

TOKO SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 2254

Principal: Kim Waite

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Accountant / Service Provider:

Education  Services.
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TOKO SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Toko 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.

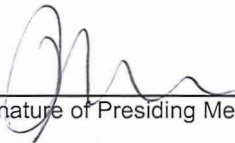
The School's 2023 financial statements are authorised for issue by the Board.

Trisha Lyn Tuned

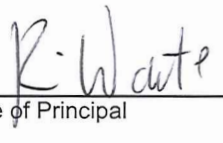
Full Name of Presiding Member

Kim Marie Waite

Full Name of Principal



Signature of Presiding Member



Signature of Principal

27 May 2024

Date:

27 May 2024

Date:

Toko School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	1,559,809	1,364,462	1,455,314
Locally Raised Funds	3	151,541	34,225	99,650
Interest		15,617	2,000	3,888
Other Revenue		2,408	-	1,878
Total Revenue		1,729,375	1,400,687	1,560,730
Expense				
Locally Raised Funds	3	29,988	4,200	37,760
Learning Resources	4	1,238,160	1,080,182	1,132,482
Administration	5	134,383	114,291	129,058
Interest		571	216	362
Property	6	199,817	183,876	198,024
Loss on Disposal of Property, Plant and Equipment		25,584	-	2,915
Total Expense		1,628,503	1,382,765	1,500,601
Net Surplus / (Deficit) for the year		100,872	17,922	60,129
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		100,872	17,922	60,129

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

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

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		549,105	518,489	488,976
Total comprehensive revenue and expense for the year		100,872	17,922	60,129
Contributions from / (Distributions to) the Ministry of Education		(53,529)	-	-
Equity at 31 December		596,448	536,411	549,105
Accumulated comprehensive revenue and expense		596,448	536,411	549,105
Equity at 31 December		596,448	536,411	549,105

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.



Toko School Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	412,655	286,619	221,711
Accounts Receivable	8	91,756	74,752	82,590
Prepayments		10,615	6,827	17,792
Inventories	9	4,438	4,886	6,140
Investments	10	215,000	145,000	145,000
Funds Receivable for Capital Works Projects	16	-	-	16,407
		<u>734,464</u>	<u>518,084</u>	<u>489,640</u>
Current Liabilities				
GST Payable		34,976	25,265	20,041
Accounts Payable	12	192,539	86,599	93,702
Revenue Received in Advance	13	6,961	3,226	3,342
Provision for Cyclical Maintenance	14	-	-	73,550
Finance Lease Liability	15	4,489	2,862	2,508
Funds held for Capital Works Projects	16	175,548	-	22,840
Funds held on behalf of COL - Kahui Ako Cluster	17	29,619	57,512	48,230
		<u>444,132</u>	<u>175,464</u>	<u>264,213</u>
Working Capital Surplus/(Deficit)		290,332	342,620	225,427
Non-current Assets				
Property, Plant and Equipment	11	308,868	277,095	322,054
Share of Group Mowing Scheme		28,969	24,454	26,865
		<u>337,837</u>	<u>301,549</u>	<u>348,919</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	27,922	106,667	21,999
Finance Lease Liability	15	3,799	1,091	3,242
		<u>31,721</u>	<u>107,758</u>	<u>25,241</u>
Net Assets		<u>596,448</u>	<u>536,411</u>	<u>549,105</u>
Equity		<u>596,448</u>	<u>536,411</u>	<u>549,105</u>

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



Toko School
Statement of Cash Flows
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		434,136	381,729	419,622
Locally Raised Funds		124,258	34,225	101,502
Goods and Services Tax (net)		14,935	-	(5,224)
Payments to Employees		(230,605)	(192,476)	(221,704)
Payments to Suppliers		(214,192)	(195,644)	(200,825)
Interest Paid		(571)	(216)	(362)
Interest Received		14,801	2,000	2,932
Net cash from/(to) Operating Activities		142,762	29,618	95,941
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(42,754)	(41,500)	(67,771)
Purchase of Investments		(70,000)	-	-
Net cash from/(to) Investing Activities		(112,754)	(41,500)	(67,771)
Cash flows from Financing Activities				
Contributions from / (Distributions to) Ministry of Education		(53,529)	-	-
Finance Lease Payments		(2,307)	(1,719)	(1,272)
Funds Administered on Behalf of Other Parties		216,772	-	(105,407)
Net cash from/(to) Financing Activities		160,936	(1,719)	(106,679)
Net increase/(decrease) in cash and cash equivalents		190,944	(13,601)	(78,509)
Cash and cash equivalents at the beginning of the year	7	221,711	300,220	300,220
Cash and cash equivalents at the end of the year	7	412,655	286,619	221,711

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.



Toko School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Toko School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.



Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 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 Farm and Uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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



Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10-20 years
Buildings	50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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



n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

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

t) Financial Instruments

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	406,983	361,734	400,353
Teachers' Salaries Grants	971,283	848,117	892,627
Use of Land and Buildings Grants	151,508	133,480	138,024
Other Government Grants	30,035	21,131	24,310
	1,559,809	1,364,462	1,455,314

The school has opted in to the donations scheme for this year. Total amount received was \$18,649.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	45,343	15,000	15,526
Fees for Extra Curricular Activities	28,326	3,300	32,827
Trading	7,448	4,000	8,080
Fundraising & Community Grants	53,802	300	28,283
Other Revenue	3,850	-	2,411
School House	12,772	11,625	12,523
	151,541	34,225	99,650
Expense			
Extra Curricular Activities Costs	14,978	-	29,341
Trading	8,446	200	5,217
School House	6,564	4,000	3,202
	29,988	4,200	37,760
<i>Surplus for the year Locally raised funds</i>	121,553	30,025	61,890

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	17,290	26,583	30,640
Library Resources	1,641	1,600	1,611
Employee Benefits - Salaries	1,121,569	968,709	1,028,371
Staff Development	16,821	15,600	8,837
Depreciation	56,164	46,041	50,473
Extra Curricular Activities	24,675	21,649	12,550
	1,238,160	1,080,182	1,132,482



