

At Maungaraki School we are committed to living the principles of Te Tiriti o Waitangi and developing tamariki who are strong and confident in their own identities, languages and cultures, while celebrating those of others.

## Vision

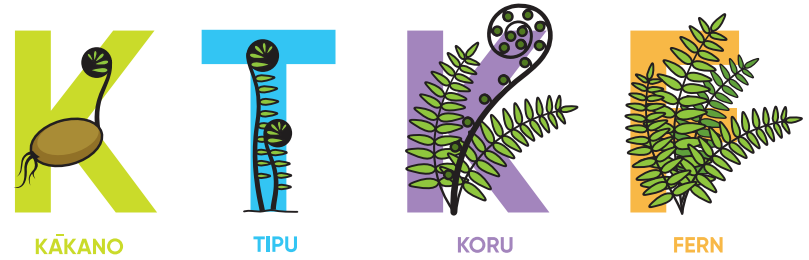
Passion for Learning,  
Passion for Life.  
Nō reira, kia kaha ra.



## Mission

With wellbeing at the heart of what we do, we are creating resilient learners who respect themselves, others and the environment.





## HEART Values

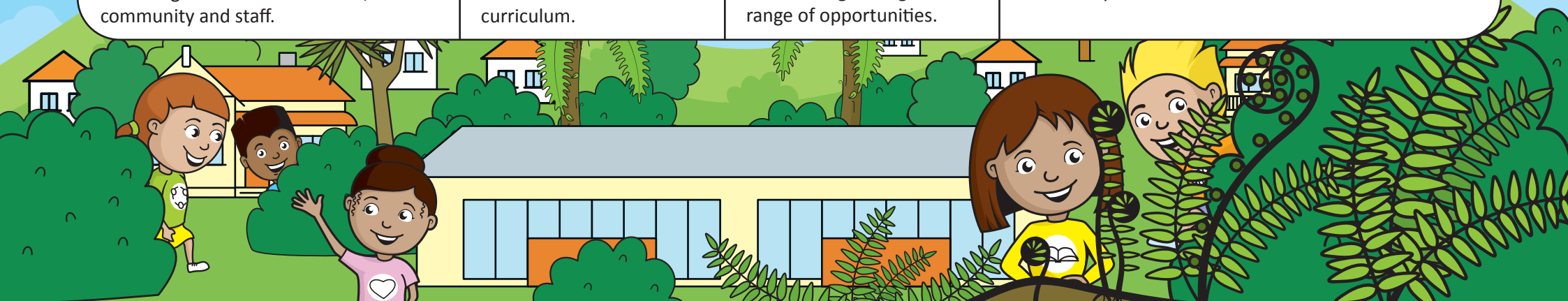
These have been designed alongside the community, the staff and the students of Maungaraki. Our HEART values align directly with the New Zealand Wellbeing Framework.

## School Structure

Following the progression of a Fern, from seed to Fern. The Values are further broken down to form progressions of expectations.



HAUORA	ENGAGED	ACTIVE	RELATIONSHIPS	TEAMWORK
STRATEGIC AIM 1	STRATEGIC AIM 2	STRATEGIC AIM 3	STRATEGIC AIM 4	
At Maungaraki School we provide a supportive environment that fosters wellbeing for all of our students, community and staff.	At Maungaraki School each student achieves their best in all areas of the curriculum.	At Maungaraki School we are active participants in our learning through a wide range of opportunities.	At Maungaraki School we value and seek to grow relationships as we aspire to be the heart of our community.	



# MAUNGARAKI SCHOOL



HAUORA

## Identity

- I acknowledge differences in others' beliefs and values.
- I am developing a sense of self-direction and purpose.
- I am aware of my learning styles and make deliberate choices to enhance them.
- I understand the impact of my actions on the environment.
- I live the principles of the Treaty, and respect my culture and the cultures of others.

## Physical

- I understand the changes I am going through and can manage myself through these.
- I care for my tinana.

## Social

- I build and maintain positive relationships across the school.
- I take ownership of our leadership roles and responsibilities.

## Emotional/Mental

- I continue to develop and practice a growth mindset.
- I am aware of our positive qualities and build on them.
- I manage my emotions and responses to situations and am able to self-regulate.



ENGAGED

- I am confident in managing my time with growing independence.
- I can articulate my next learning steps and know where to access what I need in order to achieve them.
- I reflect on the work I produce and seek ways to recraft and rework it to reach my full potential.
- I can motivate myself to apply the required effort to achieve my learning targets.



