

# MAURICEVILLE SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 2911

**Principal:** Kim Lupo

**School Address:** 1378 Opaki Kaiparoro Road

**School Postal Address:** 1378 Opaki Kaiparoro Road RD 2, Masterton, 5882

**School Phone:** 06 372 5800

**School Email:** office@mauriceville.school.nz

**Accountant / Service Provider:**

**Education  Services.**  
*Dedicated to your school*

# MAURICEVILLE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Mauriceville 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.

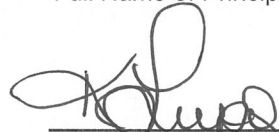
The School's 2023 financial statements are authorised for issue by the Board.

Elizabeth Clare Brown  
Full Name of Presiding Member

  
Signature of Presiding Member

28/5/24  
Date:

Kim Lesley Lupo  
Full Name of Principal

  
Signature of Principal

28 May 2024  
Date:

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

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	478,647	384,237	468,512
Locally Raised Funds	3	14,762	5,730	12,703
Interest		8,187	4,500	2,565
Gain on Sale of Property, Plant and Equipment		-	-	1,684
<b>Total Revenue</b>		<b>501,596</b>	<b>394,467</b>	<b>485,464</b>
<b>Expense</b>				
Locally Raised Funds	3	1,619	1,030	974
Learning Resources	4	323,673	272,856	303,543
Administration	5	69,846	44,825	90,819
Interest		484	650	720
Property	6	94,156	71,254	76,949
Other Expenses	7	3,015	3,000	7,665
<b>Total Expense</b>		<b>492,793</b>	<b>393,615</b>	<b>480,670</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>8,803</b>	<b>852</b>	<b>4,794</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>8,803</b>	<b>852</b>	<b>4,794</b>

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

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

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		193,156	173,706	179,801
Total comprehensive revenue and expense for the year		8,803	852	4,794
Contribution - Furniture and Equipment Grant		2,141	-	8,561
<b>Equity at 31 December</b>		204,100	174,558	193,156
Accumulated comprehensive revenue and expense		204,100	174,558	193,156
<b>Equity at 31 December</b>		204,100	174,558	193,156

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.

# Mauriceville School Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	35,771	27,834	50,425
Accounts Receivable	9	22,973	15,421	16,363
GST Receivable		-	3,377	-
Prepayments		1,819	1,212	2,740
Investments	10	149,266	109,092	109,092
Funds Receivable for Capital Works Projects	16	2,500	-	2,609
		<u>212,329</u>	<u>156,936</u>	<u>181,229</u>
<b>Current Liabilities</b>				
GST Payable		9,337	-	9,437
Accounts Payable	12	30,328	24,530	23,025
Revenue Received in Advance	13	1,252	-	507
Provision for Cyclical Maintenance	14	6,048	7,111	7,200
Finance Lease Liability	15	2,596	3,649	2,701
Funds held for Capital Works Projects	16	15,561	-	-
		<u>65,122</u>	<u>35,290</u>	<u>42,870</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>147,207</b>	<b>121,646</b>	<b>138,359</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	71,221	61,013	65,854
		<u>71,221</u>	<u>61,013</u>	<u>65,854</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	13,939	5,633	8,072
Finance Lease Liability	15	389	2,468	2,985
		<u>14,328</u>	<u>8,101</u>	<u>11,057</u>
<b>Net Assets</b>		<u><u>204,100</u></u>	<u><u>174,558</u></u>	<u><u>193,156</u></u>
<b>Equity</b>		<u><u>204,100</u></u>	<u><u>174,558</u></u>	<u><u>193,156</u></u>

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

# Mauriceville School

## Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		182,874	156,551	189,697
Locally Raised Funds		14,262	5,730	13,240
Goods and Services Tax (net)		(100)	-	12,814
Payments to Employees		(130,963)	(107,349)	(138,318)
Payments to Suppliers		(44,493)	(44,685)	(49,093)
Interest Paid		(484)	(650)	(720)
Interest Received		6,719	4,500	2,215
Net cash from/(to) Operating Activities		27,815	14,097	29,835
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	1,739
Purchase of Property Plant & Equipment (and Intangibles)		(21,017)	(2,500)	(2,085)
Purchase of Investments		(40,174)	-	-
Net cash from/(to) Investing Activities		(61,191)	(2,500)	(346)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		2,141	-	8,561
Finance Lease Payments		(1,964)	(2,954)	(3,828)
Funds Administered on Behalf of Other Parties		18,545	-	(2,988)
Net cash from/(to) Financing Activities		18,722	(2,954)	1,745
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(14,654)</b>	<b>8,643</b>	<b>31,234</b>
Cash and cash equivalents at the beginning of the year	8	50,425	19,191	19,191
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>35,771</b>	<b>27,834</b>	<b>50,425</b>

