

MAUNGATAPU SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Marama Reweti-Martin	Presiding Member	Re-Elected June 2019	Sep-22
Tane Bennett	Principal	ex Officio	
Rondell Reihana	Parent Rep	Re-Elected June 2019	Sep-22
Mere Kawha-Brears	Parent Rep	Elected June 2019	Sep-22
Greg Hughes	Parent Rep	Elected June 2019	Sep-22
Mariana Tapsell	Parent Rep	Elected June 2019	Sep-22
Mark Wassung	Parent Rep	Elected June 2019	Sep-22
Adele Huka	Staff Rep	Elected June 2019	Sep-22

Accountant / Service Provider:	PKF Tauranga Ltd
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MAUNGATAPU SCHOOL

Annual Report - For the year ended 31 December 2021

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Maungatapu School

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

MARAMA RENETI-MARTIN

Full Name of Presiding Member

Marama R. Martin

Signature of Presiding Member

26 May 2022

Date:

ANDRE TANE BENNETT

Full Name of Principal

Andre Tane Bennett

Signature of Principal

26 May 2022

Date:

Maungatapu School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	4,375,592	4,162,418	4,382,930
Locally Raised Funds	3	122,802	18,600	66,765
Interest Income		3,954	1,000	7,689
Gain on Sale of Property, Plant and Equipment		4,326	-	1,133
		4,506,674	4,182,018	4,458,517
Expenses				
Locally Raised Funds	3	43,132	80,000	38,059
Learning Resources	4	3,115,475	2,896,177	2,944,209
Administration	5	210,879	289,671	184,685
Finance		2,493	-	3,671
Property	6	838,425	960,253	1,003,681
Depreciation	11	136,501	96,192	110,856
Loss on Disposal of Property, Plant and Equipment		12,016	-	38
		4,358,921	4,322,293	4,285,199
Net Surplus / (Deficit) for the year		147,753	(140,275)	173,318
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		147,753	(140,275)	173,318

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		1,240,709	1,275,275	1,059,056
Total comprehensive revenue and expense for the year		147,753	(140,275)	173,318
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		34,851	-	8,335
Equity at 31 December		1,423,313	1,135,000	1,240,709
Retained Earnings		1,423,313	1,135,000	1,240,709
Reserves		-	-	-
Equity at 31 December		1,423,313	1,135,000	1,240,709

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	597,962	536,900	854,479
Accounts Receivable	8	496,742	213,000	204,584
Prepayments		1,067	16,000	16,595
Inventories	9	1,198	1,300	1,321
Investments	10	421,436	426,800	418,258
		1,518,405	1,194,000	1,495,237
Current Liabilities				
GST Payable		18,984	20,000	15,974
Accounts Payable	12	285,815	320,500	313,722
Revenue Received in Advance	13	1,225	500	1,254
Provision for Cyclical Maintenance	14	12,000	10,000	23,030
Finance Lease Liability	15	60,158	17,000	18,001
Funds held for Capital Works Projects	16	63,815	-	251,637
Funds held on behalf of South Cluster	17	-	-	746
		441,997	368,000	624,364
Working Capital Surplus/(Deficit)		1,076,408	826,000	870,873
Non-current Assets				
Property, Plant and Equipment	11	526,272	450,000	471,966
		526,272	450,000	471,966
Non-current Liabilities				
Provision for Cyclical Maintenance	14	115,974	116,000	89,090
Finance Lease Liability	15	63,397	25,000	13,040
		179,371	141,000	102,130
Net Assets		1,423,309	1,135,000	1,240,709
Equity		1,423,313	1,135,000	1,240,709

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 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		851,634	1,147,693	1,175,095
Locally Raised Funds		123,146	18,600	60,931
Goods and Services Tax (net)		3,010	4,000	50,139
Payments to Employees		(477,988)	(487,057)	(588,889)
Payments to Suppliers		(430,288)	(652,044)	(349,753)
Interest Paid		(2,493)	-	(3,671)
Interest Received		3,720	1,000	9,359
Net cash from/(to) Operating Activities		70,741	32,192	353,211
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(7,690)	-	1,495
Purchase of Property Plant & Equipment (and Intangibles)		(63,540)	(74,192)	(94,707)
Purchase of Investments		(3,178)	(8,000)	1,026
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(74,408)	(82,192)	(92,186)
Cash flows from Financing Activities				
Furniture and Equipment Grant		34,851	-	8,335
Finance Lease Payments		(53,206)	10,900	(27,292)
Funds Administered on Behalf of Third Parties		(234,495)	(251,400)	200,081
Net cash from/(to) Financing Activities		(252,850)	(240,500)	181,124
Net increase/(decrease) in cash and cash equivalents		(256,517)	(290,500)	442,149
Cash and cash equivalents at the beginning of the year	7	854,479	827,400	412,330
Cash and cash equivalents at the end of the year	7	597,962	536,900	854,479

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 Statement of Cash Flows 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 2021

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 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 reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property 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. 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 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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. 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

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) 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 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 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.

