

MAUNGATAPU SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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

Accountant / Service Provider: PKF Tauranga Ltd

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Mariana Tapsell	Presiding Member	Re-Elected August 2022	Sept-25
Tane Bennett	Principal	ex Officio	Sept-25
Greg Hughes	Parent Rep	Re-Elected August 2022	Sept-25
Mark Wassung	Parent Rep	Re-Elected August 2022	Sept-25
Avy Gardiner	Parent Rep	Elected August 2022	Sept-25
Peter Ririnui	Parent Rep	Elected August 2022	Sept-25
Alex Scott-Lowe	Parent Rep	Elected August 2022	Sept-25
Te Ara O'Brien	Staff Rep	Elected March 2024	Sept-25

MAUNGATAPU SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 17	Notes to the Financial Statements
	Independent Auditor's Report

Maungatapu School

Statement of Responsibility

For the year ended 31 December 2024

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

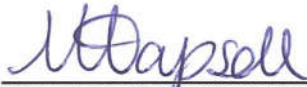
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

MARIANA TAPSELL

Full Name of Presiding Member



Signature of Presiding Member

21 MAY 2025

Date:

Andre Tane Bennett

Full Name of Principal



Signature of Principal

21 MAY 2025

Date:

Maungatapu School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	5,840,390	4,714,330	5,193,430
Locally Raised Funds	3	234,084	260,550	155,777
Interest		69,648	37,000	46,532
Gain on Sale of Property, Plant and Equipment		-	-	1,875
Total Revenue		6,144,122	5,011,880	5,397,614
Expense				
Locally Raised Funds	3	60,356	8,000	131,338
Learning Resources	4	4,144,218	3,570,198	3,597,703
Administration	5	277,976	278,169	249,524
Interest		3,271	3,000	3,138
Property	6	1,340,450	952,034	1,132,382
Loss on Disposal of Property, Plant and Equipment		1,410	-	19,907
Total Expense		5,827,681	4,811,401	5,133,992
Net Surplus / (Deficit) for the year		316,441	200,479	263,622
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		316,441	200,479	263,622

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		1,784,897	1,784,897	1,476,779
Total comprehensive revenue and expense for the year		316,441	200,479	263,622
Contribution - Furniture and Equipment Grant		-	-	44,496
Equity at 31 December		2,101,338	1,985,376	1,784,897
Accumulated comprehensive revenue and expense		2,101,338	1,985,376	1,784,897
Equity at 31 December		2,101,338	1,985,376	1,784,897

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 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	815,156	284,413	769,167
Accounts Receivable	8	326,103	275,000	269,023
GST Receivable		12,024	5,000	557
Prepayments		3,202	10,200	10,113
Inventories	9	689	1,300	1,250
Investments	10	990,548	991,400	358,512
Funds Receivable for Capital Works Projects	16	-	-	92,546
		2,147,722	1,567,313	1,501,168
Current Liabilities				
Accounts Payable	12	437,624	337,000	332,002
Revenue Received in Advance	13	7,794	10,500	120,325
Provision for Cyclical Maintenance	14	46,984	20,000	50,700
Finance Lease Liability	15	20,142	19,800	19,377
Funds held for Capital Works Projects	16	202,914	-	117,231
		715,458	387,300	639,635
Working Capital Surplus/(Deficit)		1,432,264	1,180,013	861,533
Non-current Assets				
Investments	10	-	-	451,218
Property, Plant and Equipment	11	788,330	964,735	630,672
		788,330	964,735	1,081,890
Non-current Liabilities				
Provision for Cyclical Maintenance	14	106,076	146,072	136,072
Finance Lease Liability	15	13,180	13,300	22,454
		119,256	159,372	158,526
Net Assets		2,101,338	1,985,376	1,784,897
Equity		2,101,338	1,985,376	1,784,897