5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	4,202	4,202	4,079
Board Fees	3,240	3,500	3,350
Board Expenses	1,778	2,355	3,710
Communication	1,959	3,000	2,639
Consumables	7,775	5,800	5,954
Other	19,409	9,850	15,112
Employee Benefits - Salaries	82,833	71,884	81,869
Insurance	4,307	4,000	4,065
Service Providers, Contractors and Consultancy	8,880	9,700	8,280
	134,383	114,291	129,058

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,688	10,000	10,200
Cyclical Maintenance Provision	6,197	11,116	11,114
Grounds	7,710	10,100	8,751
Heat, Light and Water	13,587	11,000	10,731
Repairs and Maintenance	9,370	7,700	18,787
Use of Land and Buildings	151,508	133,480	138,024
Security	757	480	417
	199,817	183,876	198,024

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	412,655	286,619	221,711
Cash and cash equivalents for Statement of Cash Flows	412,655	286,619	221,711

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

Of the \$412,655 Cash and Cash Equivalents \$175,548 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.



8. Accounts Receivable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	2,149	5,788	5,930
Receivables from the Ministry of Education	3,226	-	-
Interest Receivable	2,119	347	1,303
Teacher Salaries Grant Receivable	84,262	68,617	75,357
	<u>91,756</u>	<u>74,752</u>	<u>82,590</u>
Receivables from Exchange Transactions	4,268	6,135	7,233
Receivables from Non-Exchange Transactions	87,488	68,617	75,357
	<u>91,756</u>	<u>74,752</u>	<u>82,590</u>

9. Inventories

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	1,104	1,557	2,260
Uniforms	1,073	807	380
Farm	2,261	2,522	3,500
	<u>4,438</u>	<u>4,886</u>	<u>6,140</u>

10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	215,000	145,000	145,000
Total Investments	<u>215,000</u>	<u>145,000</u>	<u>145,000</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	10,000	-	-	-	-	10,000
Buildings	29,286	-	-	-	(1,042)	28,244
Building Improvements	131,311	-	-	-	(14,415)	116,896
Furniture and Equipment	100,227	45,737	(25,584)	-	(22,319)	98,061
Information and Communication Technology	40,453	15,370	-	-	(12,731)	43,092
Leased Assets	5,358	6,324	-	-	(3,929)	7,753
Library Resources	5,419	1,131	-	-	(1,728)	4,822
Balance at 31 December 2023	322,054	68,562	(25,584)	-	(56,164)	308,868

The net carrying value of equipment held under a finance lease is \$7,753 (2022: \$5,358)

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
	\$	\$	\$	\$	\$	\$
Land	10,000	-	10,000	10,000	-	10,000
Buildings	46,820	(18,576)	28,244	46,820	(17,534)	29,286
Building Improvements	360,934	(244,038)	116,896	360,934	(229,623)	131,311
Furniture and Equipment	345,050	(246,989)	98,061	329,339	(229,112)	100,227
Information and Communication Technology	190,672	(147,580)	43,092	175,302	(134,849)	40,453
Leased Assets	12,575	(4,822)	7,753	15,412	(10,054)	5,358
Library Resources	61,415	(56,593)	4,822	60,284	(54,865)	5,419
Balance at 31 December	1,027,466	(718,598)	308,868	998,091	(676,037)	322,054

12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	102,051	10,567	10,997
Accruals	2,802	2,640	2,719
Employee Entitlements - Salaries	84,262	68,617	75,357
Employee Entitlements - Leave Accrual	3,424	4,775	4,629
	<u>192,539</u>	<u>86,599</u>	<u>93,702</u>
Payables for Exchange Transactions	192,539	86,599	93,702
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>192,539</u>	<u>86,599</u>	<u>93,702</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - MOE	2,633	-	-
Other Revenue In Advance	4,328	3,226	3,342
	<u>6,961</u>	<u>3,226</u>	<u>3,342</u>

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	95,549	95,551	84,435
Increase to the Provision During the Year	10,866	11,116	11,116
Use of the Provision During the Year	(73,824)	-	(2)
Other Adjustments	(4,669)	-	-
Provision at the End of the Year	<u>27,922</u>	<u>106,667</u>	<u>95,549</u>
Cyclical Maintenance - Current	-	-	73,550
Cyclical Maintenance - Non current	27,922	106,667	21,999
	<u>27,922</u>	<u>106,667</u>	<u>95,549</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes.



15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	4,971	2,862	2,918
Later than One Year and no Later than Five Years	4,051	1,091	3,517
Future Finance Charges	(734)	-	(685)
	8,288	3,953	5,750

Represented by

Finance lease liability - Current	4,489	2,862	2,508
Finance lease liability - Non current	3,799	1,091	3,242
	8,288	3,953	5,750

16. Funds Held for Capital Works Projects

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

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Staffroom Refurbish		225867	(13,534)	10,000	3,534	-	-
Septic Tank Replacement		235004	231	(688)	457	-	-
LSC Space/BLK A Classroom		219726	18,782	321,600	(175,238)	-	165,144
Roofing Replacement		230411	(2,873)	49,097	(35,820)	-	10,404
Window Replacement		235570	3,827	-	(3,827)	-	-
Covid-19 Staffroom		239869	-	1,262	(1,262)	-	-
Totals			6,433	381,271	(212,156)	-	175,548

Represented by:

Funds Held on Behalf of the Ministry of Education	175,548
Funds Receivable from the Ministry of Education	-

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Staffroom Refurbish		225867	101,610	-	(145,170)	30,026	(13,534)
Heatpump Upgrade		230324	536	-	(536)	-	-
Septic Tank Replacement		235004	-	11,913	(11,682)	-	231
LSC Space/BLK A Classroom		219726	-	40,200	(21,418)	-	18,782
Roofing Replacement		230411	-	-	(2,873)	-	(2,873)
Window Replacement		235570	-	4,267	(440)	-	3,827
Totals			102,146	56,380	(182,119)	30,026	6,433

