

MAUNGATAPU SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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
Tane Bennett	Principal	ex Officio	
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

MAUNGATAPU SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Maungatapu School

Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

MARIANA TAPSELL

Full Name of Presiding Member

M. Tapsell

Signature of Presiding Member

30.5.24

Date:

Owen James Allsop

Full Name of Acting Principal

[Signature]

Signature of Acting Principal

30/5/24

Date:

Maungatapu School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	5,193,430	4,397,764	4,351,685
Locally Raised Funds	3	155,777	127,100	119,951
Use of Proprietor's Land and Buildings		-	-	-
Interest		46,532	1,000	15,745
Gain on Sale of Property, Plant and Equipment		1,875	-	-
Total Revenue		5,397,614	4,525,864	4,487,381
Expense				
Locally Raised Funds	3	131,338	100,000	53,779
Learning Resources	4	3,597,703	3,266,837	3,202,809
Administration	5	249,524	306,611	266,231
Interest		3,138	-	2,727
Property	6	1,132,383	908,746	911,818
Loss on Disposal of Property, Plant and Equipment		19,907	-	8,894
Total Expense		5,133,993	4,582,194	4,446,258
Net Surplus / (Deficit) for the year		263,621	(56,330)	41,123
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		263,621	(56,330)	41,123

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,476,779	1,487,650	1,423,309
Total comprehensive revenue and expense for the year		263,621	(56,330)	41,123
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		44,496	30,000	12,347
Equity at 31 December		1,784,896	1,461,320	1,476,779
Accumulated comprehensive revenue and expense		1,784,896	1,461,320	1,476,779
Reserves		-	-	-
Equity at 31 December		1,784,896	1,461,320	1,476,779

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	769,167	630,026	721,979
Accounts Receivable	8	269,023	259,000	256,785
GST Receivable		556	10,000	65,580
Prepayments		10,113	6,000	6,288
Inventories	9	1,250	1,500	1,618
Investments	10	358,512	349,467	487,387
Funds Receivable for Capital Works Projects	16	92,546	-	124,347
		1,501,167	1,255,993	1,663,984
Current Liabilities				
Accounts Payable	12	332,002	299,200	545,518
Revenue Received in Advance	13	120,325	10,750	7,171
Provision for Cyclical Maintenance	14	50,700	50,000	18,000
Finance Lease Liability	15	19,377	20,000	58,559
Funds held for Capital Works Projects	16	117,231	20,000	-
		639,635	399,950	629,248
Working Capital Surplus/(Deficit)		861,532	856,043	1,034,736
Non-current Assets				
Investments	10	451,218	-	-
Property, Plant and Equipment	11	630,672	722,560	583,705
		1,081,890	722,560	583,705
Non-current Liabilities				
Provision for Cyclical Maintenance	14	136,072	94,283	120,283
Finance Lease Liability	15	22,454	23,000	21,379
		158,526	117,283	141,662
Net Assets		1,784,896	1,461,320	1,476,779
Equity		1,784,896	1,461,320	1,476,779

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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		1,579,833	1,382,764	1,511,420
Locally Raised Funds		265,164	127,100	126,212
Goods and Services Tax (net)		65,026	60,000	(84,564)
Payments to Employees		(657,655)	(671,341)	(701,016)
Payments to Suppliers		(870,487)	(945,600)	(251,861)
Interest Paid		(3,138)	-	(2,727)
Interest Received		44,062	(1,000)	14,757
Net cash from/(to) Operating Activities		422,805	(48,077)	612,221
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		8,142	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(209,127)	(271,530)	(200,959)
Purchase of Investments		(322,343)	138,533	(65,951)
Net cash from/(to) Investing Activities		(523,328)	(132,997)	(266,910)
Cash flows from Financing Activities				
Furniture and Equipment Grant		44,496	30,000	12,347
Finance Lease Payments		(45,817)	(39,000)	(45,480)
Funds Administered on Behalf of Other Parties		149,032	150,000	(188,161)
Net cash from/(to) Financing Activities		147,711	141,000	(221,294)
Net increase/(decrease) in cash and cash equivalents		47,188	(40,074)	124,017
Cash and cash equivalents at the beginning of the year	7	721,979	670,100	597,962
Cash and cash equivalents at the end of the year	7	769,167	630,026	721,979

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 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 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 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 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 and intangible assets

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

Non cash generating assets

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

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

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

information. The valuation is based on 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 Grants received 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 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.

