

LOWER MOUTERE SCHOOL



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	3200
Principal:	Bevan Clark
School Address:	8 School Road, Lower Moutere
School Postal Address:	8 School Road, RD 2, Upper Moutere, 7175
School Phone:	03 526 7775
School Email:	office@lowermoutere.school.nz

Accountant / Service Provider:



LOWER MOUTERE SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Lower Moutere School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Nellmarie Bell

Full Name of Presiding Member

Nellmarie Bell

Signature of Presiding Member

3 June 2025

Date:

Bever Clark

Full Name of Principal

Bever Clark

Signature of Principal

3 June 2025

Date:

Lower Moutere School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Nellie Bell	Presiding Member	Co-opted	Aug 2025
	Maori Representative	Co-opted	Aug 2025
Bevan Clark	Principal	ex Officio (Jan 2025)	
Chris Bascand	Principal	ex Officio	Dec 2024
Mike Lynch	Staff Representative	Elected	Aug 2025
Tamanui Uerata	Parent Representative	Elected	Aug 2025
Heather Baigent	Parent Representative	Elected	Aug 2025
Eric Gardner	Parent Representative	Elected	Aug 2025
Daisy Cole	Parent Representative	Elected	Aug 2025
Casey Fordyce	Parent Representative	Elected	Aug 2025
Rachelle Parkins	Parent Representative	Elected	Aug 2025

In Attendance:

Susan Savile Board Secretary



Lower Moutere School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,326,683	1,655,801	2,295,975
Locally Raised Funds	3	77,730	68,840	78,792
Interest		23,211	2,500	24,030
Total Revenue		2,427,624	1,727,141	2,398,797
Expense				
Locally Raised Funds	3	60,606	41,000	61,135
Learning Resources	4	1,741,603	1,166,580	1,680,900
Administration	5	162,028	138,239	132,032
Interest		1,464	-	1,894
Property	6	411,307	287,630	387,684
Loss on Disposal of Property, Plant and Equipment		1,063	-	1,055
Total Expense		2,378,071	1,633,449	2,264,700
Net Surplus for the year		49,553	93,692	134,097
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		49,553	93,692	134,097

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

Lower Moutere School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		688,000	688,000	539,225
Total comprehensive revenue and expense for the year		49,553	93,692	134,097
Contribution - Furniture and Equipment Grant		12,931	12,931	14,678
Equity at 31 December		750,484	794,623	688,000
Accumulated comprehensive revenue and expense		750,484	794,623	688,000
Equity at 31 December		750,484	794,623	688,000

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.

Lower Moutere School

Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	309,976	534,505	411,526
Accounts Receivable	8	136,052	122,195	122,195
GST Receivable		14,042	54,582	54,582
Prepayments		10,800	11,352	11,352
Inventories	9	3,022	3,226	3,226
Investments	10	309,656	-	-
Funds Receivable for Capital Works Projects	17	77,694	206,986	206,986
		861,242	932,846	809,867
Current Liabilities				
Accounts Payable	12	198,870	270,065	270,065
Borrowings	13	4,754	10,322	7,132
Revenue Received in Advance	14	9,424	4,968	4,968
Provision for Cyclical Maintenance	15	482	-	-
Finance Lease Liability	16	10,445	13,425	13,425
Funds held for Capital Works Projects	17	29,925	-	-
Funds Held on Behalf of the Kahui Ako Cluster	18	13,271	13,768	13,768
		267,171	312,548	309,358
Working Capital Surplus		594,071	620,298	500,509
Non-current Assets				
Property, Plant and Equipment	11	209,544	208,464	232,464
		209,544	208,464	232,464
Non-current Liabilities				
Borrowings	13	-	4,754	-
Provision for Cyclical Maintenance	15	44,906	22,759	38,347
Finance Lease Liability	16	8,225	6,626	6,626
		53,131	34,139	44,973
Net Assets		750,484	794,623	688,000
Equity		750,484	794,623	688,000

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

Lower Moutrere School

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		674,335	539,073	625,240
Locally Raised Funds		73,715	68,840	82,229
Goods and Services Tax (net)		40,540	-	(76,158)
Payments to Employees		(306,578)	(221,400)	(275,106)
Payments to Suppliers		(331,408)	(262,643)	(286,315)
Interest Paid		(1,464)	-	(1,894)
Interest Received		21,394	2,500	24,710
Net cash from Operating Activities		170,534	126,370	92,706
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(15,944)	(6,000)	(30,740)
Purchase of Investments		(309,656)	-	-
Proceeds from Sale of Investments		-	-	200,000
Net cash (to)/from Investing Activities		(325,600)	(6,000)	169,260
Cash flows from Financing Activities				
Furniture and Equipment Grant		12,931	12,931	14,678
Finance Lease Payments		(10,619)	-	(9,810)
Repayment of Loans		(2,378)	(10,322)	(2,378)
Funds Administered on Behalf of Other Parties		53,582	-	(743,196)
Net cash from/(to) Financing Activities		53,516	2,609	(740,706)
Net (decrease)/increase in cash and cash equivalents		(101,550)	122,979	(478,740)
Cash and cash equivalents at the beginning of the year	7	411,526	411,526	890,266
Cash and cash equivalents at the end of the year	7	309,976	534,505	411,526

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.

Lower Moutere School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

1.1. Reporting Entity

Lower Moutere 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.

1.2. Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$33 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 whole 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 15.

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 16. Future operating lease commitments are disclosed in note 23b.

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.

1.3. 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 to which they relate. 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 programmes are recorded as revenue when the School has the rights to the funding in the period to which they relate. 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 recognised as 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's 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.

1.8. Inventories

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

1.9. Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

1.10. 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	25-50 years
Furniture and equipment	10-25 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.11. 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 as 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 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.

1.12. 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.

1.13. 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, 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.

1.14. 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.

1.15. 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.

1.16. 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.

1.17. 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.

1.18. Financial Instruments

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

The School's financial liabilities comprise accounts payable, 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.

1.19. 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.

1.20 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.

1.21. Budget Figures

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

1.22. 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	657,010	535,073	624,730
Teachers' Salaries Grants	1,375,952	943,230	1,409,114
Use of Land and Buildings Grants	269,204	173,498	248,434
Other Government Grants	24,517	4,000	13,697
	2,326,683	1,655,801	2,295,975

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	2,996	2,000	8,992
Fees for Extra Curricular Activities	30,325	20,320	29,653
Trading	12,217	11,000	12,951
Fundraising and Community Grants	21,859	22,000	18,657
Other Revenue	1,000	1,020	1,071
Transport Revenue	9,333	12,500	7,468
	77,730	68,840	78,792
Expenses			
Extra Curricular Activities Costs	21,188	16,000	25,316
Trading	16,038	10,000	14,998
Fundraising and Community Grant Costs	6,497	2,000	5,211
Transport (Local)	16,883	13,000	15,610
	60,606	41,000	61,135
<i>Surplus for the year Locally raised funds</i>	17,124	27,840	17,657

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	100,355	52,400	26,943
Information and Communication Technology	5,695	6,000	6,453
Employee Benefits - Salaries	1,570,431	1,061,730	1,583,159
Other Learning Resources	5,031	6,700	2,800
Staff Development	8,670	9,750	11,723
Depreciation	51,421	30,000	49,822
Overseas Professional Development Trips	-	-	-
	1,741,603	1,166,580	1,680,900

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	8,800	4,500	5,788
Board Fees and Expenses	14,167	12,712	12,709
Operating Leases	449	12,095	-
Other Administration Expenses	31,416	16,410	18,357
Employee Benefits - Salaries	92,505	82,900	84,251
Insurance	8,057	3,000	4,552
Service Providers, Contractors and Consultancy	6,634	6,622	6,375
	162,028	138,239	132,032

6. Property

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	44,001	38,050	46,139
Cyclical Maintenance	7,041	13,000	7,037
Heat, Light and Water	15,234	12,537	14,296
Repairs and Maintenance	25,268	8,545	16,689
Use of Land and Buildings	269,204	173,498	248,434
Other Property Expenses	27,137	22,000	35,062
Employee Benefits - Salaries	23,422	20,000	20,027
	<u>411,307</u>	<u>287,630</u>	<u>387,684</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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	309,976	234,505	111,526
Short-term Bank Deposits	-	300,000	300,000
Cash and Cash Equivalents for Statement of Cash Flows	<u>309,976</u>	<u>534,505</u>	<u>411,526</u>

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

Of the \$309,976 Cash and Cash Equivalents, \$29,925 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 and includes retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$309,976 Cash and Cash Equivalents, \$868 of Other Revenue in Advance is held by the School, as disclosed in note 14.