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 not trivial.

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 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.

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	Term of Lease
Library resources	12.5% Diminishing value

k) 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.

l) 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.

m) 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 twelve 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

n) Revenue Received in Advance

Revenue received in advance relates to funds received from Grants where there are unfulfilled obligations for the School to provide services in the future. The Grants are recorded as revenue as the obligations are fulfilled.

o) 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 the School's 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.

p) 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

q) 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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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.

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.

r) 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.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

s) 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.

t) Budget Figures

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

u) 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	998,483	1,027,298	1,046,579
Teachers' Salaries Grants	2,680,682	2,400,000	2,455,055
Use of Land and Buildings Grants	570,692	675,000	750,733
Other MoE Grants	125,735	60,120	130,563
	<u>4,375,592</u>	<u>4,162,418</u>	<u>4,382,930</u>

The school has opted in to the donations scheme for this year. Total amount received was \$85,350.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	15,454	84,500	8,915
Curriculum related Activities - Purchase of goods and services	29,721	(80,000)	-
Fees for Extra Curricular Activities	46,728	14,000	55,179
Trading	6,855	100	2,671
Fundraising & Community Grants	24,044	-	-
	<u>122,802</u>	<u>18,600</u>	<u>66,765</u>
Expenses			
Extra Curricular Activities Costs	26,630	80,000	34,922
Trading	2,295	-	3,137
Fundraising and Community Grant Costs	14,207	-	-
	<u>43,132</u>	<u>80,000</u>	<u>38,059</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>79,670</u>	<u>(61,400)</u>	<u>28,706</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	107,082	126,320	90,624
Equipment Repairs	1,967	1,000	1,356
Information and Communication Technology	14,086	25,500	22,181
Library Resources	11,060	3,000	1,897
Employee Benefits - Salaries	2,969,584	2,708,057	2,806,419
Staff Development	11,696	32,300	21,732
	<u>3,115,475</u>	<u>2,896,177</u>	<u>2,944,209</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	5,600	5,000	5,000
Board Fees	3,865	5,000	4,140
Board Expenses	4,068	6,000	875
Communication	4,570	5,500	4,954
Consumables	2,815	2,500	1,049
Operating Lease	1,900	66,020	(1,936)
Other	38,015	50,700	30,563
Employee Benefits - Salaries	132,804	131,000	120,194
Insurance	7,178	8,451	7,616
Service Providers, Contractors and Consultancy	10,064	9,500	12,230
	<u>210,879</u>	<u>289,671</u>	<u>184,685</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	19,745	21,500	17,163
Consultancy and Contract Services	57,658	64,796	30,009
Cyclical Maintenance Provision	17,254	24,188	2,292
Grounds	22,448	15,500	13,609
Heat, Light and Water	39,217	38,198	48,763
Rates	15,560	15,000	14,452
Repairs and Maintenance	43,530	58,071	50,680
Use of Land and Buildings	570,692	675,000	750,733
Employee Benefits - Salaries	52,321	48,000	75,980
	<u>838,425</u>	<u>960,253</u>	<u>1,003,681</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	597,962	536,900	854,479
Cash and cash equivalents for Statement of Cash Flows	<u>597,962</u>	<u>536,900</u>	<u>854,479</u>

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

Of the \$597,962 Cash and Cash Equivalents, \$210,364 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 2021 on Crown owned school buildings.