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,570,321	1,322,764	1,273,090
Teachers' Salaries Grants	2,862,303	2,500,000	2,471,894
Use of Land and Buildings Grants	760,806	575,000	606,701
	<u>5,193,430</u>	<u>4,397,764</u>	<u>4,351,685</u>

The school has opted in to the donations scheme for this year. Total amount received was \$81,375.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	31,746	114,000	4,240
Curriculum related Activities - Purchase of goods and services	-	-	-
Fees for Extra Curricular Activities	107,040	13,000	52,465
Trading	2,855	100	2,303
Fundraising & Community Grants	14,136	-	50,060
Other Revenue	-	-	10,883
	<u>155,777</u>	<u>127,100</u>	<u>119,951</u>
Expense			
Extra Curricular Activities Costs	118,239	100,000	28,024
Trading	3,738	-	1,754
Fundraising and Community Grant Costs	9,361	-	24,001
	<u>131,338</u>	<u>100,000</u>	<u>53,779</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>24,439</u>	<u>27,100</u>	<u>66,172</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	118,277	140,126	109,619
Equipment Repairs	513	1,000	1,281
Information and Communication Technology	12,502	14,000	9,283
Library Resources	2,257	3,000	1,973
Employee Benefits - Salaries	3,301,941	2,954,241	2,927,885
Staff Development	26,232	20,500	18,964
Depreciation	135,981	133,970	133,804
	<u>3,597,703</u>	<u>3,266,837</u>	<u>3,202,809</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	5,941	5,941	5,768
Board Fees	3,790	4,000	3,626
Board Expenses	1,824	5,000	5,293
Communication	3,913	4,000	4,516
Consumables	2,635	2,500	3,892
Operating Leases	812	55,520	(765)
Other	40,928	44,100	41,229
Employee Benefits - Salaries	169,936	164,100	183,324
Insurance	8,839	10,450	8,969
Service Providers, Contractors and Consultancy	10,906	11,000	10,379
	<u>249,524</u>	<u>306,611</u>	<u>266,231</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	23,535	27,500	20,133
Consultancy and Contract Services	92,719	86,800	84,036
Cyclical Maintenance	48,489	24,000	10,309
Grounds	16,348	22,500	18,005
Heat, Light and Water	47,171	43,517	31,988
Rates	19,603	18,000	17,525
Repairs and Maintenance	71,218	52,429	55,999
Use of Land and Buildings	760,806	575,000	606,701
Vehicle Expenses	2,050	5,000	-
Employee Benefits - Salaries	50,444	54,000	67,122
	<u>1,132,383</u>	<u>908,746</u>	<u>911,818</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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	569,167	630,026	721,979
Short-term Bank Deposits	200,000	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>769,167</u>	<u>630,026</u>	<u>721,979</u>