Of the \$309,976 Cash and Cash Equivalents, \$13,271 is held by the School on behalf of the Kahui Ako cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	4,054	300	300
Receivables from the Ministry of Education	2,867	-	-
Interest Receivable	3,247	1,430	1,430
Teacher Salaries Grant Receivable	125,884	120,465	120,465
	<u>136,052</u>	<u>122,195</u>	<u>122,195</u>
Receivables from Exchange Transactions	7,301	1,730	1,730
Receivables from Non-Exchange Transactions	128,751	120,465	120,465
	<u>136,052</u>	<u>122,195</u>	<u>122,195</u>

9. Inventories

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	3,022	3,226	3,226
	<u>3,022</u>	<u>3,226</u>	<u>3,226</u>

10. Investments

The School's investment activities are classified as follows:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	309,656	-	-
Total Investments	309,656	-	-

11. Property, Plant and Equipment

	Opening					
	Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2024						
Building Improvements	73,402	-	-	-	(7,579)	65,823
Furniture and Equipment	110,376	11,419	-	-	(18,882)	102,913
Information and Communication Technology	25,005	2,791	-	-	(9,960)	17,836
Leased Assets	18,883	13,620	-	-	(14,317)	18,186
Library Resources	4,798	1,734	(1,063)	-	(683)	4,786
Balance at 31 December 2024	232,464	29,564	(1,063)	-	(51,421)	209,544

The net carrying value of equipment held under a finance lease is \$18,186 (2023: \$18,883)

Restrictions

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

	2024	2024	2024	2023	2023	2023
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	159,278	(93,455)	65,823	159,279	(85,877)	73,402
Furniture and Equipment	266,278	(163,365)	102,913	255,435	(145,059)	110,376
Information and Communication Technology	90,007	(72,171)	17,836	96,532	(71,527)	25,005
Textbooks	37,851	(37,851)	-	37,851	(37,851)	-
Leased Assets	49,671	(31,485)	18,186	47,301	(28,418)	18,883
Library Resources	27,564	(22,778)	4,786	33,181	(28,383)	4,798
Balance at 31 December	630,649	(421,105)	209,544	629,579	(397,115)	232,464

12. Accounts Payable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Creditors	55,598	137,258	137,258
Accruals	5,867	3,938	3,938
Employee Entitlements - Salaries	133,351	123,954	123,954
Employee Entitlements - Leave Accrual	4,054	4,915	4,915
	198,870	270,065	270,065
Payables for Exchange Transactions	198,870	270,065	270,065
	198,870	270,065	270,065

The carrying value of payables approximates their fair value.

13. Borrowings

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Painting Contract due within one year	4,754	10,322	7,132
	<u>4,754</u>	<u>10,322</u>	<u>7,132</u>
Painting Contract due after one year	-	4,754	-
	<u>-</u>	<u>4,754</u>	<u>-</u>

In 2017 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2019, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money. In February 2023 the Board has consolidated the above residual painting maintenance contract liability with a four year maintenance and preservation contract. This new contract is payable in equal instalments of \$10,322 over the next four years (2023-2027), at which time the above contract liability will be repaid.

14. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	8,556	3,839	3,839
Other Revenue in Advance	868	1,129	1,129
	<u>9,424</u>	<u>4,968</u>	<u>4,968</u>

15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	38,347	38,347	31,310
Increase to the Provision During the Year	7,041	13,000	7,037
Use of the Provision During the Year	-	(28,588)	-
Provision at the End of the Year	<u>45,388</u>	<u>22,759</u>	<u>38,347</u>
Cyclical Maintenance - Current	482	-	-
Cyclical Maintenance - Non current	<u>44,906</u>	<u>22,759</u>	<u>38,347</u>
	<u>45,388</u>	<u>22,759</u>	<u>38,347</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work 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 School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

16. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	11,540	14,482	14,482
Later than One Year	8,817	6,918	6,918
Future Finance Charges	(1,687)	(1,349)	(1,349)
	<u>18,670</u>	<u>20,051</u>	<u>20,051</u>
Represented by:			
Finance lease liability - Current	10,445	13,425	13,425
Finance lease liability - Non current	<u>8,225</u>	<u>6,626</u>	<u>6,626</u>
	<u>18,670</u>	<u>20,051</u>	<u>20,051</u>

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 7, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
WT,UNF:A,HH: Admin & Library Weathertightness #214377	(190,593)	226,027	(112,094)	-	(76,660)
Partial Roof Replacement & Repairs #224749	(11,748)	11,748	-	-	-
LSM: Site: Fencing & Gates #241861	(4,645)	4,645	-	-	-
GG:Heating Upgrade #249440	-	12,841	(12,841)	-	-
Windows,Walls & Subfloor Upgrade #249440	-	86,294	(87,328)	-	(1,034)
E: Archgola installation over existing deck #251202	-	37,250	(7,325)	-	29,925
Totals	(206,986)	378,805	(219,588)	-	(47,769)

Represented by:

Funds Held on Behalf of the Ministry of Education

29,925

Funds Receivable from the Ministry of Education

(77,694)

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
WT,UNF:A,HH: Admin & Library Weathertightness #214377	497,720	1,450,000	(2,138,313)	-	(190,593)
Partial Roof Replacement & Repairs #224749	(9,145)	-	(2,603)	-	(11,748)
Claim for maintaining Generator operation #229775	-	5,748	(5,748)	-	-
LSM: Site: Fencing & Gates #241861	-	19,473	(24,118)	-	(4,645)
Totals	488,575	1,475,221	(2,170,782)	-	(206,986)

Represented by:

Funds Receivable from the Ministry of Education

(206,986)

18. Funds Held on Behalf of the Kahui Ako Cluster

Lower Mouere School was the lead school and holds funds on behalf of the Kahui Ako cluster, a group of schools funded by the Ministry of Education to share professional support.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	13,768	13,768	24,770
Funds Received from Cluster Members	8,131	-	23,076
Funds Received from Ministry of Education	-	-	80,000
Funds Spent on Behalf of the Cluster	(8,628)	-	(114,078)
Funds Held at Year End	13,271	13,768	13,768

19. 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.

20. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	4,545	4,245
<i>Leadership Team</i>		
Remuneration	394,390	391,043
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	398,935	395,288

There are eight members of the Board excluding the Principal. The Board held eight full meetings of the Board in the year. The Board also has one Finance member that meet prior to each Board meeting. 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	150-160
Benefits and Other Emoluments	20-30	20-30
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 -110	1.00	2.00
110 -120	3.00	2.00
	4.00	4.00

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

21. 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:

	2024 Actual \$	2023 Actual \$
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2024 (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.

Pay Equity Settlement Wash Up amounts

In 2024 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

23. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$122,161 (2023:\$nil) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
Archgola installation over existing deck #251202	34,623
Windows Walls Subfloor Upgrade #249440	11,350
Admin & Library Weathertightness #214377	76,188
Total	122,161

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2023: nil)

24. 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	309,976	534,505	411,526
Receivables	136,052	122,195	122,195
Investments - Term Deposits	309,656	-	-
Total Financial assets measured at amortised cost	755,684	656,700	533,721

Financial liabilities measured at amortised cost

Payables	198,870	270,065	270,065
Borrowings - Loans	4,754	15,076	7,132
Finance Leases	18,670	20,051	20,051
Total Financial liabilities measured at amortised Cost	222,294	305,192	297,248

25. Events After Balance Date

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

26. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF LOWER MOUTERE SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Lower Moutere School (the School). The Auditor-General has appointed me, Mark Fraser using the staff and resources of Silks Audit Chartered Accountants 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 3 to 19, that comprise the *statement of financial position* as at 31 December 2024, 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 2024; 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 3 June 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1-2, 24 to 43, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in black ink, appearing to read 'Mark Fraser'.

Mark Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Kiwisport funding

Kiwisport funding for Lower Moutere School has been used to support the growing number of school teams that the school has – in particular, netball and touch rugby. We have also used this funding to support staff with PLD that has been provided to us by Sport Tasman, to review and rethink how we deliver Physical Education across the school.

Statement of compliance with employment policy

Your board is required to operate an employment policy that complies with the principle of being a good employer. Your board must ensure compliance with this policy (including your equal employment opportunities programme) and report in your annual report on the extent of compliance (section 597(1) of the Education and Training Act 2020).

Your board may wish to complete and include the following tables in your annual report to meet requirements under s597 of the Education and Training Act 2020. The use of the tables is optional.

Under s597 of the Act a good employer is one who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

The board should look to confirm what actions or policies are already in place and what actions are being undertaken to meet the provisions.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Following school policies and procedures
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	See SchoolDocs Eg – advertising nationwide for all positions fixed term or permanent Presiding member and Principal involved in all appointments with appointments committee
How do you practise impartial selection of suitably qualified persons for appointment?	Clear criteria always established
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	Open and transparent procedures Consideration given to Māori applicants Supportive staff and Board
How have you enhanced the abilities of individual employees?	Professional development opportunities offered
How are you recognising the employment requirements of women?	As for all staff, any requirements for any or all staff taken on a case by case basis within the abilities of the school setting
How are you recognising the employment requirements of persons with disabilities?	Consideration given to all applicants

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Y	
Has this policy or programme been made available to staff?	SchoolDoc	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	When required	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Board - Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	When required	

Completed by: Bevan Clark, Principal, Lower Moutere School 31/03/2025

Statement of Variance: progress against targets

MATHS

Year 4 – Increase the number of students achieving at level, to above, by 5. In Years 5 – 8, we wish to reduce the number of students who are below expectation by 50% at each year level, and move at least 5 students from at level to above achievement level.