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

# Mauriceville School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Mauriceville 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 21b.

##### *Recognition of grants*

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

#### **c) Revenue Recognition**

##### **Government Grants**

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

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

##### **Other Grants where conditions exist**

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

##### **Donations, Gifts and Bequests**

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

### **Interest Revenue**

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

### **d) Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

### **e) Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

### **f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

### **g) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

### **h) Inventories**

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

### **i) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

### **j) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	40 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

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

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

### **l) Impairment of property, plant, and equipment and intangible assets**

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

#### *Non cash generating assets*

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

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

### **m) Accounts Payable**

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

## **n) Employee Entitlements**

### *Short-term employee entitlements*

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

### *Long-term employee entitlements*

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

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

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

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

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

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

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

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

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

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

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

## **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

### **s) Provision for Cyclical Maintenance**

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

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

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

### **t) Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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

### **u) Borrowings**

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

### **v) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

### **w) Budget Figures**

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

### **x) Services received in-kind**

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

## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	209,644	157,520	224,672
Teachers' Salaries Grants	203,408	179,589	188,711
Use of Land and Buildings Grants	65,595	47,128	54,886
Other Government Grants	-	-	243
	478,647	384,237	468,512

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

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	114	5,200	7,512
Fees for Extra Curricular Activities	4,017	530	5,191
Fundraising & Community Grants	10,631	-	-
	14,762	5,730	12,703
<b>Expense</b>			
Extra Curricular Activities Costs	1,619	1,030	974
	1,619	1,030	974
<i>Surplus for the year Locally raised funds</i>	13,143	4,700	11,729

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	7,916	9,119	4,714
Library Resources	579	321	254
Employee Benefits - Salaries	295,487	247,416	278,770
Staff Development	4,041	6,000	3,616
Depreciation	15,650	10,000	16,189
	323,673	272,856	303,543

## 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	4,615	4,615	4,480
Board Fees	2,505	3,270	3,047
Board Expenses	2,252	1,882	6,575
Intervention Costs & Expenses	-	-	11,832
Communication	899	926	905
Consumables	1,731	1,505	1,506
Other	1,968	2,360	2,521
Employee Benefits - Salaries	29,907	26,067	38,194
Insurance	222	-	137
Service Providers, Contractors and Consultancy	4,440	4,200	4,260
Healthy School Lunch Programme	21,307	-	17,362
	69,846	44,825	90,819

## 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	1,518	1,310	812
Cyclical Maintenance Provision	4,715	4,561	3,761
Grounds	2,397	800	2,647
Heat, Light and Water	3,611	2,450	2,356
Repairs and Maintenance	2,830	1,550	1,696
Use of Land and Buildings	65,595	47,128	54,886
Employee Benefits - Salaries	13,490	13,455	10,791
	94,156	71,254	76,949

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. Other Expenses

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Transport	3,015	3,000	7,665
	3,015	3,000	7,665

## 8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	35,771	27,834	50,425
Cash and cash equivalents for Statement of Cash Flows	35,771	27,834	50,425

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

Of the \$35,771 Cash and Cash Equivalents \$15,561 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.