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

Of the \$769,167 Cash and Cash Equivalents, \$117,231 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$769,167 Cash and Cash Equivalents, \$120,325 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	8,345	5,000	4,578
Receivables from the Ministry of Education	18,676	20,000	28,188
Interest Receivable	4,263	4,000	1,793
Teacher Salaries Grant Receivable	237,739	230,000	222,226
	<u>269,023</u>	<u>259,000</u>	<u>256,785</u>
Receivables from Exchange Transactions	12,608	9,000	6,371
Receivables from Non-Exchange Transactions	256,415	250,000	250,414
	<u>269,023</u>	<u>259,000</u>	<u>256,785</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	1,250	1,500	1,618
	<u>1,250</u>	<u>1,500</u>	<u>1,618</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	358,512	349,467	487,387
Non-current Asset			
Long-term Bank Deposits	451,218	-	-
Total Investments	<u>809,730</u>	<u>349,467</u>	<u>487,387</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Buildings	180,044	34,010	-	-	(5,073)	208,981
Furniture and Equipment	224,614	68,693	(11,463)	-	(37,737)	244,108
Information and Communication Technology	82,852	33,161	(14,710)	-	(25,638)	75,664
Motor Vehicles	-	46,860	-	-	(4,296)	42,564
Leased Assets	78,058	22,877	(2)	-	(60,530)	40,404
Library Resources	18,137	3,526	(4)	-	(2,707)	18,952
Balance at 31 December 2023	<u>583,705</u>	<u>209,127</u>	<u>(26,178)</u>	<u>-</u>	<u>(135,981)</u>	<u>630,672</u>

The net carrying value of motor vehicles held under a finance lease is \$40,404 (2022: \$22,877)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	281,972	(72,991)	208,981	247,962	(67,918)	180,044
Furniture and Equipment	832,179	(588,071)	244,108	801,352	(576,738)	224,614
Information and Communication Technology	196,204	(120,540)	75,664	226,794	(143,942)	82,852
Motor Vehicles	46,860	(4,296)	42,564	-	-	-
Leased Assets	194,572	(154,169)	40,403	186,862	(108,804)	78,058
Library Resources	100,712	(81,760)	18,952	97,206	(79,069)	18,137
Balance at 31 December 2023	1,652,499	(1,021,827)	630,672	1,560,176	(976,471)	583,705

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	63,331	51,200	294,723
Employee Entitlements - Salaries	256,571	235,000	238,967
Employee Entitlements - Leave Accrual	12,100	13,000	11,828
	<u>332,002</u>	<u>299,200</u>	<u>545,518</u>
Payables for Exchange Transactions	332,002	299,200	545,518
	<u>332,002</u>	<u>299,200</u>	<u>545,518</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	120,325	10,750	7,171
	<u>120,325</u>	<u>10,750</u>	<u>7,171</u>

14. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	138,283	120,000	127,974
Increase to the Provision During the Year	48,489	24,000	10,309
Provision at the End of the Year	<u>186,772</u>	<u>144,000</u>	<u>138,283</u>
Cyclical Maintenance - Current	50,700	50,000	18,000
Cyclical Maintenance - Non current	136,072	94,283	120,283
	<u>186,772</u>	<u>144,283</u>	<u>138,283</u>

The schools 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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	22,252	22,000	61,041
Later than One Year and no Later than Five Years	23,972	25,000	23,145
Future Finance Charges	(4,393)	(4,000)	(4,249)
	<u>41,831</u>	<u>43,000</u>	<u>79,938</u>
Represented by			
Finance lease liability - Current	19,377	20,000	58,559
Finance lease liability - Non current	22,454	23,000	21,379
	<u>41,831</u>	<u>43,000</u>	<u>79,938</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.

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)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
ILE Bock 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	-	-	(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)

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.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	3,790	3,625
<i>Leadership Team</i> Remuneration	513,849	484,234
Full-time equivalent members	4	4
Total key management personnel remuneration	517,639	487,859

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees 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

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
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	2023 FTE Number	2022 FTE Number
100-110	8.00	2.00
110-120	3.00	1.00
120-130	1.00	-
	12.00	3.00

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:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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.