ACTIONS	WHAT DID WE ACHIEVE	EVIDENCE	Variance	WHERE TO NOW?
<p>Action 1:</p> <p>Teachers identify which students need priority support – targeted instruction for accelerated learning. Initial meetings with parents. Information is shared from the previous year.</p>	<p>Priority Groups were set up, programs established and pre and post assessments conducted. On-going monitoring and data collection informed teacher practice and identified next learning steps.</p> <p>Achievement can be evidence from the strengths displayed on the Year Four comparative data bar chart.</p>	<p>See Analyzed Data below.</p>	<p>This action was completed. No Variance.</p>	<p>With the new curriculum being developed and professional development engaged with, we are upskilling ourselves in using the new structured numeracy resources - Numicon and Maths no problem. Continuation of support groups.</p>
<p>Action 2:</p> <p>PLD – SPRING into maths – intervention programme for Teacher Aides to train in, and ongoing PLD with Rob Profit-White</p>	<p>Teachers Aides were trained in using the Spring into action with Rob.</p>	<p>The gains made by our Tamariki are tracked on edge and form a part of the overall improvements in the above stats.</p>	<p>This action was completed. No Variance.</p>	<p>continue to empower and train our teacher aides to work seamlessly within our classrooms implementing programmes to support our Tamariki.</p>
<p>Action 3:</p> <p>Lead teacher support teaching staff with target students, including the ALiM programme to accelerate learning</p>	<p>Our Lead teacher supported our teaching staff with target students, including those involved with the ALiM programme to accelerate their learning.</p>	<p>The gains made by our tamariki are tracked on edge and form a part of the overall improvements in the above stats.</p>	<p>This action was completed. No Variance.</p>	<p>Continue continuity with the lead teacher role and have an active part in staff meetings with a mathematical focus. Collaborative Planning Team Teaching Numicon, Spring into maths and Maths no-problem PLD continued. Kahui Ako PLD days Online Tutorials for Numicon.</p>

WRITING

At Year 2 we want to increase the number of students who are achieving below expectation by at least 5. At Year 3 and 4, we want to move 5 students from below to at and 5 from at to above. At Years 5-8, we want to reduce the number of students achieving below by 50% and then increase the number achieving above by 3 at each level.

ACTIONS	WHAT DID WE ACHIEVE	EVIDENCE	VARIANCE	WHERE TO NOW?
<p>Action 1:</p> <p>Teachers identify which students need priority support – targeted instruction for accelerated learning. Initial meetings with parents. Information is shared from previous year.</p>	<p>Target Students were identified through a range of formative and skill specific tests. The results were moderated and support was allocated on a needs basis.</p> <p>Teacher Aides were assigned to work with specific groups on teacher lead programs designed to meet their specific needs.</p> <p>Regular professional meetings were maintained to share a sense of success.</p>	<p>Target Student Docs developed.</p> <p>Results were tracked and entered into our SMS. See Analyzed Data below.</p>	<p>This action was completed. No Variance.</p>	<p>Continue to monitor the processes in place. Ensure good review systems are followed and suggestions are explored and acted on.</p>
<p>Action 2:</p> <p>Schoolwide, E AsTTle test is given to all students Years 4 and above. All staff moderate and enter results.</p>	<p>Protocols and processes were developed to ensure that the E-AsTTle tests were delivered in a constant fashion.</p>	<p>Student data was collected, analyzed and next learning steps for the students identified. These are then used to construct a teaching program designed to meet the</p>	<p>This action was completed. No Variance.</p>	<p>Continue a good process of self review. Continue with staff PLD and moderation training. Access where this sits within the MOE's new assessment guidelines.</p>

		learning needs of the child.		
Action 3: PLD – two prong support – through the Kahui we will be informed and implementing new curriculum refresh directives – and Structured Literacy will support and raise student learning in literacy.	BSLA - We selected staff to continue training within the BSLA ecospace. We extended it to another provided to deepen our understanding of structured literacy practice.	Shifts in student achievement can be seen in the graphs below.	This action was completed. No Variance.	Continual exploration into the data collected is needed and further refinement of our practice is desirable. We also need to ensure consistency of practice across our classrooms within our structured literacy approach. As new resources are released from the MOE in line with the refresh, we will work to understand and implement

How we have given effect to Te Tiriti o Waitangi

Lower Moutere School, like many schools in New Zealand, aligns its practices with the principles of Te Tiriti o Waitangi (The Treaty of Waitangi) through a combination of initiatives, policies, and educational approaches. Here are some ways schools typically implement these principles, which we have continuously implemented at Lower Moutere School:

1. Partnership

- **Whānau Engagement:** Actively collaborating with whānau, hapū, and iwi in decision-making and school activities. Lower Moutere may work closely with local iwi (Ngāti Rārua, Ngāti Tama, or other iwi in the Tasman region) to ensure cultural representation and input. We have been in regular contact with our landowner iwi, Rangitane, to ensure the school has a relationship with them – despite the distance.
- **Shared Governance:** Encouraging Māori representation on the Board of Trustees to ensure equitable governance and shared leadership.

2. Protection

- **Cultural Safety:** Valuing and protecting te reo Māori and tikanga Māori through policies and practices that support Māori learners' identity, language, and culture.
- **Equity in Education:** Addressing any disparities in achievement for Māori learners by providing targeted support, culturally responsive teaching, and inclusive practices.

3. Participation

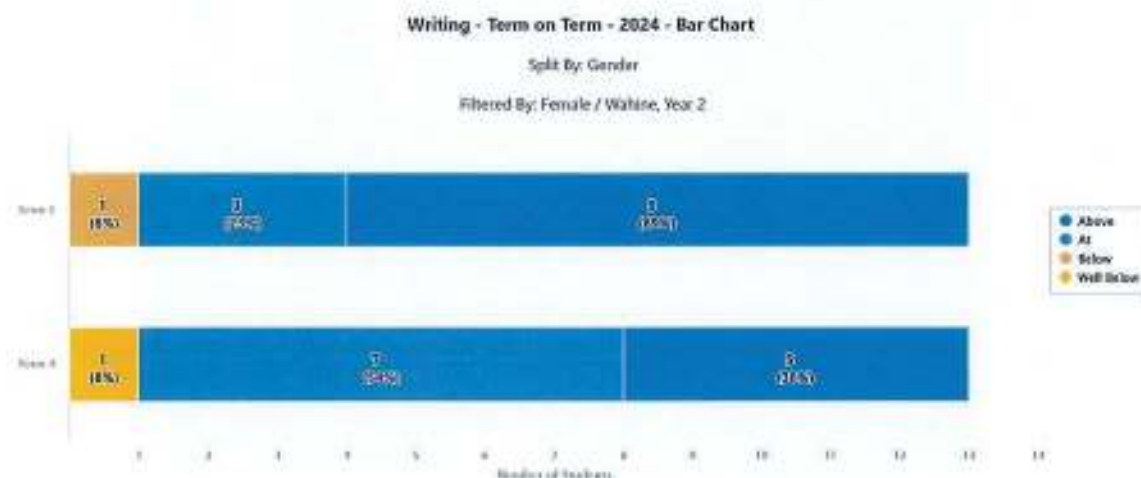
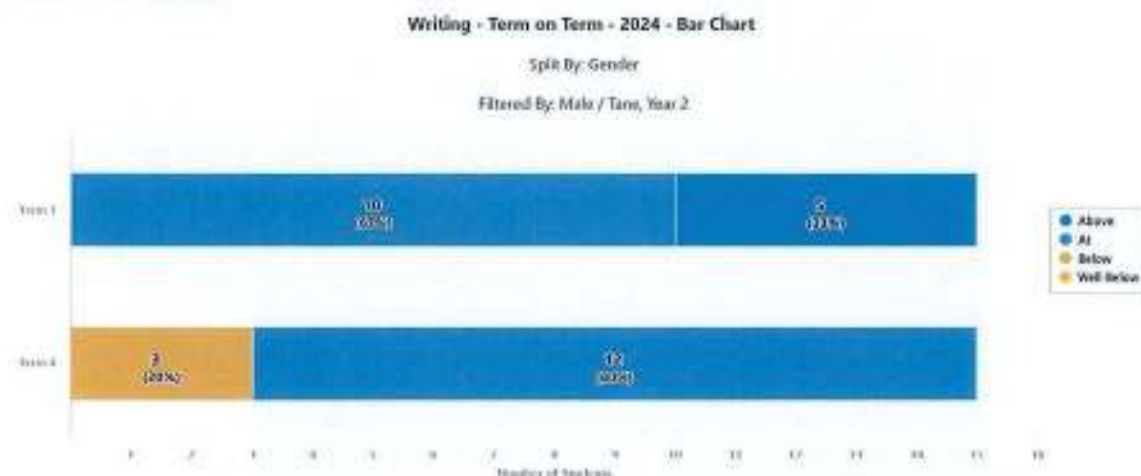
- **Curriculum Design:** Ensuring the New Zealand Curriculum reflects mātauranga Māori (Māori knowledge) through Te Ao Māori perspectives and by incorporating Māori history, legends, and values.
- **Te Reo Māori & Tikanga Māori:** Integrating te reo Māori and tikanga Māori into daily school life, such as greetings, waiata, karakia, kapa haka (when able to gain a suitable tutor), and mihi whakatau for welcoming guests.

Examples Specific to Lower Moutere School:

- **Cultural Celebrations:** Holding events like Matariki celebrations, where students learn and engage with Māori traditions and stories.
- **Learning Contexts:** Including local Māori history and stories relevant to the Moutere area in classroom teaching. Over the 2024 year, the staff have had significant input from Lara Hania – Victory School, as a PLD opportunity.
- **Relationships with iwi:** Building connections with local iwi to guide the school on Māori protocols, provide support for Māori students, and offer professional development for teachers.