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	4,893	5,000	5,266
Receivables from the Ministry of Education	266,518	2,000	2,046
Interest Receivable	805	1,000	571
Teacher Salaries Grant Receivable	224,526	205,000	196,701
	<u>496,742</u>	<u>213,000</u>	<u>204,584</u>
Receivables from Exchange Transactions	5,698	6,000	5,837
Receivables from Non-Exchange Transactions	491,044	207,000	198,747
	<u>496,742</u>	<u>213,000</u>	<u>204,584</u>

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	1,198	1,300	1,321
	<u>1,198</u>	<u>1,300</u>	<u>1,321</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	421,436	426,800	418,258
	<u>421,436</u>	<u>426,800</u>	<u>418,258</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Buildings	76,498	-	-	-	(2,760)	73,738
Furniture and Equipment	216,497	25,495	(497)	-	(31,508)	209,987
Information and Communication Technology	108,923	44,378	(15,625)	-	(32,904)	104,773
Leased Assets	39,350	153,832	(7,116)	-	(66,699)	119,367
Library Resources	30,698	-	(9,661)	-	(2,630)	18,407
		-				
Balance at 31 December 2021	<u>471,966</u>	<u>223,705</u>	<u>(32,899)</u>	<u>-</u>	<u>(136,501)</u>	<u>526,271</u>

The net carrying value of equipment held under a finance lease is \$15,953(2020: \$21,563)

	2021	2021	2021	2020	2020	2020
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings	137,981	(64,242)	73,739	137,981	(61,483)	76,498
Furniture and Equipment	771,229	(561,242)	209,987	756,853	(540,356)	216,497
Information and Communication T	245,206	(140,434)	104,772	329,464	(220,541)	108,923
Leased Assets	184,999	(65,632)	119,367	91,944	(52,594)	39,350
Library Resources	96,880	(78,473)	18,407	141,375	(110,677)	30,698
Balance at 31 December	1,436,295	(910,023)	526,272	1,457,617	(985,651)	471,966

12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	38,141	90,500	89,912
Employee Entitlements - Salaries	228,183	210,000	204,586
Employee Entitlements - Leave Accrual	19,491	20,000	19,224
	285,815	320,500	313,722
Payables for Exchange Transactions	285,815	320,500	313,722
	285,815	320,500	313,722

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	1,225	500	1,254
	1,225	500	1,254

14. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	112,120	112,120	109,828
Increase/ (decrease) to the Provision During the Year	17,254	24,188	2,292
Use of the Provision During the Year	(1,400)	(10,308)	-
Provision at the End of the Year	127,974	126,000	112,120
Cyclical Maintenance - Current	12,000	10,000	23,030
Cyclical Maintenance - Term	115,974	116,000	89,090
	127,974	126,000	112,120

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:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	62,506	17,000	19,885
Later than One Year and no Later than Five Years	65,463	25,000	13,940
Future Finance Charges	(4,413)	-	(2,784)
	<u>123,555</u>	<u>42,000</u>	<u>31,041</u>
Represented by			
Finance lease liability - Current	60,158	17,000	18,001
Finance lease liability - Term	63,397	25,000	13,040
	<u>123,555</u>	<u>42,000</u>	<u>31,041</u>

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.

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
ILE Block B	16,119	(2,057)	(14,062)	-	-
ILE Block A (Rm 1,2,3)	200,118	200,000	(525,060)	-	(124,942)
Rationalisation Project	35,400	101,623	(137,023)	-	-
Roll Growth	-	325,446	(115,082)	-	210,364
SIP/BOT Admin/Library Upgrade	-	-	(21,607)	-	(21,607)
Totals	<u>251,637</u>	<u>625,011</u>	<u>(812,833)</u>	<u>-</u>	<u>63,815</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	210,364
Funds Due from the Ministry of Education	(146,549)
	<u>63,815</u>

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block A & B - ILE Upgrade	52,942	69,201	(106,024)	-	16,119
ILE Block A (Rm 1,2,3)	-	264,791	(64,673)	-	200,118
Rationalisation Project	-	36,900	(1,500)	-	35,400
Cleaning Cupboard	-	17,797	(17,797)	-	-
Totals	<u>52,942</u>	<u>388,689</u>	<u>(189,994)</u>	<u>-</u>	<u>251,637</u>

17. Funds Held on Behalf of Cluster / Transport Network

Maungatapu School is the lead school and holds funds on behalf of the South Cluster, a group of schools funded by the Schools.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	746	-	(640)
Funds Received from Cluster Members			2,183
Total funds received	-	-	2,183
Funds Spent on Behalf of the Cluster	-	-	797
Funds remaining	-	-	1,386
Distribution of Funds			
Tauranga Primary School	746	-	-
Funds Held at Year End	-	-	746

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 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.

19. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,865	4,140
<i>Leadership Team</i>		
Remuneration	453,332	345,781
Full-time equivalent members	4	3
Total key management personnel remuneration	457,197	349,921

There are 7 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (1 members) that meet prior to each board meeting. As well as these regular meetings, including preparation time, the Chair 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:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	4.00	2.00
	<u>4.00</u>	<u>2.00</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:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

(a) \$1,000,000 contract for Roll Growth to be completed in 2022, which will be fully funded by the Ministry of Education. \$325,446 has been received of which \$115,082 has been spent on the project to date.