ACTIVE

## Learning:

- I am actively involved in the learning process from planning to outcomes.
- I can set appropriate learning goals and develop pathways to reach them.
- I am aware of the challenges that come with achieving long-term goals and that having a growth-mindset takes effort and commitment.

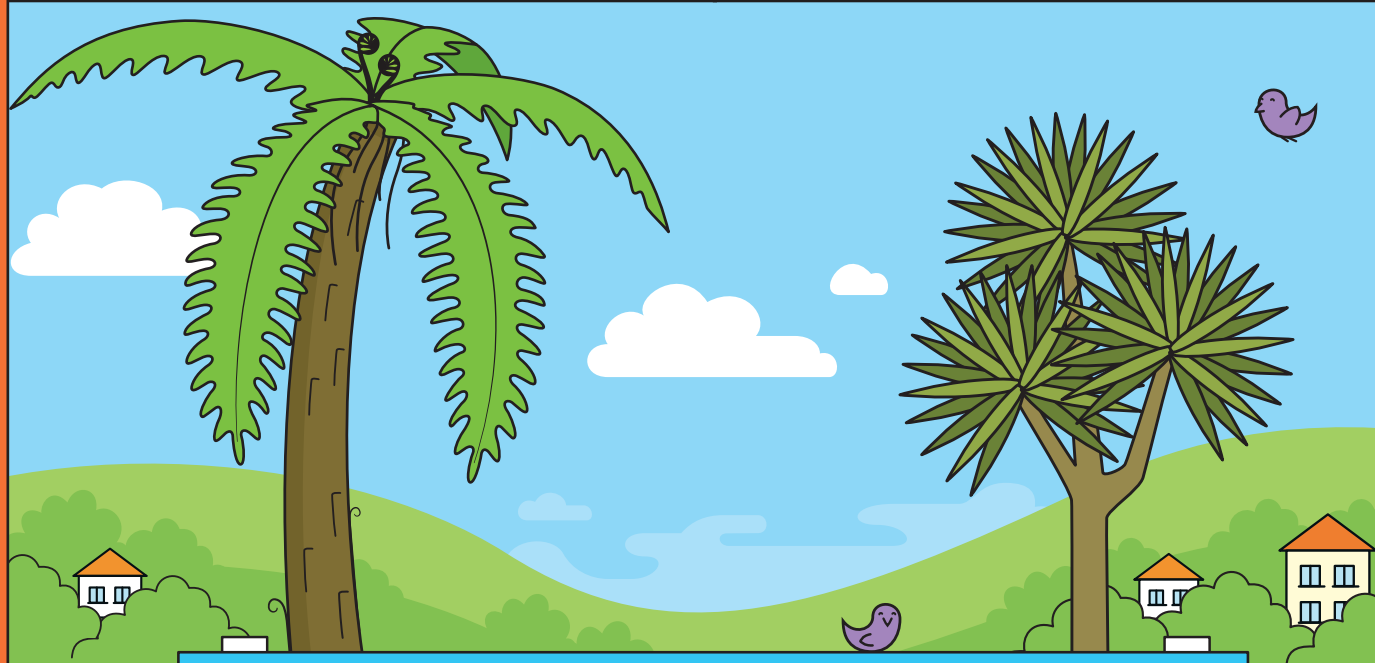
## Physical:

- I understand what my body needs and am able to reflect and adjust in response to those needs.
- I participate with a positive mindset in all opportunities.
- I am aware of my current capabilities and skill-set and make appropriate choices to develop these.
- I understand the fundamental skills required for different disciplines.



RELATIONSHIPS

- I implement the strategies required to resolve conflicts effectively.
- I understand my own emotions and reactions, and can regulate these effectively.
- I can read the body language and social cues of others, and respond appropriately with tolerance.
- I seek to support others with their goals and am willing to be supported myself.
- I demonstrate gratitude and kindness in all my interactions. Using manners and listen attentively and with respect.



TEAMWORK

- I know that fair-play is not about being equal, but about making appropriate adjustments (equity rather than equality).
- I actively choose to work with a diverse range of my peers.
- I understand the need for a variety of roles and actively work to fulfil my role.

- I appreciate that people have diverse needs and skills.
- I am aware of my strengths and weaknesses, and work to learn from and support others.
- I understand that leadership comes with responsibilities and means doing the right thing, even if others are not (integrity).