Evaluation and analysis of the school's students' progress and achievement

WRITING



Year 2

Analysis of Boys (Male / Tane)

Strengths:

- Significant improvement in boys achieving above the expected standard (from 67% to 80%).
- Reduction in the number of boys achieving at the expected standard, indicating upward progress.

Analysis of Girls (Female / Wahine)

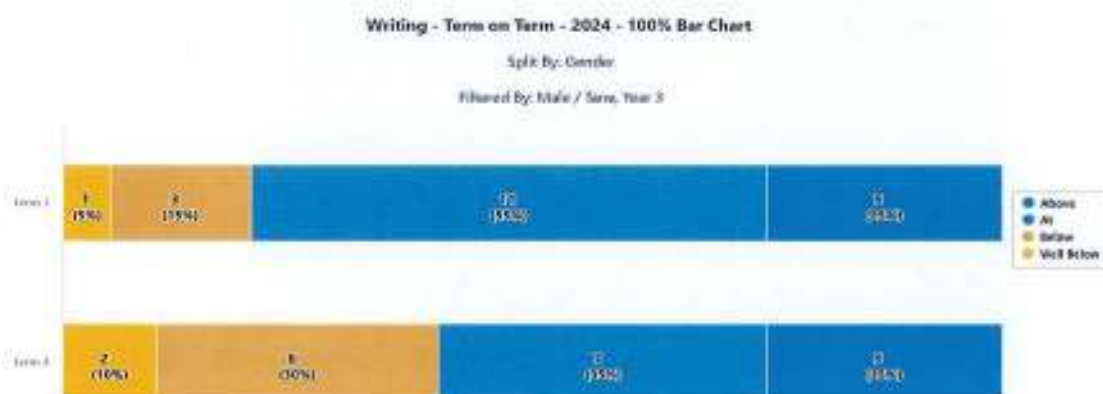
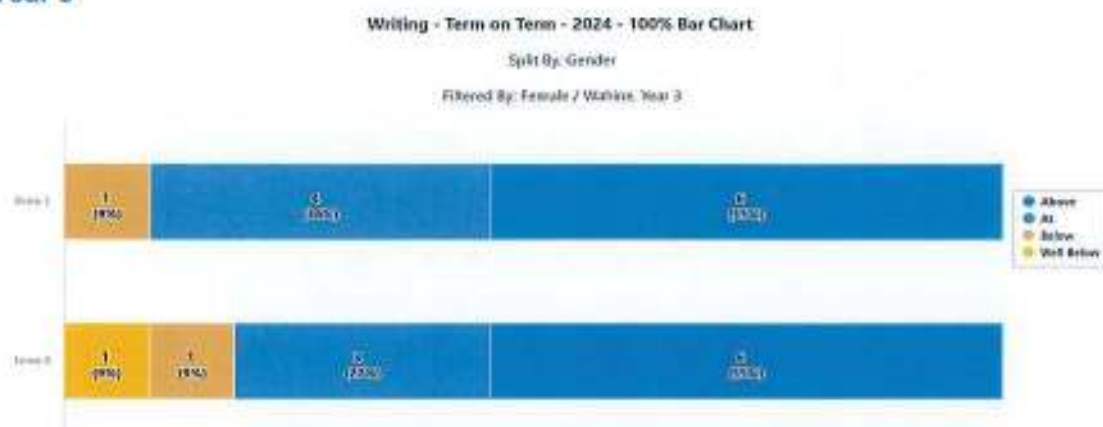
Strengths:

- Reduction in the number of girls performing below the expected standard (from 69% to 38%).
- Increase in the proportion of girls achieving at the expected standard (from 23% to 54%).

Summary:

The boys showed a more consistent improvement in writing from Term 1 to Term 4, particularly in achieving higher levels. While the girls made progress in moving from below to at, there remains a challenge in advancing them further into the above category. A focus on personalized support and maintaining momentum in their progress is key.

Year 3



Year 3 Boys (Male / Tane):

Strengths:

- The proportion of boys achieving "Above" remained steady at 25%, indicating consistency in the high-achieving group.
- A reduction in the percentage of students achieving "At" may indicate a movement towards "Above" or other categories.

Girls (Female / Wahine):

Strengths:

- A significant improvement in the "Above" category, from 0% in Term 1 to 55% in Term 4.
- Reduction in the "Below" category, from 36% to 9%, showing strong progress overall.

Summary:

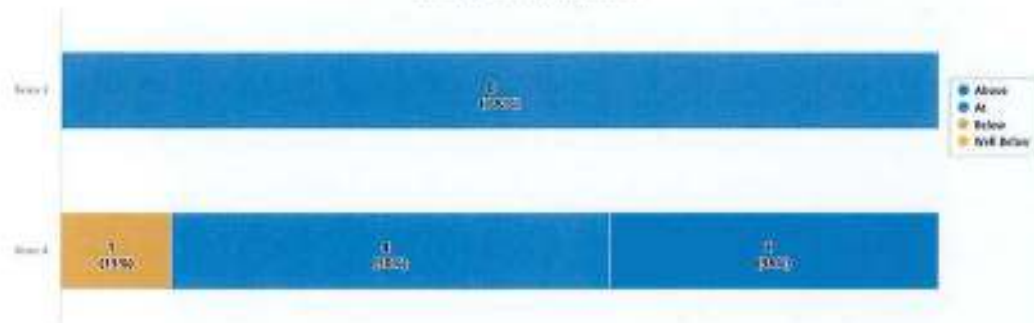
- Girls showed notable progress in writing achievement, particularly with the significant increase in the "Above" category.
- Boys faced increasing challenges, particularly in the "Below" and "Well Below" categories, indicating a need for more targeted support.

Year 4

Writing - Term on Term - 2024 - 100% Bar Chart

Split By: Gender

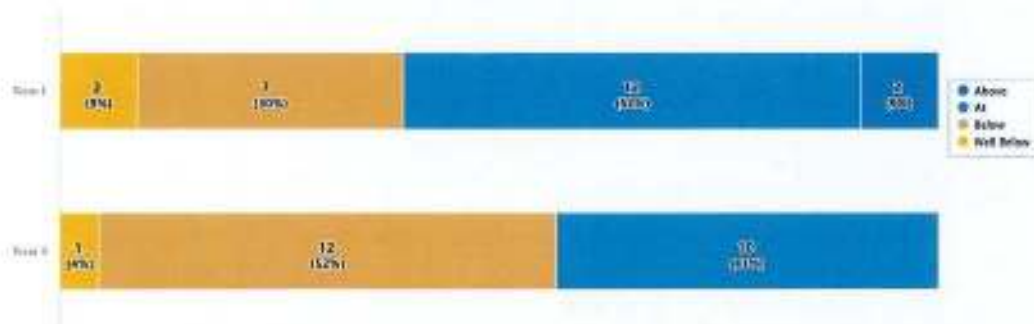
Filtered By: Female / Wahine, Year 4



Writing - Term on Term - 2024 - 100% Bar Chart

Split By: Gender

Filtered By: Male / Tane, Year 4



Boys (Male / Tane):

Strengths:

- Reduction in "Well Below": The percentage of boys in the "Well Below" category decreased from 9% to 4%.

Girls (Female / Wahine):

- Above: 3 students (38%)

Strengths:

- Increase in "Above": The "Above" category rose from 0% to 38%, showing strong progress among higher-achieving girls.
- Maintenance of "Below": No girls were in the "Below" category in either term, indicating a strong baseline.

Overall Observations:

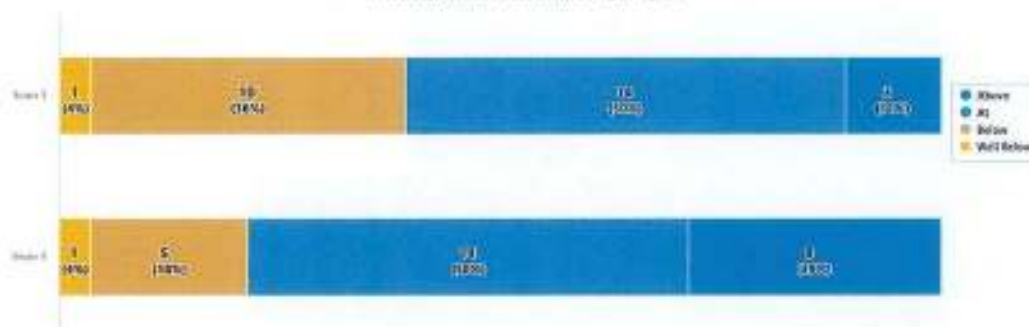
- Boys: The trend shows a decline in the "At" and "Above" categories, with more boys moving into the "Below" category, indicating a need for targeted interventions.
- Girls: While there is strong progress in the "Above" category, attention is needed to address the emergence of "Well Below" and the drop in "At."