(b) \$683,974 contract for SIP/BOT Admin/Library upgrade to be completed in 2022, which will be funded by the School and the remaining by the Ministry of Education. \$464,791 has been received of which \$611,340 has been spent on the project to balance date. The project has been approved by the Ministry.

(Capital commitments at 31 December 2020: \$1,082,392)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into no Operating Contracts. (2020 : 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	597,962	536,900	854,479
Receivables	496,742	213,000	204,584
Investments - Term Deposits	421,436	426,800	418,258
Total Financial assets measured at amortised cost	<u>1,516,140</u>	<u>1,176,700</u>	<u>1,477,321</u>

Financial liabilities measured at amortised cost

Payables	285,815	320,500	313,722
Finance Leases	123,555	42,000	31,041
Total Financial Liabilities Measured at Amortised Cost	<u>409,370</u>	<u>362,500</u>	<u>344,763</u>

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. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Independent Auditor's Report

To the Readers of Maungatapu School's Financial Statements

For the Year Ended 31 December 2021

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 18, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 27 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

ACCOUNTANTS & ADVISORS

The Kollektive
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Tauranga 3112, New Zealand
Telephone: +64 7 927 1234
williambuck.com

William Buck Audit (NZ) Limited

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 and pages 22 to 30, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* 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



School Name:	Maungatapu School	School Number: 1821
Strategic Aims:	<ul style="list-style-type: none"> Provide PLD opportunities throughout the year for staff and the school community to learn Te Reo Māori and develop an understanding of TOW, Te Ao Māori and tikanga practices. To introduce a tracking and reporting system that reflects student's key attributes, skills, and attitudes. To improve teaching and learning using digital technology Promote higher levels of engagement with whānau, hapū, iwi and community to enhance and promote student learning. To develop awareness and responsibility for local and global environmental issues utilising the STEAM room as a motivator, integrating learning across the school 	
Annual Aim:	<p>Mainstream: To improve achievement levels against the NZ Curriculum in reading, writing and mathematics.</p> <p>Rūmaki: Kia tutuki noa, kia eke rawa rānei i ngā paearu o ia taumata ako o Te Reo Matatini e ai ki ngā taumata Marautanga e tika ana.</p>	
Target:	<p>Mainstream 70% at/above expectation for writing 75% at/above reading 80% at/above mathematics</p> <p>Rūmaki Kia eke te 80 ōrau o ngā tamariki ki te taumata 'e whakahāngai ana' i Te Reo Matatini: Pānui, Tuhituhi, Kōrero ā waha.</p>	
Baseline Data:	<p>Mainstream End of year data (2020) indicated 42% of whole school were achieving below expectation in writing End of year data (2020) indicated that 73.9% of whole school were achieving at or above expectation in reading End of year data (2020) indicated 28% were achieving below expectation in mathematics (72% at/above)</p> <p>Rūmaki Raraunga Tau mutunga (2020) e tāutu ana ko te 81.75 ōrau e pakari/whakahāngai ana i te Reo Māori ā waha Raraunga Tau mutunga (2020) e tāutu ana ko te 74.25 ōrau e pakari/whakahāngai ana i te Reo Māori ā Tuhi Raraunga Tau mutunga (2020) e tāutu ana ko te 80 ōrau e pakari/whakahāngai ana i te Pānui Raraunga Tau mutunga (2020) e tāutu ana ko te 78 ōrau e pakari/whakahāngai ana i te Pāngarau</p>	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p><u>PUA KOWHAI</u></p> <p>For writing we initiated a whole school handwriting approach each morning for 15 minutes</p> <p>We continued to consolidate the structured literacy approach in all classroom settings (Mainstream)</p> <p>A set of writing standards were developed by the deputy principal</p> <p>We aligned our writing assessment using e-asttle as a standardised writing assessment tool.</p>	<p>66% of our children were at/above EOY expectation for writing. Writing become part of everyday discussion among staff and children.</p> <p>The ideal assessment website showed an upward shift in spelling</p> <p>57% of our Year 3 cohort achieved leaving 43% percent of learners not meeting the expected level.</p> <p>Teacher consistency was enhanced</p> <p>The majority of senior students (Yr 4/5/6 made accelerated progress in writing exceeding the target.</p>	<p>Deliberate approaches to writing with far more consistency</p> <p>Most cohorts exceeded 70%</p> <p>Change in teacher in one year 3 class may have impacted and influenced these results.</p> <p>New students to our school</p>	<p>Define our curriculum levels with cohorts. Redesign our school cohorts by splitting year 3 and year 4</p> <p>Have Year 3 teachers plan alongside years 1 and 2. Year 4 plan alongside year 5 and 6</p> <p>Revisit our school wide writing expectations and develop our understanding and approaches.</p> <p>Continue internal PLD using e-Asttle. Develop teacher capacity and skills</p> <p>Monitor and track our year 3 and year 4 cohorts. Identify targeted actions within teams.</p>
<p><u>PUA KOWHAI</u></p> <p>For reading we introduced the Core 5 online reading approach to Yr 5/6. The target was aimed at improving boys reading levels within this cohort and to support reluctant readers.</p> <p>We continued reading support with an experienced reading recovery teacher at 0.6. This teacher targeted yr 3 in terms 1/2/3 and yr 2 in term 4.</p>	<p>Year 3 had low numbers achieving 'above' the expected level.</p> <p>Target was 75% whole school</p> <p>Target was achieved with 76% of children reading at/above expectation</p> <p>7/11 boys made progress in reading from mid year to EOY</p>	<p>CORE 5 reading programme helped during lock down. Online and levelled to ability (LEXIA)</p> <p>Readers home to reinforce reading happening at school (seen text)</p> <p>Reading support teacher assisted with year 2/3 children (all year)</p>	<p>Consolidate the use of structured literacy, especially in the junior cohort</p>