Represented by:

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

17. Funds held on behalf of COL - Kahui Ako Cluster

Toko School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Funds Held at Beginning of the Year	48,231	57,512	57,511
Funds Received from Cluster Members	33,060	-	46,078
Funds Received from MoE			
Total funds received	<u>81,291</u>	<u>57,512</u>	<u>103,589</u>
Funds Spent on Behalf of the Cluster	51,672	-	55,359
Funds remaining	<u>29,619</u>	<u>57,512</u>	<u>48,230</u>
Funds Held at Year End	<u><u>29,619</u></u>	<u><u>57,512</u></u>	<u><u>48,230</u></u>

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	3,240	3,350
<i>Leadership Team</i> Remuneration Full-time equivalent members	391,851 3.00	367,191 3.00
Total key management personnel remuneration	<u>395,091</u>	<u>370,541</u>

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
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	5 - 6	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	3.00	1.00
110 - 120	1.00	-
	<u>4.00</u>	<u>1.00</u>

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 non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

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

As at 31 December 2023, the Board had capital commitments of \$226,469 (2022:\$437,625) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
LSC Space/BLK A Classroom	405,987	196,656	209,331
Roofing Replacement	55,831	38,693	17,138
Total	461,818	235,349	226,469

(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	412,655	286,619	221,711
Receivables	91,756	74,752	82,590
Investments - Term Deposits	215,000	145,000	145,000
Total financial assets measured at amortised cost	719,411	506,371	449,301

Financial liabilities measured at amortised cost

Payables	192,539	86,599	93,702
Finance Leases	8,288	3,953	5,750
Total financial liabilities measured at amortised cost	200,827	90,552	99,452

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.

26. Stratford Group Mowing Scheme

The investment in the Group Mowing Scheme is only realisable on the winding up of the Scheme. If any School's withdraw from the Scheme and the majority wish to continue, the withdrawing School will forfeit their ownership rights. The value of this investment was revisited in 2023 (an increase of \$2,104) to reflect the increase of the School's equity in the Scheme.

Toko School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Trish Turner	Presiding Member	Elected	Sep 2025
Kim Waite	Principal	ex Officio	
Steven Harvey	Parent Representative	Elected	Sep 2025
Grant Robinson	Parent Representative	Elected	Sep 2025
Sami Werder	Parent Representative	Elected	Sep 2025
Brooke Wyllie	Parent Representative	Elected	Sep 2025
Sue Fergus	Staff Representative	Elected	Sep 2025



Toko School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$1,773 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Toko 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.

2023 Annual School Improvement Plan Outcome and Analysis



Strategic Goal 1: Build Teacher Capability so all Toko School Learning Stars are achieving their potential.

Annual Improvement Goal:

Annual Improvement Target (Where do we want to be?):

To close the gap between children who are working towards their curriculum level and those that are working within or above their curriculum level. We need to look closely at how the children who are working towards their curriculum level choose to learn, gather student voice on how they think they are learning, and to look at our teaching strategies and how they can be adapted to meet the needs of these children.

To increase the number of children working within or above their curriculum level in Mathematics.

Baseline Data (Where are we now? What is the justification for this target?):

- Identify priority learners
- Me and My School Survey - to look for related trends
- Student voice + teacher voice
- Maths PAT, Numeracy Stage, OTJ Summary, JAM
- Learning Behaviour

Key Improvement Strategies:

When:	What:	Who:	Indicators of Progress:
Priority Learner meetings twice per term.	Priority Learners Meeting (collaborative based inquiry focused on Priority Learners). Priority Learners	Sue - Maths Leader, staff	<ul style="list-style-type: none"> ● Mathematics Progress for Priority Learners

Priority learners are identified from the mid year data (taken from PAT, Numeracy Stage and OTJs) and shared with staff. The analysis of the data is also shared with staff and feedback is asked for.

We created this doc, to compare our OTJ's since 2019, to see what sort of impact COVID and agency had on our data. Although we had a blip in 2021, this year we have more children at and above than in 2019.

MID YEAR

6 out of 24 (25%) Maori tamariki are 'working towards' their curriculum level.

11 out of 41 (27%) Female tamariki are 'working towards' curriculum level.

4 out of 63 (6%) Male tamariki are 'working towards' curriculum level.

By Mid Year 12/14 children were at bronze or silver learning behaviours

11/14 Children have made expected or more than expected progress in their PAT's from Mid 2022 to Mid 2023. (78%) despite a change to Test that is harder to read.

We feel proud of this achievement and so as a staff we brainstormed all the things that we believe have made a positive impact. These are:

-Whole class teaching so everyone hears the answer, and buddy work, Sharing back to the group and everyone listening, strand stuff goes out with activities (Jun), Tasks are set out, and discussions around why the child chose that task (Jun), Real focus on the progressions (for both the teacher and the child). Getting children to know what they need to

know. Numbots, Maths Slide - children asking questions of their maths, homework sheet (Senior school), Move n Prove, Mathletics, Prototec, 50's club. Very boy heavy so they love competition (mid school), Black belt, homework sheet so parents and children are aware of all strands, Teaching to the needs - eg Hub (Snrs), Relating things to real world - Purposeful based problems (all), Target group at year 5/6 girls - children are enjoying it, Mutukaroa - conversations with parents around math expectations and resources are given out along with activities they can be doing at home, Teachers are making a more conscious attention to other strands, Teachers are paying careful attention to PAT results and are using this to set their long term maths plans and to assist children in setting goals from these PAT results

END YEAR

By the End of 2023 our data continued downward in a positive trend where fewer children are on the Priority List - 11 children (9% of the school roll).

4 out of 26 (15%) Maori tamariki are 'working towards' their curriculum level.

9 out of 46 (20%) Female tamariki are 'working towards' curriculum level.

2 out of 62 (3%) Male tamariki are 'working towards' curriculum level.

Three children have moved from Working Towards to now within and we have had one child new to our school added to the register.