Year 5

Writing - Term on Term - 2024 - 100% Bar Chart

Split By: Gender

Filtered By: Female / Wahine/Male / Tane, Year 5



Writing - Term on Term - 2024 - 100% Bar Chart

Split By: Gender

Filtered By: Female / Wahine, Year 5



Boys (Tane):

Strengths:

- The percentage of boys achieving "Above Standard" increased significantly (from 11% to 29%).
- A notable reduction in the proportion of boys "Below Standard" (from 36% to 18%).

Girls (Wahine):

Strengths:

- The percentage of girls achieving "Above Standard" increased significantly (from 10% to 35%).
- The proportion of girls "Below Standard" decreased by half (from 20% to 10%).
- Consistently no girls fell into the "Well Below Standard" category.

Overall Observations:

- Boys showed significant improvements, especially in reducing the "Below Standard" category and increasing the "Above Standard" achievers.
- Girls demonstrated a higher proportion of "At Standard" achievement in Term 1, and their gains in "Above Standard" were also more pronounced by Term 4.
- No gender had students falling further into the "Well Below Standard" category, indicating a positive trend in overall achievement.

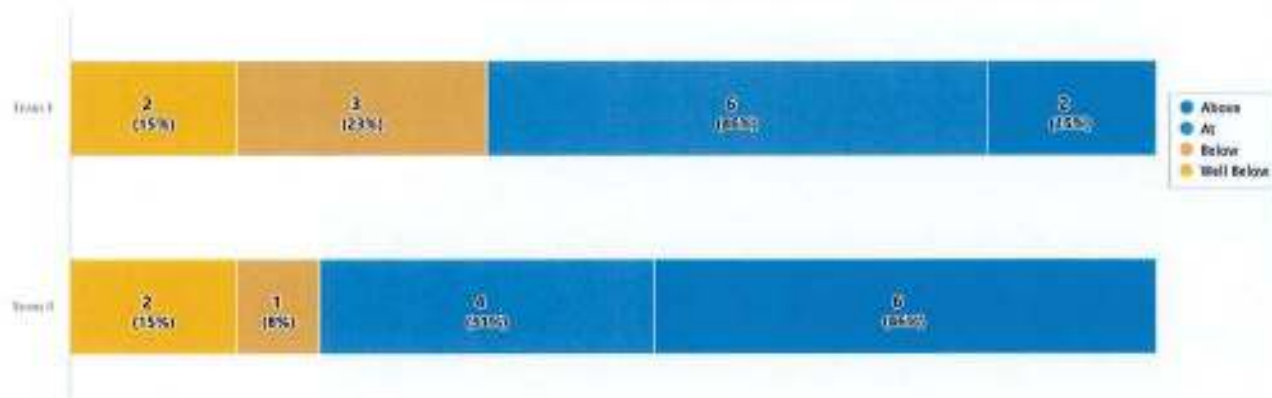
Both groups require ongoing focus to ensure consistent upward mobility, particularly for students at "At Standard" who have the potential to achieve "Above Standard."

Year 6

Writing - Term on Term - 2024 - 100% Bar Chart

Split By: Gender

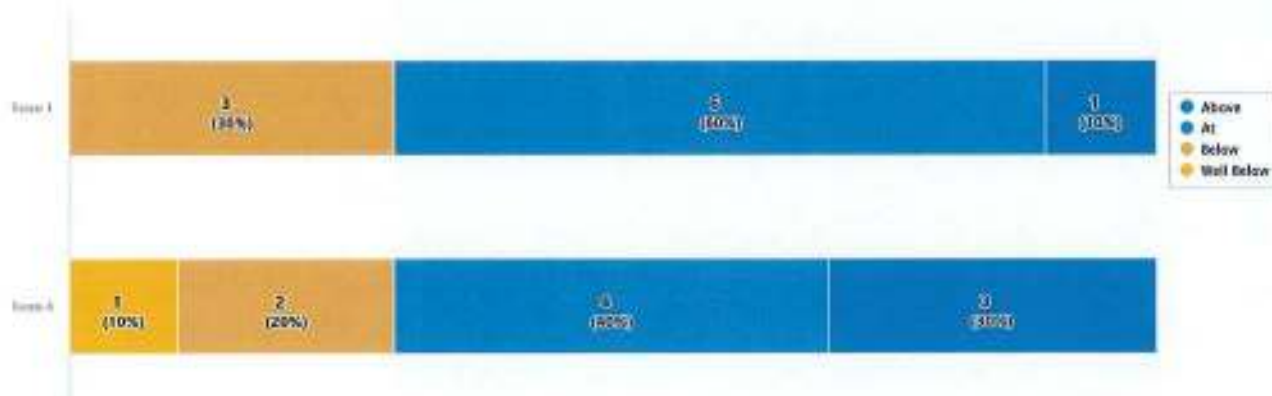
Filtered By: Male / Tane, Year 6



Writing - Term on Term - 2024 - 100% Bar Chart

Split By: Gender

Filtered By: Female / Wahine, Year 6



Boys (Tane):

Strengths:

- Reduction in the proportion of boys in the "Well Below Standard" category (from 15% to 8%).
- Consistent percentage of boys "At Standard" and "Above Standard."

Girls (Wahine):

Strengths:

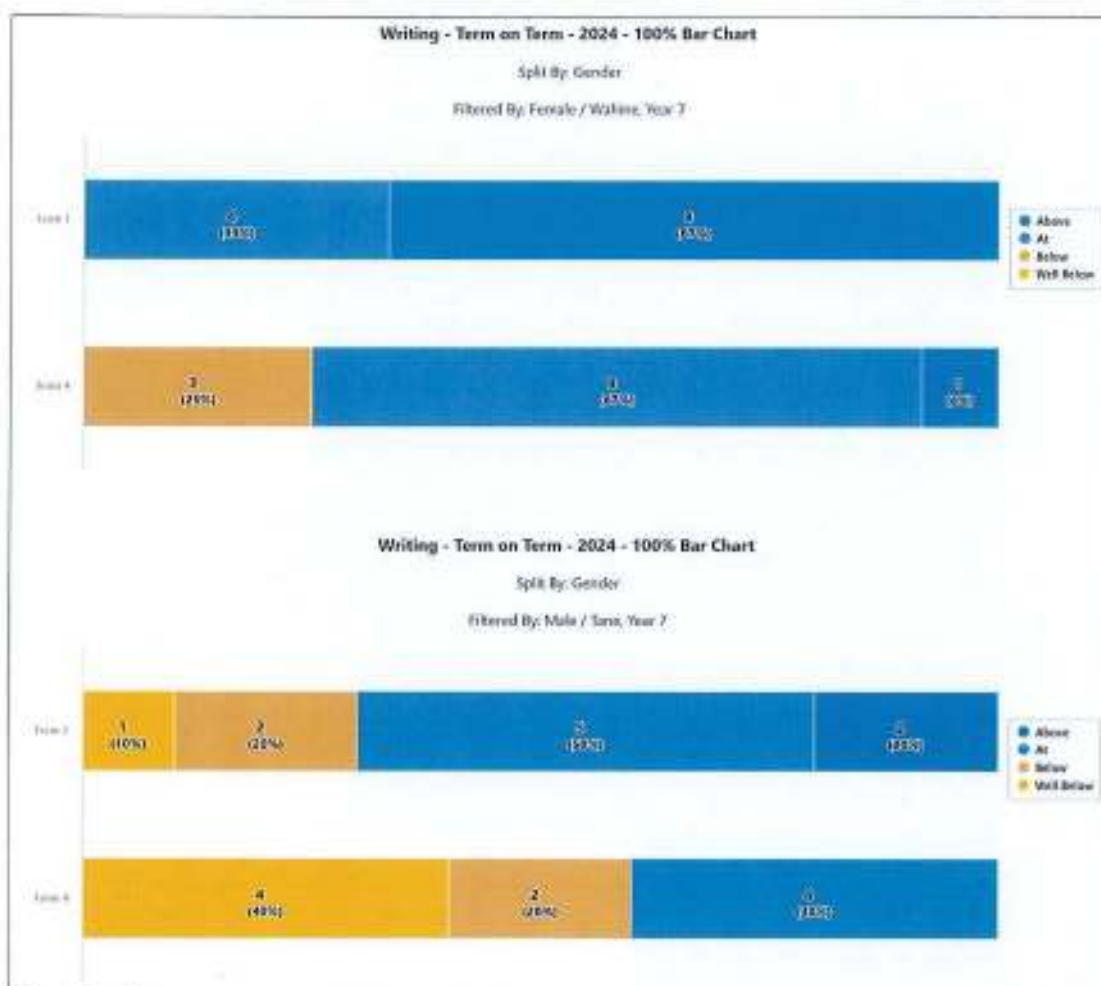
- Significant increase in the percentage of girls achieving "Above Standard" (from 10% to 30%).
- Reduction in the proportion of girls "Below Standard" (from 30% to 20%).

Overall Observations:

- Boys: While "Well Below Standard" improved, the increase in "Below Standard" suggests challenges that need immediate attention.
- Girls: Girls showed strong improvements in "Above Standard" and reductions in "Below Standard" but had one student drop to "Well Below Standard."

Focused interventions, regular feedback, and differentiated strategies for both genders can help improve writing outcomes further.

Year 7



Boys (Tane):

Strengths:

- Increase in Above Standard: Boys achieving "Above Standard" doubled (from 20% to 40%).
- Reduction in Well Below Standard: No boys remain in the "Well Below Standard" category.

