

# MATAMATA PRIMARY SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 1813

**Principal:** Glenn Macpherson

**School Address:** 115A Broadway

**School Postal Address:** P O Box 25, Matamata, 3440

**School Phone:** 07 888 8566

**School Email:** jbarton@mmmps.school.nz

**Accountant / Service Provider:**

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

# MATAMATA PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Matamata Primary 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.

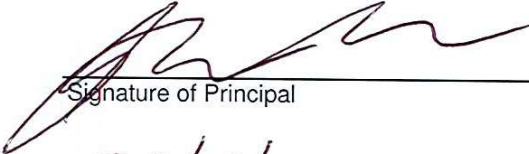
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

RACHEL WICHTMAN  
Full Name of Presiding Member

Aileen MacPherson  
Full Name of Principal

  
Signature of Presiding Member

  
Signature of Principal

27/5/24  
Date:

28/5/24  
Date:

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

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	4,148,235	3,426,455	3,719,896
Locally Raised Funds	3	231,543	78,950	128,149
Interest		26,403	3,000	7,344
Other Revenue		3,569	-	12,890
<b>Total Revenue</b>		<b>4,409,750</b>	<b>3,508,405</b>	<b>3,868,279</b>
<b>Expense</b>				
Locally Raised Funds	3	98,386	69,950	60,973
Learning Resources	4	3,140,839	2,640,056	2,804,226
Administration	5	252,987	232,740	251,509
Interest		1,777	1,500	1,052
Property	6	775,689	595,174	690,361
Loss on Disposal of Property, Plant and Equipment		19,856	-	6,609
<b>Total Expense</b>		<b>4,289,534</b>	<b>3,539,420</b>	<b>3,814,730</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>120,216</b>	<b>(31,015)</b>	<b>53,549</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>120,216</b>	<b>(31,015)</b>	<b>53,549</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.

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

	2023	2023	2022
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Equity at 1 January</b>	1,209,167	1,205,442	1,145,979
Total comprehensive revenue and expense for the year	120,216	(31,015)	53,549
Contributions from / (Distributions to) the Ministry of Education	36,942	-	-
Contribution - Furniture and Equipment Grant	16,001	-	9,639
<b>Equity at 31 December</b>	<b>1,382,326</b>	<b>1,174,427</b>	<b>1,209,167</b>
Accumulated comprehensive revenue and expense	1,382,326	1,174,427	1,209,167
<b>Equity at 31 December</b>	<b>1,382,326</b>	<b>1,174,427</b>	<b>1,209,167</b>

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.

**Matamata Primary School**  
**Statement of Financial Position**  
As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	211,502	269,789	311,891
Accounts Receivable	8	226,941	191,265	222,510
GST Receivable		17,270	-	3,302
Prepayments		35,347	18,815	18,265
Inventories	9	17,681	20,202	22,719
Investments	10	256,684	251,311	253,948
Share of Matamata Bus Network		13,124	8,137	10,579
		<u>778,549</u>	<u>759,519</u>	<u>843,214</u>
<b>Current Liabilities</b>				
GST Payable		-	510	-
Accounts Payable	12	248,029	203,645	235,322
Borrowings	13	10,690	10,690	10,690
Revenue Received in Advance	14	13,525	7,534	7,672
Provision for Cyclical Maintenance	15	49,069	-	23,022
Finance Lease Liability	16	17,061	13,509	10,997
		<u>338,374</u>	<u>235,888</u>	<u>287,703</u>
<b>Working Capital Surplus/(Deficit)</b>		440,175	523,631	555,511
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,046,290	760,709	728,068
		<u>1,046,290</u>	<u>760,709</u>	<u>728,068</u>
<b>Non-current Liabilities</b>				
Borrowings	13	-	21,381	10,690
Provision for Cyclical Maintenance	15	77,349	74,679	56,517
Finance Lease Liability	16	26,790	13,853	7,205
		<u>104,139</u>	<u>109,913</u>	<u>74,412</u>
<b>Net Assets</b>		<u>1,382,326</u>	<u>1,174,427</u>	<u>1,209,167</u>
<b>Equity</b>		<u>1,382,326</u>	<u>1,174,427</u>	<u>1,209,167</u>

