

# MAUNGATAPU SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

**Ministry Number:** 1821

**Principal:** Tane Bennett

**School Address:** 164 Maungatapu Road, Tauranga

**School Postal Address:** PO Box 7041, Maungatapu

**School Phone:** 07 554 0858

**School Email:** [office@maungatapu.school.nz](mailto:office@maungatapu.school.nz)

#### Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Marama Reweti-Martin	Chair Person	Re-Elected June 2019	Education	Jun-22
Tane Bennett	Principal	ex Officio	Principal	Jun-22
Rondell Reihana	Parent Rep	Re-Elected June 2019	Consultant	Jun-22
Mere Kawha-Brears	Parent Rep	Elected June 2019	Administrator	Jun-22
Greg Hughes	Parent Rep	Elected June 2019	Draughtsman	Jun-22
Mariana Tapsell	Parent Rep	Elected June 2019	Education	Jun-22
Mark Wassung	Parent Rep	Elected June 2019	Architect	Jun-22
Adele Huka	Staff Rep	Elected June 2019	Teacher	Jun-22

**Accountant / Service Provider:** Manning Warner Browne Ltd

# MAUNGATAPU SCHOOL

Annual Report - For the year ended 31 December 2019

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# Maungatapu School

## Statement of Responsibility

For the year ended 31 December 2019

The Board of Trustees 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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

MARAMA REWETI MARTIN  
Full Name of Board Chairperson

Jane Gunnell  
Full Name of Principal

  
Signature of Board Chairperson

  
Signature of Principal

28/05/2020.  
Date:

28/05/2020  
Date:

## Maungatapu School

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	4,134,473	3,813,260	4,051,250
Locally Raised Funds	3	149,758	81,828	156,008
Interest income		17,280	5,000	17,573
Gain on Sale of Property, Plant and Equipment		-		(403)
		<hr/>	<hr/>	<hr/>
		4,301,511	3,900,088	4,224,428
<b>Expenses</b>				
Locally Raised Funds	3	67,988	-	73,382
Learning Resources	4	2,854,492	2,884,899	2,830,290
Administration	5	189,441	226,691	178,568
Finance		4,835	-	10,430
Property	6	1,005,314	742,300	924,127
Depreciation	7	107,455	104,378	112,484
Loss on Disposal of Property, Plant and Equipment		7,997	-	7,985
Loss on Uncollectable Accounts Receivable		528	-	564
		<hr/>	<hr/>	<hr/>
		4,238,050	3,958,268	4,137,830
<b>Net Surplus / (Deficit) for the year</b>		63,461	(58,180)	86,598
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		63,461	(58,180)	86,598

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

# Maungatapu School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		<u>995,595</u>	<u>995,600</u>	<u>906,979</u>
Total comprehensive revenue and expense for the year		63,461	(58,180)	86,598
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	2,018
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9				
<b>Equity at 31 December</b>	24	<u>1,059,056</u>	<u>937,420</u>	<u>995,595</u>
Retained Earnings		1,059,056	937,420	995,595
Reserves		-	-	-
<b>Equity at 31 December</b>		<u>1,059,056</u>	<u>937,420</u>	<u>995,595</u>

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.

# Maungatapu School

## Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	412,330	141,403	265,809
Accounts Receivable	9	197,059	156,000	183,198
GST Receivable		34,165	5,000	5,643
Prepayments		643	1,300	1,309
Inventories	10	2,127	2,700	3,429
Investments	11	419,284	416,750	438,395
		<u>1,065,608</u>	<u>723,153</u>	<u>897,783</u>
<b>Current Liabilities</b>				
Accounts Payable	13	261,685	209,000	207,235
Revenue Received in Advance	14	12,921	1,000	9,577
Provision for Cyclical Maintenance	15	5,891	2,000	38,700
Finance Lease Liability - Current Portion	16	25,567	25,624	24,129
Funds held for Capital Works Projects	17	52,942	-	37,763
Funds held on behalf of Kiwi Park Cluster	18	(640)	-	-
		<u>358,366</u>	<u>237,624</u>	<u>317,404</u>
<b>Working Capital Surplus/(Deficit)</b>		707,242	485,529	580,379
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	473,350	553,284	513,434
		<u>473,350</u>	<u>553,284</u>	<u>513,434</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	103,937	83,643	69,868
Finance Lease Liability	16	17,599	17,750	28,350
		<u>121,536</u>	<u>101,393</u>	<u>98,218</u>
<b>Net Assets</b>		<u>1,059,056</u>	<u>937,420</u>	<u>995,595</u>
<b>Equity</b>	24	<u>1,059,056</u>	<u>937,420</u>	<u>995,595</u>