**9. Accounts Receivable**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	-	30	-
Receivables from the Ministry of Education	2,845	-	-
Interest Receivable	1,975	157	507
Teacher Salaries Grant Receivable	18,153	15,234	15,856
	<b>22,973</b>	<b>15,421</b>	<b>16,363</b>
	<b>22,973</b>	<b>15,421</b>	<b>16,363</b>
Receivables from Exchange Transactions	1,975	187	507
Receivables from Non-Exchange Transactions	20,998	15,234	15,856
	<b>22,973</b>	<b>15,421</b>	<b>16,363</b>
	<b>22,973</b>	<b>15,421</b>	<b>16,363</b>

**10. Investments**

The School's investment activities are classified as follows:

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	142,040	109,092	109,092
Short-term Non-Bank Deposits	7,226	-	-
Total Investments	<b>149,266</b>	<b>109,092</b>	<b>109,092</b>
	<b>149,266</b>	<b>109,092</b>	<b>109,092</b>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	18,893	-	-	-	(1,422)	<b>17,470</b>
Furniture and Equipment	18,752	13,583	-	-	(5,272)	<b>27,063</b>
Information and Communication Technology	7,034	7,008	-	-	(3,375)	<b>10,667</b>
Motor Vehicles	15,186	-	-	-	(2,434)	<b>12,752</b>
Leased Assets	5,797	-	-	-	(3,027)	<b>2,769</b>
Library Resources	192	426	-	-	(120)	<b>500</b>
<b>Balance at 31 December 2023</b>	<b>65,854</b>	<b>21,017</b>	<b>-</b>	<b>-</b>	<b>(15,650)</b>	<b>71,221</b>

The net carrying value of equipment held under a finance lease is \$2,769 (2022: \$5,797)

### 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
	\$	\$	\$	\$	\$	\$
Building Improvements	56,893	(39,423)	<b>17,470</b>	56,893	(38,000)	<b>18,893</b>
Furniture and Equipment	92,512	(65,449)	<b>27,063</b>	79,416	(60,664)	<b>18,752</b>
Information and Communication Technology	28,839	(18,172)	<b>10,667</b>	23,694	(16,660)	<b>7,034</b>
Motor Vehicles	24,343	(11,591)	<b>12,752</b>	24,343	(9,157)	<b>15,186</b>
Leased Assets	10,893	(8,124)	<b>2,769</b>	16,563	(10,766)	<b>5,797</b>
Library Resources	10,165	(9,665)	<b>500</b>	9,739	(9,547)	<b>192</b>
<b>Balance at 31 December</b>	<b>223,645</b>	<b>(152,424)</b>	<b>71,221</b>	<b>210,648</b>	<b>(144,794)</b>	<b>65,854</b>

## 12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	4,021	1,956	1,118
Accruals	7,213	3,697	4,480
Banking Staffing Overuse	-	2,632	642
Employee Entitlements - Salaries	18,153	15,234	15,856
Employee Entitlements - Leave Accrual	941	1,011	929
	<b>30,328</b>	<b>24,530</b>	<b>23,025</b>
Payables for Exchange Transactions	30,328	24,530	23,025
	<b>30,328</b>	<b>24,530</b>	<b>23,025</b>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Income In Advance	-	-	500
FOMS Clearing	7	-	7
MOE - Income in Advance	1,245	-	-
	1,252	-	507

### 14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	15,272	8,183	11,511
Increase to the Provision During the Year	4,873	4,561	4,472
Other Adjustments	(158)	-	(711)
Provision at the End of the Year	19,987	12,744	15,272
Cyclical Maintenance - Current	6,048	7,111	7,200
Cyclical Maintenance - Non current	13,939	5,633	8,072
	19,987	12,744	15,272

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

### 15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	2,919	3,649	3,185
Later than One Year and no Later than Five Years	397	2,468	3,316
Future Finance Charges	(331)	-	(815)
	2,985	6,117	5,686
<b>Represented by</b>			
Finance lease liability - Current	2,596	3,649	2,701
Finance lease liability - Non current	389	2,468	2,985
	2,985	6,117	5,686

## 16. 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 projects is included under cash and cash equivalents in note 8.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP Classroom Upgrade		222374	(2,609)	-	2,609	-	-
Roofing Replacement		239015	-	73,117	(64,510)	-	8,607
Classroom Upgrade			-	-	(2,500)	-	(2,500)
LSM - Access Control Doors		237598	-	14,695	(7,741)	-	6,954
Totals			(2,609)	87,812	(72,142)	-	13,061

### Represented by:

Funds Held on Behalf of the Ministry of Education	15,561
Funds Receivable from the Ministry of Education	(2,500)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
New Universal Bathroom		216697	2,988	-	(2,988)	-	-
SIP Classroom Upgrade		222374	(2,609)	-	-	-	(2,609)
Totals			379	-	(2,988)	-	(2,609)

