

MATARAU SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023



MATARAU SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	1043
Principal:	Kevin Trehwella
School Address:	Matarau Road, Kamo, Whangarei
School Postal Address:	Matarau Road, R D 1 Kamo, Whangarei
School Phone:	(09) 433-5823
School Email:	admin@matarau.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Fiona Goodwin	Presiding Member	Elected	Sep-25
Kevin Trehwella	Principal	ex Officio	
David Postlewaight	Parent Representative	Elected	Sep-25
Toni Pivac	Parent Representative	Elected	Sep-25
Sally Roberts	Parent Representative	Elected	Sep-25
Gary Langley	Parent Representative	Elected	Sep-25
Adam Crump	Staff Representative	Elected	Sep-25

Accountant / Service Provider:



Auditor:

UHY Haines Norton (Auckland) Limited

MATARAU SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Matarau 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.


Full Name of Presiding Member


Signature of Presiding Member

31.5.24
Date:


Full Name of Principal


Signature of Principal

30.5.24
Date:

Matarau 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	2,815,639	2,664,500	2,635,729
Locally Raised Funds	3	126,437	171,800	111,500
Interest		24,756	1,500	4,753
Total Revenue		2,966,832	2,837,800	2,751,982
Expense				
Locally Raised Funds	3	22,824	69,900	80,487
Learning Resources	4	2,246,442	2,117,700	2,077,372
Administration	5	105,172	90,550	96,462
Interest		1,152	-	974
Property	6	544,802	519,100	410,237
Loss on Disposal of Property, Plant and Equipment		1,083	-	137
Total Expense		2,921,475	2,797,250	2,665,669
Net Surplus / (Deficit) for the year		45,357	40,550	86,313
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		45,357	40,550	86,313

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

Matarau School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January	649,439	649,439	553,875
Total comprehensive revenue and expense for the year	45,357	40,550	86,313
Contributions from / (Distributions to) the Ministry of Education	-	-	-
Contribution - Furniture and Equipment Grant	-	-	9,251
Equity at 31 December	694,796	689,989	649,439
Accumulated comprehensive revenue and expense	694,796	689,989	649,439
Reserves	-	-	-
Equity at 31 December	694,796	689,989	649,439

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.

Matarau School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	443,919	230,213	487,820
Accounts Receivable	8	153,090	143,120	143,120
GST Receivable		23,307	65,034	65,034
Prepayments		18,175	6,824	6,824
Inventories	9	3,576	3,673	3,673
Investments	10	166,754	158,972	158,972
Funds Receivable for Capital Works Projects	17	14,886	-	-
		823,707	607,836	865,443
Current Liabilities				
Accounts Payable	12	222,551	236,671	236,671
Revenue Received in Advance	13	-	5,220	5,220
Provision for Cyclical Maintenance	14	22,817	6,545	6,545
Finance Lease Liability	15	6,416	2,980	5,131
Funds held in Trust	16	537	537	537
Funds held for Capital Works Projects	17	222,129	-	299,196
		474,450	251,953	553,300
Working Capital Surplus/(Deficit)		349,257	355,883	312,143
Non-current Assets				
Property, Plant and Equipment	11	366,904	365,955	372,125
		366,904	365,955	372,125
Non-current Liabilities				
Provision for Cyclical Maintenance	14	15,342	30,802	30,802
Finance Lease Liability	15	6,023	1,047	4,027
		21,365	31,849	34,829
Net Assets		694,796	689,989	649,439
Equity		694,796	689,989	649,439