Continued to utilise structured literacy to support reading, building teacher knowledge.	In comparing 2020 with 2021; 27% reading above expectation EOY 2020 43% reading above expectation EOY 2021	Invest in reading resources for seniors (SRA) Reopen library in terms 2/3 Provide a reading log system for our junior school "Kluwell"
<p><u>PUA KOWHAI</u></p> <p>In Mathematics, we discussed mixed ability groupings and how these could look and work in a class environment.</p> <p>The STEAM class provided mathematical processes and thinking activities; coding, geometry and use of algorithms</p>	<p>Target for mathematics was 80% at/above</p> <p>We achieved 75% as an EOY result. Our senior school students yr 4/5/6 finished the year with:</p> <p>Y4 70% Y5 72% Y6 80% at/above</p> <p>The juniors EOY result was at 78% at/above</p>	<p>Develop and increase student agency across the school.</p> <p>Introduce PAT maths or Asttle (senior school) as a standardised assessment tool to show how well students are achieving across mathematical strands.</p> <p>Focus on student individual strengths in math, developing student self efficacy.</p> <p>Enrol in ALIM to develop staff capacity and new knowledge.</p> <p>Introduce the symphony math programme for years 4,5 and 6.</p> <p>Adjust classroom timetabling</p>
<p><u>PA HARAKEKE</u></p> <p>Te Reo Māori</p> <p>Nearpod whole school</p> <p>Introduced student paced lessons</p> <p>Student work books were used once a fortnight to share with parents</p>	<p>Student engagement levels increased</p> <p>Teacher participation increased in using nearpod</p> <p>Seniors were able to work independently. Juniors needed more time to complete workbook activities</p>	<p>More teachers enrolled in Te Reo Māori proficiency courses.</p> <p>Develop Senior teacher and DP skills in using Nearpod</p> <p>Continue to use Te Reo Maori as a school wide approach to</p>

<p>Student qualities (grad profile) Introduced school qualities that formed part of our graduate profile. Tracked student qualities and reporting to parents</p>	<p>Success criteria were introduced for teachers to align student progress. School language became consistent in talking to the qualities with students. Student mid year reports and EOY reports showed progress and achievement.</p>	<p>Moderation in cohorts using success criteria</p>	<p>introduce content that falls out of our localised curriculum.</p>
<p><u>TAMAITI O TE AO</u> STEAM learning Released year 3 teacher to plan and organise learning activities</p>	<p>High engagement levels, especially among boys. Promoted higher order thinking skills across all year levels Learning contexts were relevant, contextual and part of a school wide approach. Every child could talk to the same kaupapa.</p>	<p>Integration across the whole school planning. Daily timetabling and planning allowed for successful lesson STEAM topics were meaningful and had a purpose connecting to boys interest levels.</p>	<p>Continue to source funding to purchasing resources. Consolidate and develop topics from 2021 ie Waka navigation. Allow STEAM teachers the opportunity to reflect with learners using SEESAW Allow whanau opportunities to come onsite, meet kanohi ki te kanohi. Design how STEAM could be delivered via distance learning initiatives</p>
<p><u>POU RARANGA</u> Continued to personalise communication with whanau across the school.</p>	<p>Seesaw became our most effective communication strategy to share student learning and success.</p>	<p>Seesaw was used during lockdown</p>	