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(2,609)

## 17. Related Party Transactions

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

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

## 18. 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	2,505	3,047
<i>Leadership Team</i>		
Remuneration	120,948	106,354
Full-time equivalent members	1.00	1.00
<b>Total key management personnel remuneration</b>	<b>123,453</b>	<b>109,401</b>

There are 5 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	100 - 110
Benefits and Other Emoluments	1 - 2	0 - 1
Termination Benefits	-	-

### Other Employees

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

	2023	2022
Remuneration \$000	FTE Number	FTE Number
100 - 110	-	-
	0.00	0.00

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

## 19. 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	-	-

## 20. 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).

In 2023 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2024.

### Holidays Act Compliance – schools payroll

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

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

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$99,894 (2022:\$1,897) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Roofing Replacement	103,569	64,510	39,059
Classroom Upgrade	0	2,500	-2,500
LSM - Access Control Doors	71,076	7,741	63,335
<b>Total</b>	<b>174,645</b>	<b>74,751</b>	<b>99,894</b>

### (b) Operating Commitments

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

## 22. 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	35,771	27,834	50,425
Receivables	22,973	15,421	16,363
Investments - Term Deposits	149,266	109,092	109,092
Total financial assets measured at amortised cost	<u>208,010</u>	<u>152,347</u>	<u>175,880</u>

### Financial liabilities measured at amortised cost

Payables	30,328	24,530	23,025
Finance Leases	2,985	6,117	5,686
Total financial liabilities measured at amortised cost	<u>33,313</u>	<u>30,647</u>	<u>28,711</u>

## 23. Events After Balance Date

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

## Mauriceville School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Elizabeth Brown	Presiding Member	Elected	Sep 2025
Kim Lupo	Principal	ex Officio	
Rochelle Dorbeck	Parent Representative	Elected	Sep 2025
Alan Stuart	Parent Representative	Elected	Sep 2025
Gemma Williams	Parent Representative	Elected	Sep 2025
Brigitte Sims	Staff Representative	Elected	Sep 2025

## **Mauriceville School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$249 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

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

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





Mauriceville School  
School Number: 2911  
Analysis of Variance  
2023

Principal's Endorsement:

Board of Trustees Endorsement:

Submission date to Ministry of Education: 30 May 2024

<b>Strategic Goal 1:</b>	<p><b><u>Student Achievement</u></b></p> <p>The Mauriceville curriculum is reflective of our local character, needs and environment, engaging for our students and provides equitable opportunities for all to learn and achieve success. Our practice is creative and innovative to meet student interests and needs.</p>																																																		
<b>Target: Literacy</b>	<p><b><u>Target 1:</u></b></p> <p>To accelerate the achievement of learners (including Maori students) in Literacy to be working at or above expectations for their year level.</p>																																																		
<b>Target 1: Literacy</b>	<p><b>End of 2023 Whole School - Writing</b></p> <table border="1" data-bbox="539 595 1957 906"> <thead> <tr> <th></th> <th>Well Below</th> <th>Below</th> <th>At</th> <th>Above</th> </tr> </thead> <tbody> <tr> <td>NZM (5)</td> <td>2 18.18%</td> <td>3 27.27%</td> <td>0</td> <td>0</td> </tr> <tr> <td>NZE (6)</td> <td>2 18.18%</td> <td>4 36.36%</td> <td>0</td> <td>0</td> </tr> <tr> <td>All Students (11)*</td> <td>4 36.36%</td> <td>7 63.63%</td> <td></td> <td></td> </tr> <tr> <td>ORS</td> <td>3</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table> <p><b>End of 2023 Whole School - Reading</b></p> <table border="1" data-bbox="539 1023 1957 1334"> <thead> <tr> <th></th> <th>Well Below</th> <th>Below</th> <th>At</th> <th>Above</th> </tr> </thead> <tbody> <tr> <td>NZM (5)</td> <td>1 9%</td> <td>2 18.18%</td> <td>2 18.18%</td> <td>0</td> </tr> <tr> <td>NZE (6)</td> <td>3 27.27%</td> <td>1 9%</td> <td>2 18.18%</td> <td>0</td> </tr> <tr> <td>Students (11) *</td> <td>4 36.36%</td> <td>3 27.18%</td> <td>4 36.36%</td> <td>0</td> </tr> <tr> <td>ORS</td> <td>2</td> <td>1</td> <td>0</td> <td>0</td> </tr> </tbody> </table> <p>* Ex ORS Students</p>		Well Below	Below	At	Above	NZM (5)	2 18.18%	3 27.27%	0	0	NZE (6)	2 18.18%	4 36.36%	0	0	All Students (11)*	4 36.36%	7 63.63%			ORS	3	0	0	0		Well Below	Below	At	Above	NZM (5)	1 9%	2 18.18%	2 18.18%	0	NZE (6)	3 27.27%	1 9%	2 18.18%	0	Students (11) *	4 36.36%	3 27.18%	4 36.36%	0	ORS	2	1	0	0
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<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>
<p><b>Reading</b></p> <ul style="list-style-type: none"> <li>• Reading Recovery for 3 students (One for the year, two picked up term 4)</li> <li>• Phonics &amp; BSLA in the junior class</li> <li>• Daily home reading</li> <li>• Seniors focus on reading a variety of text types and developing their comprehension knowledge</li> <li>• One senior student had 1-1 tutoring (RTLB funded)</li> <li>• Seniors - teacher reading a novel to class and unpacking new vocabulary and asking questions - inference, literal, re-organisation etc.</li> </ul>	<p><b>Reading</b></p> <p><u>Reading Recovery Students:</u>  One student has gone up from Red 3 to Orange 16 in 10 months (13 levels)  One student has gone up from Red 3 to Blue 11 in 8 weeks (8 levels)  One student has gone up from Yellow 7 to Blue 9 in 8 weeks (2 levels)</p> <p><u>Senior Reading (e-AsTTle):</u>  Three students have gone up 3 sub-levels in e-AsTTle. Their raw scores have increased between 94 - 107 points in 12 months. Expected progress is 25 points per year, accelerated is more than 50 points.</p> <p>One student has received additional reading support via an external tutor who specialises in working with children with dyslexia and learning difficulties. Their reading age has increased from 6 years to 8.5 - 9.00 years in 12 months.</p>	<p>The results show accelerated progress but some students still remain below the expectation for their year level, despite having had huge gains.</p> <p>We were able to provide additional support to junior students through Reading Recovery. In the last term we picked up two additional students to give them extra help so they were closer to expectations for 2024.</p> <p>Gains for senior students are the result of a significant focus on comprehension and vocabulary over the last two years. Students have been exposed to a greater variety of text types and more discussion and work on improving vocabulary knowledge. These are all contributing factors in the improvement.</p>
<p><b>Writing Seniors:</b></p> <ul style="list-style-type: none"> <li>• Used 'Write Stuff' by Jane Considine to model and teach lessons based on a mix of experience days and sentence stacking lessons. Highly scaffolded teaching.</li> <li>• Two students participated in phonics sessions.</li> </ul>	<p><b>Writing Seniors</b></p> <ul style="list-style-type: none"> <li>• Improvement in language features used to make writing more interesting and appealing to an audience.</li> <li>• Some improvement in the application of different kinds of punctuation.</li> <li>• Boys were more engaged in lessons and appreciated having more scaffolding.</li> </ul>	<p>Having a male dominated classroom environment has a significant impact on our writing results. 11/14 students were boys and some challenges were experienced in actively engaging them in writing. Despite targeted teaching in writing, older students were unable to confidently write across the curriculum. They have improved their</p>

**Juniors:**

- Focus was on recording the sounds children could hear in words. Most children are now hearing and recording initial and final sounds in words.
- Early words programme was implemented with four students. This is helping them recall and write high frequency words.
- BSLA & Phonics sessions for junior students.
- Teacher modelled daily writing.

**Juniors**

- Juniors are recording more sounds in words when writing.
- Early words knowledge is slowly transferring to writing

knowledge of sentence structure, language features and use of punctuation.

The implementation of BSLA meant that there was a greater focus on improving phonological awareness and vocabulary development in reading, rather than on writing. Students became concerned with 'getting it right' and took less risks with writing.