	<p>Practice Analysis Conversations PAC All staff will engage in this process to assist with next steps actions focused on Priority learners.</p>	<p>Sue - Maths Leader Staff</p>	<ul style="list-style-type: none"> Students will be able to articulate what they are learning, the why and the how for their mathematics. Staff make changes to practice based on feedback and feed forward from peers.
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Practice Analysis Conversations were implemented by Sasha and Sue. A meeting to discuss the focus of the conversation was had first. The focus was based on the teachers goal and the area of the Capability Matrix that it related to. Then a lesson was observed, with the purpose being to notice the teacher's practice relating to the pre-discussed focus. Some students were then met with and their voice collected. Staff then met individually with either Sasha or Sue and discussed how they thought the lesson had gone in terms of their practice around the identified focus. Staff were able to identify areas of their own practice that were going well and areas that they might be able to tweak. Staff are very experienced and competent, therefore the meeting was just a discussion led by the staff themselves and guided by Sasha or Sue.

<p>Ongoing throughout the year</p>	<p>Student Voice Surveys collected throughout the year. Shelley to collect feedback focused on boys engagement and learning.</p>	<p>Staff Shelley - Te Kahui Ako o Taranaki Mohoao WSL</p>	<ul style="list-style-type: none"> Learners can articulate the learning behaviours they are focusing on to assist with their learning progress. Shelley to provide opportunities for staff and to develop curiosity/exploration tasks
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Staff collected student voice from their target students and from the class as a whole. Questions around what a good learner does or what a good learner looks like were put to the children. Then they were asked to talk about whether they were good learners and what they did or didn't do. Teachers use this to guide their next steps in their teaching. Student data at mid year indicated that maori students and girls in maths is an area for development. Student Voice was collected from girls who were below in Maths. Student voice was also collected from girls who had made great achievements in maths or who were beyond in maths and the results were compared. [Survey](#). It was interesting for teachers to look at results and they determined that the girls beyond were much more happy to get into the learning pit, and comfortable to practise more of the same, where as the below in maths girls disliked getting into the learning pit and felt stink that they had to practise more of the same.

<p>Beg/Mid/End Year</p>	<p>Teacher Voice Ongoing reflection via the Teacher Capability Matrix</p>	<p>Ben Laybourn - Evaluation Associates Bek Galloway - Leading Learning Sue - Maths Leader/Staff</p>	<ul style="list-style-type: none"> Staff can articulate what part of the Learning Capability Framework they are focusing on and discuss what is working and why and next step actions.
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		Shelley - Te Kahui Ako o Taranaki Mohoao WSL	
<p>Mid 2023 Teacher Only Day: Teachers spent some time discussing who their target child are, why and things that they were doing to help with the child become more agentic. They spent some time looking at the Capability Matrix to see where they had put themselves at the beginning of the year, then mid year - to decide on what they needed to focus on next, and wrote this in their Inquiry Framework Tool.</p> <p>Staff take turns, at a fortnightly meeting, to share their inquiry student and what they are doing in their own practice to help the student to make shifts. Teachers use the Learning Capability Matrix to help them decide their next steps/goal. Changes in practice are discussed as well as how these changes are impacting on the target student, and the class as a whole if appropriate. Staff are asked to identify the area of the Capability Matrix that their goal comes from and to explain why this particular area is the focus for them and their practice. These meetings are a great way to see what is happening in other classes and to build shared language and shared practice across the school. Brief notes are taken so we can track where we have been and our next steps.</p> <p>End 2023: Much discussion was had around our priority student results and looking at the PAT Maths results to determine what is working and what isn't.</p>			
Ongoing all year	<p>Professional Development Curriculum Refresh - Mathematics Engage with the Readiness Tool to review and identify next steps.</p> <p>Leadership - Maths leader to attend - to keep abreast of new developments in maths.</p>	<p>Ministry of Education Sasha</p> <p>Taranaki Maths Leadership Hui</p>	<ul style="list-style-type: none"> ● Schoolwide consistency and understanding of: <ul style="list-style-type: none"> ○ student expectations at each curriculum level/progression.
<p>Term 2-3: Sasha attended Maths Leadership days in New Plymouth, around the Curriculum refresh. Contact has been made with Fiona Smale as to what we can do further to reduce the 50% of Maori and 79% of girls in the priority list.</p> <p>Student Teacher ran a basic fact maths group for the year 5/6- girls - Things trialled - material and visual prompts, Patterns, Timed exercises, Family of facts, Connections, Word problems</p>			
Ongoing all year	Moderation processes for OTJ's monitored.	Sue - Maths Leader Staff	<ul style="list-style-type: none"> ● Accurate analysis of student samples.
Term 2 and 4: Cleaning of the data - discussions with staff around their OTJ's - comparing PAT data and Numeracy stage.			
Term 1	Review of equipment and resources to effectively meet the maths needs.	Sue - Maths Leader Staff	<ul style="list-style-type: none"> ● Improve resources for staff and children to use.
From TO Day, after analysing data and needs, decided to purchase another dice kit for the senior school and more scales for the junior. This appears to be the only resources required in 2023 from teachers.			
Ongoing all year	Work with whanau around ways to support their tamariki's learning so that whanau are more confident in helping their tamariki and communicating with teachers, and teachers gain a	Staff	<ul style="list-style-type: none"> ● The reporting process will better support the child's learning needs. ● Whanau will build their commitment to their involvement with student learning.

	better understanding of their learners and use this knowledge to personalise their teaching programmes		
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MID

Reporting to Parents - this continues to become more streamlined as this year everyone began reporting using only HERO. This has been a smooth transition for teachers and whanau. Teachers share learning posts throughout the year so parents can see where their child is at and what their next steps are. This is done in real time, so what parents are seeing is timely and relevant. Twice yearly graphs showing each child's progress in reading, writing and maths is shared with whanau. Mutukaroa meetings are held and resources are given to parents to help with the needs of their child. This is in all areas (eg a number chart, alphabet chart, mathematics expectations etc). Communication Notes home to parents have focused more on what we are doing in class in the 3 curriculum areas, and sometimes, ways they can help at home. Newsletters home also have ways they can help at home.

