RTLB) MMMs now student run. PB4L data collected and analysed. All students have had RIVER tickets, and majority love them.
	Being AWARE	TIC Lauren	Visibility of signs Timetabled class activities	All classes have this visible and in action. Taught in enviro-times. Most Year 4-8 can verbalise the acronym.
	Healthy Active Learning	Kate, Fergus from Sport Tasman	Leadership programme Tryathlon	Year 7 and 8s completed and all enjoyed this. 100% participation
	Water safety Swimming	Janice Catherine	Unit evaluation and self assessment Swimming sports results	Completed All competitors held their own in their year races. 5 had places in the finals.

Term 2	RESPONSIBLE (haepapa) Being responsible for yourself	TIC Rochelle Anita: Ride On programme	Pause Breathe Smile (TOD 2 June) Life Education – body systems. Self assessment. Bikes and biking - teacher observation	All teachers and teacher aides completed this Year 7/8s particularly retained info about body systems 4 students with very limited skills. All bar one, Year 7 and 8 students showed competency on a bike in town.
	Being responsible for others		First Aid with St John Pink Shirt day/Fabulous Friend show - reflections	Excellent Good participation and positive understanding shown
AWARE	Being responsible for the environment	TIC Lauren	Forestry perspectives Grayling	2 parents were upset by the forestry unit of learning. majority of students showed an understanding of differing perspectives. Grayling - an excellent topic re conservation. Great art!
Term 3	INNOVATION (auaha) Learning Tours - science fair "Toy Making"	TIC Lauren	Attendance and feedback Enthusiasm of students (self assessment)	Needed a lot of adult guidance. Students enjoyed creating and sharing, but average results in self assessments.
AWARE	Enviro Groups	Enviro leaders	Leadership evident Attitude survey - all	Excellent - some surprising leaders. Positive attitudes.
Term 4 Participating and Contributing Confident	POSITIVE (ngākaupai) Transition planning (coherent pathways)	Senior Teachers and High School / Junior Teachers and ECEs	Clarity for students and families about the what, where, when and how of a new setting Data from High School re Year 9 progress	Good transitions for most. One student with needs is of concern. Did not attend transition day. (family reasons) Feb powhiri at mot High - positive start.

AWARE	Understanding other perspectives Talent Show Art-perspective drawings, Austin's butterfly, Drama with Damara		Participation Reflections	Enviro learning allowed for 100% participation in discussions Talent Show showed many students building confidence Drama lessons were not held.
-------	---	--	----------------------------------	---

Strategic Goal: **IDENTITY**

Annual Goal: We want our learners to understand where they fit in the world.

Annual Targets: We will know this when we see our learners

1. Show an openness to and acceptance of others (are inclusive)

Baseline data: Continuing to emphasise a connection with the environment was highlighted in a Parent Survey in 2018.

2023 Key Improvement Strategies:

NELP 2: Taking account of learners' needs, identities, languages and cultures

NELP 5: Incorporating te reo Māori and tikanga Māori into everyday practices

<u>When</u>	<u>What</u>	<u>Who</u>	<u>Indicators of success/progress</u>	<u>ANALYSIS OF VARIANCE</u>
All year	Pride in our school	All	Leadership roles School representatives Visibility in community	All leadership roles actively sought after Positive reputation continues
All year	Māori having success as Māori	All Māori students	Teachers know who is Māori Leadership roles/ role models Connections with families Celebrations Online Kapa Haka	Ongoing , with pockets of success. eg family connections at Festival, Inter-school kapa haka

				day well supported.
Term 1	NZ History: Treaty of Waitangi unit Kupe and the migrations	All classes	Know, understand, do Evident in end of unit evaluations	Unit evaluations reflect ongoing learning
	Project Janszoon	4 ATYA students	Participation Attitudes Bark Bay visit	Positive attitudes especially when working with other adults and other school students
	House Groups - 'belonging'	House leaders	Events eg School triathlon	A focus on fun and caring worked well
Term 2	Enviro Time – vertical groups Focus on taonga and responsibility	Enviro leaders All students	Teacher observations Self- assessments/ reflections	Majority very positive
	Te reo Māori lessons	All classes	Online Kapa Haka	Excellent use of this resource. Justin's visit was a highlight
	Buddy reading	All classes	Self assessments	Not done
Term 3	Te reo Māori class lessons Focus on INNOVATION	Class teachers All students	Mihi known Celebrate Māori Language Week	Ongoing learning being embedded
	Enviro groups – in depth	Enviro leaders	Participation and leadership	positive
Term 4	Junior sports day	Student Council	Contribution	positive

	Festival – hosting others	All students	Positive vibes	Students showed RIVER values
--	---------------------------	--------------	----------------	------------------------------

Strategic Goal: **CREATIVITY**

Annual Goal: We want our learners to understand there are many ways to achieve.