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 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		1,745,003	1,503,006	1,579,830
Locally Raised Funds		118,627	149,070	265,164
Goods and Services Tax (net)		(11,470)	(4,446)	65,026
Payments to Employees		(761,935)	(796,604)	(657,655)
Payments to Suppliers		(807,625)	(689,893)	(870,484)
Interest Paid		(3,271)	(3,000)	(3,138)
Interest Received		70,772	36,263	44,062
Net cash from/(to) Operating Activities		350,101	194,396	422,805
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		791	-	8,142
Purchase of Property Plant & Equipment (and Intangibles)		(281,654)	(454,063)	(209,127)
Purchase of Investments		(180,818)	(181,670)	(322,343)
Net cash from/(to) Investing Activities		(461,681)	(635,733)	(523,328)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	44,496
Finance Lease Payments		(20,659)	(18,731)	(45,817)
Funds Administered on Behalf of Other Parties		178,228	(24,686)	149,032
Net cash from/(to) Financing Activities		157,569	(43,417)	147,711
Net increase/(decrease) in cash and cash equivalents		45,989	(484,754)	47,188
Cash and cash equivalents at the beginning of the year	7	769,167	769,167	721,979
Cash and cash equivalents at the end of the year	7	815,156	284,413	769,167

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

Maungatapu School

Notes to the Financial Statements

For the year ended 31 December 2024

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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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

The 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 21.

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 School's 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 are 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 material.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	50 years
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Motor Vehicles	10 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on current 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 surplus or deficit.

The reversal of an impairment loss is recognised in 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 and annual leave earned, by non teaching staff, 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 fees received from funds received where there are unfulfilled obligations for the School to provide services in the future. The funds are recorded as revenue as the obligations are fulfilled.

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

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

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.

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

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

q) 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.

r) 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	1,736,582	1,504,330	1,570,321
Teachers' Salaries Grants	3,249,989	2,600,000	2,862,303
Use of Land and Buildings Grants	853,819	610,000	760,806
	<u>5,840,390</u>	<u>4,714,330</u>	<u>5,193,430</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	2,753	22,450	31,746
Fees for Extra Curricular Activities	57,898	18,000	107,040
Trading	9,420	10,100	2,855
Fundraising and Community Grants	164,013	210,000	14,136
	<u>234,084</u>	<u>260,550</u>	<u>155,777</u>
Expense			
Extra Curricular Activities Costs	25,746	-	118,239
Trading	3,522	8,000	3,738
Fundraising and Community Grant Costs	27,721	-	9,361
International Student - Other Expenses	3,367	-	-
	<u>60,356</u>	<u>8,000</u>	<u>131,338</u>
	<u>173,728</u>	<u>252,550</u>	<u>24,439</u>

Surplus/ (Deficit) for the year Locally Raised Funds

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	193,446	210,526	118,277
Information and Communication Technology	14,511	16,000	12,502
Employee Benefits - Salaries	3,767,131	3,172,172	3,301,941
Staff Development	27,947	37,500	26,232
Depreciation	133,945	130,000	135,981
Other Learning Resources	7,238	4,000	2,770
	<u>4,144,218</u>	<u>3,570,198</u>	<u>3,597,703</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	9,232	5,941	5,941
Board Fees and Expenses	8,951	9,000	5,614
Operating Leases	1,080	13,000	812
Other Administration Expenses	52,519	53,600	47,476
Employee Benefits - Salaries	181,697	172,500	169,936
Insurance	13,245	12,128	8,839
Service Providers, Contractors and Consultancy	11,252	12,000	10,906
	<u>277,976</u>	<u>278,169</u>	<u>249,524</u>

6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	103,604	86,800	92,719
Cyclical Maintenance	80,882	30,000	48,489
Heat, Light and Water	52,084	45,040	47,171
Rates	21,768	20,000	19,603
Repairs and Maintenance	122,557	54,694	71,218
Use of Land and Buildings	853,819	610,000	760,806
Employee Benefits - Salaries	50,971	54,000	50,444
Other Property Expenses	54,765	51,500	41,932
	<u>1,340,450</u>	<u>952,034</u>	<u>1,132,382</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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	615,156	84,413	569,167
Short-term Bank Deposits	200,000	200,000	200,000
Cash and cash equivalents for Statement of Cash Flows	<u>815,156</u>	<u>284,413</u>	<u>769,167</u>

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

Of the \$815,156 Cash and Cash Equivalents, \$202,914 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 and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$815,156 Cash and Cash Equivalents, \$7,794 of Revenue Received in Advance is held by the School, as disclosed in note 13.