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$140,028 (2022:\$118,209) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Roll Growth	1,031,998	1,021,984	10,014
Roofing	137,843	7,829	130,014
Total	1,169,841	1,029,813	140,028

(b) Operating Commitments

As at 31 December 2023, 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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	769,167	630,026	721,979
Receivables	269,023	259,000	256,785
Investments - Term Deposits	809,730	349,467	487,387
Total financial assets measured at amortised cost	<u>1,847,920</u>	<u>1,238,493</u>	<u>1,466,151</u>

Financial liabilities measured at amortised cost

Payables	332,002	299,200	545,518
Finance Leases	41,831	43,000	79,938
Total financial liabilities measured at amortised cost	<u>373,833</u>	<u>342,200</u>	<u>625,456</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 2023

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 17, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 31 May 2024. 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 Statement of Variance Reporting, Area of Variance Report, Kiwisport Report, Statement of Compliance with Employment Policy, Statement of Compliance with Te Tiriti o Waitangi, 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

Statement of Variance Reporting



School Name:	Maungatapu School	School Number:	1821
Strategic Aims:	<ul style="list-style-type: none"> • Strengths based learning – focus on the strengths of every learner. • Provide for all by viewing all learners as gifted and talented. • Broaden curriculum opportunities to enable all students to experience success. 		
Annual Aims:	<p>Strategic Goals for 2023:</p> <p>Learn and introduce mindfulness activities and techniques</p> <p>Build teacher cultural knowledge to implement the NZ histories curriculum</p> <p>Leadership development; building and identifying strengths within learners. Developing staff leadership qualities, in particular team leaders.</p> <p>Empower staff with PLD that is relevant to the direction of the school.</p> <p>Integration of our school curriculum</p>		
Targets:	<p>Annual Target (s)</p> <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 77% at/above expected level of achievement.</p> <p>EOY (2023) Māori student data reading 55% at/above expected level of achievement.</p> <p>EOY (2023) Whole school data writing 67% at/above expected level of achievement.</p> <p>EOY (2023) Māori student data reading 52% at/above expected level of achievement.</p> <p>EOY (2023) Whole school data mathematics 77% at/above expected level of achievement.</p> <p>EOY (2023) Māori student data mathematics 66% 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>Mindfulness Implemented approaches to addressing anxiety. Created calm classroom environments.</p> <p>Cultural Capabilities Developed teacher awareness and consciousness of NZ Histories.</p> <p>Leadership Focused on the strengths of every learner in order for him/her to achieve success.</p> <p>PLD PLD focussed on current issues and needs across the school.</p> <p>Integration Our curriculum, centered around our STEAM classroom, was reflected in classroom teaching and learning.</p> <p>Core curriculum.</p> <p>Math/Pangarau DMIC Math PLD in Te Pūwhariki.</p> <p>PRT's were trained to understand, plan and deliver an effective math programme. Strategize the use of PLD hours to fit our context.</p> <p>Te Pūwhariki to meet with Auraki to discuss mathematical pedagogies that work for Māori learners.</p> <p>Improve math achievement levels – NZC and Te Marautanga</p>	<p>Less standdowns, improved focus and attention in class.</p> <p>Teachers were all able to plan inquiry based units on the Battle of Gate Pa.</p> <p>Reporting to parents was centred on the strengths of the child, whilst developing self efficacy within our priority learners.</p> <p>School culture allowed teachers to share professional conversations within teams.</p> <p>Learning within school showed consistency</p> <p>Mathematics Year 1: 90% at/above Year 2: 67% at/above Year 3: 72% at/above Year 4: 79% at/above Year 5: 75% at/above Māori in mainstream 66% Te Pūwhāriki: 90% at/above</p>	<p>Higher engagement levels. Improved systems on addressing student welfare needs.</p> <p>Enriched teacher discussions. Teacher driven inquiry into NZ Histories.</p> <p>MGTU Strengths based plan was only used for a small number of students in each class.</p> <p>Communication styles PLD was only offered to team leaders</p> <p>Strain on resources to be shared across all teams</p> <p>End of year student data for math showed that many shifts had been made from moving children who were at their expected level (mid year) to above their expected level at the end of the year. This was the biggest variance between the 2022 data and 2023 data.</p> <p>Junior school achievement data may reflect the purchase of new resources.</p> <p>A strengths based approach captured students who were competent and confident in mathematics.</p>	<p>Continue to explore Mindfulness approaches and techniques in 2024</p> <p>New to a Kahui Ako What are other schools doing that we can collaborate on?</p> <p>Revisit strength based plan Develop leadership with the implementation of the plan</p> <p>Consider whole staff PLD on communication</p> <p>Are we purchasing resources that allow for integration?</p> <p>Does STEAM improve math achievement results?</p> <p>Initiate a mini case study with an inquiry question: How can STEAM improve mathematics learning and achievement results?</p>

