

MAUNGATAPU SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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
Mariana Tapsell	Presiding Member	Re-Elected August 2022	Sep-25
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	Re-Elected August 2022	Sep-25
Mark Wassung	Parent Rep	Re-Elected August 2022	Sep-25
Avy Gardiner	Parent Rep	Elected August 2022	Sep-25
Peter Ririnui	Parent Rep	Elected August 2022	Sep-25
Alex Scott-Lowe	Parent Rep	Elected August 2022	Sep-25
Adele Huka	Staff Rep	Re-Elected August 2022	Sep-25

Accountant / Service Provider:	PKF Tauranga Ltd
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MAUNGATAPU SCHOOL

Annual Report - For the year ended 31 December 2022

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Maungatapu School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

MARIANA TAPSELL

Full Name of Presiding Member



Signature of Presiding Member

31/5/23

Date:

Andre Tane Bennett

Full Name of Principal



Signature of Principal

31/05/2023

Date:

Maungatapu School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	4,351,685	4,078,623	4,375,592
Locally Raised Funds	3	119,951	100,350	122,802
Interest Income		15,745	1,000	3,954
Gain on Sale of Property, Plant and Equipment		-	-	4,326
Total Revenue		4,487,381	4,179,973	4,506,674
Expenses				
Locally Raised Funds	3	53,779	-	43,132
Learning Resources	4	3,202,809	3,028,573	3,251,976
Administration	5	266,231	274,413	210,879
Finance		2,727	-	2,493
Property	6	911,818	965,360	838,425
Loss on Disposal of Property, Plant and Equipment		8,894	-	12,016
		4,446,258	4,268,346	4,358,921
Net Surplus / (Deficit) for the year		41,123	(88,373)	147,753
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		41,123	(88,373)	147,753

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,423,309	1,420,000	1,240,705
Total comprehensive revenue and expense for the year		41,123	(88,373)	147,753
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		12,347	-	34,851
Equity at 31 December		1,476,779	1,331,627	1,423,309
Accumulated comprehensive revenue and expense		1,476,779	1,331,627	1,423,309
Reserves		-	-	-
Equity at 31 December		1,476,779	1,331,627	1,423,309

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	721,979	629,313	597,962
Accounts Receivable	8	256,785	253,000	496,742
GST Receivable		65,580	-	-
Prepayments		6,288	1,500	1,067
Inventories	9	1,618	1,200	1,198
Investments	10	487,387	487,387	421,436
Funds Receivable for Capital Works Projects	16	124,347	-	146,549
		1,663,984	1,372,400	1,664,954
Current Liabilities				
GST Payable		-	(20,000)	18,984
Accounts Payable	12	545,518	287,000	285,815
Revenue Received in Advance	13	7,171	1,750	1,225
Provision for Cyclical Maintenance	14	18,000	20,000	12,000
Finance Lease Liability	15	58,559	60,000	60,158
Funds held for Capital Works Projects	16	-	125,000	210,364
		629,248	473,750	588,546
Working Capital Surplus/(Deficit)		1,034,736	898,650	1,076,408
Non-current Assets				
Property, Plant and Equipment	11	583,705	574,477	526,272
		583,705	574,477	526,272
Non-current Liabilities				
Provision for Cyclical Maintenance	14	120,283	120,000	115,974
Finance Lease Liability	15	21,379	21,500	63,397
		141,662	141,500	179,371
Net Assets		1,476,779	1,331,627	1,423,309
Equity		1,476,779	1,331,627	1,423,309