8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	11,271	10,000	8,345
Receivables from the Ministry of Education	10,172	20,000	18,676
Interest Receivable	3,139	5,000	4,263
Banking Staffing Underuse	83	-	-
Teacher Salaries Grant Receivable	301,438	240,000	237,739
	<u>326,103</u>	<u>275,000</u>	<u>269,023</u>
Receivables from Exchange Transactions	14,410	15,000	12,608
Receivables from Non-Exchange Transactions	311,693	260,000	256,415
	<u>326,103</u>	<u>275,000</u>	<u>269,023</u>

9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Stationery	689	1,300	1,250
	<u>689</u>	<u>1,300</u>	<u>1,250</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	990,548	991,400	358,512
Non-current Asset			
Long-term Bank Deposits	-	-	451,218
Total Investments	<u>990,548</u>	<u>991,400</u>	<u>809,730</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	208,981	-	-	-	(5,639)	203,342
Furniture and Equipment	244,108	218,170	-	-	(50,743)	411,535
Information and Communication Technology	75,664	62,308	(2,201)	-	(50,632)	85,139
Motor Vehicles	42,564	-	-	-	(4,256)	38,308
Leased Assets	40,403	12,150	-	-	(19,489)	33,064
Library Resources	18,952	3,375	(2,199)	-	(3,186)	16,942
	<u>630,672</u>	<u>296,003</u>	<u>(4,400)</u>	<u>-</u>	<u>(133,945)</u>	<u>788,330</u>

The net carrying value of furniture and equipment held under a finance lease is \$33,064 (2023: \$40,403)

Restrictions

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

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	281,972	(78,630)	203,342	281,972	(72,991)	208,981
Furniture and Equipment	1,050,349	(639,485)	410,864	832,179	(588,071)	244,108
Information and Communication Technology	251,176	(166,036)	85,140	196,204	(120,540)	75,664
Motor Vehicles	46,860	(8,552)	38,308	46,860	(4,296)	42,564
Leased Assets	201,929	(168,865)	33,064	194,572	(154,169)	40,403
Library Resources	92,400	(74,788)	17,612	100,712	(81,760)	18,952
	<u>1,924,686</u>	<u>(1,136,356)</u>	<u>788,330</u>	<u>1,652,499</u>	<u>(1,021,827)</u>	<u>630,672</u>

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	117,379	64,000	63,331
Employee Entitlements - Salaries	309,331	260,000	256,571
Employee Entitlements - Leave Accrual	10,914	13,000	12,100
	<u>437,624</u>	<u>337,000</u>	<u>332,002</u>
Payables for Exchange Transactions	437,624	337,000	332,002
	<u>437,624</u>	<u>337,000</u>	<u>332,002</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Other revenue in Advance	7,794	10,500	120,325
	<u>7,794</u>	<u>10,500</u>	<u>120,325</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	186,772	136,072	138,283
Increase to the Provision During the Year	80,882	30,000	48,489
Use of the Provision During the Year	(114,594)	-	-
Provision at the End of the Year	<u>153,060</u>	<u>166,072</u>	<u>186,772</u>
Cyclical Maintenance - Current	46,984	20,000	50,700
Cyclical Maintenance - Non current	106,076	146,072	136,072
	<u>153,060</u>	<u>166,072</u>	<u>186,772</u>

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

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending 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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	22,184	22,000	22,252
Later than One Year and no Later than Five Years	14,328	14,500	23,972
Future Finance Charges	(3,190)	(3,400)	(4,393)
	<u>33,322</u>	<u>33,100</u>	<u>41,831</u>
Represented by			
Finance lease liability - Current	20,142	19,800	19,377
Finance lease liability - Non current	13,180	13,300	22,454
	<u>33,322</u>	<u>33,100</u>	<u>41,831</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 7, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Roll Growth	(92,546)	116,092	(23,546)	-	-
Heating Upgrade	1,001	239,746	(209,424)	-	31,324
Roofing	116,230	14,004	(134,500)	4,266	-
Block E Roof Replacement	-	43,000	(22,000)	-	21,000
Block E Refurbishment	-	166,000	(15,409)	-	150,591
Property Emergency - Block A	-	26,116	(26,116)	-	-
Admin Waterproofing	-	15,990	(15,990)	-	-
Totals	<u>24,685</u>	<u>620,948</u>	<u>(446,985)</u>	<u>4,266</u>	<u>202,914</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	202,914
Funds Receivable from the Ministry of Education	-