<p>Writing/Tuhituhi</p> <p>Writing PLD was provided throughout the year with the DP modelling and facilitating workshops. Quality writing samples were shared via Seesaw to whānau at home. DP and a senior teacher signed up to BSLA to pioneer the programme in our school. Writing achievement results varied across cohorts. E- AsTTLe writing summative assessment results (x2 assessments) were, comparatively, above national averages.</p> <p>Reading/Panui</p> <p>Structured Literacy was a focus in our junior classrooms.</p> <p>Resources were replenished in our reading resource room.</p> <p>A school librarian was employed through BOT funds to maintain and drive the school library.</p> <p>A Lexia (online) programme was purchased for the year 5 cohort that facilitated for 1:1 ipads.</p>	<p>Writing data Year 1 78% at/above Year 2 70% at/above Year 3 64% at/above Year 4 56% at/above Year 5 69% at/above Māori in mainstream = 52% at/above</p> <p>Students in Year 1, 2, 5, 6 achieved our writing target of 70%</p> <p>Reading data 2023 Year 1 76% at/above Year 2 60% at/above Year 3 72% at/above Year 4 70% at/above Year 5 87% at/above Māori in mainstream = 55% at/above</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>Māori student achievement data for writing was below the school target of 70%.</p> <p>Extra support was provided in years 2-3 with the utilisation of a reading specialist funded teacher within this cohort.</p> <p>Lexia was purchased in term 4 to boost and accelerate Yr 5/6 reading achievement levels.</p>	<p>Apply for PLD to resource teaching of writing using ALL. (Accelerated Literacy Learning)</p> <p>Focus on the year 3/4 cohort for writing.</p> <p>Build on the structured approach to teaching writing in the junior cohort.</p> <p>PLD to develop teacher's use of assessment data (easTTLe) with their children to increase their learning agency.</p> <p>Look at redirecting interventions more frequently during the term to meet a larger group of children.</p> <p>Introduce the reading together programme that provides tools for parents, to teach the basic skills of reading to their children.</p>
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Planning for next year (2024):

Teachers will develop mindfulness techniques that are unique to their own individual teaching style and class culture.

Provide opportunities to promote student voice, ultimately empowering student learning.

Communicate student success stories to overcome deficit theorising.

Resource playgrounds that are student centred.

Develop teacher pedagogy, with a focus on integrating learning, to meet new legislative requirements.

Improve outcomes for Māori learners in mainstream

Targets for Māori in mainstream:

70% Mathematics at/above mid year to 75% at the end of the year

60% Writing at/above mid year to 65%+ at the end of the year

65% Reading at/above mid year to 75% at the end of the year

HE PŪRONGO TĀTARINGA WHAIHUA - AREA OF VARIANCE REPORT - TE PŪWHĀRIKI 2023-2024

<p>Hai kupu whakataki Introduction</p>	<p>Te Pūwhāriki experienced huge success in 2023. And whilst we are in the 8th month of the Māori year (Matariki Jun-July 2024 is our new year) we aim to uphold these standards via our strengths-based approach to everything we do; from students, to teachers, to whānau. With the many exciting changes occurring this year, we aim to continue on with what we know works and what we know can draw the best out of our ākonga and ourselves as professional leaders in this space. <i>Haramai rā, he tau ariki te tau! Wō pikinga, wō hekenga. Nei rā mātau, ka whakaū kia tōia mai te waka ki uta! Māngai, Āe.</i></p>	
<p>Ngā Aronga Matua Focus Areas 2024</p>	<p>Kōkiri! Action moving forward</p>	
<p>Hikitia! E mārama ai te Te Ao Māori, me noho KI Te Ao Māori. <i>Prioritising Wānanga as a key component of our pedagogy. Kia tūturu, kia pūmau</i></p>	<ul style="list-style-type: none"> - Implement and normalise Wānanga as a key component of how we teach, learn and respond to education in a Māori context, both locally and nationally. - Ensure procedures and processes are in place to allow for these opportunities to flourish, in alignment with school policy and due diligence. 	<p>He kanohi kitea mō Te Kura o Maungatapu ki tōna hapori, ki wōna hapū, ki wōna Iwi, hai raukura ki te Ao.</p> <p>We will continue to represent our Kura across various kaupapa; as proud descendents of our ancestors and as trailblazers of the now.</p>
<p>Hikitia! E kounga ai te reo, e rangatira ai te kōrero <i>Ensuring Oral Language is at the forefront of Māori Literacy</i></p>	<ul style="list-style-type: none"> - Ensure the fluency and proficiency is at high standard in Te Pūwhāriki - Engage multiple opportunities to demonstrate their oral proficiency: karakia, mōteatea, waiata, kauhau, whai kōrero. - Ensure that TE AO HAKA and HĀHI remain at the forefront of our preferred methods of language acquisition and oral proficiency; Ko te kapa haka he kauwaka ki Ngā Mahi a Rēhia, ki Te Ao Māori whānui. 	<p>90% At or Above Oral, Reading & Writing</p> <ul style="list-style-type: none"> • To excel beyond the development level of Te Reo Matatini (E pakari ana) to flying and thriving (E rere ana) • To build a daily stock of vocabulary of frequent and new kupu • To integrate Te Reo Matatini into each session in an explicit manner that can be evidenced via planning, bookwork and digital footage.
<p>Hikitia! E piki ai te reo pakari! <i>Embrace our learners who have little to no reo proficiency.</i></p>	<ul style="list-style-type: none"> - Embrace our tamariki who have little proficiency but boundless enthusiasm to learn - Understand this cohort will require a differentiated programme in order to experience success - Engage proven and up-to-date methods of teaching specific to bilingual language acquisition. 	<p>70% Tamariki Reorua/Kore Reo understand</p> <ul style="list-style-type: none"> • Daily instructions and basic commands • Engage in Karakia, Whakamoemiti, Mōteatea, Waiata • Feel happy and comfortable in their environment • Confident to step up and give things a go • Complete Levels 1-2 of Te Ahu o Te Reo Māori learning content.
<p>Hikitia! E whaihua ai te ākonga i ngā marau o te Pūtaiao me te Pāngarau <i>Improve teaching, explicit vocabulary and overall understanding and critical inquiry for Mathematics and Science.</i></p>	<ul style="list-style-type: none"> - Engage a blended delivery of Mathematics to include (but not be exclusive to) Poutama Tau (NUMPA) and DMIC (Developing Mathematical Inquiry Communities) - Continue to use OTJs to assess DMIC and Kaupae to gauge staged level data. - Engage Inquiry of the SOLO Taxonomy to assess learning of STEAM Integration within our curriculum delivery of Mātauranga Māori 	<p>85% At or Above Numeracy</p> <ul style="list-style-type: none"> • For all Tau 5-6 to achieve Kaupae 6-7 by the end of the school year • To engage, respond and apply mathematical knowledge to solve everyday problems and lifestyle situations <p>STEAM integration through Mātauranga Māori</p> <ul style="list-style-type: none"> • Wānanga Motuhake ā Wāhanga (Term by Term) • Pukehinahina, Te Ranga, Te Waoku (Bush Campaign) • Kura Waka (Navigational Wānanga) with Jack Thatcher. • Wānanga Matariki



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 2023. 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 2023 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 2023 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.