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

**Matamata Primary 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		1,065,902	864,974	994,323
Locally Raised Funds		236,224	73,950	141,177
Goods and Services Tax (net)		(13,968)	-	(3,812)
Payments to Employees		(425,704)	(341,873)	(412,188)
Payments to Suppliers		(549,746)	(434,158)	(468,828)
Interest Paid		(1,777)	(1,500)	(1,052)
Interest Received		23,822	3,000	6,200
Net cash from/(to) Operating Activities		334,753	164,393	255,820
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(459,062)	(154,000)	(177,617)
Purchase of Investments		(105,083)	-	(102,680)
Proceeds from Sale of Investments		102,348	-	100,044
Net cash from/(to) Investing Activities		(461,797)	(154,000)	(180,253)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		16,001	-	9,639
Contributions from / (Distributions to) Ministry of Education		36,942	-	-
Finance Lease Payments		(15,598)	(11,156)	(8,892)
Loans Received		-	(10,690)	-
Repayment of Loans		(10,690)	-	10,690
Funds Administered on Behalf of Other Parties		-	-	(56,355)
Net cash from/(to) Financing Activities		26,655	(21,846)	(44,918)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(100,389)</b>	<b>(11,453)</b>	<b>30,649</b>
Cash and cash equivalents at the beginning of the year	7	311,891	281,242	281,242
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>211,502</b>	<b>269,789</b>	<b>311,891</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.

# Matamata Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Matamata Primary 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 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 22b.

*Recognition of grants*

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

**c) Revenue Recognition**

***Government Grants***

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

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

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

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

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

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

***Other Grants where conditions exist***

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

***Donations, Gifts and Bequests***

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

### **Interest Revenue**

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

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

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

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

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

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

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

### **g) Accounts Receivable**

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

### **h) Inventories**

Inventories are consumable items held for sale and comprised of Stationery and Lunches and Uniform. 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 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	40 years
Buildings	8 years
Furniture and Equipment	4-15 years
Information and Communication Technology	4 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	1,026,515	868,806	1,013,561
Teachers' Salaries Grants	2,543,158	2,157,158	2,239,213
Use of Land and Buildings Grants	551,662	400,491	457,329
Transport Network (non Cash)	2,545	-	2,442
Other Government Grants	24,355	-	7,351
	4,148,235	3,426,455	3,719,896

The school has opted in to the donations scheme for this year. Total amount received was \$70,433.

## 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	78,479	15,000	31,306
Fees for Extra Curricular Activities	38,512	24,450	29,216
Trading	18,719	18,000	16,510
Fundraising & Community Grants	69,515	1,500	30,518
Other Revenue	5,778	-	-
House Rental	20,540	20,000	20,599
	231,543	78,950	128,149
<b>Expense</b>			
Extra Curricular Activities Costs	55,637	47,450	39,984
Trading	40,224	18,000	18,530
Fundraising & Community Grant Costs	-	-	285
House Rental	2,525	4,500	2,174
	98,386	69,950	60,973
<i>Surplus for the year Locally raised funds</i>	133,157	9,000	67,176

Donations include \$54,960 from PTA for the purchase of Shade Sails and BBQ

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	118,895	82,620	98,204
Library Resources	1,731	2,000	2,765
Employee Benefits - Salaries	2,775,369	2,326,065	2,451,806
Staff Development	49,550	38,500	32,936
Depreciation	195,294	190,871	218,515
	3,140,839	2,640,056	2,804,226



## 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	6,908	6,908	6,706
Board Fees	4,660	6,000	4,190
Board Expenses	3,656	10,900	5,947
Communication	6,267	5,700	4,468
Consumables	8,963	9,500	8,681
Operating Leases	-	-	518
Other	58,736	45,050	48,035
Employee Benefits - Salaries	134,246	116,182	145,921
Insurance	11,971	12,000	10,675
Service Providers, Contractors and Consultancy	17,580	20,500	16,368
	<u>252,987</u>	<u>232,740</u>	<u>251,509</u>