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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,511,420	1,003,623	851,634
Locally Raised Funds		126,212	100,350	123,146
Goods and Services Tax (net)		(84,564)	(40,000)	3,010
Payments to Employees		(701,016)	(529,988)	(477,988)
Payments to Suppliers		(251,861)	(571,935)	(430,288)
Interest Paid		(2,727)	-	(2,493)
Interest Received		14,757	1,000	3,720
Net cash from/(to) Operating Activities		612,221	(36,950)	70,741
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(7,690)
Purchase of Property Plant & Equipment (and Intangibles)		(200,959)	(131,200)	(63,540)
Purchase of Investments		(65,951)	(65,987)	(3,178)
Net cash from/(to) Investing Activities		(266,910)	(197,187)	(74,408)
Cash flows from Financing Activities				
Furniture and Equipment Grant		12,347	-	34,851
Finance Lease Payments		(45,480)	(42,500)	(53,206)
Funds Administered on Behalf of Third Parties		(188,161)	(12,000)	(234,495)
Net cash from/(to) Financing Activities		(221,294)	(54,500)	(252,850)
Net increase/(decrease) in cash and cash equivalents		124,017	(288,637)	(256,517)
Cash and cash equivalents at the beginning of the year	7	597,962	917,950	854,479
Cash and cash equivalents at the end of the year	7	721,979	629,313	597,962

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised of stationery and 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 (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available

information.

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

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

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 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

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

n) Revenue Received in Advance

Revenue received in advance relates to Grants and Fundraising for 2023 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.

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

o) Funds held for Capital works

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

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

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 the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

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.

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,273,090	1,003,623	1,124,218
Teachers' Salaries Grants	2,471,894	2,400,000	2,680,682
Use of Land and Buildings Grants	606,701	675,000	570,692
	<u>4,351,685</u>	<u>4,078,623</u>	<u>4,375,592</u>

The school has opted in to the donations scheme for this year. Total amount received was \$77,250.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	4,240	86,250	15,454
Curriculum related Activities - Purchase of goods and services	-	-	29,721
Fees for Extra Curricular Activities	52,465	14,000	46,728
Trading	2,303	100	6,855
Fundraising & Community Grants	50,060	-	24,044
Other Revenue	10,883	-	-
	<u>119,951</u>	<u>100,350</u>	<u>122,802</u>
Expenses			
Extra Curricular Activities Costs	28,024	-	26,630
Trading	1,754	-	2,295
Fundraising and Community Grant Costs	24,001	-	14,207
	<u>53,779</u>	<u>-</u>	<u>43,132</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>66,172</u>	<u>100,350</u>	<u>79,670</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	109,619	142,432	107,082
Equipment Repairs	1,281	1,000	1,967
Information and Communication Technology	9,283	19,630	14,086
Library Resources	1,973	3,000	11,060
Employee Benefits - Salaries	2,927,885	2,742,288	2,969,584
Staff Development	18,964	33,500	11,696
Depreciation	133,804	86,723	136,501
	<u>3,202,809</u>	<u>3,028,573</u>	<u>3,251,976</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,768	6,500	5,600
Board Fees	3,626	5,000	3,865
Board Expenses	5,293	2,000	4,068
Communication	4,516	7,000	4,570
Consumables	3,892	2,500	2,815
Operating Lease	(765)	55,520	1,900
Other	41,229	45,900	38,015
Employee Benefits - Salaries	183,324	132,700	132,804
Insurance	8,969	7,793	7,178
Service Providers, Contractors and Consultancy	10,379	9,500	10,064
	<u>266,231</u>	<u>274,413</u>	<u>210,879</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	20,133	22,000	19,745
Consultancy and Contract Services	84,036	64,796	57,658
Cyclical Maintenance Provision	10,309	23,030	17,254
Grounds	18,005	20,000	22,448
Heat, Light and Water	31,988	41,685	39,217
Rates	17,525	15,000	15,560
Repairs and Maintenance	55,999	55,849	43,530
Use of Land and Buildings	606,701	675,000	570,692
Employee Benefits - Salaries	67,122	48,000	52,321
	<u>911,818</u>	<u>965,360</u>	<u>838,425</u>

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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	721,979	629,313	597,962
Cash and cash equivalents for Statement of Cash Flows	<u>721,979</u>	<u>629,313</u>	<u>597,962</u>