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

**Maungatapu School**  
**Statement of Cash Flows**  
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,008,783	952,472	1,003,522
Locally Raised Funds		159,885	81,661	135,296
Goods and Services Tax (net)		(28,522)	643	(1,569)
Payments to Employees		(564,129)	(572,229)	(584,541)
Payments to Suppliers		(361,797)	(379,353)	(395,566)
Cyclical Maintenance Payments in the year		(32,947)	(43,225)	(2,410)
Interest Paid		(4,835)	-	(10,430)
Interest Received		21,115	5,076	15,279
Net cash from Operating Activities		<u>197,553</u>	<u>45,045</u>	<u>159,581</u>
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(74,244)	(176,290)	(124,953)
Purchase of Investments		-	21,645	(4,924)
Proceeds from Sale of Investments		19,111	-	-
Net cash from Investing Activities		<u>(55,133)</u>	<u>(154,645)</u>	<u>(129,877)</u>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	2,018
Finance Lease Payments		(10,437)	22,957	(27,712)
Funds Administered on Behalf of Third Parties		(640)	-	-
Funds Held for Capital Works Projects		15,179	(37,763)	(27,467)
Net cash from Financing Activities		<u>4,102</u>	<u>(14,806)</u>	<u>(53,161)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<u><u>146,521</u></u>	<u><u>(124,406)</u></u>	<u><u>(23,457)</u></u>
Cash and cash equivalents at the beginning of the year	8	265,809	265,809	289,264
<b>Cash and cash equivalents at the end of the year</b>	8	<u><u>412,330</u></u>	<u><u>141,403</u></u>	<u><u>265,807</u></u>

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 have been excluded.

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

# Maungatapu School

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

Maungatapu School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (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 reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

###### ***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 Act 1989 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".

###### ***Standard early adopted***

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

###### ***PBE Accounting Standards Reduced Disclosure Regime***

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

#### *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 12.

### **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. 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.

#### *Recognition of grants*

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

Use of Land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These 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.

### **Other Grants**

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 recorded as revenue when their receipt is formally acknowledged by the School.

### **Interest Revenue**

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

### **d) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

### **e) 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.

### **f) 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.

### **g) 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.

### **h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

### **Prior Year Policy**

*Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.*

### **i) Inventories**

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

## **j) Investments**

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

### **Prior Year Policy**

*Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.*

*Investments that are shares are categorised as “available for sale” for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.*

*After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.*

## **k) 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 to buildings owned by the Crown 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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 to Crown Owned Assets	50 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	3-4 years
Library resources	12.5% Diminishing value

## **l) 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 or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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.

## **m) 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. 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.

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.

## **n) 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.

## **o) Employee Entitlements**

### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 to but not yet taken at balance date.

### *Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

**p) Revenue Received in Advance**

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

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

**r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

**t) Financial Assets and Liabilities**

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 categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

**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 at the start of the year.

**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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	858,123	854,800	838,017
Teachers' Salaries Grants	2,374,855	2,400,000	2,354,675
Use of Land and Buildings Grants	732,518	480,000	674,477
Resource Teachers Learning and Behaviour Grants	11,217	3,500	4,250
Other MoE Grants	157,760	74,960	179,831
	<u>4,134,473</u>	<u>3,813,260</u>	<u>4,051,250</u>

## 3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	43,511	74,728	49,574
Activities	101,811	6,500	99,546
Trading	4,435	600	6,888
	<u>149,758</u>	<u>81,828</u>	<u>156,008</u>
<b>Expenses</b>			
Activities	65,633	-	71,087
Trading	2,354	-	2,295
	<u>67,988</u>	<u>-</u>	<u>73,382</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>81,770</u>	<u>81,828</u>	<u>82,627</u>

## 4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	45,798	61,485	38,512
Equipment Repairs	825	2,500	2,743
Information and Communication Technology	26,048	34,000	30,088
Extra-Curricular Activities	1,597	1,500	1,025
Library Resources	4,233	9,000	1,957
Employee Benefits - Salaries	2,754,999	2,750,114	2,735,103
Staff Development	20,992	26,300	20,862
	<u>2,854,492</u>	<u>2,884,899</u>	<u>2,830,290</u>