Challenges:

- Increase in the proportion of boys in the "Below Standard" category (from 20% to 40%).
- Decrease in boys "At Standard" (from 50% to 20%).

Girls (Wahine):

Strengths:

- Reduction in the percentage of girls in the "Below Standard" category (from 33% to 25%).
- Consistent majority (67%) of girls performing "At Standard."

Challenges:

- Minimal improvement in the "Above Standard" category, with only one girl progressing.
- The emergence of one girl in the "Well Below Standard" category.

Overall Observations:

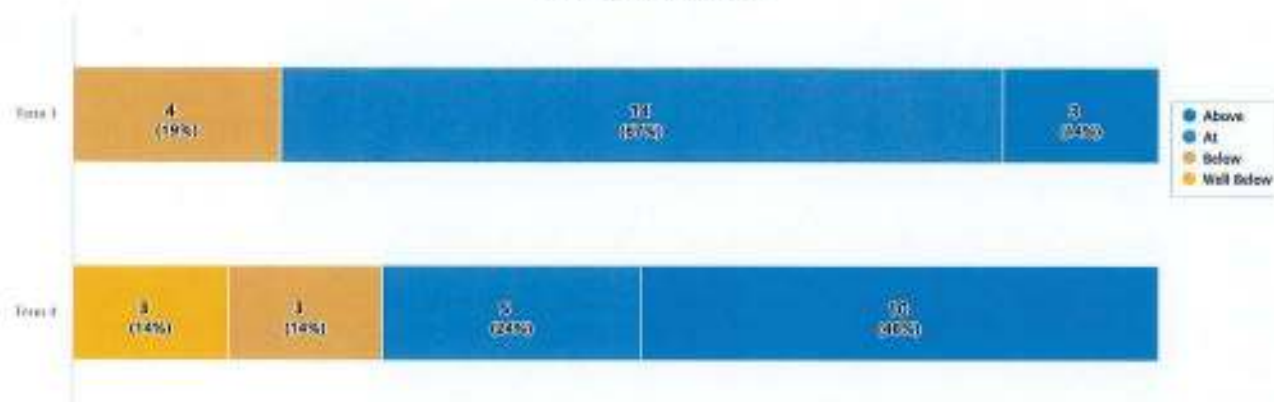
- Boys showed notable improvement in the "Above Standard" category but faced challenges with more falling into the "Below Standard" category.
- Girls maintained stability in the "At Standard" group but struggled to move more into the "Above Standard" category while encountering new issues in "Well Below Standard."

Mathematics

Math - Term on Term - 2024 - 100% Bar Chart

Split By: Gender

Filtered By: Male / Tane, Year 3



Math - Term on Term - 2024 - 100% Bar Chart

Split By: Gender

Filtered By: Female / Wahine, Year 3



Boys (Tane):

Strengths:

- A significant majority of boys in Term 1 were either "At Standard" or "Above Standard" (86%).
- Consistent performance by a portion of the group remaining at or above the standard.

Challenges:

- The "Above Standard" group saw a slight decline from 19% to 14%.
- The "Well Below Standard" group emerged in Term 4 (14% of boys).
- A notable increase in the "Below Standard" group from 14% to 24%, alongside a decline in those "At Standard."

Girls (Wahine):

Strengths:

- A strong majority of girls (91%) were performing "At Standard" or higher in Term 1.

Challenges:

- A sharp decline in the "At Standard" group, from 82% in Term 1 to 45% in Term 4.
 - Emergence of a "Well Below Standard" group in Term 4 (18% of girls).
 - The "Above Standard" category was entirely lost by Term 4.
1. Encourage Excellence: Reintroduce activities or tasks designed to inspire higher performance and rebuild the "Above Standard" category.

Overall Observations:

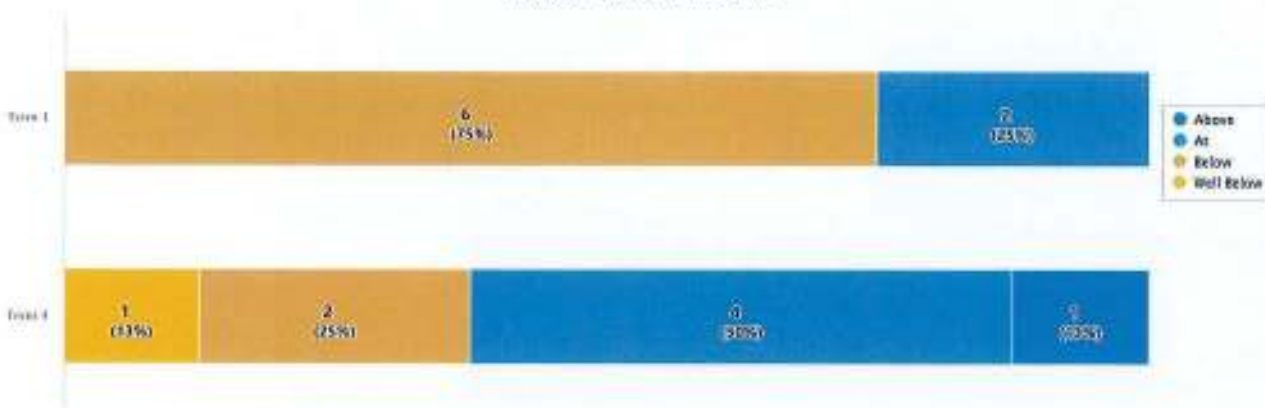
- Both boys and girls faced declines in performance across all achievement categories from Term 1 to Term 4.

- The emergence of "Well Below Standard" groups in both genders highlights the need for targeted intervention.
- The priority should be on addressing foundational gaps while supporting those at or above the standard to ensure sustained progress.

Math - Term on Term - 2024 - 100% Bar Chart

Split By: Gender

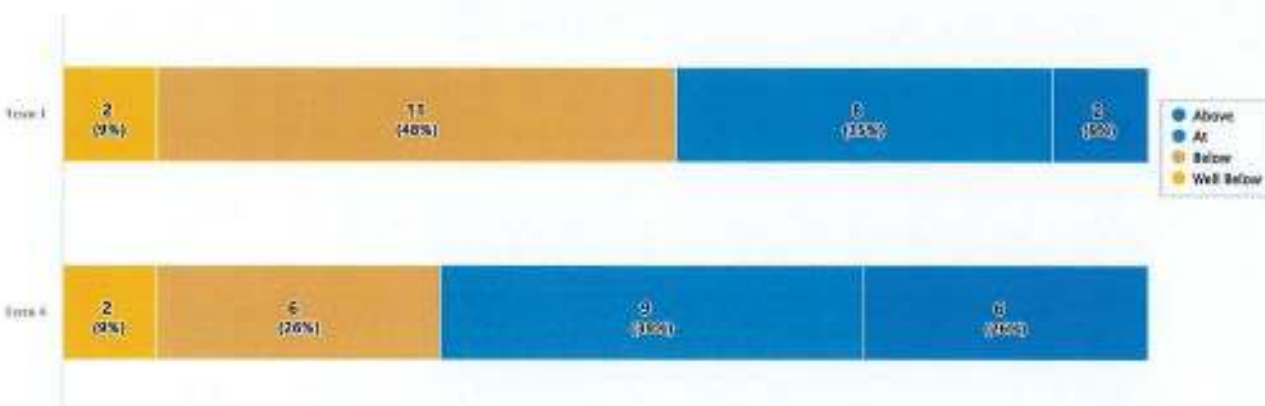
Filtered By: Female / Wahine, Year 4



Math - Term on Term - 2024 - 100% Bar Chart

Split By: Gender

Filtered By: Male / Tane, Year 4



Boys (Male / Tane):

Strengths:

1. Improvement in Higher Achievement:
 - The percentage of boys performing "Above" has increased from 9% to 26%.
2. Reduction in "Below" Level:
 - The percentage of boys "Below" has decreased from 48% to 26%.
3. More Students Achieving at Expected Levels:
 - An increase in students at the "At" level (35% to 39%).

Girls (Female / Wahine):

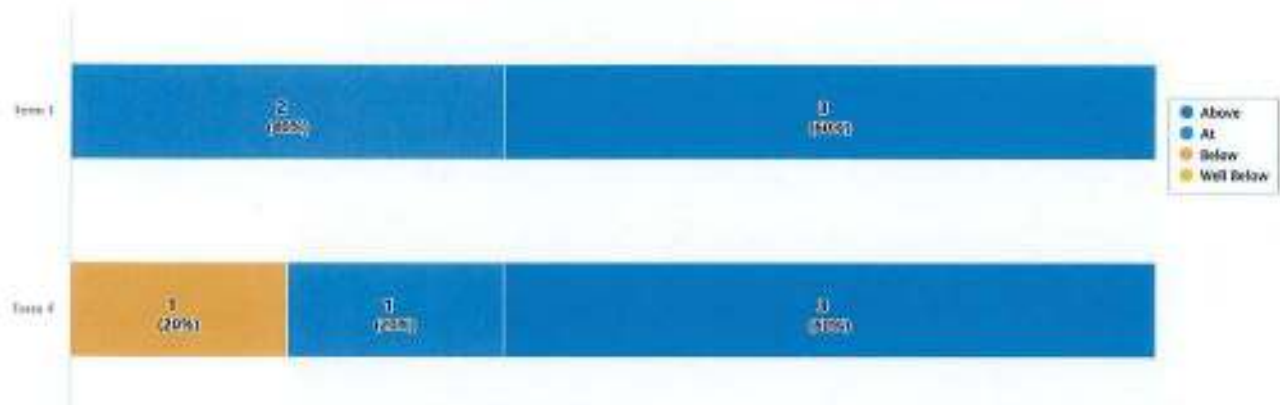
Strengths:

1. Significant Reduction in "Below" Level:
 - The percentage of girls "Below" dropped significantly from 75% to 25%.
2. Increase in "At" Level:
 - The percentage of girls at the "At" level doubled from 25% to 50%.
3. Introduction of "Above" Level Students:
 - There are now students in the "Above" category, indicating growth at the higher levels.