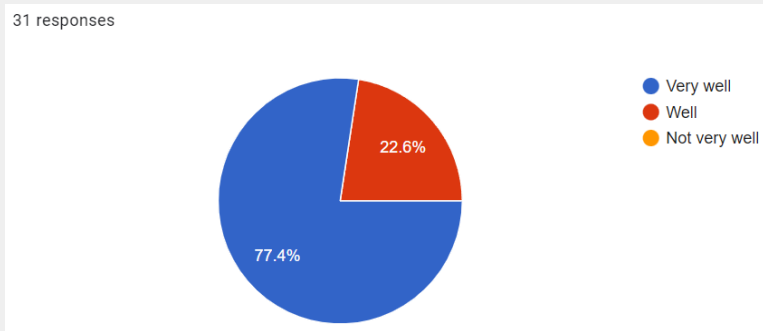
New Entrant Pack: When students are about to start at our school as a New Entrant they are given a New Entrant Pack. This consists of a number chart to 20, and a number chart to 120, laminated handwriting sheets, dice and a pack of cards. These resources are put inside the child's book bag.

END: Parents appear to be happy with mutukaroa meetings and explanations of their child's learning. It has come to our attention that sometimes posts that are shared by students, if a photo is attached of evidence, it can be a little hard to read.

Feedback from our most recent community survey.

- **10. Toko School provides opportunities for me to play a supporting role in my child/ren's education.(e.g. parent help, sports events Mutukaroa Meetings and home learning etc).**

100% of parents feel they play a supporting role in their children's education.



RECOMMENDATIONS:

- To continue to invite parents regularly to share children's achievement and progress, concerns and successes.
- To continue to keep parents informed about the school and how they can assist at home.
- To continue to share children's learning via HERO so whanau can celebrate their learning journey with them.

Mid Year End Year	Analyse mid and end of year data to inform progress and next steps.	Sue - Maths Leader Staff	<ul style="list-style-type: none"> • Accurate picture of progress and achievement.
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Mid Year OTJ - 83% working within or beyond curriculum level in mathematic. Information based on the OTJ data (no children identified) can be found [here](#).
 An analysis of the PAT can be found [here](#)
 End of Year OTJ - 91% working within or beyond curriculum level in mathematic. Information based on the OTJ data can be found [here](#)
 An analysis of the PAT can be found [here](#)

Monitoring:

Our Goal: To increase the number of children working within or above their curriculum level in mathematic:

How we are tracking:

Mid 2021 = 66% Mid 2022 = 79% Mid 2023 = 86%

End 2021 = 68% End 2022 = 83% End 2023 = 90%

Resources:

Annual School Improvement Plan



Strategic Goal 1: Build Teacher Capability so all Toko School Learning Stars are achieving their potential.

Annual Goal:

Annual Improvement Target (Where do we want to be?):

To close the gap between children who are working towards their curriculum level and those that are working within or above their curriculum level. We need to look closely at how the children who are working towards their curriculum level choose to learn, gather student voice on how they think they are learning, and to look at our teaching strategies and how they can be adapted to meet the needs of these children.

To increase the number of children working within or above their curriculum level in Writing.

Baseline Data (Where are we now? What is the justification for this target?):

- Identify priority learners
- [Me and My School Survey](#) - to look for related trends
- Student voice + teacher voice
- [e.asTTle Writing](#), OTJ Summary
- Learning Behaviours
- Structured Literacy Junior assessments

Key Improvement Strategies:

When:	What:	Who:	Indicators of Progress:
Priority Learner meetings twice per term.	Priority Learners Meeting (collaborative based inquiry focused on Priority Learners).	Sasha staff	<ul style="list-style-type: none"> ● Accelerated Writing Progress for Priority Learners.

Priority learners are identified from the mid year data (taken from e-asTTle and OTJs) and shared with staff. The analysis of the data is also shared with staff and feedback is asked for. This year is was great to see a pattern emerging of less and less junior children being priority writers.

At the end of 2019 12/19 (63%) of those children 'working towards' were in Year 1-4
 At the end of 2020 12/27 (44%) of those children 'working towards' were in Year 1-4
 At the end of 2021 7/30 (23%) of those children 'working towards' were in Year 1-4 (of these 7 children 5 did not have their beginning schooling at Toko)
 At the end of 2022 3/30 (10%) of those children 'working towards' were in Year 1-4 (of these 3 children 3 did not have their beginning schooling at Toko)
 Staff were quite surprised at the decreasing number of junior students coming through needing support. Staff felt this was largely due to Structured Literacy and children being able to hear sounds and recognise them. The junior teachers thought the tweaking of their writing programmes would have impacted positively as well.

At the end of 2023 our data showed the continued downward positive trend where fewer children are coming out of the juniors behind where they need to be. The end of year data showed that only 2 of the 16 children working towards the expected curriculum level were in Year 1-4 and one of those children was new to Toko within the last 6 months. overall our writing data showed that we had 30 students on our priority writing lists, this had lowered to 16 by the end of 2023. Teachers felt this change has to be directly related to Structured Literacy and the tweaking of the junior writing programme. If The Writer's Toolbox is taken up for PD in 2024, this will be another way of positively impacting on our writing data.

Ongoing all year	<p>Professional Development Year 1 - 3 - ongoing Structured Literacy Workshops and webinars.</p> <p>Curriculum Refresh - English Engage with the Readiness Tool to review and identify next steps.</p>	<p>Tamara Dahm (Massey University) Te Kahui Ako o Taranaki Mohoao</p> <p>Sasha</p>	<ul style="list-style-type: none"> ● Consistency and understanding of the Structured Literacy approach is strengthened through the Kahui Ako network of teachers. ● Schoolwide consistency and understanding of: <ul style="list-style-type: none"> ○ student expectations at each curriculum level/progression.
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Mid - A Curriculum refresh workshop was shared with staff at a Kahui Ako Teacher Only Day early in the year. This gave an overview of the refresh and the background thinking to the overall curriculum. In April staff attended a Ministry of Education Teacher Only Day at school where the document and the implementation plan were shared. There are still plenty of changes being made in the English part of the curriculum, so staff were given an overview of the Understand, Know, Do focus of the curriculum and were shown the progressions from one learning phase to another. Information will continue to be shared with staff, so they are ready to implement the refreshed curriculum when the time comes.