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Outdoor Upgrade	-	40,415	(40,415)	-	-
Roll Growth	(124,347)	371,354	(339,553)	-	(92,546)
Heating Upgrade	-	14,000	(12,999)	-	1,001
Roofing	-	124,059	(7,829)	-	116,230
Totals	<u>(124,347)</u>	<u>549,828</u>	<u>(400,796)</u>	<u>-</u>	<u>24,685</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	117,231
Funds Receivable from the Ministry of Education	(92,546)

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.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i> Remuneration	2,870	3,790
<i>Leadership Team</i> Remuneration Full-time equivalent members	557,567 4	513,849 4
Total key management personnel remuneration	<u>560,437</u>	<u>517,639</u>

There are 7 members of the Board excluding the Principal. The Board has held 6 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) committees that meet prior to each board meeting or more regular if required. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	160-170
Benefits and Other Emoluments	5-6	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	5.00	8.00
110 - 120	4.00	3.00
120 - 130	1.00	1.00
130 - 140	1.00	0.00
	<u>11.00</u>	<u>12.00</u>

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:

	2024 Actual	2023 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$236,974 (2023:\$140,028) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
Block E Refurbishment	\$ 176,515
Heating	74,383
Block E Roof Replacement	21,000
Total	<u>271,898</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

As at 31 December 2024, the Board has entered into no Operating Lease contracts.

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

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	815,156	284,413	769,167
Receivables	326,103	275,000	269,023
Investments - Term Deposits	990,548	991,400	809,730
Total financial assets measured at amortised cost	<u>2,131,807</u>	<u>1,550,813</u>	<u>1,847,920</u>

Financial liabilities measured at amortised cost

Payables	437,624	337,000	332,002
Finance Leases	33,322	33,100	41,831
Total financial liabilities measured at amortised cost	<u>470,946</u>	<u>370,100</u>	<u>373,833</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 2024

The Auditor-General is the auditor of Maungatapu School (the School). The Auditor-General has appointed me, Craig Rossouw, 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 2024, 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 2024; 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 23 May 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises 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, Statement of Compliance with Te Tiriti o Waitangi, 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.



Craig Rossouw

William Buck Audit (NZ) Limited

On behalf of the Auditor-General

Tauranga, New Zealand



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 pupil's 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 2024. Kiwi Sport funding was supplemented by over 70% board funding to support this position.



TE KURA O MAUNGATAPU MAUNGATAPU SCHOOL

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Maungatapu School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



TE KURA O MAUNGATAPU MAUNGATAPU SCHOOL

Statement of Compliance with Te Tiriti o Waitangi

For the year ended 31st December 2024 the Maungatapu School Board:

- Has developed and reviewed Te Tiriti o Waitangi and associated policies, within policy and procedural frameworks to ensure that we are giving effect to Te Tiriti o Waitangi.
- Partnership, Protection, Participation principles are reflected in our Strategic Planning where local curriculum acknowledges local tikanga Māori, mātauranga Māori, and te ao Māori.
- Our dual medium status with dual curricula enhances equitable outcomes for Māori students as evidenced in our Analysis of variance documentation.
- Opportunity for learners to appreciate the importance of Te Tiriti o Waitangi and te reo Māori is engaged each week through zoom Near Pod instruction for Year levels 3-6
- Strengthening of relationships between local iwi has assisted us in being responsive to the needs of our learners, through marae noho, kapa haka competition and the Board response to the request for the implementation of retaining Year 7 & 8 students within Te Puwhaariki, Rumaki.