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

Matarau School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		681,829	625,687	658,546
Locally Raised Funds		112,399	193,173	130,525
International Students		8,818	-	2,348
Goods and Services Tax (net)		41,727	(55,574)	(55,574)
Payments to Employees		(430,289)	(332,379)	(370,908)
Payments to Suppliers		(345,279)	(339,375)	(240,114)
Interest Paid		(1,152)	-	(974)
Interest Received		23,758	532	3,785
Net cash from/(to) Operating Activities		91,811	92,064	127,634
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	2,584	-
Purchase of Property Plant & Equipment (and Intangibles)		(28,651)	(2,000)	(30,457)
Purchase of Investments		(7,782)	-	-
Net cash from/(to) Investing Activities		(36,433)	584	(30,457)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	9,251
Finance Lease Payments		(7,326)	(5,131)	(7,941)
Funds Administered on Behalf of Other Parties		(91,953)	6,751	155,415
Net cash from/(to) Financing Activities		(99,279)	1,620	156,725
Net increase/(decrease) in cash and cash equivalents		(43,901)	94,268	253,902
Cash and cash equivalents at the beginning of the year	7	487,820	135,945	233,918
Cash and cash equivalents at the end of the year	7	443,919	230,213	487,820

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, 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.

Matarau School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Matarau 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 22.

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) 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.

e) 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.

f) 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.

g) Inventories

Inventories are consumable items held for sale and are comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

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 material.

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	5-40 years
Furniture and equipment	10-20 years
Information and communication technology	5-20 years
Plant and Equipment	5-20 years
Sports Equipment	5-10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) 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.

o) Funds held for Capital works

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

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

p) 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.

q) 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.

r) 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.

s) 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.

t) 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.

u) Budget Figures

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

v) 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	681,829	581,500	668,123
Teachers' Salaries Grants	1,770,813	1,700,000	1,685,126
Use of Land and Buildings Grants	362,997	383,000	282,480
	<u>2,815,639</u>	<u>2,664,500</u>	<u>2,635,729</u>

The school has opted in to the donations scheme for this year. Total amount received was \$49,318.

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	44,067	9,000	16,667
Fees for Extra Curricular Activities	42,816	142,200	73,615
Trading	2,007	3,100	5,246
Fundraising & Community Grants	22,922	14,500	11,068
Other Revenue	5,807	3,000	2,556
International Student Fees	8,818	-	2,348
	<u>126,437</u>	<u>171,800</u>	<u>111,500</u>
Expense			
Extra Curricular Activities Costs	5,195	57,300	72,880
Trading	5,415	7,100	5,715
Fundraising and Community Grant Costs	10,011	5,000	1,875
International Student - Other Expenses	2,203	500	17
	<u>22,824</u>	<u>69,900</u>	<u>80,487</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>103,613</u>	<u>101,900</u>	<u>31,013</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	63,683	132,100	45,173
Equipment Repairs	513	600	-
Information and Communication Technology	11,369	23,000	13,049
Library Resources	4,763	7,000	3,119
Employee Benefits - Salaries	2,116,367	1,953,000	1,969,663
Staff Development	6,351	2,000	2,934
Depreciation	43,396	-	43,434
	<u>2,246,442</u>	<u>2,117,700</u>	<u>2,077,372</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	6,047	6,000	5,871
Board Fees	2,965	2,500	1,825
Board Expenses	4,505	1,600	6,565
Communication	1,899	2,300	1,810
Consumables	7,350	6,550	5,899
Other	11,420	12,600	10,656
Employee Benefits - Salaries	64,069	55,000	58,771
Insurance	6,917	4,000	5,065
	<u>105,172</u>	<u>90,550</u>	<u>96,462</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,894	2,200	4,976
Consultancy and Contract Services	50,753	45,000	48,006
Cyclical Maintenance	812	10,000	(1,756)
Grounds	57,376	20,400	25,418
Heat, Light and Water	14,917	13,500	18,893
Repairs and Maintenance	18,482	18,500	2,779
Use of Land and Buildings	362,997	383,000	282,480
Security	3,753	1,500	1,220
Employee Benefits - Salaries	30,818	25,000	28,221
	<u>544,802</u>	<u>519,100</u>	<u>410,237</u>

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	443,919	230,213	487,820
Cash and cash equivalents for Statement of Cash Flows	<u>443,919</u>	<u>230,213</u>	<u>487,820</u>