## 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	2,874	7,000	6,066
Consultancy and Contract Services	45,983	42,500	46,698
Cyclical Maintenance Provision	46,879	21,999	21,998
Grounds	9,340	8,000	9,357
Heat, Light and Water	27,223	25,500	24,049
Rates	1,958	3,900	2,468
Repairs and Maintenance	16,887	17,000	44,412
Use of Land and Buildings	551,662	400,491	457,329
Security	10,137	12,000	18,641
Employee Benefits - Salaries	62,746	56,784	59,343
	<u>775,689</u>	<u>595,174</u>	<u>690,361</u>

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

## 7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	211,502	219,727	261,139
Short-term Bank Deposits	-	50,062	50,752
Cash and cash equivalents for Statement of Cash Flows	<u>211,502</u>	<u>269,789</u>	<u>311,891</u>

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

### 8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	-	-	1
Receivables from the Ministry of Education	5,552	-	31,334
Interest Receivable	4,057	332	1,476
Banking Staffing Underuse	4,118	17,450	-
Teacher Salaries Grant Receivable	213,214	173,483	189,699
	<u>226,941</u>	<u>191,265</u>	<u>222,510</u>
Receivables from Exchange Transactions	4,057	332	1,477
Receivables from Non-Exchange Transactions	222,884	190,933	221,033
	<u>226,941</u>	<u>191,265</u>	<u>222,510</u>

### 9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Lunches	-	-	208
Stationery	800	1,068	966
Uniform	16,881	19,134	21,545
	<u>17,681</u>	<u>20,202</u>	<u>22,719</u>

### 10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	256,684	251,311	253,948
Total Investments	<u>256,684</u>	<u>251,311</u>	<u>253,948</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	29,615	-	(329)	-	(12,054)	17,232
Building Improvements	238,509	139,406	(480)	-	(10,877)	366,558
Furniture and Equipment	365,330	245,088	(18,045)	-	(121,454)	470,920
Information and Communication Technology	61,442	103,732	(610)	-	(30,440)	134,123
Leased Assets	18,351	52,393	(8,789)	-	(18,380)	43,575
Library Resources	14,821	1,930	(780)	-	(2,089)	13,882
<b>Balance at 31 December 2023</b>	<b>728,068</b>	<b>542,549</b>	<b>(29,033)</b>	<b>-</b>	<b>(195,294)</b>	<b>1,046,290</b>

The net carrying value of equipment held under a finance lease is \$43,575 (2022: \$18,351)

### Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	90,115	(72,883)	17,232	96,432	(66,817)	29,615
Building Improvements	516,647	(150,089)	366,558	381,909	(143,400)	238,509
Furniture and Equipment	1,258,955	(788,035)	470,920	1,111,190	(745,860)	365,330
Information and Communication Technology	383,601	(249,478)	134,123	290,118	(228,676)	61,442
Textbooks	5,000	(5,000)	-	5,000	(5,000)	-
Leased Assets	74,896	(31,321)	43,575	49,471	(31,120)	18,351
Library Resources	127,284	(113,402)	13,882	126,795	(111,974)	14,821
<b>Balance at 31 December</b>	<b>2,456,498</b>	<b>(1,410,208)</b>	<b>1,046,290</b>	<b>2,060,915</b>	<b>(1,332,847)</b>	<b>728,068</b>

**12. Accounts Payable**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	18,425	15,884	29,609
Accruals	6,908	6,512	6,707
Employee Entitlements - Salaries	213,214	173,483	189,699
Employee Entitlements - Leave Accrual	9,482	7,766	9,307
	<u>248,029</u>	<u>203,645</u>	<u>235,322</u>
Payables for Exchange Transactions	248,029	203,645	235,322
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>248,029</u>	<u>203,645</u>	<u>235,322</u>

The carrying value of payables approximates their fair value.

**13. Borrowings**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Loans due in one year	10,690	10,690	10,690
Loans due after one year	-	21,381	10,690
	<u>10,690</u>	<u>32,071</u>	<u>21,380</u>

**14. Revenue Received in Advance**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Student Income in Advance	8,784	7,534	7,672
MOE Income in Advance	4,741	-	-
	<u>13,525</u>	<u>7,534</u>	<u>7,672</u>

### 15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	79,539	52,680	57,541
Increase to the Provision During the Year	46,879	21,999	21,999
Other Adjustments	-	-	(1)
<b>Provision at the End of the Year</b>	<b>126,418</b>	<b>74,679</b>	<b>79,539</b>
Cyclical Maintenance - Current	49,069	-	23,022
Cyclical Maintenance - Non current	77,349	74,679	56,517
	<b>126,418</b>	<b>74,679</b>	<b>79,539</b>

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.