Statement of Variance Reporting



School Name:	Maungatapu School	School Number:	1821
Strategic Aims:	<p>HAUORA; Toitu te whenua, Toitu te moana, Whatu ngarongaro te tangata</p> <p>STRENGTH BASED teaching and learning</p> <p>COMMUNICATION; Literacy and Mathematics</p> <p>PLAYGROUNDS; Student centered</p> <p>INTEGRATION; To meet the new legislation for reading/writing/mathematics.</p>		
Annual Aims:	<p>Strategic Goals for 2024:</p> <ul style="list-style-type: none"> • Consolidate mindfulness techniques to benefit all learners. • Learning experiences are tailored to the child's strengths. • Through student voice, students develop ownership of learning across all curriculum areas, in particular literacy and numeracy. • Enhance playground spaces to suit all children. • Integrate core curriculum areas and STEAM within teacher(s) planning. 		
Targets:	<p>As per the annual implementation plan:</p> <p>70% of students will be at/above for writing</p> <p>75% of students will be at/above for mathematics</p> <p>80% of students will be at/above for reading</p>		
Baseline Data:	<p>Mainstream</p> <p>EOY (2023) Whole school data reading 78% at/above expected level of achievement.</p> <p>EOY (2023) Māori student data reading 73% at/above expected level of achievement</p> <p>EOY (2023) Whole school data writing 68% at/above expected level of achievement.</p> <p>EOY (2023) Māori student data writing 62% at/above expected level of achievement</p> <p>EOY (2023) Whole school data mathematics 76% at/above expected level of achievement.</p> <p>EOY (2023) Māori student data mathematics 74% at/above expected level of achievement.</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>Consolidate mindfulness techniques to benefit all learners</u></p> <p>Focus on calm classroom environments using 'teacher strengths'.</p> <p>Established a bi-lingual yr 4-6 class to connect and immerse students in Kaupapa Māori and Te Ao Māori teaching and learning experiences.</p> <p>Teachers developed individual class karakia, practiced school waiata as an approach to reset students.</p> <p>Provided EOTC kaupapa to enhance learning experiences</p> <p><u>Learning experiences are tailored to the child's strengths.</u></p> <p>Deliberate acts of teaching occurred seamlessly with a focus on the child's strengths.</p> <p>Success stories were shared to the community illuminating student's strengths and success.</p>	<p>Mindfulness became a natural part of everyday teaching and learning</p> <p>Students were highly engaged as they were able to connect with each other more effectively in Te Ao Māori.</p> <p>Learning within school showed consistency, with a particular focus on learning waiata and Te Reo Māori.</p> <p>Students were able to attend a range of EOTC events with a minimal cost to parents.</p> <p>Students felt cared for by their kaiako. Teachers strengthened relationships with their learners by knowing their strengths.</p> <p>Parents would visit our Hui Whakanui, celebrating student's learning in class. Less numbers commenting on Seesaw.</p>	<p>Consistency and teacher recognition of the value of mindfulness approaches.</p> <p>Leadership identification and enhancement, understanding and acknowledging teacher strengths.</p> <p>Level 3 bi-lingual teacher was well supported. The class programme mirrored aspects of Te Pūwhāriki.</p> <p>Clear commitment from all teachers to improve in their Te Reo Māori</p> <p>Teachers were able to leverage of effective financial management to plan EOTC events.</p> <p>Implementation of a strengths-based learning plan, one of a key focus areas within our annual plan – school priority.</p> <p>Teacher to parent communication channels were open and responsive.</p>	<p>Continue to explore Mindfulness approaches and techniques in 2025. Introduce 'Little Spot's' as an emotional regulation tool.</p> <p>SENCO to research through teacher inquiry, other approaches that can be embedded in our kura.</p> <p>Build immersion level 3 teacher capacity.</p> <p>First aid training. EOTC PLD.</p> <p>Revisit our strength based learning plans</p> <p>Move from 'Good to Great' utilising the potential of Seesaw.</p>