Math - Term on Term - 2024 - 100% Bar Chart

Split By: Gender

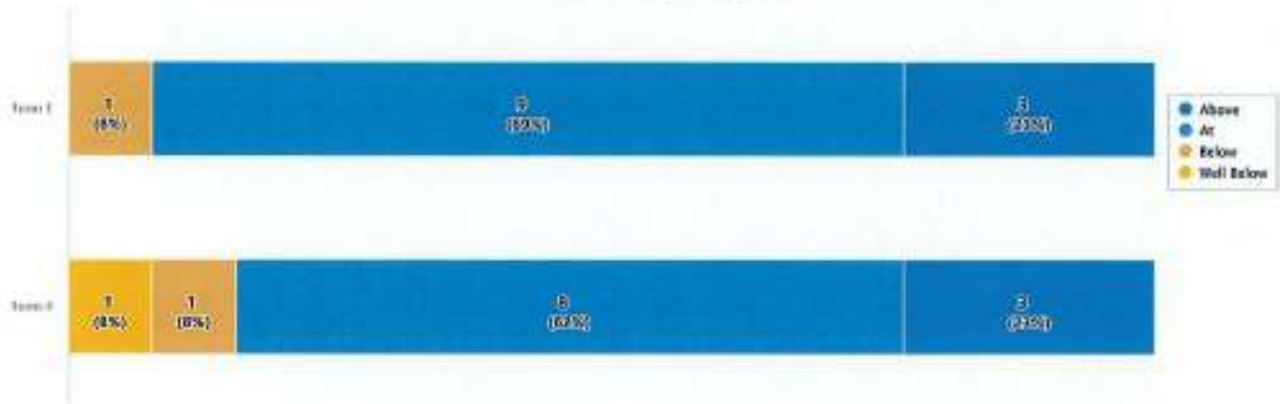
Filtered By: Male / Tane, Year 5



Math - Term on Term - 2024 - 100% Bar Chart

Split By: Gender

Filtered By: Female / Wahine, Year 5



Boys (Male / Tane):

Strengths:

1. Stability in "At" Achievement:
 - 60% of the boys remain consistent in achieving at the "At" level across the terms.
2. Reduction in "Below" Level:
 - The percentage of boys in the "Below" category reduced from 40% to 20%.

Girls (Female / Wahine):

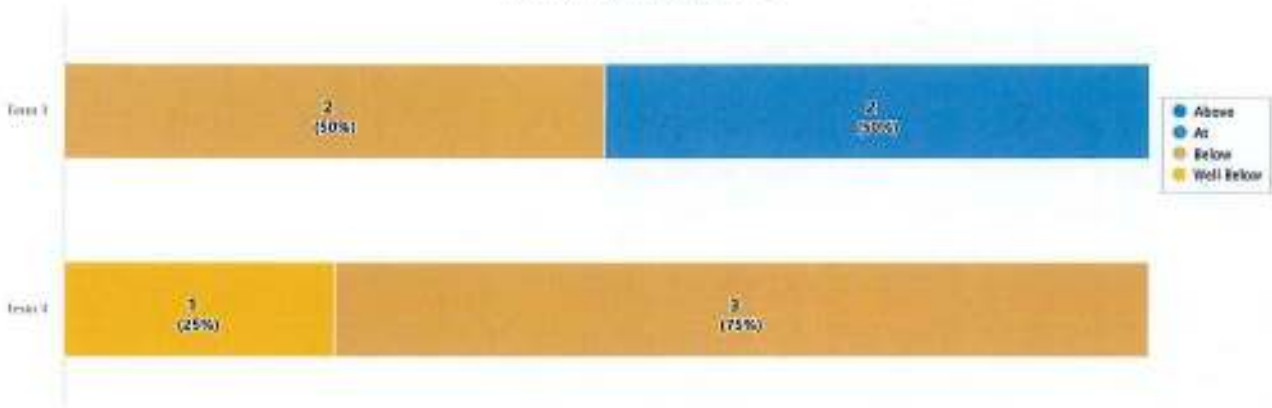
Strengths:

1. Consistency in "Above" Achievement:
 - The percentage of students in the "Above" category remains steady at 23%.
2. Stability Across Performance Levels:
 - There are no major shifts in performance, and the majority of students remain "At" or "Above."

Math - Term on Term - 2024 - 100% Bar Chart

Split By: Gender

Filtered By: Female / Wahine, Year 6



Math - Term on Term - 2024 - 100% Bar Chart

Split By: Gender

Filtered By: Male / Tane, Year 6



Boys (Male / Tane):

Strengths:

1. Consistency in "At" Performance:
 - o The percentage of students "At" remains stable at 60%, indicating steady performance for most boys.
2. Above-Average Performers:
 - o Although reduced from 40% to 20%, some boys still perform at the "Above" level, showing potential for advanced understanding.

Girls (Female / Wahine):

Strengths:

1. Awareness of Struggling Students:
 - o The charts highlight specific areas where interventions are needed, enabling focused support.

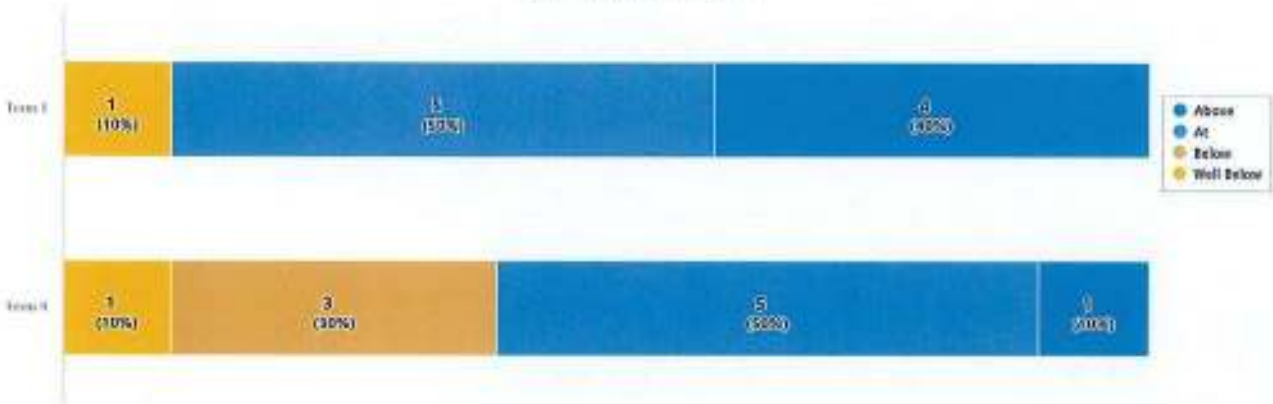
Overall Recommendations for Year 6:

1. Monitor and Support Consistently:
 - o Regularly track the progress of all students, particularly those in "Well Below" and "Below," to ensure interventions are effective.

Math - Term on Term - 2024 - 100% Bar Chart

Split By: Gender

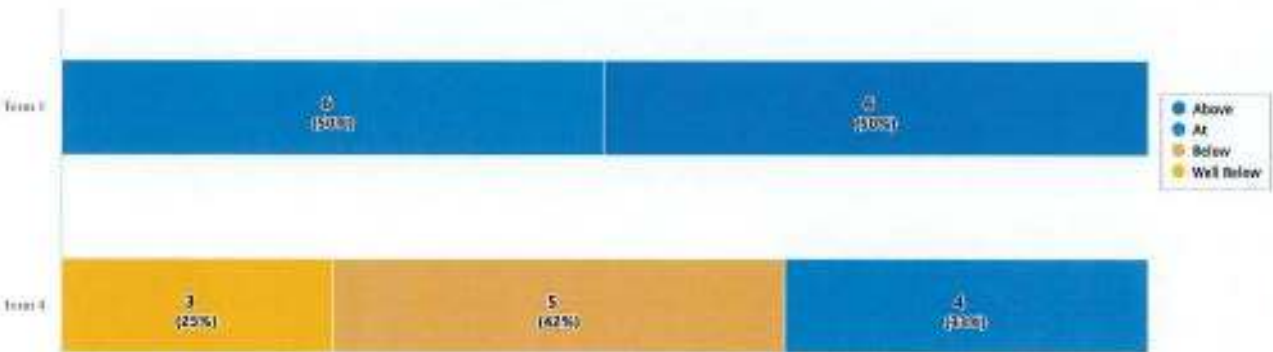
Filtered By: Male / Tane, Year 7



Math - Term on Term - 2024 - 100% Bar Chart

Split By: Gender

Filtered By: Female / Wahine, Year 7



Boys (Male / Tane):

Strengths:

1. Consistency in "At" Achievement:
 - o The percentage of boys at the "At" level remains steady at 50%.
2. Retention in "Above":
 - o One student remains in the "Above" category, showing potential for high achievement.
 - o One student remains in the "Well Below" category, highlighting the need for additional support.