### 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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	18,994	13,509	11,521
Later than One Year and no Later than Five Years	27,999	13,853	7,422
Future Finance Charges	(3,142)	-	(741)
	<b>43,851</b>	<b>27,362</b>	<b>18,202</b>
<b>Represented by</b>			
Finance lease liability - Current	17,061	13,509	10,997
Finance lease liability - Non current	26,790	13,853	7,205
	<b>43,851</b>	<b>27,362</b>	<b>18,202</b>

### 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 projects is included under cash and cash equivalents in note 7.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Totals			-	-	-	-	-

**Represented by:**

Funds Held on Behalf of the Ministry of Education -  
Funds Receivable from the Ministry of Education -

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Toilet Block		225412	56,355	6,955	(63,310)	-	-
Totals			56,355	6,955	(63,310)	-	-

**Represented by:**

Funds Held on Behalf of the Ministry of Education -  
Funds Receivable from the Ministry of Education -

### 18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

### 19. Remuneration

#### Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,660	4,190
<i>Leadership Team</i>		
Remuneration	1,361,476	383,947
Full-time equivalent members	13.00	3.00
<b>Total key management personnel remuneration</b>	<b>1,366,136</b>	<b>388,137</b>

There are 6 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
<b>Salaries and Other Short-term Employee Benefits:</b>		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	2 - 3	2 - 3
Termination Benefits	-	-

#### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	6.00	1.00
110 - 120	3.00	-
120 - 130	-	1.00
	9.00	2.00

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

## 21. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

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

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

### Holidays Act Compliance – schools payroll

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

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

## 22. Commitments

### (a) Capital Commitments

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

### (b) Operating Commitments

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

### 23. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

#### Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	211,502	269,789	311,891
Receivables	226,941	191,265	222,510
Investments - Term Deposits	256,684	251,311	253,948
Total financial assets measured at amortised cost	695,127	712,365	788,349

#### Financial liabilities measured at amortised cost

Payables	248,029	203,645	235,322
Borrowings - Loans	10,690	32,071	21,380
Finance Leases	43,851	27,362	18,202
Total financial liabilities measured at amortised cost	302,570	263,078	274,904

### 24. Events After Balance Date

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

### 25. Comparatives

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



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF MATAMATA PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Matamata Primary School (the School). The Auditor-General has appointed me, Johann van Loggerenberg, using the staff and resources of PKF Hamilton Audit Ltd, to carry out the audit of the financial statements of the School on his behalf.

#### **Opinion**

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 28 May 2024. This is the date at which our opinion is expressed.

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

#### **Basis for our opinion**

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

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

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

#### **Responsibilities of the Board for the financial statements**

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

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

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



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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 1, 25 to 34, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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

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

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

## Matamata Primary School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/Expires</b>
Glenn MacPherson	Principal	ex Officio	
Charlotte Draper	Parent Representative	Appointed	Sep 2025
Rachel Wightman	Parent Representative	Appointed	Sep 2025
Catherine Scelly	Parent Representative	Appointed	Sep 2025
Shaun Barton	Parent Representative	Appointed	Sep 2025
Tim Aoake	Parent Representative	Co-opted	Sep 2025
Rachel Smith	Staff Representative	Appointed	Sep 2025
Adam Lynch	Other	Elected	Sep 2025

## **Matamata Primary School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$7,149 (excluding GST). The funding was spent on sporting endeavours.

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

For the year ended 31st December 2023 the Matamata Primary 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.