Of the \$443,919 Cash and Cash Equivalents, \$222,129 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	23	23	23
Interest Receivable	2,163	1,165	1,165
Teacher Salaries Grant Receivable	150,904	141,932	141,932
	<u>153,090</u>	<u>143,120</u>	<u>143,120</u>
Receivables from Exchange Transactions	2,186	1,188	1,188
Receivables from Non-Exchange Transactions	150,904	141,932	141,932
	<u>153,090</u>	<u>143,120</u>	<u>143,120</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	1,887	2,497	2,497
School Uniforms	1,689	1,176	1,176
	<u>3,576</u>	<u>3,673</u>	<u>3,673</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	166,754	158,972	158,972
	<u>166,754</u>	<u>158,972</u>	<u>158,972</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Buildings - School	273,839	-	-	-	(11,296)	262,543
Furniture and Equipment	22,674	4,229	-	-	(6,019)	20,884
Information and Communication Technology	22,438	15,317	-	-	(8,723)	29,032
Sports Equipment	10,787	-	-	-	(2,984)	7,803
Plant & Machinery	16,844	3,040	-	-	(4,188)	15,696
Leased Assets	8,193	10,608	-	-	(7,395)	11,406
Library Resources	17,350	6,064	(1,083)	-	(2,791)	19,540
Balance at 31 December 2023	<u>372,125</u>	<u>39,258</u>	<u>(1,083)</u>	<u>-</u>	<u>(43,396)</u>	<u>366,904</u>

The net carrying value of furniture and equipment held under a finance lease is \$11,406 (2022: \$8,193)

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 - School	546,596	(284,053)	262,543	546,596	(272,757)	273,839
Furniture and Equipment	135,544	(114,660)	20,884	131,314	(108,640)	22,674
Information and Communication T	246,241	(217,209)	29,032	230,925	(208,487)	22,438
Sports Equipment	29,635	(21,832)	7,803	29,635	(18,848)	10,787
Plant & Machinery	43,708	(28,012)	15,696	40,667	(23,823)	16,844
Leased Assets	20,790	(9,384)	11,406	22,675	(14,482)	8,193
Library Resources	56,080	(36,540)	19,540	53,347	(35,997)	17,350
Balance at 31 December 2023	1,078,594	(711,690)	366,904	1,055,159	(683,034)	372,125

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	42,189	75,635	75,635
Accruals	6,954	6,752	6,752
Employee Entitlements - Salaries	166,038	148,660	148,660
Employee Entitlements - Leave Accrual	7,370	5,624	5,624
	222,551	236,671	236,671
Payables for Exchange Transactions	222,551	236,671	236,671
	222,551	236,671	236,671

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	-	5,220	5,220
	-	5,220	5,220

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	37,347	30,532	39,103
Increase to the Provision During the Year	812	10,000	(1,756)
Provision at the End of the Year	<u>38,159</u>	<u>37,347</u>	<u>37,347</u>
Cyclical Maintenance - Current	22,817	6,545	6,545
Cyclical Maintenance - Non current	15,342	30,802	30,802
	<u>38,159</u>	<u>37,347</u>	<u>37,347</u>

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

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	7,260	3,245	5,707
Later than One Year and no Later than Five Years	7,237	1,197	4,296
Future Finance Charges	(2,058)	(415)	(845)
	<u>12,439</u>	<u>4,027</u>	<u>9,158</u>
Represented by			
Finance lease liability - Current	6,416	2,980	5,131
Finance lease liability - Non current	6,023	1,047	4,027
	<u>12,439</u>	<u>4,027</u>	<u>9,158</u>

16. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	537	537	537
	<u>537</u>	<u>537</u>	<u>537</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. 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 9.