## 5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,900	4,900	4,800
Board of Trustees Fees	4,605	5,000	4,710
Board of Trustees Expenses	4,863	9,400	3,361
Communication	5,262	5,300	4,874
Consumables	2,619	2,500	1,609
Operating Lease	(2,979)	20,000	(13,115)
Other	29,307	37,050	30,420
Employee Benefits - Salaries	125,380	123,700	128,079
Insurance	7,701	7,341	5,995
Service Providers, Contractors and Consultancy	7,782	11,500	7,836
	<u>189,441</u>	<u>226,691</u>	<u>178,568</u>

## 6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	17,473	20,500	15,309
Cyclical Maintenance Provision	34,207	20,300	11,949
Grounds	14,432	15,500	15,521
Heat, Light and Water	38,765	40,000	41,218
Rates	12,183	13,000	9,982
Repairs and Maintenance	62,069	53,500	57,333
Use of Land and Buildings	732,518	480,000	674,477
Employee Benefits - Salaries	93,667	99,500	98,338
	<u>1,005,314</u>	<u>742,300</u>	<u>924,127</u>

The use of land and buildings figure represents 8% 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. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	2,759	2,700	2,759
Furniture and Equipment	41,312	33,678	31,196
Information and Communication Technology	48,294	50,000	59,181
Leased Assets	10,409	13,000	14,230
Library Resources	4,681	5,000	5,118
	<u>107,455</u>	<u>104,378</u>	<u>112,484</u>

## 8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	100	100	100
Bank Current Account	412,230	141,303	265,709
Cash and cash equivalents for Cash Flow Statement	<u>412,330</u>	<u>141,403</u>	<u>265,809</u>

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

Of the \$412,330 Cash and Cash Equivalents, \$52,942 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$412,330 Cash and Cash Equivalents, \$12,921 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

## 9. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	11,099	10,000	18,410
Receivables from the Ministry of Education	(0)	-	19,207
Interest Receivable	2,241	6,000	6,076
Teacher Salaries Grant Receivable	183,720	140,000	139,505
	<u>197,059</u>	<u>156,000</u>	<u>183,198</u>
Receivables from Exchange Transactions	13,340	16,000	24,486
Receivables from Non-Exchange Transactions	183,719	140,000	158,712
	<u>197,059</u>	<u>156,000</u>	<u>183,198</u>

## 10. Inventories

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,293	2,000	2,595
Sun Glasses	834	700	834
	<u>2,127</u>	<u>2,700</u>	<u>3,429</u>

## 11. Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	419,284	416,750	438,395
Total Investments	<u>419,284</u>	<u>416,750</u>	<u>438,395</u>



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	82,017	-	-	-	(2,759)	<b>79,258</b>
Furniture and Equipment	232,587	23,567	(1,524)	-	(41,312)	<b>213,318</b>
Information and Communication Technology	150,997	33,469	(6,059)	-	(48,294)	<b>130,113</b>
Leased Assets	12,719	16,000	(414)	-	(10,409)	<b>17,896</b>
Library Resources	35,114	5,192	(2,860)	-	(4,681)	<b>32,765</b>
<b>Balance at 31 December 2019</b>	<b>513,434</b>	<b>78,228</b>	<b>(10,857)</b>	<b>-</b>	<b>(107,455)</b>	<b>473,350</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	137,981	(58,723)	<b>79,258</b>
Furniture and Equipment	757,869	(544,551)	<b>213,318</b>
Information and Communication Technology	310,248	(180,135)	<b>130,113</b>
Leased Assets	33,186	(15,290)	<b>17,896</b>
Library Resources	139,741	(106,976)	<b>32,765</b>
<b>Balance at 31 December 2019</b>	<b>1,379,025</b>	<b>(905,675)</b>	<b>473,350</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	84,776	-	-	-	(2,759)	<b>82,017</b>
Furniture and Equipment	182,151	39,044	-	-	(31,196)	<b>189,999</b>
Information and Communication Technology	132,335	77,976	(13,319)	-	(59,181)	<b>137,811</b>
Leased Assets	22,049	60,777	-	-	(14,230)	<b>68,596</b>
Library Resources	32,608	7,932	(411)	-	(5,118)	<b>35,011</b>
<b>Balance at 31 December 2018</b>	<b>453,919</b>	<b>185,729</b>	<b>(13,730)</b>	<b>-</b>	<b>(112,484)</b>	<b>513,434</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	137,981	(55,964)	<b>82,017</b>
Furniture and Equipment	787,411	(554,824)	<b>232,587</b>
Information and Communication Technology	357,285	(206,288)	<b>150,997</b>
Leased Assets	32,062	(19,343)	<b>12,719</b>
Library Resources	146,480	(111,366)	<b>35,114</b>
<b>Balance at 31 December 2018</b>	<b>1,461,219</b>	<b>(947,785)</b>	<b>513,434</b>