<p>Provided a parent open day at the beginning of 2024, with the question 'What does success look like for your child'</p> <p>Implemented a strength-based learning plan for students who required acceleration and/or individualised teaching approaches.</p> <p><u>Through student voice, students develop ownership of learning across all curriculum areas, in particular literacy and numeracy.</u></p> <p>Used Seesaw to share examples of student's learning and achievements with whānau.</p> <p>Move to 1 hour of teaching reading/writing as timetabled by team leaders, integrating STEAM alongside student interests.</p> <p><u>Communication</u></p> <p>Mathematics</p> <p>Initiated the ALiM programme to target students who required support with their learning.</p> <p>Provided 200 hours of PLD mathematics support, with a focus on deliberate acts and flexible teaching.</p>	<p>Parents felt that kaiako cared for their tamariki, that they were being heard and listened to.</p> <p>The SBLP supported teacher's in gaining an understanding of student's backgrounds and whakapapa.</p> <p>Seesaw showcased learning across all curriculum areas, with a focus on mathematics and writing.</p> <p>Team leaders adopted their programmes and focussed on integration as part of the school strategic and annual plan.</p> <p>Teachers adapted and tweaked their weekly timetables</p> <p>Mathematics EOY 2024 Year 1: 96% at/above Year 2: 80% at/above Year 3: 62% at/above Year 4: 77% at/above Year 5: 72% at/above Year 6: 68% at/above Māori mainstream 74% at/above</p>	<p>Communication with parents at the open day was well planned.</p> <p>Collaborative planning continued across teaching teams.</p> <p>Teachers were able to follow school wide Seesaw expectations.</p> <p>Mandated by the Ministry of Education</p> <p>Slight lift in student achievement data for Māori learners in mathematics. Māori data on par with non-Māori</p> <p>Limited variance between the 2023 and 2024 mathematics data.</p>	<p>Resurvey whānau with preferences of communication</p> <p>Continue with open day plans. Include the STEAM class, SENCO and the library.</p> <p>Introduce target tracking of students within teams.</p> <p>Strategically plan within teams, getting more parents onboard with using Seesaw.</p> <p>Continue with STEAM and extend learners in Year 7/8 Raukura</p> <p>Apply for PLD to resource Te Reo Matatini, Math No Problem, NUMICON and Effective pedagogy.</p> <p>Develop math curriculum leaders and connect with our Kahui Ako.</p>
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<p>Used PAT math as an assessment tool in year 4/5/6 to support planning and coverage of the NZC curriculum.</p> <p>Writing</p> <p>Initiated the ALL programme to target year 4 students who required learning support with their writing.</p> <p>Provided junior school PLD with Dr Helen Walls, 'The Science of Writing'</p> <p>Followed a structured writing plan based on the PLD.</p> <p>Set expectations across year levels with handwriting standards.</p> <p>Integrated student voice in planning writing lessons.</p>	<p>Data showed coverage of areas across the curriculum, where the GLOSS test has limitations.</p> <p>Writing data EOY 2024 Year 1 89% at/above Year 2 74% at/above Year 3 58% at/above Year 4 65% at/above Year 5 57% at/above Year 6 65% at/above Māori mainstream = 64% at/above Māori student achievement in 2023 was 62% at/above</p> <p>Deputy Principal provided writing support through modelling, sharing resources, sharing best practice and evidence based material, lifting literacy achievement in the year 1 and year 2 team.</p> <p>Reported PLD to the board.</p>	<p>Junior school achievement data may be a result of smaller class sizes.</p> <p>A strengths based learning approach supported students who were competent and confident in mathematics.</p> <p>Year 4 students received extra 1:1 support with the DP in writing. Our greatest need for support was in this cohort.</p> <p>Key junior staff attended the Writing PLD and were able to implement their learnings efficiently and effectively.</p> <p>Implementation and consolidation of BSLA provided shifts in literacy.</p>	<p>Are we resourced? Do an audit and stock take of what we need.</p> <p>Focus on the year 4/6 cohort for writing.</p> <p>Consolidate the structured approach to teaching writing in the junior school.</p> <p>Resource extra writing support, with a particular focus on Māori learners.</p> <p>Consolidate a structured writing approach and maintain our Maungatapu school writing standards.</p> <p>Plan for a straight Year 3 class to align with curriculum phases.</p> <p>Review and consolidate our strengths based learning plans.</p> <p>Introduce BSLA to year 3/4 teachers.</p>
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<p>Reading</p> <p>Introduction of Reading together programme.</p> <p>Consolidated 2nd year of using BSLA in the year 1/2 team.</p> <p>A new school librarian was employed to manage and operate the school library.</p> <p>Year 5/6 continued with Lexia (online structured literacy)</p> <p>Structured literacy resources were purchased.</p>	<p>Reading data EOY 2024 Year 1 92% at/above Year 2 71% at/above Year 3 65% at/above Year 4 77% at/above Year 5 70% at/above Year 6 91% at/above Māori mainstream = 77% at/above Māori student achievement in 2023 was 73% at/above</p> <p>BSLA was integrated into class programmes.</p> <p>Reading was encouraged and practiced at home.</p> <p>Reading became enjoyable among students. Te Reo Māori readers were purchased for the library.</p> <p>Reading results in Year 6 surpassed national norms</p> <p>Teachers were able to teach effectively whilst removing resourcing barriers to student's learning and achievement.</p>	<p>Reading at home became a routine and a trend with positive feedback from parents.</p> <p>Extra support was provided in years 2-3 with the utilisation of a reading specialist funded teacher within this cohort.</p> <p>Junior school achievement data maybe a result of purchasing new resources.</p> <p>Lexia was purchased in term 4 to boost and accelerate Yr 5/6 reading achievement levels.</p>	<p>Reading to remain a priority with homework expectations. Reader home every night.</p> <p>Train TA's in BSLA and to read to children, with the objective of developing children's interest levels in reading.</p> <p>Encourage more book in homes and use strategies to build a 'love' for reading</p>
<p>Playgrounds</p> <p>Built a new bike track facility to cater for all learners.</p>	<p>Bike track became a feature of the school. Students were timetabled to use the bike track as part of daily fitness.</p>	<p>New facility with an emphasis of encouraging more cyclists to and from school.</p>	<p>Plan an extension to the track in 2026.</p>