There was not enough time put into daily writing - which in part was due to a crowded curriculum, trying to get through BSLA, Reading Recovery and provide literacy support.

### Planning for 2024:

**Reading:**

- 2024 Reading Recovery for two students. MOE are contributing 0.15 and we are contributing 0.05 FTTE towards the cost of RR teacher.
- Continue with Early Words/Phonics/BSLA focus in the junior class.
- Phonics programme for year 4-6 students
- Referral to RTLit for two students (one x RR, another older student)
- Specific group instruction in reading 5 days a week
- Teachers to focus on decoding in juniors and comprehension in year 4-8 student
- Use asTTle reading data to target individual students needs
- Monitor year 0 - 3 student's reading achievement via running records at least twice a term
- Student discontinued from RR to be referred to RTLit in 2024

**Writing:**

- Seniors need more work on how to structure pieces of writing, how to correctly use paragraphs and how to write across the curriculum.
- All students need to become familiar with the structures of a variety of text types - poetry, information reports, persuasive texts.
- Develop a bank of high frequency words that junior students know, or encourage them to use word cards to support writing
- Continue with Early Words and Phonics lessons - targeted at students who need it.
- Daily writing for all students
- Support junior students to record the sounds they hear in words and develop their understanding of sentence structures and use of a variety of punctuation.

## Mathematics

<b>Strategic Aim:</b>	<p><b><u>Student Achievement</u></b></p> <p>The Mauriceville curriculum is reflective of our local character, needs and environment, engaging for our students and provides equitable opportunities for all to learn and achieve success. Our practice is creative and innovative to meet student interests and needs.</p>																												
<b>Target 2:</b>	<p><b><u>Target 2:</u></b></p> <p>To accelerate the achievement of learners (including Maori students) in Mathematics to be working at or above expectations for their year level.</p>																												
<b>Target 2: Whole School Mathematics</b>	<p><b><u>Whole School - Mathematics</u></b></p> <table border="1" data-bbox="539 635 1957 946"> <thead> <tr> <th></th> <th>Well Below</th> <th>Below</th> <th>At</th> <th>Above</th> </tr> </thead> <tbody> <tr> <td>NZM (5)</td> <td>1 (9%)</td> <td>0</td> <td>4 (36%)</td> <td>0</td> </tr> <tr> <td>NZE (6)</td> <td>1 (9%)</td> <td>1 (9%)</td> <td>4 (36%)</td> <td>0</td> </tr> <tr> <td>Total</td> <td>2 (18%)</td> <td>1 (9%)</td> <td>8 (72%)</td> <td>0</td> </tr> <tr> <td>ORS</td> <td>2</td> <td>1</td> <td>0</td> <td>0</td> </tr> </tbody> </table> <p>* EX ORS</p>					Well Below	Below	At	Above	NZM (5)	1 (9%)	0	4 (36%)	0	NZE (6)	1 (9%)	1 (9%)	4 (36%)	0	Total	2 (18%)	1 (9%)	8 (72%)	0	ORS	2	1	0	0
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ORS	2	1	0	0																									