## **MEMBERS OF THE BOARD OF TRUSTEES**

### **For the year ended 31 December 2020**

**SCHOOL NAME:** Maungaraki School

CURRENT BOARD OF TRUSTEES MEMBERS:

<b>NAME</b>	<b>POSITION HELD</b>	<b>HOW POSITION WAS GAINED</b>	<b>TERM EXPIRES / EXPIRED</b>
Shane Robinson	Principal	Appointed	Jun-22
Paul Matthews	Chairperson	Elected	Jun-22
Kaylee Gibbs	Parent Rep	Elected	Jun-22
Megan Hurley	Parent Rep	Elected	Jun-22
Wayne Church	Parent Rep	Elected	Jun-22
Elizabeth Briscoe	Parent Rep	Elected	Jun-22
Chris Cowman	Staff Rep	Elected	Jun-22
Julie McDonald	Parent Rep	Co-Opted	Jun-22

Paul Matthews (Chairperson)  
109 Cypress Drive  
Maungaraki  
Lower Hutt 5010  
Cell: 021705212

# MAUNGARAKI SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	2968
<b>Principal:</b>	Shane Robinson
<b>School Address:</b>	137 Dowse Drive, Maungaraki
<b>School Postal Address:</b>	137 Dowse Drive, Maungaraki, Lower Hutt, 5010
<b>School Phone:</b>	04 569 7205
<b>School Email:</b>	office@maungarakischool.net

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
Paul Matthews	Chairperson	Elected	Jun 2022
Shane Robinson	Principal	ex Officio	
Kaylee Gibbs	Parent Rep	Elected	Jun 2022
Megan Hurley	Parent Rep	Elected	Jun 2022
Wayne Church	Parent Rep	Elected	Jun 2022
Elizabeth Briscoe	Parent Rep	Elected	Jun 2022
Julie McDonald	Parent Rep	Co-opted	Jun 2022
Chris Cowman	Staff Rep	Elected	Jun 2022

**Accountant / Service Provider:** Education Services Ltd

# Maungaraki School

Annual Report - For the year ended 31 December 2020

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# Maungaraki School

## Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Paul Matthews

Full Name of Board Chairperson



Signature of Board Chairperson

28 May 2021

Date:

Shane Robinson

Full Name of Principal



Signature of Principal

28 May 2021

Date:



**Maungaraki School****Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	2,814,751	2,241,268	2,539,394
Locally Raised Funds	3	179,043	86,700	188,724
Interest income		2,096	-	5,869
		<u>2,995,890</u>	<u>2,327,968</u>	<u>2,733,987</u>
<b>Expenses</b>				
Locally Raised Funds	3	99,645	30,100	123,282
Learning Resources	4	1,986,151	1,609,414	1,786,693
Administration	5	165,908	169,684	167,511
Finance		2,609	812	2,533
Property	6	665,418	506,169	575,025
Depreciation	7	58,265	47,336	48,216
		<u>2,977,996</u>	<u>2,363,515</u>	<u>2,703,260</u>
<b>Net Surplus / (Deficit) for the year</b>		17,894	(35,547)	30,727
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>17,894</u>	<u>(35,547)</u>	<u>30,727</u>

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



**Maungaraki School****Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		<u>413,382</u>	<u>364,544</u>	<u>337,655</u>
Total comprehensive revenue and expense for the year		17,894	(35,547)	30,727
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		5,274	-	45,000
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	24	<u>436,550</u>	<u>328,997</u>	<u>413,382</u>
 Retained Earnings		 436,550	 328,997	 413,382
<b>Equity at 31 December</b>		<u>436,550</u>	<u>328,997</u>	<u>413,382</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

**Maungaraki School**  
**Statement of Financial Position**  
As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	231,590	256,751	140,749
Accounts Receivable	9	143,264	99,005	119,993
GST Receivable		-	25,581	32,896
Prepayments		17,361	9,939	8,577
Inventories	10	14,043	4,077	13,114
Investments	11	51,639	-	50,391
Funds owed for Capital Works Projects	18	-	-	26,813
		457,897	395,353	392,533
<b>Current Liabilities</b>				
GST Payable		6,430	-	-
Accounts Payable	13	150,628	232,215	194,701
Revenue Received in Advance	14	335	653	179
Provision for Cyclical Maintenance	15	23,118	8,889	8,889
Finance Lease Liability - Current Portion	16	11,748	10,657	10,238
Funds held in Trust	17	-	-	2,515
Funds held for Capital Works Projects	18	75,513	-	-
		267,772	252,414	216,522
<b>Working Capital Surplus/(Deficit)</b>		190,125	142,939	176,011
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	276,971	217,508	273,166
		276,971	217,508	273,166
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	22,222	17,472	25,527
Finance Lease Liability	16	8,324	13,978	10,268
		30,546	31,450	35,795
<b>Net Assets</b>		436,550	328,997	413,382
<b>Equity</b>		436,550	328,997	413,382