Annual Targets: We will know this when we see our learners are

1. Creativity: Are able to connect and respond on a personal level

NELP 3: Reduce barriers to learning

Baseline data: Learning and succeeding in a variety of ways was highlighted in a Parent Survey in 2018.

2023 Key Improvement Strategies:

<u>When</u>	<u>What</u>	<u>Who</u>	<u>Indicators: success/progress</u>	<u>ANALYSIS OF VARIANCE</u>
Term 1	Focus on RESPECT and manaakitanga	TIC Rochelle		MMM becoming more focused
Term 2	RESPONSIBILITY			
	Life Education	All students	Participation Contributions	positive feedback from all
	NZ Playhouse show	All students	Ask questions, before and after	excellent questions asked
	Enviro – student led groups based on AWARE	All students	Participation Predictions and questions	positive
Term 3	INNOVATION			
	Celebrate Māori Language week	Everyone!	Participation and leadership	positive
Term 4	Motueka Library visits	All classes Library staff	Participation	positive
	Festival – financial literacy	Everyone	Knowledge and understanding	senior class needed more time

Strategic Goal: **LITERACY**

Annual Goal: We want all of our learners to be inspired readers and writers.

Annual Targets: We will know this when we see our learners are

1. Able to communicate ideas and emotions

Baseline data: In 2022 approx. 80% of our students have been achieving at the expected curriculum level in reading and 71% have been achieving at the expected curriculum level in writing. This is a decline since 2021 at 75%. Teachers are aware that literacy skills need to be used and visible across all learning areas.

NELP 2: Have high aspirations for each learner/ākonga

NELP 4: Ensure every learner/ākonga gains sound foundation skills

In 2023, our focus will be on two groups of students, at Year 3 and at Year 7.

Annual objectives – target groups:

- The six identified Year 3 students will make more than one year's progress so that they will be on track to meet the Year 3 curriculum expectations. They will be achieving at early Level 2 of the curriculum by year's end.
(3 boys, 3 girls) 2 are Māori *The 3 girls all made satisfactory progress, to reach this goal. Two of the 3 boys also made satisfactory progress to reach this goal.*
- The five Year 7 students will make more than one year's progress so that they will be on track to achieve level 3 by year's end in WRITING. (5 boys) *2 of the 7 boys made enough progress to achieve level 3, the other 5 showed progress and improved attitudes, but are still working at level 2.*
- At least two Year 2 students will have Reading Recovery (1 boy, 1 girl) with two other boys on the waiting list (one Year 2, one Year 3) *3 students made satisfactory progress to be discontinued. One student is continuing into 2024.*

2023 Key Improvement Strategies:

<u>When</u>	<u>What</u>	<u>Who</u>	<u>Indicators of success/progress</u>	<u>ANALYSIS OF VARIANCE</u>
All year	Appropriate assessment	All teachers	Review assessment practices (MOE PLD)	done with Jacqui Clayton
All year	Focus students – Year 3 and Year 7	Class teachers	Improved parent liaison Progress to within expected curriculum level Use of Literacy Profile sheets	done
All year	Reading Recovery	RR teacher Heather Reid	2 students	3 discontinued with sufficient progress

Term 1	Clear learning goals, known by students, parents and teachers	All focus students	Through impact coaching Reflecting on goals Assessment tools	ongoing co-constructi on meetings
	Employment of part-time junior class teacher	Beth	Tighter analysis of literacy progress	done Intro BSLA 2024
	Introduce online programme Write That Essay to Year 7 group	Suzanne	Online feedback	Excellent for building confidence and attitude
Term 2	A.L.L. (Accelerating Learning in Literacy)	Heather and six Year 3 students	Rubrics as per Uni of Waikato	done
	Use of Part Time teacher for 'Lost Learning Tutoring' in Year 7	Kim	Structured literacy assessments	Focus more on handwriting. Teacher ran s.l. groups
Term 3	Buddy reading - Year 3 focus	Rochelle	Self and peer assessments	not done

Strategic Goal: **NUMERACY**

Annual Goal: We want our learners to be competent and confident mathematical learners

Annual Targets: We will know this when we see our learners are

- Able to use and apply maths facts and knowledge

Baseline data: Numeracy skills are fundamental to all areas of learning. Approx. 85% of our students have been achieving at the expected curriculum level in maths.

NELP 2: Have high aspirations for each learner/ākonga

NELP 4: Ensure every learner/ākonga gains sound foundation skills

In 2023, our focus will be on two groups of students, at Year 5 and at Year 7.