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

Of the \$721,979 Cash and Cash Equivalents, \$7,171 of unspent funding is held by the School. This funding is subject to conditions which specify how the funds are required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	4,578	5,000	4,893
Receivables from the Ministry of Education	28,188	20,000	266,518
Interest Receivable	1,793	1,000	805
Teacher Salaries Grant Receivable	222,226	227,000	224,526
	<u>256,785</u>	<u>253,000</u>	<u>496,742</u>
Receivables from Exchange Transactions	6,371	6,000	5,698
Receivables from Non-Exchange Transactions	250,414	247,000	491,044
	<u>256,785</u>	<u>253,000</u>	<u>496,742</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	1,618	1,200	1,198
	<u>1,618</u>	<u>1,200</u>	<u>1,198</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	487,387	487,387	421,436
Total Investments	<u>487,387</u>	<u>487,387</u>	<u>421,436</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Buildings	73,739	109,981	-	-	(3,676)	180,044
Furniture and Equipment	209,987	48,767	-	-	(33,470)	225,284
Information and Communication Technology	104,772	21,198	(8,892)	-	(34,225)	82,852
Leased Assets	119,367	17,863	(2)	-	(59,171)	78,058
Library Resources	18,407	2,790	(468)	-	(3,262)	17,467
Balance at 31 December 2022	<u>526,272</u>	<u>200,599</u>	<u>(9,362)</u>	<u>-</u>	<u>(133,804)</u>	<u>583,705</u>

The net carrying value of furniture and equipment held under a finance lease is **\$78,058 (2021: \$119,367)**

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings	247,962	(67,918)	180,044	137,981	(64,242)	73,739
Furniture and Equipment	801,352	(576,738)	224,614	771,229	(561,242)	209,987
Information and Communication T	226,794	(143,942)	82,852	245,206	(140,434)	104,772
Textbooks	-	-	-	-	-	-
Leased Assets	186,862	(108,804)	78,058	184,999	(65,632)	119,367
Library Resources	97,206	(79,069)	18,137	96,880	(78,473)	18,407
Balance at 31 December	1,560,176	(976,471)	583,705	1,436,295	(910,023)	526,272

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	294,723	42,000	38,141
Employee Entitlements - Salaries	238,967	235,000	228,183
Employee Entitlements - Leave Accrual	11,828	10,000	19,491
	545,518	287,000	285,815
Payables for Exchange Transactions	545,518	287,000	285,815
	545,518	287,000	285,815

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	7,171	1,750	1,225
	7,171	1,750	1,225

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	127,974	127,974	112,120
Increase to the Provision During the Year	10,309	23,030	17,254
Use of the Provision During the Year	-	-	(1,400)
Provision at the End of the Year	138,283	151,004	127,974
Cyclical Maintenance - Current	18,000	20,000	12,000
Cyclical Maintenance - Non current	120,283	120,000	115,974
	138,283	140,000	127,974

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on an estimate of cost provided by a qualified property consultant..

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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	61,041		62,506
Later than One Year and no Later than Five Years	23,145		65,463
Future Finance Charges	(4,249)		(4,413)
	<u>79,938</u>	<u>-</u>	<u>123,556</u>
Represented by			
Finance lease liability - Current	58,559		60,159
Finance lease liability - Non current	21,379		63,397
	<u>79,938</u>	<u>-</u>	<u>123,556</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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
ILE Block A (Rm 1,2,3)	(124,942)	208,567	(83,625)	-	-
Roll Growth	210,364	231,998	(566,709)	-	(124,347)
SIP/BOT Admin/Library Upgrade	(21,607)	-	(143,343)	164,950	-
Totals	<u>63,815</u>	<u>440,565</u>	<u>(793,677)</u>	<u>164,950</u>	<u>(124,347)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(124,347)

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>625,012</u>	<u>(812,834)</u>	<u>-</u>	<u>63,815</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	210,364
Funds Receivable from the Ministry of Education	(146,549)

17. 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.