**Matamata Primary School 1813 Actions directly linked to the successful achievement of our Strategic Plan and Annual Initiatives for 2023 (AOV)**

- Strategic Goals:**                      **Understand Know Do**
- 1. Enhancing quality teaching and learning**
  - 2. Providing inspiring personalised learning opportunities**
  - 3. Develop strong engagement with all stakeholders**

2023 Annual Initiatives	Actions taken
<p><b>1. Hauora/Ngahau (Fun)</b></p>	<p><b>A. The Junior Team are currently meeting on Fridays (weather permitting), for Waiata - Jump Jam will begin later.</b></p> <p><b>B. Rotations for I Explore, giving the Juniors a range of fun activities to complete.</b></p> <p>C. Middle Syndicate doing Endeavour Time each week on a Friday Middle Block. We are also meeting for Waiata on a Thursday at 12:10. Syndicate staff are having a 'fun' meeting in the last Tuesday afternoon of each term.</p> <p><b>D. Senior team completed a 3 day Camp at the start of Term 2, fun for staff, parents and students.</b></p> <p><b>E. In Term 1 seniors took part in a team building day, rotating between senior teachers doing a range of activities.</b></p> <p><b>F. Seniors do waiata three times per week, on the Friday the session is called 'Friday Jams' and students get to do karaoke, recommend songs etc.</b></p> <p><b>G. Beach Education was attended across the whole school in Term 1.</b></p> <p><b>H. Swimming sports in Term 1 where the whole school got to participate in some capacity. Some students then took part in Interschool Swimming.</b></p> <p><b>I. Cotter Cup day in Term 2 saw approx. 100 students participate against other schools in a sports day.</b></p> <p><b>J. Rippa Rugby day in Term 2 against other schools in the Waikato with 40 students participating.</b></p> <p><b>K. Seniors competed in the local Tough Guy n Gal comp in Term 2.</b></p> <p><b>L. Term 1 after school sporting opportunities representing MPS, Futsal, Miniball, Touch.</b></p> <p><b>M. Lunchtime Touch tournament in Term 1.</b></p>



	<p>N. Sports Leaders ran a lunchtime Dodgeball tournament for the Juniors during Term 1. Running a lunchtime Touch tournament for the Middles during Term 2.</p> <p>O. Whole school skipping day <i>Rhythm and Ropes</i> to end the Term.</p> <p>P. Various dress up days during Term 1 and 2, pink shirt day, rhythm and ropes day.</p> <p>Q. Pink Ribbon breakfast open to all staff to attend.</p> <p>R. PB4L notes are doing into the daily notices to encourage students to show our school values.</p> <p>S. Makerspace being used daily as well as the Makerspace Showcase once a term.</p> <p>T. Hauora days have continued for 2023, being a Wednesday.</p> <p>U. Values cards still go into the draw and each week students have the chance to win a prize, this is also celebrated on Facebook.</p> <p>V. EPro8 done each year.</p> <p>W. Seniors, every term we do a dinner or drinks together at the end of the term.</p> <p>X. School leader challenges have been set up and work with the senior leadership team 3 -4 times per term.</p>
<p><b>2. Curriculum Refresh</b></p>	<p>A. Fortnightly sessions with Wairere Toi from our local area.</p> <p>B. TOD run through the KA was delivered to all staff in our KA.</p> <p>C. Term 1 iExplore focus of Ko Matamata Matou, learning about our local area, stories, trips to local places such as Wairere Falls.</p> <p>D. Have had Nada come in on our TOD to present the Curriculum Refresh, Aotearoa NZ Histories.</p> <p>E. Aotearoa NZ Histories resources distributed to teams and teachers.</p> <p>F. iExplore plans for each term have a box that encompasses Maori connections and vocab.</p> <p>G. Puuraakau sessions take place regularly by our local Wairere Toi group for those staff members wanting to attend.</p>
<p><b>3. Better Start Literacy Approach</b></p>	<p>A. <b>The progress of student learning has continued to grow. Lots of consolidation happening across the team for students and teaching staff. Teachers are very confident with this approach. Some new learning for the teachers this year also.</b></p> <p>B. Middle syndicate teachers (and trained TA's) working with groups to complete BSLA programmes with Middle Syndicate children who need this.</p>