Coming up in Week 6, Term 3; 2023 there is a Kahui Ako Structured Literacy Trip to Palmerston North to have a look at a couple of schools that have implemented Structured Literacy. Megan and Jolynne have their names recorded to be part of this trip.

Megan and Jolynne went on the Structured Literacy Trip to Palmerston North. We visited a couple of schools and listened to one school's structured literacy journey and at the second school had a look in their classrooms at how they were implementing this/got to see a lesson being taught. A great chance to talk to and share ideas with other teachers in the Kahui Ako and with each other around structured literacy.

End - In regards to the curriculum refresh, leaders continued to engage with the curriculum refresh and to stay up to date with changes. Staff have been involved where necessary but more focus will be placed on staff understanding in 2024 depending on the outcome of the new government directives.

Term1 - Term 3	<p>Practice Analysis Conversations PAC All staff will engage in this process to assist with next steps actions focused on Priority learners.</p>	<p>Sasha Staff</p>	<ul style="list-style-type: none"> ● Students will be able to articulate what they are learning, the why and the how for their writing. ● Staff make changes to practise based on feedback and feed forward from peers.
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Practice Analysis Conversations were implemented by Sasha and Sue. A meeting to discuss the focus of the conversation was had first. The focus was based on their goal and the area of the Capability Matrix that it related to. Then a lesson was observed, with the purpose being to notice the teacher's practice relating to the pre-discussed focus. Some students were then met with and their voice collected. Staff then met individually with either Sasha or Sue and discussed how they thought the lesson had gone in terms of their practice around the identified focus. Staff were able to identify areas of their own practice that were going well and areas that they might be able to tweak. Staff are very

experienced and competent, therefore the meeting was just a discussion led by the staff themselves and guided by Sasha or Sue.			
Ongoing throughout the year	<p>Student Voice Surveys collected throughout the year.</p> <p>Shelley to collect feedback focused on boys engagement and learning.</p>	<p>Staff</p> <p>Shelley - Te Kahui Ako o Taranaki Mohoao WSL</p>	<ul style="list-style-type: none"> • Learners can articulate the learning behaviours they are focusing on to assist with their learning progress. • Shelley to provide feedback to staff and to develop some next step actions collectively which will be monitored throughout the year.
<p>Staff collected student voice from their target student and from the class as a whole. Questions around what a good learner does or what a good learner looks like were put to the children. Then they were asked to talk about whether they were good learners and what they did or didn't do.</p> <p>Student data at mid year indicated the boys and writing is an area for development. Sasha is going to met with some boys early in Term 3 to see what their perspective of these results is, and to gather some overall student voice about writing.</p> <p>End - student voice around was not gathered by Sasha. This will happen in 2024. However our data at the end of year, didn't show boys as being disproportionately lower than girls.</p> <p>Data has been gathered from Shelley who is a Within School Lead around student voice and engagement. Finding from student voice survey Survey analysis</p>			
Beg/Mid/End Year	<p>Teacher Voice Ongoing reflection via the Teacher Capability Matrix</p>	<p>Ben Laybourn - Evaluation Associates Sasha/Staff</p>	<ul style="list-style-type: none"> • Staff can articulate what part of the Learning Capability Framework they are focusing on and discuss what is working and why and next step actions.
<p>Staff take turns, at a fortnightly meeting, to share their inquiry student and what they are doing in their own practice to help the student to make shifts. Teachers use the Learning Capability Matrix to help them decide their next steps/goal. Changes in practice are discussed as well as how these changes are impacting on the target student, and the class as a whole if appropriate. Staff are asked to identify the area of the Capability Matrix that their goal comes from and to explain why this particular area is the focus for them and their practice. These meetings are a great way to see what is happening in other classes and to build shared language and shared practice across the school. Brief notes are taken so we can track where we have been and our next steps.</p>			
Ongoing all year	<p>Moderation processes for OTJ's monitored.</p> <p>Assessment - monitor the impact of The Code on students spelling ability Focus easttle moderation on surface features.</p>	<p>Sasha/Staff</p>	<ul style="list-style-type: none"> • Accurate analysis of student samples. • Children's surface features will show improvement in easttle samples
<p>A sample of writing was completed by all students in Term 1. Teachers marked these over the Term 1 holiday. Moderation occurred in April. A sample of one student's writing had been collected from each teacher. All teachers marked all the pieces of writing and we discussed the marking and why certain marks had or hadn't been given. The marking from the samples was collected and collated as a way of seeing any patterns in our marking. This seemed to show that the greatest disparity in our marking was around Structure and Language Features. Each staff meeting a different aspect of the e-asTTle marking rubric will be looked at and marked individually and as a group. This collaborative approach will aim to bring our marking decisions closer together.</p> <p>Our surface feature aspect - Punctuation - is still an on-going area for development. Programmes and other things that might have worked elsewhere are being investigated as a possible way of lifting student achievement in this area.</p>			

Monitoring and Assessment around how to measure the impact of The Code on students spelling ability is still being discussed, as we haven't worked out the best way to show progress that is related to The Code across the whole school.

End - Samples were taken from the children again in Term 3. While our data was quite positive we are still looking into introducing the Writer's Toolbox programme as a way of lifting our surface features. Junior teachers feel The Code is helping, where senior teachers are finding it tricky as the children are not coming through with knowledge of this system yet. Sue and Shelley have worked with Tamara from Massey University to create a whole school spelling programme. This is still being finalised.