### 13. Accounts Payable

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating Creditors	39,514	27,000	26,815
Employee Entitlements - Salaries	204,615	165,000	163,606
Employee Entitlements - Leave Accrual	17,556	17,000	16,814
	<u>261,685</u>	<u>209,000</u>	<u>207,235</u>
Payables for Exchange Transactions	261,685	209,000	207,235
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>261,685</u>	<u>209,000</u>	<u>207,235</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other	12,921	1,000	9,577
	<u>12,921</u>	<u>1,000</u>	<u>9,577</u>

### 15. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	108,568	108,568	99,029
Increase/ (decrease) to the Provision During the Year	34,207	20,300	42,422
Use of the Provision During the Year	(32,947)	-	(32,883)
Provision at the End of the Year	<u>109,828</u>	<u>128,868</u>	<u>108,568</u>
Cyclical Maintenance - Current	5,891	2,000	38,700
Cyclical Maintenance - Term	103,937	83,643	69,868
	<u>109,828</u>	<u>85,643</u>	<u>108,568</u>

### 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:

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	28,767	-	28,624
Later than One Year and no Later than Five Years	18,679	-	30,674
Later than Five Years	-	-	-
	<u>47,445</u>	<u>-</u>	<u>59,298</u>

## 17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Block A & B - ILE Upgrade	<i>In Progress</i>	37,763	250,000	(234,822)	-	52,942
Totals		37,763	250,000	(234,822)	-	52,942

### Represented by:

Funds Held on Behalf of the Ministry of Education	52,942
Funds Due from the Ministry of Education	-
	52,942

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Block A & B - ILE Upgrade	<i>In Progress</i>	-	53,187	(15,423)	-	37,763
Carpet Room 4-11	<i>Completed</i>	65,230	2,901	(68,131)	-	-
Security & Smoke Alarm Upgrade	<i>Completed</i>	-	24,613	(24,613)	-	-
Pickup Zone Footpath Modifications	<i>Completed</i>	-	16,400	(16,400)	-	-
Totals		65,230	97,101	(124,567)	-	37,763

## 18. Funds Held on Behalf of Kiwi Park Cluster / Transport Network

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

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held at Beginning of the Year	-	-	-
Funds Received from Cluster Members	(262)	-	-
Funds Received from MoE	-	-	-
Funds Spent on Behalf of the Cluster	902	-	-
Funds Held at Year End	(640)	-	-

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

### Current Assets

Cash at bank	(640)	-	-
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### Non Current Assets

Property Plant and Equipment	-	-	-
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### Current Liabilities

Operating Creditors	-	-	-
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### Non Current Liabilities

Borrowings	-	-	-
Equity	(640)	-	-

## 19. Related Party Transactions

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

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

## 20. Remuneration

### *Key management personnel compensation*

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

	<b>2019 Actual \$</b>	<b>2018 Actual \$</b>
<i>Board Members</i>		
Remuneration	4,605	4,710
Full-time equivalent members	0.26	0.41
<i>Leadership Team</i>		
Remuneration	245,754	246,773
Full-time equivalent members	2	2
Total key management personnel remuneration	<u>250,359</u>	<u>251,483</u>
Total full-time equivalent personnel	<u>2.26</u>	<u>2.41</u>

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

### *Principal*

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

	<b>2019 Actual \$000</b>	<b>2018 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	140 - 150
Benefits and Other Emoluments	4 - 5	1 - 10
Termination Benefits	-	-

### *Other Employees*

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

<b>Remuneration \$000</b>	<b>2019 FTE Number</b>	<b>2018 FTE Number</b>
100 - 110	1.00	1.00
	<u>1.00</u>	<u>1.00</u>

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

## 21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

## 22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2019** (Contingent liabilities and assets at **31 December 2018**: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

(a) \$393,480 contract for Block A & B - ILE Upgrade to be completed in 2020, which will be fully funded by the Ministry of Education. \$303,186 has been received of which \$250,245 has been spent on the project to date.

(Capital commitments at 31 December 2018: \$NIL)

### (b) Operating Commitments

As at 31 December 2019 the Board has entered into no Operating Leases. (2018: \$NIL).