Designed a turf to suit multiple purposes	Turf was used for Kapa Haka practices and class PE activities.	Kapa Haka placed first in regionals. Turf used for Pōwhiri	Look at shading options
Gathered student voice	Student voice collected for Playground designs beyond 2024.	Initiated student class councillor groups to meet with the principal.	Follow through with student requests
Fit for purpose classroom and office spaces	Classroom spaces and office space upgrades to be more collaborative	A growing school roll required careful planning for additional teaching and office spaces.	Review enrolment scheme with MOE.
Integration			
Integrated reading, writing, mathematics and STEAM where possible	Planning showed integration with student's interests and strengths at the heart of the planning.	New legislation requirements were introduced. Intent was to keep our teaching and learning consistent and student focussed.	Continue with our approaches during 2025.

Planning for next year (2025):

- Mindfulness strategies to continue across the whole school with the introduction of Little Spots for junior school learners.
- Resource playgrounds that are student centred (junior and senior).
- Develop effective teacher pedagogy to enhance teacher's practice, with the introduction of two new curriculum.
- Improve outcomes for Māori learners in mainstream with targets set by year cohorts/teams.
- Improve students attendance as per our school attendance improvement plan.

- *Improve outcomes for all learners tracking year levels with target tracking plans.*
- *Continue with a strengths-based learning approach.*
- *Continue with student voice to drive school initiatives.*
- *Introduce standardised tests for Mathematics/Writing/Reading.*
- *Open STEAM teaching and learning to the community and abroad, developing future skills and harnessing these within our context.*
- *Network and form professional relationships with our Kahui Ako schools to develop consistency with the use of assessment data and what to report on using our SMS.*