<p><u>Te Pūwhāriki Maori immersion</u></p> <p><u>Hai kupu whakataki Background</u></p> <p>Our data at the end of 2021, with all variables considered, shone light on a resilient whānau in uncertain times: An overall marked improvement in attendance, an overhaul of assessment methods to be more aligned to the needs of our tamariki and steady progression in reading and oral language. This year, through the lens of our Charter Foci, we aim to continue on the same trajectory of consistent and steady progress, to ensure that WE are experiencing success the way WE see best, by our own design.</p>	<p><i>E whaihua ai te ākonga</i> Improve Outcomes for all Students</p> <hr/> <p><i>E rere pai ai ngā ākoranga</i> Improve Learning Progressions</p> <hr/> <p><i>E whaihua ai te raraunga</i> Improve Data Collection</p>	<p>Attendance</p> <p>Te kōunga o te Reo Māori me wōna tikanga</p> <p>Te Ao Haka</p> <hr/> <p>Te Reo Matatini Pāngarau ā kura whānui</p> <p>STEAM through our local environment</p> <hr/> <p>Consistency in Reporting PLD & Understanding our Tools of Assessment Honing the scope of OTJ's</p>	<p>90% Attendance of Te Pūwhāriki ākonga</p> <p>Weekly 'Reo o te Kāinga' sessions to help improve understanding and support for Whānau</p> <p>Integrate emergent stages of the new 'Te Ao Haka' curriculum across Te Pūwhāriki as part of our daily programme.</p> <hr/> <p>85% At or above Pānui and Tuhiituhi 80%AtoraboveTeReoaWaha</p> <p>80% At or above Pāngarau (Poutama Tau)</p> <p>Integrate Pūtaiao and EOTC as key curriculum focus areas for Te Pūwhariki</p> <hr/> <p>Ensure consistency and moderating across Data Entry in ETAP Workbook</p> <p>Ensure fortnightly moderating for Tuhiituhi</p> <p>Ensure consistency in Teacher feedback/feedforward</p>
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<p>E whaihua ai te Pouako</p> <p>Improve Outcomes for all Staff</p>	<p>Hauora, Waiora, Oranga High expectation for Professional Standards High expectations for Te kōunga o te Reo Māori PLD in Hangarau (ICT) - Auahatanga - Hākinakina</p>	<p>Monthly wāhanga check-ins to ensure personal wellbeing Operate within realistic timeframes for Hui and Noho Communication processes are consistent and align with our Tikanga whakahaere PLD for ICT Passion projects for Pouako</p>
<p>E tau pai ai te Whānau</p> <p>Improve Outcomes for Whānau</p>	<p>Effective communication - Te Reo Māori ki te kāinga</p>	<p>Weekly 'Reo o te Kāinga' sessions to help improve understanding and support for Whānau Regular updates and communications to Whānau</p>

Planning for 2022 year:

Team leaders to look at mid-year achievement and reporting to the board following a school template.
Target year 6 boys for writing providing an ALL support group at the start of term 3 (Library group).
Target year 3 boys for reading. Utilise the expertise of our reading support teacher in this cohort
Target whole school for maths with results that reflect progress from 2021.
Use STEAM to develop global citizenship, differentiate how this will look, hear, feel for year 1-3 & year 4-6
Introduce Te Reo Maori level 4b across whole school (See table)
Introduce 2nd BL class level 3 (Yr 5/6 approximately 55 students across both classes)
Promote success of Te Kura o Maungatapu – Celebration time with parents, develop effective relationships with other schools
School library functional

Te Pūwhāriki (As above left column)

2022 Level 4b Te Reo numbers

Year 1	68
Year 2	63
Year 3	76
Year 4	72
Year 5	55
Year 6	43



TE KURA O MAUNGATAPU MAUNGATAPU SCHOOL

The Maungatapu School Board of Trustees employs a Sports Co –ordinator using Kiwi Sport funding. The sport co-ordinator 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 2021. Kiwi Sport funding was supplemented by board funding to support this position including the extended hours.