Annual objectives – target groups:

- The seven identified Year 5 students will make more than one year's progress so that they will be on track to meet the Year 5 curriculum expectations. They will be achieving early Level 3 of the curriculum by year's end.
(3 girls, 4 boys)
- The five Year 7 students will make more than one year's progress so that they will be on track to achieve level 3 by year's end. (4 boys, 1 girl)

2023 Key Improvement Strategies:

<u>When</u>	<u>What</u>	<u>Who</u>	<u>Indicators of success/progress</u>	<u>ANALYSIS OF VARIANCE</u>
All year	Focus students – maths	TIC Maths	Improved parent liaison Improved use of assessment data Develop a Maths Profile Sheet for focus students	done
Terms 1 and 2	PLD with Rob Profitt-White	TIC maths	Redesign year overview Consider alternative practices	still in progress
Term 4	Festival – financial literacy	All classes	Developing understanding	results show room for improvement in Year 7 and 8 class

Student Achievement data

NGATIMOTI SCHOOL

November 2023

89% achieving in READING – working within the expected curriculum level

	All Students	Māori	Pacific	Males	Females
	No. of students Percentage of all	No. of students % of Māori	No. of students % of Pacific	No. of students % of males	No. of students % of females
Above	22 25%		1 25%	14 30%	8 20%
At	56 64%	14 100%	2 50%	28 60%	28 68%
Below	10 11%		1 50%	5 11%	5 12%
TOTAL no. of students	88	14	4	47	41

80% achieving in WRITING - working within the expected curriculum level

	All Students	Māori	Pacific	Males	Females
	No. of students Percentage of all	No. of students of Māori	No. of students of Pacific	No. of students of males	No. of students of females
Above	15 17%			6 13%	9 22%
At	55 63%	14 100%	2 50%	31 66%	24 59%
Below	18 20%		2 50%	10 21%	8 20%
TOTAL no. of students	88	14	4	47	41

Analysis of Variance in literacy

There are no significant differences between boys and girls, or Māori and non-Māori.

What was in place for our students?

1. Effective teaching strategies in the classrooms - eg well planned and organised with students learning to manage themselves, high expectations, learning focused tasks, positive class culture, goals set, feedback and feed forward etc
2. Reading Recovery in Year 2 and A.L.L. in Year 3 as Tier 2 interventions, but close transfer of learning between these and in-class.
3. Professional Development: All teachers have had continuing PLD on Structured Literacy approaches.
4. The Board funded an extra part-time teacher for the year to work in the junior class, which allowed two teachers to work during literacy time in the Year 3 and 4 class.
5. A Teacher Aide assisted the teacher 7.5 hours per week in Room 4. (Year 5 and 6 students)
6. A Teacher Aide assisted the teacher 12 hours per week in Room 3. (Year 3 and 4 students)
7. Two students in the Junior Class had private Speech Therapy lessons funded through school.
8. A volunteer helps in the Junior Room four mornings each week, listening to individuals reading and generally assisting the teacher.
9. We have endeavoured to build a culture of care and empathy, along with effective teaching strategies throughout the day for all students. This includes being open to parents' ideas.
10. More knowledge about matauranga Māori has been learned and tikanga practices embedded.

Outcomes:

1. 10 students were still below the expected curriculum level in reading and 18 were below in writing at the end of 2023.
2. Two boys on Reading Recovery progressed to now be working at expected level.
3. Our school library is being used regularly and some visits to Motueka Library have been re-instated.
4. RTLB support for dyslexic students has been useful, particularly for the senior students. Two have assistive technology Chromebooks.

Plans for 2024

1. Continue to explore ways to build a structured literacy approach.
2. Use RTLB referrals, particularly for Year 7 and 8 dyslexic students.
3. Include parents more regularly.
4. Continue A.L.L. in the Year 3 and 4 class.
5. Board to fund a Teacher Aide 5 mornings in both the Year 7 and 8 class, and the Year 3 and 4 class.

80% achieving in MATHS - working within the expected curriculum level

	All Students	Māori	Pacific	Males	Females
	No. of students Percentage of all	No. of students of Māori %	No. of students of Pacific %	No. of students of males %	No. of students of females %
Above	15 17%	1 7%		9 19%	6 15%
At	55 63%	11 79%	2 50%	28 60%	27 66%
Below	18 20%	2 14%	2 50%	10 20%	8 20%

TOTAL no. of students	88	14	4	47	41
-----------------------	----	----	---	----	----

Analysis of Variance

There are no significant differences between boys and girls, or Māori and non-Māori.

What was in place for our students?

1. Professional Development: All teachers have had some PLD opportunities through the Kahui Ako.
2. A Teacher Aide assisted the teacher 7.5 hours per week in Room 4. (Year 5 and 6 students)
3. A Teacher Aide assisted the teacher 12 hours per week in Room 1. (Year 3 and 4 students)
4. We have endeavoured to build a culture of care and empathy, along with effective teaching strategies throughout the day for all students. This includes being open to parents' ideas.
5. More knowledge about matauranga Māori has been learned and tikanga practices embedded.
6. A Teacher Aide has been trained to use the SPRING maths intervention and has introduced this for Terms 2, 3 and 4, to a group of Year 5 students.