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
SIP Project - School Canopy 225207	52,614	-	(37,806)	-	14,808
HMS/LSC - Junior Block 218890	228,959	-	(243,845)	-	(14,886)
5YA Roofing Works 226065	17,623	-	(6,928)	-	10,695
Bus Bay Upgrade 242311	-	60,156	(54,074)	-	6,082
Remedial Works 240818	-	984,558	(794,014)	-	190,544
Totals	299,196	1,044,714	(1,136,667)	-	207,243

Represented by:

Funds Held on Behalf of the Ministry of Education	222,129
Funds Receivable from the Ministry of Education	(14,886)

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
SIP Project - School Canopy 225207	193,418	-	(140,804)	-	52,614
HMS/LSC - Junior Block 218890	(44,811)	536,205	(262,435)	-	228,959
5YA Roofing Works 226065	(4,826)	113,850	(91,401)	-	17,623
Totals	142,281	651,555	(494,640)	-	299,196

Represented by:

Funds Held on Behalf of the Ministry of Education	299,196
Funds Receivable from the Ministry of Education	-

18. 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.

19. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	2,965	1,825
<i>Leadership Team</i> Remuneration Full-time equivalent members	569,103 5.00	521,496 5.00
Total key management personnel remuneration	572,068	523,321

There are 5 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance (**1 member**) and Property (**1 member**) 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 including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	150 - 160
Benefits and Other Emoluments	3-4	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	3.00	3.00
110 - 120	1.00	0.00
120 - 130	1.00	0.00
	5.00	3.00

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

20. 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 Actual \$	2022 Actual \$
Total Number of People	Nil	Nil

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2023: 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.

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$313,538 as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Remedial Works	1,222,052	794,014	428,038
Total	1,222,052	794,014	428,038

(b) Operating Commitments

As at 31 December 2023, the Board had not entered any contracts:

23. 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	443,919	230,213	487,820
Receivables	153,090	143,120	143,120
Investments - Term Deposits	166,754	158,972	158,972
Total financial assets measured at amortised cost	<u>763,763</u>	<u>532,305</u>	<u>789,912</u>

Financial liabilities measured at amortised cost

Payables	222,551	236,671	236,671
Finance Leases	12,439	4,027	9,158
Total financial liabilities measured at amortised cost	<u>234,990</u>	<u>240,698</u>	<u>245,829</u>

24. Events After Balance Date

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

25. Comparatives

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

Matarau School

Statement of Compliance with Employment Policy

For the year ended 31 December 2023

Matarau School has met our obligations to provide good and safe working conditions by following our health and safety policies. We provide equal employment opportunities to our employees by promoting professional development training and conducting performance review in accordance with our Equal Opportunities Policy. We practice impartial selection of suitably qualified persons for appointment through our nominated selection committee.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Matarau School (the School). The Auditor-General has appointed me, Sungesh Singh using the staff and resources of UHY Haines Norton (Auckland) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 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 31/5/24. 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 are responsible for the other information. The other information comprises of the Statement of Responsibility, the Kiwisport Report, Analysis of Variance, Good Employer Statement and the Members of the Board, but does not include the financial statements, and our auditor's report thereon.

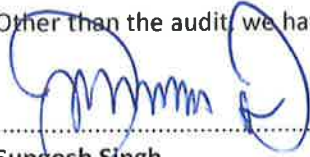
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



.....
Sungesh Singh
UHY Haines Norton (Auckland) Limited
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance For the period 2023 EXTERNAL EVALUATION FOCUS