Girls (Female / Wahine):

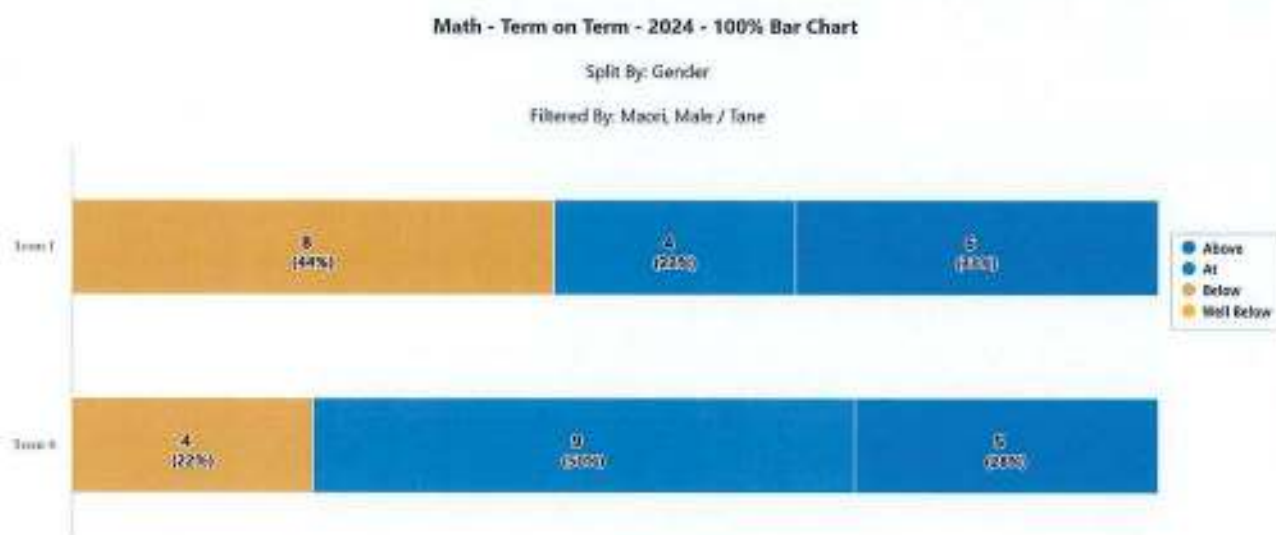
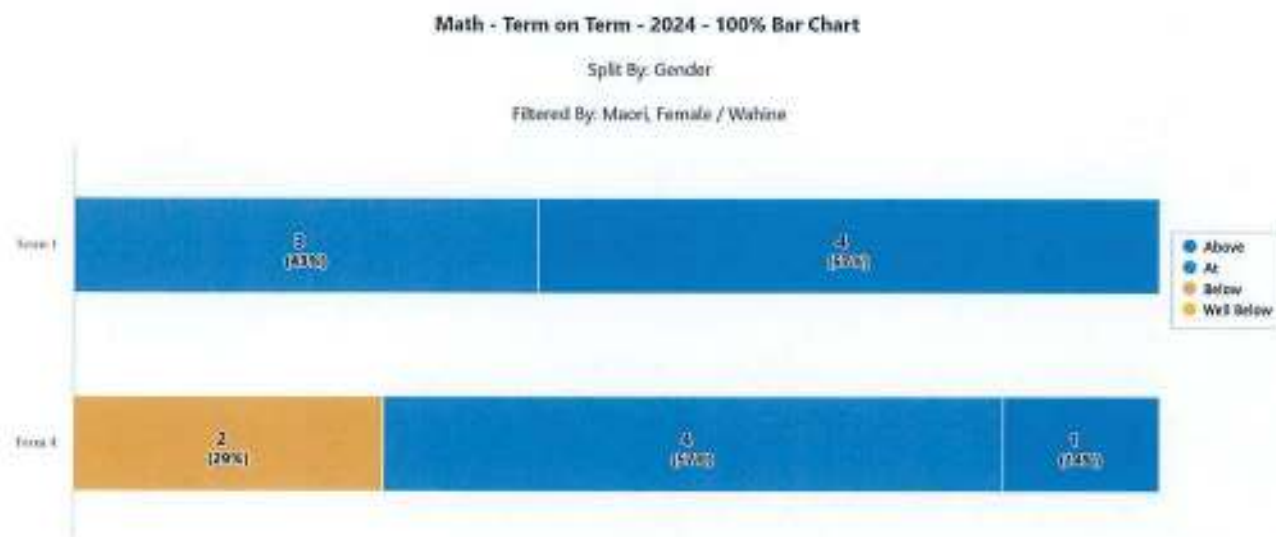
Strengths:

1. Clear Identification of Struggling Students:
 - o The chart highlights specific areas where interventions are needed, enabling targeted action.

Overall Recommendations for Year 7:

1. Focused Support for Struggling Students:
 - o Both boys and girls in "Well Below" and "Below" categories need targeted and sustained interventions to address specific learning gaps.
2. Enrichment for Retaining High Achievers:
 - o Design programs to retain and challenge students performing at "At" and "Above" levels to prevent regression.
 - o Use formative assessments to track student progress and adjust teaching methods or intervention

Analysis of Māori Students' Math Achievement from Term 1 to Term 4 (2024):



Māori Female Students (Wahine):

- Term 1:
 - Above: 4 students (57%)
 - At: 3 students (43%)
 - Below: 0 students (0%)
 - Well Below: 0 students (0%)
- Term 4:
 - Above: 4 students (57%) — No change.
 - At: 2 students (29%) — Decreased by 14%.
 - Below: 1 student (14%) — Increased by 14%.
 - Well Below: 0 students (0%) — No change.

Māori Male Students (Tāne):

- Term 1:
 - Above: 4 students (22%)
 - At: 6 students (33%)
 - Below: 4 students (22%)
 - Well Below: 8 students (44%)
- Term 4:
 - Above: 5 students (28%) — Increased by 6%.
 - At: 9 students (50%) — Increased by 17%.
 - Below: 4 students (22%) — No change.

- Well Below: 4 students (22%) — Decreased by 22%.

Summarised Observations:

1. Māori Female Students:

- Consistent performance at the "Above" level, with 57% in both Term 1 and Term 4.
- A slight decline in the "At" category (14%), with some students moving into the "Below" category.
- No students in the "Well Below" category across both terms, indicating no extreme underperformance.

2. Māori Male Students:

- Significant reduction in the "Well Below" category (from 44% to 22%), indicating substantial progress among the most struggling students.
- Improvements in the "Above" and "At" categories, with a combined 23% increase, suggest an upward shift in achievement.
- The percentage of students in the "Below" category remains unchanged at 22%, indicating a need for targeted support to advance this group further.

3. Overall Trends:

- Māori males show significant improvement in reducing underachievement, but efforts are still required to further elevate students to the "Above" level.
- Māori females demonstrate consistent high achievement, but a slight dip in the "At" category needs monitoring.

Writing - Term on Term - 2024 - 100% Bar Chart

Split By: Gender

Filtered By: Maori, Male / Tane



Writing - Term on Term - 2024 - 100% Bar Chart

Split By: Gender

Filtered By: Maori, Female / Wahine



Analysis of Māori Students' Writing Achievement from Term 1 to Term 4 (2024):
Māori Male Students (Tāne):

- Term 1:
 - Above: 1 student (5%)
 - At: 8 students (38%)
 - Below: 9 students (43%)
 - Well Below: 3 students (14%)
- Term 4:
 - Above: 1 student (5%) — No change.
 - At: 8 students (38%) — No change.
 - Below: 9 students (43%) — No change.
 - Well Below: 3 students (14%) — No change.

Māori Female Students (Wahine):

- Term 1:
 - Above: 4 students (44%)
 - At: 5 students (56%)
 - Below: 0 students (0%)
 - Well Below: 0 students (0%)
- Term 4:
 - Above: 6 students (67%) — Increased by 23%.
 - At: 3 students (33%) — Decreased by 23%.
 - Below: 0 students (0%) — No change.
 - Well Below: 0 students (0%) — No change.

Summarised Observations:

Māori Male Students:

1. There has been no measurable progress between Term 1 and Term 4.
2. A significant proportion (57%) of Māori male students remain in the "Below" and "Well Below" categories.
3. The lack of improvement suggests a need for targeted intervention to support these students in improving their writing skills.

Māori Female Students:

1. Significant improvement is observed, with an increase in the "Above" category (from 44% in Term 1 to 67% in Term 4).
2. A corresponding decrease in the "At" category (from 56% to 33%) indicates that many students have progressed from "At" to "Above."
3. No students are in the "Below" or "Well Below" categories in either term, highlighting overall strong performance among Māori females.

Overall Trends:

1. Māori Female Students show strong improvement in writing, with more students achieving at the "Above" level.
2. Māori Male Students show no progress, with persistent underachievement in the "Below" and "Well Below" categories.