## 24. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

## 25. 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 (2018: Loans and receivables)

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	412,330	141,403	265,809
Receivables	197,059	156,000	183,198
Investments - Term Deposits	419,284	416,750	438,395
Total Financial assets measured at amortised cost	<u>1,028,673</u>	<u>714,153</u>	<u>887,402</u>

### Financial liabilities measured at amortised cost

Payables	261,685	209,000	207,235
Finance Leases	43,166	43,374	52,479
Total Financial Liabilities Measured at Amortised Cost	<u>304,851</u>	<u>252,374</u>	<u>259,714</u>

## 26. Events After Balance Date

On March 11 2020, the World Health Organisation declared the outbreak of COVID-19 ( a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert to level 4 and a nationwide lockdown commenced. As part of this lockdown all Schools were closed. Subsequently all Schools and Kura reopened on the 18 May 2020.

At the date of issuing the Financial Statements, the School has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the School is open for tuition, the School has switched to alternative methods of delivering the curriculum, so Students can learn remotely.

At this time the full impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the School. The School will continue to receive funding from the Ministry of Education, even while closed.

## 27. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 11 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

## Independent Auditor's Report

# To the Readers of Maungatapu School's Financial Statements

## For the Year Ended 31 December 2019

The Auditor-General is the auditor of Maungatapu School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2019, 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 2019; 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 29 May 2020. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

### Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

### 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.

#### ACCOUNTANTS & ADVISORS

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William Buck Audit (NZ) Limited

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

The Board of Trustees 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 of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from the Education Act 1989.

### **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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 Novopay 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 of Trustees 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 of Trustees is responsible for the other information. The other information comprises the information included on page 1 and on pages 24 to 36, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



**Richard Dey**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Tauranga, New Zealand

# Analysis of Variance Reporting



<b>School Name:</b>	Maungatapu School	<b>School Number:</b>	1821
<b>Strategic Aim:</b>	To improve educational outcomes for all students with a particular emphasis on Maori boys.		
<b>Annual Aim:</b>	By the end of 2019, 80% of students will be at or above expectation in Reading, Writing and Mathematics with the exception of new entrant students.		
<b>Target:</b>	<p>By the end of 2019, 80% of students will be at or above the expected achievement level for reading, writing and mathematics.</p> <p>To increase the number of Maori Boys achieving at/above the expected achievement levels.</p>		
<b>Baseline Data:</b>	<p><b>Writing: school wide 66%</b> 84% year 3 at or above 76% year 6 at or above</p> <p><b>Reading: school wide 74%</b> 85% NZ European girls at or above 76% NZ European boys at or above 76% year 2 at or above 79% year 3 at or above 81% year 4 at or above 85% year 6 at or above</p>		

**Maths: school wide 75%**

78% boys at or above

85% NZ European boys at or above

82% year 2 at or above

78% year 5 at or above

76% year 6 at or above

**Maori Boys Achievement (using NAG MOE data)****Clean data (showing only students who appear in both years data)**

	Reading		Writing		Maths	
	2018	2019	2018	2019	2018	2019
<b>Year 1</b>	2/13 15%		4/13 31%		9/13 69%	
<b>Year 2</b>	4/8 50%	6/13 46%	2/8 25%	2/13 15%	6/8 75%	10/13 77%
<b>Year 3</b>	13/16 81%	4/8 50%	9/16 56%	5/8 63%	10/16 63%	5/8 63%
<b>Year 4</b>	11/17 65%	13/16 81%	9/18 50%	8/16 50%	12/18 67%	10/16 63%
<b>Year 5</b>	5/12 42%	10/17 59%	3/12 25%	7/18 39%	7/12 58%	12/18 67%
<b>Year 6</b>		10/12 83%		8/12 67%		8/12 67%
<b>Total</b>	35/66 53%	43/66 65%	27/66 41%	30/66 45%	44/66 67%	45/66 68%