<p>Strategic Aim To develop a STEAM matrix which supports and encourages students to be systematic and purposeful (and somewhat self-managed) in the processing of information ... with the ultimate aim of greater student ownership of the learning process.</p>	<p>Historical Position In 2020 staff indicated a general enthusiasm for implementation of the STEAM curriculum. At that time the school was heavily committed to the “Write That Essay” programme, and the decision was made to support a small number of staff to tentatively explore STEAM. One staff member was given leadership in this area, with a brief to get to know the curriculum, try out some units, establish networks, report to staff on progress, and give teachers some “taster” activities to trial in their rooms. As WTE moved firmly into consolidation mode in 2022, the decision was made to expand the STEAM initiative school-wide. This initiative will integrate readily with current CoL initiatives, and fits well with the schools Collaborative Learning Inquiry model, and the new Professional Growth Cycle. The decision was also made to explore STEAM links with the digital curriculum and environmental studies, to grow a sense of belonging and kaitiaki, and to see this as a framework for growing student ownership. While the usual quantitative data will be collected and analysed, more qualitative measures (including matrix, skill based development, survey and cohort data etc.) will be the primary tools for student/teacher and student/student conferencing, the setting of targets, and monitoring and reporting on progress. STEAM will be the laboratory of change for STUDENT OWNERSHIP initiatives undertaken in the first half of 2023 (expanding into other areas in the second half of 2023), and the central focus of collaborative PLD and PGC. The data and associated action plans will form the basis of the school’s Analysis of Variance in 2023.</p>						
<p>Annual Aim :</p>	<p>Children will become more confident, creative, systematic, independent, and motivated, in their use of knowledge (including observation, measurement and analysis of evidence). This will be utilized as a primary bridge to enhanced ownership of the learning process. Children will become increasing motivated to do science. <i>Delays in implementation of this plan have required that initial data (collected first half of 2022) cannot be evaluated at the end of 2022 but will, instead, will be evaluated toward the end of 2023 in conjunction with an Education Review Office collaborative (partner) project.</i></p>						
<p><u>IDENTIFIED AREAS FOR IMPROVEMENT</u></p>	<p>Well below standard</p>	<p>Below standard</p>	<p>At standard</p>	<p>Above standard</p>	<p>Areas for improvement</p>	<p>Position in relation to target statement</p>	<p>Analysis / Reflections / Recommendations</p>

					Target Statement .. Annual Aims	Specific Actions	
Whole school Commencement Data (May/June) 2022	2..3%	40.6%	44.2%	12.9%	To have 60% of students achieving at standard (approximately 73% at standard and above).	<ul style="list-style-type: none"> ... see Actions Plans for lifting achievement below. ... lift frequency of exposure to hands on activities ... plenteous discussions ... application of science inquiry skills to general life – OFTEN! ... refine conferencing process (embed in student and cohort surveys and discussions) ... use of word reference bank 	
Mid point data School 2023	NA						
Post data Dec. 2023		9.3%	55.1%	35.5%	End of 2023 data shows 90.7% of students at and above, far exceeding our target of 73%	Under 10% of students working below as a result of increased opportunities to engage in Robust science activities and discussions. This far exceeds our expectations	<i>There has been significant work done during 2022/23 in science, using the science boxes, STEAM, and in ownership with STEAM as a context. Data shows that across all levels (years 3-8) there has been a significant shift of students now working at or above in science capabilities.</i>

FOCUS GROUP										See action plans for review of priority actions.
Commencement data ... Maori	3%	40%	50%	5%	To have 13% of Maori students achieving above standard (equal to the number of European students)	...	Action Plans for lifting achievement below. ... specific nurturing of Maori students with a scientific bent ... incorporate Maori worldview perspectives around science. ... utilise/encourage some of these students as a resource and as potential leaders.			
NZ European	2%	43%	42%	13%						
Mid-point Data	NA									
Post data 2023		12%	74%	14%	14% of Maori students achieved above standard meeting the target set and an increase to 74% of students are now at.					There has been a significant shift in our Maori students reducing those working below to 12% comparable to that of the whole school at 9%
FOCUS HOTSPOT										
Commencement data Year 3	3%	58%	28%	11%	To have the number of year 3 students achieving	...	see Action Plans for lifting achievement below.			

					below standard (currently 58%) closer to the year 4 number of 41%	... have year 3's working alongside year 4's (composite classes) ... plenty of "talking about" science ... emphasis on senses.	
<i>Mid-point Data</i>	NA						
<i>Post data 2023</i>		<i>11%</i>	<i>50%</i>	<i>39%</i>	<i>A significant decrease in year 3 students below which far exceeds the target set</i>		<i>A significant reduction of those commencing this assessment being below from 61% to 11%. Possibly, work done in junior area contributes to this including common language and focus across school.</i>