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,625	3,865
<i>Leadership Team</i>		
Remuneration	484,234	453,332
Full-time equivalent members	4	4
Total key management personnel remuneration	487,859	457,197

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (1 member) and Property (1 member) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	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	2022 FTE Number	2021 FTE Number
100 - 110	2.00	4.00
110-120	1.00	0.00
	3.00	4.00

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

19. 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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2022** (Contingent liabilities and assets at **31 December 2021**: 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 2022, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) \$1,000,000 contract for Roll Growth to be completed in 2023, which will be fully funded by the Ministry of Education. \$757,444 has been received of which \$881,791 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$1,683,974)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no Operating Contracts. (2021: Nil)

22. 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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	721,979	629,313	597,962
Receivables	256,785	253,000	496,742
Investments - Term Deposits	487,387	487,387	421,436
Total Financial assets measured at amortised cost	1,466,151	1,369,700	1,516,140

Financial liabilities measured at amortised cost

Payables	545,518	287,000	285,815
Finance Leases	79,938	81,500	123,555
Total Financial Liabilities Measured at Amortised Cost	<u>625,456</u>	<u>368,500</u>	<u>409,370</u>

23. Events After Balance Date

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

24. Comparatives

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

Independent Auditor's Report

To the Readers of Maungatapu School's Financial Statements

For the Year Ended 31 December 2022

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 2022, 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 2022; 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 16 June 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, 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 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 in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, Members of the Board of Trustees and Analyses of Variance, 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:	<ol style="list-style-type: none"> 1. Provide PLD opportunities for staff, teachers and community to learn Te Reo Māori and develop understanding of TOW. 2. To improve teaching and learning using digital technology, strengths based planning and embedding our localized curriculum as a driver to achieving success. 3. Involve whānau, hapū, iwi and our wider community by providing opportunities to enhance and promote student learning. 4. Continue to develop awareness and responsibility for local and global issues using the STEAM room combined with the NZ histories curriculum. 		
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>		
Targets:	<p>Mainstream</p> <p>70% across the whole school will be at/above expectation in writing 15 students in year 4 will make accelerated progress with their writing by the end of the year</p> <p>75% across the whole school will be at/above expectation in reading 16 students in year 2 will make accelerated progress in their reading by the end of the year</p> <p>80% across the whole school will be at/above expectation for mathematics</p>		
Baseline Data:	<p>Mainstream</p> <p>End of year data for reading (2022) 33% above/38% at/28% below expectation in reading = 71% at/above End of year data for writing (2022) 16% above/50% at/34% below expectation in writing = 66% at/above End of year data mathematics (2022) 27% above/50% at/23% below expectation in mathematics = 77% at/above</p> <p>Rūmaki</p> <p>Refer separate AoV</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>Writing</u> Continued to invest in the structured literacy approach in all classroom settings (Mainstream), with a focus in years 1,2,3.</p> <p>We used our writing assessment data and discussed writing samples across the school for moderation purposes.</p> <p><u>Mathematics</u> The positive shifts in maths achievement over the year attributed to intensive PLD (ALIM & JIT programmes) as this has grown teacher knowledge and skill.</p> <p>We provided PLD two team leaders and DP in ALIM programme. This was then implemented across the whole year 4-6 cohort from terms 2-4. Teachers in the year 4-6 cohort were then upskilled in the use of ALIM in their own classes.</p> <p>A significant amount PLD meetings throughout the year</p>	<p>Teachers effectively used structured literacy to teach phonological awareness and alphabetical principles to students</p> <p>Knowledge of how to mark, model and use data effectively supported learners in writing.</p> <p>Our target for mathematics was 80% at/above</p> <p>Achievement at/above was 77% across the whole school</p> <p>Year 1 – 80% at/above Year 2 – 80% at/above Year 3 – 71% at/above Year 4 – 73% at/above Year 5 – 75% at/above Year 6 - 79% at/above</p> <p>Over the period of 2021-2022 we accelerated 48 children from working at to working above.</p>	<p>Changes in staffing made it difficult to develop consistent practice.</p> <p>Writing wasn't a school wide focus in regards to PLD</p> <p>Over the last three years of gathering end of year data, this year is highest for whole school achievement - 77% of children achieving at/above the standard</p> <p>Investment in JIT and ALIM PLD had a positive impact on teacher knowledge and expertise.</p> <p>Collaboration between cohorts and shared planning times allowed teachers to naturally share and discuss strategies for improving teaching and learning programmes.</p> <p>PAT summative assessment PLD provided year 4-6 teachers</p>	<p>We are looking at a refresh in our structured literacy approach - BSLA Continue with e-asttle and moderate writing on a termly basis. Invest in current professional practices in writing. Inspire students with famous writers. Use our integrated curriculum to create authentic contexts for writing.</p> <p>PLD hours to be invested in assessment for learning practices in maths.</p> <p>Continued internal PLD in ALIM and JIT practices.</p> <p>Upskill new teachers in using PAT assessments.</p> <p>Utilising special national assessments, such as; CAMs (Canterbury University, Centre for Assessment and Monitoring) to extend and challenge our high achievers.</p>