### Summary points:

- In 2019 Year 2 Maori Boys have shown a 31% shift in reading since 2018. 4 boys made accelerated progress in reading to move from working towards expectation to working at expectation. As yet, this is not appearing to transfer through to writing.
- 2018 Year 3 did not make significant progress as year 4's in 2019. Their writing results dropped in this time.
- 2018 Year 4 showed a decrease in reading and writing by the end of year 5. Maths remained the same.
- 2018 Year 5 showed significant progress during year 6 in literacy.
- Appears to be a drop as year 4 Maori boys enter senior school.
- Year 6 Maori boys made big gains since 2018.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p><b>Junior School</b></p> <ul style="list-style-type: none"> <li>Continued Structured Literacy PLD for year 1/2 teachers including withdraw groups to accelerate learning</li> <li>Multi-sensory approach</li> <li>Explicit targeted teaching</li> <li>Teacher released in Terms 1 and 2 to support 27 children across the school with literacy</li> <li>Employed a teacher aide.</li> <li>Including deliberate acts of teaching and evidence of this in teacher planning.</li> </ul> <p><b>Middle School</b></p> <ul style="list-style-type: none"> <li>Varying the writing programme to allow for more opportunities to write creatively, including responsive writing.</li> </ul>	<p>The withdraw groups definitely made a significant difference to student's progress.</p> <p>Children are able to break words apart into sounds, they are able to manipulate sounds in words, and are able to spell and increasing amount of words.</p> <p>All students were able to identify strategies and concepts taught in the intervention which they can use in their everyday learning.</p> <p>Support provided for classroom teachers (Year 2)</p> <p>Boys made steady progress through IEP goals</p> <p>Increase in comprehension of texts through discussion.</p>	<p>Targets set were aspirational rather than specific.</p> <p>In 2019 Year 2 Maori Boys have shown a 31% shift in reading since 2018. 4 boys made accelerated progress in reading to move from working towards expectation to working at expectation. As yet, this is not appearing to transfer through to writing.</p> <p>The assessment tools and methods used for gathering student achievement data for reading and writing are not reflective of the structured literacy programme.</p>	<p>Continued Structured PLD across the school.</p> <p>Adaptive programmes that meet the needs of new cohorts as they come in.</p> <p>Development and implementation of progressions for literacy across school</p> <p>Continue subscription to Resource Cupboard</p> <p>Continuing with Structured Literacy Intervention group in 2020 (a teacher released 0.5 for the year)</p> <p>SENCO to coordinate STEPS programme with identified students</p> <p>Student behaviour is affecting the teaching and learning of peers</p> <p>Improve engagement</p> <p>Consistent responses to behaviour.</p>

<ul style="list-style-type: none"> <li>• Providing opportunities to read for pleasure and meaning every day.</li> <li>• Opportunities to read in front of an audience to boost confidence</li> <li>• Including deliberate acts of teaching and evidence of this in planning</li> </ul>	<p>Supported specific language needs.</p> <p>Anecdotal tracking of target group of learners through teacher planning allowed for specific teaching with purpose.</p> <p>Students were able to share their learning promoting student agency and student voice.</p>		<p>Increased support from agencies. Lifting student attendance.</p>
<p><b>Senior School</b></p> <ul style="list-style-type: none"> <li>• Providing relevant content for learners.</li> <li>• Language experiences eg estuary trip and science investigations.</li> <li>• Utilising school journals through Resource cupboard.</li> <li>• Communication with families, face to face and with Seesaw.</li> <li>• Implementation of Talk Moves in maths since 2017.</li> </ul>	<p>Students were able to transfer EOTC experiences, including science, into the classroom.</p> <p>Targeted text allowed teachers to extend students in reading</p> <p>Students learning at school was being supported at home with opportunities for parents to connect with teacher, receive important notices and provide feedback.</p> <p>Talk moves was part of the teacher appraisal in the senior school.</p>	<p>Students moving from Year 2 in 2018 to year 3 in 2019 made progress in writing. Within this cohort, Maori boys moved from 25% at/above expected achievement level to 63% at/above.</p> <p>Maori boys moving from Year 4 in 2018 to year 5 in 2019 slipped from 50% - 39% at or above the expected achievement level for writing. The data was similar for reading within the same cohort.</p> <p>Teaching expectations in a year <sup>3</sup>/<sub>4</sub> composite class need to meet the needs of the learners. Year 4 students require extending from curriculum level 2 to beginning of curriculum level 3 by the end of the year.</p> <p>Students moving from Year 5 in 2018 to year 6 in 2019 made progress in reading and writing. Within this cohort, Maori boys made significant progress in</p>	

<ul style="list-style-type: none"> <li>Inclusion of deliberate acts of teaching and evidence of this in teacher planning.</li> </ul>		<p>reading; 42% at/above in 2018 to 83% at/above in 2019.</p> <p>In writing and within the same cohort, Maori boys made significant progress; 25% at/above to 67% at/above.</p> <p>Teachers in this cohort concentrated on forming meaningful, positive relationships with their students. This cohort also presented many behavioural difficulties for teachers and school management throughout the year.</p> <p>A whole school focus on supporting this cohort was implemented through the school PB4L plan. A 'check in' system was implemented and all teachers within the school were allocated a student to support and provide 1:1 guidance and mentoring.</p>	
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**Planning for next year:**

Review and implementation of new school charter and strategic plan.