HE PŪRONGO TĀTARINGA WHAIHUA - AREA OF VARIANCE REPORT - TE PŪWHĀRIKI 2024-2025

<p>Hai kupu whakataki Introduction</p>	<p>This AOV is divided into two parts: one speaks for the rationale of our key foci for this academic school year. Secondly, our data targets will be aligned with the rationale outlined here in the opening aronga.</p>	
<p>Ngā Aronga Matua - Focus Areas 2025</p>		<p>Kōkiri! Action moving forward</p>
<p>Kia mau, kia ū E mārama ai i ngā marautanga hōu o te wā, me ū ki te whakangungu, me ū ki te rātaka o te ia rā <i>To understand the new curriculum changes, PLD and daily classroom routine is critical</i></p>	<p>PĀNGARAU</p> <ul style="list-style-type: none"> - Prioritise and Implement NUMICON across all akomanga in Te Pūwhāriki - Ensure the necessary resources are readily available for implementation - Ensure the updated PĀNGARAU curriculum objectives are included in teacher planning - Ensure the daily planning of Pāngarau is consistent - Ensure opportunities for PLD are maximised - Provide regular updates of progress and/or concerns in our Hui Pouako <p>TE REO MATATINI - TE RANGARANGA Ā TĀ me NGĀ TAUMATA O TE REO</p> <ul style="list-style-type: none"> - Implement TE RANGARANGA Ā TĀ across all akomanga in Te Pūwhāriki - Compare and contrast what our current best model practice is for 'Te Reo ā Waha' to compliment the structured literacy approach of Te Rangaranga ā Tā - Continue to prioritise oral language as priority in overall Te Reo Matatini - Ensure opportunities for PLD are maximised with 'in-class' modelling, guidance and progressive steps to 'feed-forward' - Continue to align all best practice with the literacy progressions as designed specifically for Te Pūwhāriki Tau 0-8 (Piki ake - Kaha ake) - Provide regular updates of progress and/or concerns in our Hui Pouako. 	<p>Pouako Matua: Whaea Te Ara Pou Whakangungu: Whaea Rochelle</p> <ul style="list-style-type: none"> • Wātakatia ki te mahere ako o Te Pūwhāriki • Me ū ki ngā rā i whakaritea mō te PLD • Me whakamahi i ngā taputapu e tika ana • Whāia ngā tohutohu o te pukapuka aratohu, kia tika • Kōrerotia ngā pikinga/hekenga ki te Hui Pouako • Whakaoti atu i te whakamātautau PAT mō Maths i te wā e rite ana ki te kura whānui (Tau 5-8) <p>Pouako Matua: Whaea Matewai & Whaea Teraania Pou Whakangungu: Anahera Akuhata & Robyn Hata-Gage (Kia Ata Mai Trust) TBC</p> <ul style="list-style-type: none"> • Wātakatia ki te mahere ako o Te Pūwhāriki • Me ū ki ngā rā i whakaritea mō te PLD • Me mārama iho ko te reo torohū (Whakarongo, titiro, mātakitaki) ngā tūāpapa o Te Reo Matatini. Ka rua, ko te pānui me te tuhituhi. • Whaia tonutia ngā pikinga o Te Reo Matatini mō ngā ture o te wetereo, te kārawarawa me ngā āheinga nuka reo huatautau e rangatira ai te whakaputa whakaaro.
<p>Kia mau, kia ū E rangatira ai te ako, me Māori te titiro, me Māori te horopaki whakaako, me Māori te marautanga. <i>For learning to be at a high standard, the perspective needs to be Māori, the context needs to be Māori and the curriculum needs to be Māori.</i></p>	<p>MARAUTANGA MĀORI: BEST PRACTICE PHILOSOPHY CULTURALLY BASED. STRENGTHS BASED.</p> <ul style="list-style-type: none"> - Continue to include Wānanga (EOTC) as a core method of learning - Toro atu ki ngā mātanga ā iwi, ā hapori e tika ai te whakairihanga kōrero mō te mahere marautanga o Te Pūwhāriki; kia tūturu, kia pūmau. - Mātua te wairuatanga. Our spirituality is entwined in the fabric of Te Pūwhāriki. Te timatanga me te otinga o ngā mahi katoa. - TE AO HAKA remains a critical component for language acquisition and oral proficiency 	<p>Mātauranga Māori i Te Pūwhāriki</p> <ul style="list-style-type: none"> • Mātauranga Māori remains steadfast as a core principle in the pedagogy of Te Pūwhāriki • Mātauranga Māori ensures we uphold the principles of Te Tiriti o Waitangi • That we ensure Mātauranga Māori is clearly defined in our planning, from classroom to kura management • Build and develop further understanding about Mātauranga Māori, dual mediumship, dual partnership and how its' implementation at Te Kura o Maungatapu

HE PŪRONGO TĀTARINGA WHAIHUA - AREA OF VARIANCE REPORT - TE PŪWHĀRIKI 2024-2025

<p>Kia tūturu, kia pūmau E angitū ai te ako, me tae mai ki te kura: ia te wiki, ia te rā <i>To achieve success, weekly and daily attendance is critical.</i></p>	<ul style="list-style-type: none"> - School attendance 	<p>85% Attendance of Te Pūwhariki tamariki ki te kura.</p> <ul style="list-style-type: none"> • Ensure correct absentee/attendance codes are utilised to include the EOTC nature of Te Pūwhāriki and recognise learning opportunities, external to Kura • Ensure whānau understand the importance of attendance and are regularly updated with our attendance data.
<p>Kia mau, kia ū E mārama ai i ngā marautanga hōu o te wā, me ū ki te whakangungu, me ū ki te rātaka o te ia rā <i>To understand the new curriculum changes, PLD and daily classroom routine is critical</i></p>	<ul style="list-style-type: none"> - Pāngarau - Te Reo Matatini 	<p>80% Pāngarau</p> <ul style="list-style-type: none"> • At or above curriculum level for Maths • At or above level for PAT Maths • Positive feedback from PLD provider <p>90% Te Reo Matatini</p> <ul style="list-style-type: none"> • At or above curriculum level for Pānui, Tuhituhi • At or above curriculum level for Te Reo ā waha