TARGETTED USE OF KIWISPORT FUNDING

MATARAU SCHOOL 2023

KIWISPORT FUNDING	Supporting Actions	Success Indicators						Evaluation	
Funds allocated					Mid-year 2023	Fully achieved			Self Review - Looking to 2024
Funds expended						Partly achieved	✓		
Outcomes	Children will ..	WS					✓		
To ensure children have a variety of high quality sporting and fitness experiences .	Participate in (and support others to participate in) a variety of sport and fitness activities. Teachers will regular (where possible daily) class / syndicate (outdoor) fitness sessions.					✓	See above; significant progress made allocated for wellbeing 2024 with phy wellbeing being a big part of this to ensure it is sustainable and is consistent across classes.	

<p>To raise the level of fitness (and overall wellness) through regular participation in the above.</p> <p>To use physical activity to improve engagement and target needs of underachieving and behaviour problem students</p>	<p>Provide high quality sport and fitness activities – taught esp through strategic games.</p> <p>Provide regular fitness opportunities .. each day where possible.</p> <p>School will .. Appropriately resource and support the above prog's</p>	<p>.. promote strategic games to promote skills application</p> <p>... integration of skill and games programmes year 3 and up</p> <p>... leadership by syndicate leaders or nominated syndicate member. Create a Kiwisport leadership team.</p> <p>... implement "move well" or similar programme</p>		✓	✓		
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<p>Inclusion/Engagement/Giving effect to Te Tiriti</p>		<p>Matarau School Board of Trustees</p> <p>Meeting obligations to give effect to Te Tiriti o Waitangi</p>						<p>Suggested Actions for 2024</p>
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			<p>Seek to build meaningful connections with local Maori - in ways that strengthen relationships and enrich curriculum design and delivery.</p> <p>... where possible embed a Matauranga Maori strand/perspective in learning programmes ... especially via NZ History Curriculum in 2023/4 – time and place</p>						
			<p>... establish “go to” people at the local marae to establish connections and build knowledge base.</p>				✓		<p>Connections have been made but relationships need to be built and gain consolidated. Early stages.</p> <p>Sharing of special events to be a focus.</p> <p>Local input into curriculum</p>
			<p>... grow awareness of nature and impact of initial and subsequent settlement, resource usage, places of significance etc.</p>				✓		<p>Continued focus on ngahere, orchard and enviro days as contexts for growin this.</p>
			<p>... establish a sustainable kapa haka programme working toward more performances and perhaps competitions.</p>				✓		<p>Look to expansion of hours.</p> <p>Participation in relevant competitions and greater participation of boys a foc in 2024.</p>

										<i>See above.</i>
									✓	<i>Focus in 2024 is to support classroom teachers with consolidation of materia between Te Reo lessons (and to grow awareness of staging).</i>
									✓	<i>Allocation of unit for this purpose in 2024.</i>
									✓	<i>To increase awareness and involvemer. in the above. Allocation of necessary funds. Grant applications.</i>
<i>Statement of compliance with employment policy</i>										Suggested Actions for 2024
									✓	<i>The school is complaint with relevant Health and Safety requirements. The school's H and S Policy is viewed by all staff annually and H and S matters are minuted at fortnightly staff meetings ...and actioned appropriately.</i>

									<i>All staff have opportunities to feed back</i>
									<i>Considerable improvements have been made to the school environment (paths and buildings in 2023 ... carrying over 2024).</i>
			Fulfilling EEO programme			✓			<i>All conditions of the schools EEO policy are being met.</i>
			Impartial selection of personnel			✓			<i>The school continues to advertise appropriately and to employ the person best qualified for the role in question.</i>
			Recognising aspirations of Maori			✓			<i>A number of part time roles and units have been approved in 2023 (rolling in 2024) to support aspirations of Maori. Maori staff are supported to lead when they wish and PLD funding is made available.</i>
			Enhancing the abilities of employees			✓			<i>The Board continues to allocate funding for PLD and staff work collaboratively, a negotiated PGC.</i>
									<i>Where possible staff engage in Col wic PLD</i>