Budget to reflect end of year needs where appropriate to enable effective planning for 2021.

Continued development of school wide initiatives to build school learning culture.

Review school wide reporting, assessment practice and implementation of the structured literacy approach with writing.

## Analysis of Variance Reporting



<b>Te Kura:</b>	Te Pōwhāriki Te Kura o Maungatapu	<b>School Number:</b>	1821
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<b>Strategic Aim:</b>	To improve educational outcomes for all students with a particular emphasis on Māori boys.
<b>Annual Aim:</b>	By the end of 2019, 80% of students will be at or above in Reading, Writing and Mathematics with the exception of new entrants.
<b>Target:</b>	By the end of 2019, 80% of students will be at or above the expected achievement level Reading, Writing and Mathematics for to increase the number of Māori boys achieving at or above the expected achievement level



## Baseline Data:

### TE REO MATATINI

#### Te Reo ā waha (Oral Language)

Kai te taumata o Manawa ora - Manawa toa (At above): 34.8% Tama 66.7% Kōtiro

Kai te taumata o Manawa taki - Manawa āki (Below): 65.2% Tama 33.3% Kōtiro

#### Te Reo Tuhituhi (Writing)

Kai te taumata o Manawa ora - Manawa toa (At above): 23.9% Tama 57.6% Kōtiro

Kai te taumata o Manawa taki - Manawa āki (Below): 76.1% Tama% 42.4% Kōtiro

#### Te Reo Pānui (Reading)

Kai te taumata o Manawa ora - Manawa toa (At above): 50% Tama 74.9% Kōtiro

Kai te taumata o Manawa taki - Manawa āki (Below): 50% Tama 25.1% Kōtiro

### PĀNGARAU POUTAMA TAU

#### Te Tau (Number)

Kai te taumata o Manawa ora - Manawa toa (At above): 33.3% Tama 29%

Kai te taumata o Manawa taki - Manawa āki (Below): 66.7% Tama 71% Kōtiro

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p><b>Te Reo ā waha</b> <b>Oral Language</b></p> <ul style="list-style-type: none"> <li>- A more vigorous approach to the enrolment policy, interview process and commitment to language revitalisation.</li> <li>- Pouako to insist upon full immersion language in class.</li> <li>- Constant reminders of where Te Reo Māori is to be spoken around the kura.</li> </ul> <p><b>Tuhituhi</b> <b>Writing</b></p> <ul style="list-style-type: none"> <li>- An emphasis on guided writing</li> <li>- A focus on pride of bookwork and publishing</li> </ul>	<p>Strengthening awareness and understanding of the importance of Te Reo Māori in the whānau and the tamaiti</p> <p>High expectations in place for tamariki to speak Te Reo Māori and expectations extend to their Whānau upon enrolment.</p> <p>Strategies in place for tamariki who have little to no language competency, but flourish in a Mātauranga Māori context</p> <p>Development of knowledge in guided writing and learning about other approaches (particularly creative writing contexts). Weekly focus on wordlists (puna kupu).</p>	<p>We had a high number of new entrants in Te Pūwhāriki, without sufficient competency in Te Reo Māori.</p> <p>Tamariki who were/are fluent speakers also struggled to hold their level of immersion due to their interactions outside of the akomanga and rūmaki space (which is English speaking) and the lack of language use in the home. Therefore the 80% target is somewhat difficult, given the context of our school overall.</p> <p>Māori boys writing data is low across the board in immersion and mainstream. Research suggests that we re-evaluate the way we teach writing and the explicit methods involved.</p> <p>Over 76% of our tama, struggle with writing. This correlates with the low level of spoken language, sitting at just over 65%.</p>	<p>Takirau Reo is our Māori language strategy in Te Pūwhāriki, aimed at the key domains of language revitalisation for reversing language shift (Fishman, 1994)</p> <ul style="list-style-type: none"> <li>• Te Mārama o te reo Critical Awareness</li> <li>• Te Mana o te reo Language Status</li> <li>• Te Ako o te reo Language acquisition</li> <li>• Te Kōrero o te reo Critical mass of language in everyday use</li> <li>• Te Tinana o te reo. Language corpus and grammar (See image below)</li> </ul> <p>We will be part of the school-wide focus for Structured Literacy to improve the overall data for writing. More enquiries into applying the Gail Loane approach to writing in a rūmaki environment.</p>

**Pānui Reading**

- Early detection of priority learners in reading
- Using more speech to text technology for students displaying signs of dyslexia.