Outcomes:

1. 18 students were still below the expected curriculum level at the end of 2023, with the largest group being 7 Year 3 students.
2. Two boys on Reading Recovery progressed to now be working at expected level.
3. Our school library is being used regularly and some visits to Motueka Library have been re-instated.
4. RTLB support for dyslexic students has been useful, particularly for the senior students. Two have assistive technology Chromebooks and one has a C Pen.
5. The SPRING programme had limited success, although the students developed confidence and enjoyment.

Plans for 2023

1. Continue to explore ways to build a structured literacy approach.
2. Use RTLB referrals , particularly for Year 7 and 8 dyslexic students.
3. Include parents more regularly.
4. Continue to track past Reading Recovery students, particularly the two 2022 boys.
5. Introduce A.L.L. in the Year 3 and 4 class.
6. Board to fund a Teacher Aide 5 mornings in both the Year 7 and 8 class, and the Year 3 and 4 class.
7. Consider the social groupings for the SPRING programme, and continue this intervention with teachers having closer eyes on the content.

Audit - Ngatimoti School report: How the School Has Given Effect to Te Tiriti o Waitangi



In 2023, Ngatimoti School:

1. Ensured some teaching around Te Tiriti occurred in all classes.
2. Employed a Year 7 and 8 teacher who is of Māori descent and who could support our school with te reo and tikanga. Schoolwide mihi whakatau to welcome her.
3. Employed a part-time junior class teacher who is proficient in te reo (Level 4) and who can support the staff and students with te reo.
4. Ensured all classrooms had some visibility of Māori art and/or patterns and signs on display at all times.
5. Ensured all classrooms had some audibility of te reo Māori each day. (e.g. classroom items, instructions, waiata, mihi)
6. All students and their families were invited to visit Te Awhina marae, as a school learning experience. Te Ahu Rei, the cultural adviser for Ngāti Tama, walked classes through a practice powhiri.
7. We ensured the Student Council and Enviro Leadership groups had at least one Māori student representative.
8. Gave consideration to students for programmes such as ALL and ALIM, with special attention to Māori students who wanted to participate.
9. Used the Te Whare Tapa Wha as a model for the health curriculum.
10. Principal attended a STIR (Stop Institutionalised Racism) course. A key takeaway was that inequity for Māori needs to be addressed in both healthcare and education.
11. The junior Kapa Haka event was well supported and our students made us proud.
12. Through Enviro time, a group of students learned about Whakarewa.
13. Matariki was celebrated with in-class learning and a school disco., with many parents and whānau present.
14. The whole school waka trip was successful with te reo and local stories embedded, as well as healthy active learning.
15. The local iwi strategic curriculum plan "Ngā Kawatau me ngā Tūmanakotanga o Te Taihū: The Aspirations and Expectations of Te Taihū" was discussed at Board and at staff meetings.
16. Knowledge of local Māori - a PD day for Ali and Suzanne run by Whenua iti and local iwi.
17. Māori Language Week was supported with a range of pūrākau, games and activities offered. Another staff meeting was held by Lara from Whenua Iti to continue our learning about Te Ao Māori. A group of rangatahi from a Whenua Iti course spent a morning with our year 5-8 students, teaching and sharing knowledge.
18. The Principal and the Presiding Member attended the local iwi Māui Mōhio evening, which reminded us how important it is to consult with our Māori families and mana whenua. To this end, we sent a photo of our Huriawa artwork to Ngāti Tama to thank them for the book and puppet resources.
19. The inter-school Matariki Games were a great celebration for Year 5-8s.
20. A visit from Justin Rogers (Online kapahaka tutor) was fun! All teachers are participating in learning about cultural responsiveness through a series of staff meetings offered by Whenua Iti.
21. Teachers have all been working on Te Reo Puna Wai as a personal journey to upskill in te reo Māori. (online)
22. Mana Whaitake was an enviro experience for enviro-leaders, with a focus on kaitiaki.
23. Annual whakatauki - each year this changes
24. PLD with our Kāhui Ako to explore the Aotearoa NZ Histories curriculum.
25. Shared decision-making with parents and whānau is embedded.
E.g. regular Parent -Teacher meetings
26. Māori values are lived eg aroha, wanaga, ako
27. Māori learners learn through and about their culture, and are empowered to be successful as Māori.
28. Local curriculum reflects both a Māori and a non-Māori perspective.
29. Te reo Māori on newsletter and website.
30. Mātauranga Māori is incorporated in learning content.