<p>(both in teams and whole school) focussed on providing teachers with best practice methods in teaching maths.</p> <p>Two teachers were also provided with PLD in JIT (Just in Time maths). This further helped upskill our teachers to be able to deliver improved maths programmes for our children.</p> <p>We developed a system for monitoring children who needed acceleration in mathematics in order to keep track of their progress.</p> <p><u>Reading</u></p> <p>Continued to resource and consolidate our Structured Literacy programme focusing on our year 0-3 cohort.</p> <p>We engaged the services of an experienced reading recovery teacher who was able to provide a targeted teaching programme to our year 3's. We also had the support of an experienced teacher (teacher aide) to boost reading levels in our year 2 cohort.</p> <p>Fostered stronger connections in reading between home and school by a) sending home Kluwell</p>		<p>with better insight into meeting gaps in children's learning.</p>	
<p>Continued to resource and consolidate our Structured Literacy programme focusing on our year 0-3 cohort.</p> <p>We engaged the services of an experienced reading recovery teacher who was able to provide a targeted teaching programme to our year 3's. We also had the support of an experienced teacher (teacher aide) to boost reading levels in our year 2 cohort.</p> <p>Fostered stronger connections in reading between home and school by a) sending home Kluwell</p>	<p>Target reading for 2022 was 75% working at/above the expected standard. Currently we have 71% of children working at/above the expected standard.</p> <p>57 children accelerated from working below to working at or above from mid to end of year 2022.</p> <p>10% more children working at or above than the same period in 2021.</p>	<p>Teacher expertise and knowledge in structured literacy in years 0-3 resulted in more children finding success in reading achievement.</p> <p>Continuing our reading recovery programme allowed large shifts in reading achievement for those children needing extra assistance.</p> <p>Improved connections with whānau in how to support reading and structured literacy at home has improved reading results.</p>	<p>Continuing to build on our structured literacy knowledge and expertise by piloting BSLA in 2022 with a year 2 class and starting the programme with all 0-3 classes in 2024.</p> <p>Upskilling new teachers in the use of Seesaw to connect whānau with reading and structured literacy in the classroom.</p> <p>Invest in new readers for levels 1-15 (PM)</p> <p>Expand our home reading Kluwell resource to include year 3's.</p>