**Poutama Tau Numeracy**

- PD with Alana Watson, carried over from the previous year
- A stocktake of our Poutama Tau resource boxes

**Tamariki Whaiāwhina Priority Learners**

- Development of PATH plans in conjunction with Megan Fitzgerald and Lorna McPhail (Child Psychologist, MOE)

Researched the validity of our current methods of assessment and enriching our overall teacher judgements: Mātai Mātātupu, Kia Ata Mai and STEPs (Hosea Taani, RTLB,

Development and further understanding of assessment within each progression stage was inconsistent across the teachers and therefore the

More collaboration with Whānau and external wrap around services to maximise the learning for our priority learners.

A lack of current resources and meaningful text in te reo Māori has also impacted our learning. Pānui and comprehension has been difficult to track given the limited information gleaned from a running record.

Evident gap in learning after transitioning into the next class.

A regular IEP didn't include a collaborative approach to assisting the learner. Therefore there was a disconnect between the learner in class and support in the home.

We will be including the STEPs Literacy program for ALL Te Pūwhāriki students as a tool for creating our own wordlists that are relevant to our learners. We are able to adapt the resource to our localised curriculum at a level we can co-create with the students themselves. This will be of great assistance to the bi-lingual class.

Weekly moderation sessions to be held with Pouako to compare student work and assess as a team. Stage descriptions (kauneke) are evident in each class and planning will be taught explicitly according to each stage. We would also benefit from further professional development and/or observations and modelling in other Kura.

Continue discussions with Megan and Lorna, staying informed with current solutions and research. Continue on with PATH plans for new Whānau and learners who will require support moving forward,

## Planning for the next year

Ensure the importance of attendance is known to our Whānau, that we create a consistent culture that is explicitly linked to student and whānau success (NAG 6)

Continued focus for Structured Literacy and STEPs across Te Pūwhāriki.

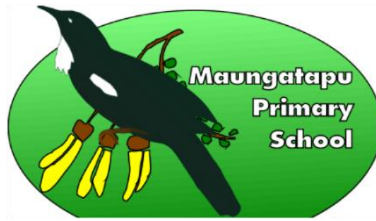
Ensure the level of achievement improves across Te Reo Matatini (Literacy)

Professional development for Poutama Tau for all Pouako of Te Pūwhāriki

Ensure tamariki are meeting the Kauneke Pāngarau (Stages of Poutama Tau) from Kaupae 0 - 5 specifically

Ensure regular moderation and conferencing occurs before data is entered in Te Waharoa Ararau (TWA)

Ensure Pouako are deliberate in their teaching of our Te Pūwhāriki curriculum and understand the Graduate Profile



*The Maungatapu School Board of Trustees employs a Sports Coordinator using Kiwi Sport funding. The sport coordinator works within school hours to promote physical activity across the school and local community.*

**The key objectives for this position are:**

- To support the school's charter, goals and policies
- To promote the ethos of being an active school
- To support the efficient operation of the school.
- To attend professional meetings associated with sport.
- To provide regular opportunities for all students to participate in physical activity and sports during the school day.
- To enhance fitness and sporting activities within the school.
- To promote a fun element to physical activity and sports events.
- To liaise with school budget holders to upgrade and replace sports equipment for school use.
- To liaise with sports coaches, parents, and whanau.

**Key tasks.**

**Supervision**

- When working with the children, take responsibility for the physical safety of the students and others they are in contact with.

**Communication**

- Liaise between sporting bodies, community agencies, and other schools.
- Provide regular information to parents and whanau through newsletters, website notices and assembly / community presentations.
- Inform staff of upcoming sports events
- Celebrate pupils achievements at assemblies

**Organisation.**

- Create a sports event calendar for the year.
- Assist in the training of House Leaders for student led physical activities and PE shed
- Timetable use of field, courts, pool, and indoor facilities to promote specific physical activities.

- Organise coaches and managers for school representative sports teams.
- Establish and implement systems for uniform provision for school representative sports.
- Assist teachers with the organisation of sports days and school and community events.
- Keep records of all events, teams and awards.
- Organise the recognition of contribution and participation in sports and physical activity by pupils, coaches and managers.

In 2014 the Board of Trustees continued the extended hours of this position from 15 to 20 hours per week. This has continued throughout 2019. Kiwi Sport funding was supplemented by board funding to support this position including the extended hours.