Term 1	Review of equipment and resources to effectively meet the Literacy needs.	Literacy Team Staff	<ul style="list-style-type: none"> ● Improve resources for staff and children to use.
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The Junior School has bought some more decodable texts. These are the Series 2, Set 1 to 3 Sunshine Decodable Texts. These consist of 10 titles per set and we have got 5 copies of each title. We have also recently purchased Series 2, Set 4 & Set 7 Sunshine Decodable Texts. These consist of 10 titles per set and we have got 5 copies of each title.

Senior School - some of the budget has been spent this year on instructional tasks based on the technical side of writing e.g parts of speech, punctuation, sentence structure, etc as this was an area of weakness identified from our e-asttle writing. These will be used to support the writing programme. Y5/6 are trialling a technical Tuesday where the skill is taught and practised before the application into independent writing. A small amount of money has also been spent on support material for film studies to try to boost the children's range of vocabulary. Additional money was donated to the senior literacy budget that was used to purchase another subscription for the Steps Web programme. This has been extended to seven children who have been identified as having trouble with their spelling. We have also purchased a subscription to the Literacy Shed which provides a range of lesson plans for classrooms and we purchased Liz Kanen's dictations and blend review book which is material that supports teaching The Code in the upper levels of the school.

Ongoing all year	Work with whanau around ways to support their tamariki's learning so that whanau are more confident in helping their tamariki and communicating with teachers, and teachers gain a better understanding of their learners and use this knowledge to personalise their teaching programmes	Staff	<ul style="list-style-type: none"> ● The reporting process will better support the child's learning needs. ● Whanau will build their commitment to their involvement with student learning.
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Reporting to Parents - this continues to become more streamlined as this year everyone began reporting using only HERO. This has been a smooth transition for teachers and whanau. Teachers share learning posts throughout the year so parents can see where their child is at and what their next steps are. This is done in real time, so what parents are seeing is timely and relevant. Twice yearly graphs showing each child's progress in reading, writing and maths is shared with whanau. We are looking into how we could share our Learning Stars with parents, so that the whole focus isn't on the 3 foundation subjects.

Helen Jenkins Resource Teacher of Literacy came in and ran a workshop for parents on reading together with children at home. She offered some great information, insights and resources for the parents.

End - The reports were shared very smoothly and easily. A Learning Star assessment will be available for parents on reports on 2024. This will help parents to get a clearer picture of how their child is going in areas other than reading, writing and math.

Our SENCO has worked with parents to help them increase their understanding around the importance of being involved in their students learning. This is in regards to parents whose children are completing Reading Recovery.

Mutukaroa meetings are held and resources are given to parents to help with the needs of their child. This is in all areas (eg a number chart, alphabet chart, mathematics expectations etc). Communication Notes home to parents have focused more on what we are doing in class in the 3 curriculum areas, and

sometimes, ways they can help at home. Newsletters home also have ways they can help at home.

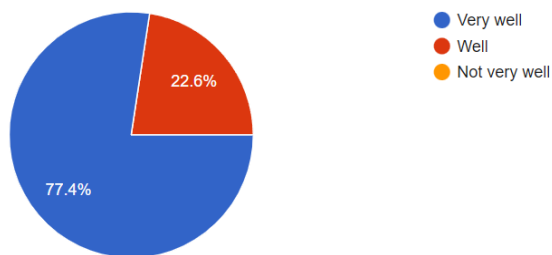
New Entrant Pack: When students are about to start at our school as a New Entrant they are given a New Entrant Pack. This consists of a number chart to 20, and a number chart to 120, laminated handwriting sheets, dice and a pack of cards. These resources are put inside the child’s book bag.

Feedback from our most recent community survey.

- **10. Toko School provides opportunities for me to play a supporting role in my child/ren's education.(e.g. parent help, sports events Mutukaroa Meetings and home learning etc).**

100% of parents feel they play a supporting role in their children's education.

31 responses



RECOMMENDATIONS:

- To continue to invite parents regularly to share children’s achievement and progress, concerns and successes.
- To continue to keep parents informed about the school and how they can assist at home.
- To continue to share children's learning via HERO so whanau can celebrate their learning journey with them.

Mid Year End Year	Analyse mid and end of year data to inform progress and next steps.	Sasha - Staff	<ul style="list-style-type: none"> ● Accurate picture of progress and achievement.
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Mid Year OTJ -71% working *within or beyond curriculum level* in writing. Information based on the OTJ data (no children identified) can be found [here](#).

An analysis of the e-asTTle writing sample from Term 2 can be found [here](#).

End of Year OTJ - 85% working within or beyond curriculum in writing. Information based on the OTJ data can be found [here](#)

An analysis of the e-asTTle writing sample from Term 3 can be found [here](#)

Monitoring:

Our goal: To increase the number of children working *within or above their curriculum level* in writing:

How we are tracking:

Mid 2021 = 52% Mid 2022 = 68% Mid 2023 = 71%

End 2021 = 62% End 2022 = 74% End 2023 = 85%

Resources:

Annual School Improvement Plan



Strategic Goal 3: Include Maori perspectives to enrich learning where appropriate and build student capability in speaking and understanding a wider vocabulary of Te Reo.

Annual Goal:

Annual Improvement Target (Where do we want to be?):

To meaningfully incorporate te reo and tikanga Maori into the everyday life of Toko School.