<p>reading resources with every child from year 0-2, b) encouraging whānau through Seesaw to practice word lists sent home to support Structured Literacy in class.</p> <p>We upskilled two new teachers in Structured Literacy with PLD in the year 1 & 2 cohort.</p> <p>Invested in reading resources for classes from levels 15+.</p> <p>We developed a robust system for monitoring target readers across the school and were able to track their progress through the year.</p>	<p>34% of children at the end of 2022, working above the standard.</p> <p>39% of children at the end of 2022, working at the standard.</p> <p>33% of children in years 0-3 involved in our structured literacy programme moved from working below to working at/above from 2021 to 2022.</p>	<p>Library operational from week 6, term 1, 2022 – all classes using at least once per week.</p>
<p>Planning for 2023 year:</p> <p>Target whole year 4 students and support them with making progress in their writing. Use STEAM to drive our integrated curriculum and the NZ Histories curriculum. Team leaders will look at mid-year achievement data and report to the deputy principal and the board using a generic school template Resource an additional literacy support teacher to cater for literacy programmes in the senior school Rumaki (Refer separate page)</p>		



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 2022. Kiwi Sport funding was supplemented by board funding to support this position including the extended hours.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>Kei to mātou kura he rarangi whakatūpato ma tātou katoa hei whakakī, ma te kaitiaki o te kura hei whakatika i ngā raruraru/ngā tupatotanga ranei.</p> <p>Risk register in place that is accessible to all staff. The caretaker has an ipad to access his emails and alerts through the register. Caretaker responds to work done to mitigate risks</p> <p>Kei to matou kura he kaimahi e mau ana i te potae H and S. Ka whakamohio atu ia ki a matou katoa nga whakatupatotanga kia mataara ai tatou</p> <p>Health and Safety staff representative is remunerated and records BOT health and safety reports. This person also reports to staff during administration meetings</p> <p>Provide appropriate protective gear to caretaker</p> <p>Ensure that the workplace is clean and well maintained.</p> <p>Processes and systems are in place for staff to apply for entitlements which fit their IEA or NZEI collective agreements</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>The EEO programme follows our BOT policy (School Docs) when making appointments. Furthermore, interviews and appointments follow NZSTA advice and guidance, including the generic interview matrix.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all potential employees. This helps to ensure that all candidates are assessed against the same standards.</p> <p>We advertise in the National Education Gazette.</p> <p>We use objective and standardized methods such as NZSTA interview templates to interview candidates. These are based on the job requirements and selection criteria.</p> <p>We recognise and discuss unconscious bias and how it can affect the selection process, in order to avoid it. For example, we avoid making assumptions based on the</p>

	<p>candidate's gender, race, age, or other personal characteristics.</p> <p>Following our school appointment policies and procedures, we aim to select a professional appointment panel to ensure that the selection process is fair and impartial.</p> <p>We keep detailed records of the selection process.</p> <p>Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	<p>We start uiui (interviews) with karakia where appropriate. We also follow tikanga Māori with whakawhanaungatanga first and foremost.</p> <p>We have strong affiliations and professional relationships with our hapu. They provide a 'voice' if required during the process.</p> <p>Māori students have access to culturally appropriate teaching and support.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge.</p> <p>We provide mentoring and coaching to employees, especially new employees, to help them develop their skills and knowledge.</p> <p>We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they can improve.</p> <p>Our Professional Growth Cycle runs throughout the Matariki year.</p> <p>We encourage collaboration and teamwork among employees to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative projects, self reflections and assessments.</p> <p>We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops.</p> <p>We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, and encouraging employee feedback.</p>

	We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology.
How are you recognising the employment requirements of women?	<p>We offer flexible work arrangements, such as part-time work or job sharing, to accommodate the needs of women with caregiving responsibilities.</p> <p>We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents, especially women.</p> <p>We promote work-life balance by encouraging employees to prioritise self-care and mental health (HAUORA). We are a tight knit team who have regular check-ins on each other and at times provide access to wellness programs, and offering flexible scheduling.</p> <p>We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.</p> <p>Our SMT have a professional goal of working collaboratively although we are in separate office spaces.</p>
How are you recognising the employment requirements of persons with disabilities?	We have no employees with disabilities.

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓ schooldoc policy	
Has this policy or programme been made available to staff?	✓ yes website is live	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓ Yes principal PLD	

Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓ principal	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	