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

**Maungaraki School**  
**Statement of Cash Flows**  
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		698,835	565,959	621,283
Locally Raised Funds		185,142	83,200	182,283
Goods and Services Tax (net)		39,326	-	(7,315)
Funds Administered on Behalf of Third Parties		(2,515)	-	-
Payments to Employees		(432,908)	(357,000)	(369,558)
Payments to Suppliers		(382,154)	(247,318)	(410,672)
Interest Paid		(2,609)	(812)	(2,533)
Interest Received		2,488	-	5,503
<b>Net cash from/(to) Operating Activities</b>		<b>105,605</b>	<b>44,029</b>	<b>18,991</b>
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(108,272)	(74,923)	(17,351)
Purchase of Investments		(1,249)	-	(50,391)
<b>Net cash from/(to) Investing Activities</b>		<b>(109,521)</b>	<b>(74,923)</b>	<b>(67,742)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		5,274	-	45,000
Finance Lease Payments		(8,047)	(10,890)	(9,084)
Funds Held for Capital Works Projects		97,530	-	(144,951)
<b>Net cash from/(to) Financing Activities</b>		<b>94,757</b>	<b>(10,890)</b>	<b>(109,035)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>90,841</b>	<b>(41,784)</b>	<b>(157,786)</b>
Cash and cash equivalents at the beginning of the year	8	140,749	298,535	298,535
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>231,590</b>	<b>256,751</b>	<b>140,749</b>

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

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

# **Maungaraki School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2020**

#### **1. Statement of Accounting Policies**

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

Maungaraki 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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### **b) Basis of Preparation**

###### ***Reporting Period***

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

###### ***Basis of Preparation***

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

###### ***Financial Reporting Standards Applied***

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

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

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

###### ***Measurement Base***

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

###### ***Presentation Currency***

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

###### ***Specific Accounting Policies***

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

### ***Critical Accounting Estimates And Assumptions***

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

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

#### ***Cyclical maintenance***

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

#### ***Useful lives of property, plant and equipment***

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

#### ***Recognition of grants***

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

**Other Grants**

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

**Donations, Gifts and Bequests**

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

**Interest Revenue**

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (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.

**i) Inventories**

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

## **j) Investments**

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

## **k) Property, Plant and Equipment**

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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	3-13 years
Information and Communication	3-13 years
Library Resources	12.5% D.V.
Leased assets held under a Finance Lease	Term of Lease



## **l) Intangible Assets**

### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

## **m) Impairment of property, plant, and equipment and intangible assets**

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

### *Non cash generating assets*

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

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

## **n) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

#### **o) Employee Entitlements**

##### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

##### *Long-term employee entitlements*

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

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

#### **p) Revenue Received in Advance**

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

#### **q) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

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

#### **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **s) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

#### **t) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

**u) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

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

**v) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

## 2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	514,030	458,709	452,670
Teachers' Salaries Grants	1,597,700	1,295,114	1,466,419
Use of Land and Buildings Grants	498,022	380,195	464,234
Resource Teachers Learning and Behaviour Grants	1,125	-	2,930
Other MoE Grants	176,441	87,250	123,175
Other Government Grants	27,433	20,000	29,966
	<u>2,814,751</u>	<u>2,241,268</u>	<u>2,539,394</u>

The school is not entitled to the donations scheme for this year.

Other MOE Grants total includes additional COVID-19 funding totalling \$12,420 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	87,235	48,000	47,473
Bequests & Grants	34,036	20,000	23,742
Activities	29,894	1,200	70,011
Trading	7,601	3,500	7,790
Fundraising	20,277	14,000	39,708
	<u>179,043</u>	<u>86,700</u>	<u>188,724</u>
<b>Expenses</b>			
Activities	82,443	25,100	94,835
Trading	10,334	5,000	9,004
Fundraising (Costs of Raising Funds)	6,868	-	19,443
	<u>99,645</u>	<u>30,100</u>	<u>123,282</u>
<i>Surplus for the year Locally raised funds</i>	<u>79,398</u>	<u>56,600</u>	<u>65,442</u>