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>
<p>Maths professional development with external facilitator</p> <ul style="list-style-type: none"> <li>● Unpacked our original thinking and then focused on what we wanted for these learners.</li> <li>● Build teacher capability <ul style="list-style-type: none"> <li>○ Professional readings about good practice</li> <li>○ Unpacked Maths progressions</li> <li>○ Observations and feedback</li> </ul> </li> </ul> <p><b>Seniors:</b></p> <ul style="list-style-type: none"> <li>● Implemented Talk Moves to support discussions about Maths</li> <li>● Expectations <ul style="list-style-type: none"> <li>○ Everyone contributes</li> <li>○ Everyone listens</li> <li>○ Think time</li> <li>○ We ask questions</li> </ul> </li> <li>● Make thinking visible</li> <li>● More problem solving and challenge tasks</li> <li>● Rich tasks</li> <li>● Attended Matharapa</li> </ul> <p><b>Juniors:</b></p> <ul style="list-style-type: none"> <li>● Introduce counting collections and focus on how to record their thinking</li> <li>● Work on subitizing (recognising number patterns without counting) &amp; place value</li> <li>● Building number knowledge - skip counting, knowing teen and ty numbers, basic facts, family of facts</li> </ul>	<p>As students move from year to year and expectations increase, we are maintaining children at their expected level. Over time, less children are slipping back as expectations increase.</p> <p>Students are:</p> <ul style="list-style-type: none"> <li>● more confident and engaged in maths activities</li> <li>● Directing their learning by identifying what they think they need to learn next</li> <li>● Talking about the strategies they use with each other, explaining them and listening to different solutions</li> </ul> <p>Data shows:</p> <ul style="list-style-type: none"> <li>○ More students 'at' expected level</li> </ul> <p>Teachers:</p> <ul style="list-style-type: none"> <li>○ Increased teacher knowledge about learning progressions across y0-8</li> <li>○ providing a wider range of activities to stimulate and engage students in maths</li> </ul> <ul style="list-style-type: none"> <li>● A developing understanding of Te Mātaiaho</li> <li>● Junior students learned to use a variety of hands-on materials to show and represent their thinking.</li> <li>● A greater variety of activities to support number knowledge were provided by teachers.</li> </ul>	<p>End of 2022 data showed 21% of students well below expectations, 0% below and 78.5% at expectations. (3 students in the 'at' category left the school at the end of 2022)</p> <p>End of 2023 data showed 18% well below, 9% below and 73% at expectations. Essentially there was little change in the achievement results, except for one child who moved from well below to below.</p> <p>In 2020 only 18.7% of students were at expectations, this increased to 53% in 2021, so progress is being maintained.</p> <p>Teachers have a greater understanding of the progressions between and across levels in Mathematics.</p> <p>Increased teacher confidence in the teaching of mathematics.</p> <p>Teachers were supported to make changes to their practice by the external facilitator.</p> <p>Year 6-8 students were more engaged in mathematics and supported to explain their thinking. They were more able to talk about and show their thinking to others.</p> <p>A greater variety of tasks were provided for students - with multiple entry levels, so that students of all abilities could contribute to problem solving activities.</p>

## Planning for 2024:

- Continue PLD with facilitator, until the middle of term 2, 2024.
- Purchase junior picture books that have maths components to them.
- Set up counting collections and activities that develop knowledge of number relationships for juniors
- Continue with the rich tasks and problem solving activities
- Consistently apply expectations around Talk Moves
- Build teacher capability with Te Mātaiaho
- Attend Matharapa (Year 5 - 8 students)

<b>Strategic Aim:</b>	Partner with whānau, community and agencies to deliver education that responds to the student's needs and sustains their identities, language, culture and wellbeing.
<b>Baseline Data:</b>	In 2023 things were much more settled and Covid had less impact on the day to day life at school. We began to see an improvement in student attendance and engagement. After Covid it seems to be more difficult to engage with whānau and get them into the school but we continue to provide lots of opportunities for parents and whānau to participate in school and attend events and reporting evenings. The school receives support from Kids Can with food, shoes and coats, and is part of the Lunches in Schools and Fruit in Schools programme. We are well supported by the Public Health Nurse, Resource Teachers of Learning and Behaviour and other agencies.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>
<ul style="list-style-type: none"> <li>● Language lessons for senior students via Kōtui Ako (VLN) <ul style="list-style-type: none"> <li>○ 2 students learned Te Reo Maori</li> <li>○ 4 students learned Spanish</li> <li>○ 1 student learned Japanese</li> </ul> </li> <li>● Opportunities for students to attend a variety of experiences outside of school <ul style="list-style-type: none"> <li>○ Connect, Inspire, Learn conference</li> <li>○ Matharapa</li> <li>○ Minecraft competition</li> <li>○ Kāhui Ako inter-school events</li> <li>○ Interschool sports</li> </ul> </li> </ul>	<p>Programmes like Lunches in School and Fruit in School continued to support our students and whānau with providing healthy food.</p> <p>We continued to be supported by the Learning Support Coordinator (LSC), RTLB, RTLit etc to ensure we met the needs of our students.</p> <p>We implemented the Garden to Table programme across the school. Children participated in regular gardening and cooking sessions. Teachers attended professional development.</p>	<p>We achieved much of what we wanted to this year. Relationships with whānau were positive and supportive. Families attended school events - learning conversations, end of term celebrations, trips etc.</p> <p>Feedback from whānau was that they appreciated the variety of experiences and opportunities that we were able to provide for students, especially with being a small rural school.</p>