	<p>C. Small BSLA group has been started with a trained BSLA TA of senior students. Students that are lowest in Literacy, work with the TA 2-3 times per week.</p>
<p><b>4. Professional Accountability</b></p>	<p>A. Term One Unit holders planning meeting has been completed. All unit holders have a detailed plan for the year. This is now located in a shared folder.</p> <p>B. Physical Restraint Module 1 completed by Senior Leaders</p> <p>C. Appraisal Docs shared and goals set for Teacher Aides</p> <p>D. Team Leaders have complete Enhancing Quality Classrooms docs for their teams.</p> <p>E. AP and DP are completing teacher appraisals during Term 2 (Our Code)</p> <p>F. Staff meetings have been happening in Weeks 4 and 8, delivering PD across a range of areas.</p> <p>G. Seniors have been reading and reflecting/sharing back on our professional reading <i>Niho Taniwha</i>, scheduled regularly into team meetings.</p> <p>H. Senior Team Leader has engaged in professional development as part of a year long course to work on goals.</p> <p>I. Middle Leaders visited schools in Tauranga to look at their writing programmes, bringing info and ideas back to our teams, this was in Term 1.</p> <p>J. School values are regularly talked about across the seniors, behaviour issues etc are related to these.</p> <p>K. Target writing groups have been set up by the senior team to encompass our lowest writers, teachers released from whole team events to do this group each week.</p> <p>L. Parent reading group set up for Seniors to support our lowest readers.</p> <p>M. Learner Profiles continued to be used inline with our assessment schedule.</p> <p>N. Writing display cabinets used on a rotation basis across all syndicates to showcase writing.</p> <p><b>O. Physical Restraint Module completed by majority of teaching staff.</b></p> <p><b>P. School values are discussed across the school, daily.</b></p> <p>Q.</p>
<p><b>5. Prime/Numeracy</b></p>	<p>A. Junior students are all participating in this learning well. Students work in groups, within their classrooms daily (4-5 days). Students are challenged at times, but fully enjoy the activities.</p> <p>B. Students enjoying PR1ME Math. This takes place 4 times per week with some students going to other teachers to reduce workload. As a team we find this is working well.</p>



	<p>C. PRIME takes place 4 times per week in the Seniors. Jeff takes the highest of students while his class is split through the rest of the team. Students remain with their home teacher this year to have better knowledge and understanding of where their students are at.</p> <p>D. GLOSS has now replaced Maths PAT's for the Middles and Seniors due to not using PAT's effectively. GLOSS testing now takes place Term 2 and 4 to inform teaching.</p> <p>E. PRIME reviews done by students regularly to identify gaps.</p> <p>F. Students continued from their 2022 PRIME book into 2023 PRIME book unless the placement test indicated great movement. This ensured there were no gaps in their learning.</p>
<p>6. Disparity</p>	<p>A. <b>Target and priority learners have been identified across Literacy and Numeracy within the junior school. Teachers are asked to share back what they are doing for these learners during our planning and assessment meetings.</b></p> <p>B. <b>Differentiated learning for Target and Priority learners in the Junior school, for example; no spelling words, small homework tasks connected with BSLA, easier basic facts work taught weekly, modelled writing pieces and small group instruction.</b></p> <p>C. <b>Puzzle of Practice students identified across all syndicates, to note interventions being worked on for these learners.</b></p> <p>D. Target and Priority learners have been identified across Literacy and Numeracy for Middle Syndicate. Support measures have been put in place across the team where possible.</p> <p>E. In the Seniors, lower or higher level learning contracts/tasks have been designed to cater for specific learning needs.</p> <p>F. Seniors have target writing groups in which they have a specialized writing session for 30 mins with their home teacher.</p> <p>G. TA's have been used to support target learning groups as well as supporting in class of those students.</p> <p>H. Jeff takes the extension Maths group to ensure these students are extended.</p> <p>I. Senior extension Literacy group will begin again at the start of Term 3 for those students that need extending in Literacy.</p> <p>J. Culturally responsive pedagogy has been looked at through KA, the Puuraakau sessions, TOD's.</p>