All staff participate in Te Reo Ahu and will use 10 phrases teachers regularly within the school setting

Baseline Data:

Staff noticings.
CRP Framework

Key Improvement Strategies:

When:	What:	Who:	Indicators of Progress:
All year	Staff/whanau to action and review Culturally Responsive Practices (CPR) Framework.	Staff Invite Whanau Group/BOT	<ul style="list-style-type: none"> ● CRP Framework actions and review ● New CRP goals set and shared with tamariki and community.
New CRP framework has been shared with staff and we have worked together to look at the goals and update them.			
1 workshop per term	Megan and Sue to attend Cultural Capacity Leadership Hui - Te Kahui Ako o Taranaki Mohoao.	Megan Sue	<ul style="list-style-type: none"> ● New learnings, ideas shared and implemented back at school. ● Increased confidence leading our Cultural Capacity journey
Sasha, Megan and Kim attended the Hui this year. <ul style="list-style-type: none"> ● Niho Taniwha 1 day workshop run by Evaluation Associates ● MAC Conference in Auckland ● Initial Mac Hui 			
Term 1 and 2	All teachers and some support staff participate in Te Reo Ahu	Staff	<ul style="list-style-type: none"> ● Increased use of reo in daily activity ● To build networks of reo use with other learners within out Kahui Ako

All teachers and some support staff regularly attended the Te Reo Ahu sessions. All graduated at the end of Term 2. The learnings from Te Reo Ahu are being

carried over into class. 1 staff member carried on to Level 2 in Terms 2 and 3.			
Ongoing	All staff to learn 10 phrases that they use with the tamariki at school.	Staff, BOT, Support Staff	<ul style="list-style-type: none"> We will hear staff use more phrases during the school day. We will hear the children start to use the phrases as well.
Teachers are working on building their vocab based on what they learnt during their Te Reo Ahu Course, Next year we plan to have some phrases across the school that are familiar to us all and that we all use. Pronunciation of local names and kupu have also been a focus.			
Ongoing	Tamariki have the opportunity to participate in Kapa Haka.		Tamariki will learn: <ul style="list-style-type: none"> the school song. Procedure for powhiri
All tamariki participate in Kapa Haka during Term 2. Children are given the opportunity to join our Kapa haka Ropu from Year 3 and up. This group participates in the Kapa haka Ropu from Term 2-4 every Tuesday for 45 mins. Whaea Wharekuka was our leader this year. She worked with the students to get them ready for Puanga Festival, Production and End of year leavers dinner and focusing our school song and appropriate Taranaki waiata. We have had a great group of whanau helping with kapa haka over the year.			
Ongoing	Wider use of Te Reo in the classroom with a focus on pronunciation	Staff	<ul style="list-style-type: none"> Increased use of Te Reo Honest attempts at correct pronunciation - in particular focus on: Toko, Taranaki, House Colours, Taranaki place names
Teachers are working in class to pronounce common phrases and kupu correctly, focused on karakia, waiata, pepeha and common kupu used throughout the school such as potae - hat			
Monitoring: A register of maori students and how they are socially and any behaviours etc is kept regularly up-to-date as well as a register of Maori students and how they are progressing in Reading, Writing, Maths, their agency goals and attendance rates. This doc can be seen here .			
Resources: Niho Taniwha, Te Ahu o te Reo web resources, MAC resources			



Property	Enviro	Community Engagement	Te Kahui Ako o Taranaki Mohoao
<i>5YA Plans completed</i>	<i>Support staff and tamariki with their sustainable projects</i>	<i>Carry out a 2023 Community Survey</i>	<i>Continue to engage with the goals of the Kahui Ako</i>
<i>5YA Property projects and LSC office space have all started. This will be completed early in the new year.</i>	2023 has been a consolidation year. No new projects have been introduced. Having a Mahi Toa - Workshop Mentor has meant tamariki and kaiako have been supported with the design and creation process. An Enviro Support worker has supported tamariki and kaiako with growing produce, and cooking/making food with what we grow.	Our community survey was completed in term 3. We also sort feedback from our tamariki in Years 5 - 8. 2023 Community Survey	Our school has been very engaged with all aspects of the Kahui Ako. Staff have been involved in: Emerging Leaders, we had two Within School Leads appointed for 2023, Cultural Capacity Leadership, Structured Literacy PLD and network, AP/DP Leadership and Principal Leadership.
Personnel	SMS - Hero	NELP	Curriculum Refresh
<i>Find avenues to fund extra support staff to support, Enviro Warriors, Kapa Haka, STEAM</i>	<i>Continue to upskill in using HERO and regularly participate in webinars.</i>	<i>Become familiar with and Introduce NELP to Staff/BOT/Community</i>	To familiarise the staff with updates to the curriculum refresh.
This year through with the support of the TOI Foundation we have been able to employ people in the following positions to support our teachers and tamariki: Kapa Haka Tutor, Workshop Mentor, Enviro Support Worker, Literacy Support Worker	Leaders have attended webinars relating to using data effectively and reporting to parents. Sasha also had a one on one session with a HERO facilitator to help get an assessment organised so we can share Learning Star data with parents. This will begin to be used in 2024. Children from year 3 up are now being encouraged to create their own posts in HERO. This has been helped along as teachers begin to feel more comfortable using HERO.	These have been introduced to staff, BOT and community. With each set of groups we have looked at and discussed what is working well, what could be improved, and anything else that is interesting/unsure of etc. This year it was decided to move over to School Docs to manage all school policies and procedures due to so many changes to legislation, policy and procedures and new NELP expectations. This has meant that the Board can be assured that we are meeting all obligations and expectations. This has been a seamless transition.	All staff participated in a Kahui Ako Teacher Only Day with a focus on the background and history/story behind the curriculum refresh. We have also participated in two extra Ministry of Education allocated Teacher Only Days. Staff have also been working on our newly developed Akoranga. Me & My School Survey 2023



Toko School

Next review: Term 1 2027

Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Toko 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 Toko 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.

Toko 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

Toko 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.

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).

Protection

Toko 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 Ka Hāpaitia** .

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).

Participation

Toko 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).

This policy aligns with **NELP** Objective 1: Learners at the Centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.




Related topics

- **Māori Educational Achievement**
- **School Planning and Reporting**
- **Equal Employment Opportunities**
- **Learning Support**
- **Inclusive Education**

Legislation

- Education and Training Act 2020

Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **The Education and Training Act 2020: Te Tiriti o Waitangi** 
- TKI | Te Kete Ipurangi: **Treaty of Waitangi principle** 
- Victoria University of Wellington | Te Herenga Waka: **Te Tiriti o Waitangi Guide** 

Release history: [Term 4 2022](#), [Term 4 2020](#), [Term 2 2017](#)

Last review	Term 4 2022
Topic type	Core