<ul style="list-style-type: none"> <li>● Learning Support Coordinator accessed resources and support for students and whānau</li> <li>● Continue with the Lunches in Schools Programme.</li> <li>● Continue to receive support for students via Fruit in School, Kids Can (shoes, coats, food etc)</li> <li>● Ensure we access support for student learning and wellbeing by working with external agencies - RTLB, RTLit, Health Nurse, CAMHS, OT, School dental service etc</li> <li>● Promote healthy living and eating through the Garden to Table programme.</li> </ul>	<p>LSC helped support teachers and students by accessing services, assessments and resources that help to improve academic, as well as social emotional development.</p> <p>All these programmes contribute to our student's health and wellbeing. Students are more engaged in learning as they aren't hungry and are eating healthy food, rather than lots of sugary treats.</p> <p>We continued to access external agencies to support students and whānau. We have positive and respectful relationships with agencies.</p>	
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**Planning for next year:**

- Continue to look for opportunities for students to engage with other schools - locally and nationally, and have a variety of experiences to support their learning and social development. Extend these opportunities to include Agrikids, Science Road Show etc.
- Continue improving partnerships with home in relation to learning and to work with whānau to provide the best for children.

# Mauriceville School

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## **Evaluation and analysis of Mauriceville School's students' progress and achievement for 2023.**

The 2023 Analysis of Variance contains data about all students' progress and achievement, not just our target students. This data is categorized by ethnicity. Mauriceville School has a significant proportion of students with additional learning needs and in 2023 had three ORS students. The progress that students have made is not always evident in the achievement results, especially for students who were well below expectations. We have seen accelerated progress for students who participated in Reading Recovery and for year 7 students in Reading. In 2023 we participated in mathematics professional development with an external facilitator which saw pleasing results. In mathematics 72% of children reached their expected target, with the same number of Māori and non-Māori students achieving as expected. For Reading 37% of students reached their expected target. Writing is the greatest area of concern with no students working at their expected level and 63% working below expectation. Many of these students are just below the expectation and this is largely due to not being able to consistently write across the curriculum in a variety of genres. Structured Literacy and writing will be the focus for 2025.

Our priority learners have also made good progress with interventions successfully supporting these learners. These interventions include Reading Recovery, Better Start Literacy Approach, The Early Words Programme, use of Steps Web and other online platforms to support learners' needs. We have worked closely with RTLB to ensure that programmes are put in place which will provide opportunities for them to accelerate their learning.

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## Te Tiriti ō Waitangi

The Mauriceville School Board of Trustees gives effect to Te tiriti ō Waitangi by ensuring that our plans, policies and curriculum reflect tikanga Māori, Mātauranga Māori and te ao Māori. We do this by:

- Ensuring that where possible te ao Māori, tikanga and mātauranga Māori are included in our planning. Topics are carefully considered and links to te ao Māori are made.
- Targets are set for Māori students and data analysis looks at achievement of students by ethnicity.
- Progress of Māori students is closely monitored to ensure they are achieving at expectation, and if not, plans put in place to address their needs
- Te Reo Māori and tikanga Māori instruction has been available through an online platform (Kōtui Ako) and by teachers providing language, tikanga and matauranga in class.
- Ensuring that Māori students have equitable outcomes
  - Provision of additional external literacy support for a Māori student with learning needs
  - Access to digital technology for all students
  - Participating in the School Donations Scheme - stationery provided by school, no costs for trips etc.
  - Access to external agencies for support - RTLB, RTLit, Public Health, CAMHS, Kids Can, Ka Ora Ka Ako
- We provide a range of programmes such as
  - Garden to Table (Links to Maramataka/Māori planting cycle)
  - House of Science Kits (contains Te Ao Māori focus)
  - M3 Mindfulness (Māori stories used in conjunction with mindfulness)
  - Te Reo online course for students
  - Learning about Wairarapatanga
  - Working with local iwi agencies such as Te Hauora, Rangitane to provide programmes to support our Māori students.