	<p>K. Parent reading group set up for Seniors to support our lowest readers.</p>
<p>7. Stake Holder Engagement</p>	<p>A. 2nd Whanau hui took place on 18th May. Decisions moving forward are currently being discussed. Ngatai Hinerangi have 5 exciting initiatives that we will potentially engage in. Toi Ora, Oiringa Whanau, Pawhenua, Hapori Whanai and Whanake.</p> <p>B. Staff continue to support families/whanau when needed. Families are invited into school on numerous occasions to share the learning of their children, i.e. Makerspace Showcase, Art Exhibition as well as academic activities and sporting events.</p> <p>C. Families of children that have been absent with illnesses for long periods of time, are contacted to see if they can be supported in any way, either through homework or other ways of support that may be needed.</p> <p>D. Keeping in contact with families. Encouraging families to come in and see the learning taking place. Inviting them to be part of events such as Makerspace Showcase, Assemblies, Sporting events and trips.</p> <p>E. Stakeholder engagement continues to grow rapidly through our sporting and EOTC opportunities such as; Camp, Rippa Rugby day, Cotter Cup, swimming during Term 1 with the swim school, Beach Education, parents coaching our school sports teams.</p> <p>F. Parents and community are regularly kept informed through our usual communication avenues such as Facebook, Skool Loop and through email.</p> <p>G. Goal setting done for students this year in Term 1 through goal setting sheets sent home, communication made with families from there if/when needed.</p> <p>H. Parent reading group set up for Seniors to support our lowest readers.</p> <p>I. Seesaw is used across some classrooms in our school to communicate with families as well as showcase learning.</p> <p>J. Student teacher involved in our kura Term 2 for four weeks. 2 student teachers placed in Junior / middles in Term 3.</p>

**He aha te mea nui o tea o? He tangata, he tangata, he tangata.**



#### Giving an effect to Te Tiriti o Waitangi Statement of Variance 2023 – Matamata Primary School.

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Matamata Primary School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Matamata Primary School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving equitable outcomes for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Matamata Primary School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

#### Partnership

Matamata Primary School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori. Our 3 local Iwi are Ngati Hinerangi, Ngati Hāua and Ngati Raukawa.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

*In 2023 we.....*

- *Continued our termly whānau hui to provide a chance for Māori whānau to inform our strategic planning process*
- *Welcomed all new ākonga and whānau each term through our Powhiri process to help build a strong sense of relationship and home/school partnership for all children. This process has been refined and now includes ākonga leading haka and karanga.*
- *Ensured there is a focus area of Culture within our Strategic Plan with focus on growing knowledge and understanding of Te reo and te ao Māori.*

- *Developed a school karakia in consultation with our community, ākonga and mana whenua.*
- *Ensured there is a priority area of Curriculum within our Strategic Plan with a focus on implementing the Aotearoa New Zealand Histories Curriculum within every classroom.*

#### Protection

Matamata Primary School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with Ka Hikitia.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

*In 2023 we....*

- *Focused on the teaching of Whakapapa and Kaitiakitanga in every classroom through the Aotearoa New Zealand Histories Curriculum.*
- *Had our within school lead connected with our Kāhui Ako Local Histories network group*
- *Further developed staff knowledge of our local haka and pepeha, aligning this to the wider work of the Kāhui Ako.*
- *Facilitated staff workshops, staff only days, and staff learning opportunities to upskill teachers- We also booked Harko Brown for the start of 2024.*
- *Started all gatherings and meetings at student, staff and board level with karakia.*
- *Further developed our Kapa Haka through weekly sessions, as well as performances during the year and co-organised our local Kapa Haka Festival alongside Wairere Toi.*
- *Performed at MPS Kapa Haka festival.*
- *Continued principal participation in the Māori Achievement Collaborative to further extend leadership of te ao and te reo Māori within the school*

#### Participation

Matamata Primary School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

*In 2023 we....*

- *Supported teachers to make connections to mātauranga Māori through teaching and learning programmes, helping to ensure that contexts for learning were meaningful and relevant to Māori learners*

- *Specifically monitored the achievement of Māori students, taking action to provide support or extension programmes as required, enabling access and participation in learning to be at the right level.*
- *Staff were gifted Dr Melanie Riwai-Couch's book Niho Taniwha as a professional reading to improve teaching and learning.*
- *Continued to expect Māori ākonga to be achieving at or above national curriculum expectations. Our Annual targets had the aim of accelerating achievement to meet this expectation*
- *Monitored attendance, providing support to increase attendance as required.*