## 4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	66,116	51,000	39,289
Library Resources	430	500	450
Employee Benefits - Salaries	1,904,383	1,536,114	1,724,131
Staff Development	15,222	21,800	22,823
	<u>1,986,151</u>	<u>1,609,414</u>	<u>1,786,693</u>

## 5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,264	6,264	6,079
Board of Trustees Fees	4,130	4,600	3,455
Board of Trustees Expenses	6,989	6,900	7,322
Communication	2,716	3,000	2,423
Consumables	13,105	16,500	14,833
Operating Lease	-	-	110
Legal Fees	70	100	910
Other	28,531	31,700	23,744
Employee Benefits - Salaries	87,149	84,000	92,074
Insurance	4,834	4,500	4,801
Service Providers, Contractors and Consultancy	12,120	12,120	11,760
	<u>165,908</u>	<u>169,684</u>	<u>167,511</u>

## 6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,294	10,300	9,386
Cyclical Maintenance Expense	10,924	8,174	7,063
Grounds	-	-	1,272
Heat, Light and Water	13,291	13,400	11,221
Rates	2,683	1,500	2,278
Repairs and Maintenance	58,417	32,000	19,851
Use of Land and Buildings	498,022	380,195	464,234
Security	3,584	2,500	1,649
Employee Benefits - Salaries	40,788	32,000	20,189
Hall	3,026	3,100	3,026
Contractor & Consultancy	24,389	23,000	34,856
	<u>665,418</u>	<u>506,169</u>	<u>575,025</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	943	926	943
Furniture and Equipment	22,240	14,365	14,631
Information and Communication Technology	18,091	17,213	17,533
Motor Vehicles	578	567	578
Leased Assets	14,600	12,568	12,802
Library Resources	1,813	1,697	1,729
	<u>58,265</u>	<u>47,336</u>	<u>48,216</u>

## 8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	200	-	200
Bank Current Account	62,209	106,104	45,267
Bank Call Account	116,255	48,982	43,323
Short-term Bank Deposits	52,926	101,665	51,959
Cash and cash equivalents for Statement of Cash Flows	231,590	256,751	140,749

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

Of the \$231,590 Cash and Cash Equivalents \$90,560 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	740	80	6,683
Receivables from the Ministry of Education	14,333	-	-
Banking Staffing Underuse	-	18,910	-
Interest Receivable	119	145	511
Teacher Salaries Grant Receivable	128,072	79,870	112,799
	143,264	99,005	119,993
Receivables from Exchange Transactions	859	225	7,194
Receivables from Non-Exchange Transactions	142,405	98,780	112,799
	143,264	99,005	119,993

## 10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	-	-	102
T Shirts / Sunhats	14,043	4,077	13,012
	14,043	4,077	13,114

## 11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	51,639	-	50,391
Total Investments	51,639	-	50,391

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	33,763	-	-	-	(943)	32,820
Furniture and Equipment	151,328	27,812	-	-	(22,240)	156,900
Information and Communication Tech	50,601	20,719	-	-	(18,091)	53,229
Motor Vehicles	3,650	-	-	-	(578)	3,072
Leased Assets	23,637	11,980	-	-	(14,600)	21,018
Library Resources	10,187	1,558	-	-	(1,813)	9,932
<b>Balance at 31 December 2020</b>	<b>273,166</b>	<b>62,069</b>	<b>-</b>	<b>-</b>	<b>(58,265)</b>	<b>276,971</b>

The net carrying value of equipment held under a finance lease is \$21,018 (2019: \$23,637)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	47,152	(14,332)	32,820
Furniture and Equipment	315,767	(158,867)	156,900
Information and Communication	155,982	(102,753)	53,229
Motor Vehicles	5,780	(2,708)	3,072
Leased Assets	48,038	(27,020)	21,018
Library Resources	52,228	(42,296)	9,932
<b>Balance at 31 December 2020</b>	<b>624,947</b>	<b>(347,976)</b>	<b>276,971</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	34,706	-	-	-	(943)	33,763
Furniture and Equipment	71,807	94,153	-	-	(14,631)	151,328
Information and Communication Tech	48,473	19,661	-	-	(17,533)	50,601
Motor Vehicles	4,228	-	-	-	(578)	3,650
Leased Assets	24,091	12,348	-	-	(12,802)	23,637
Library Resources	10,365	1,551	-	-	(1,729)	10,187
<b>Balance at 31 December 2019</b>	<b>193,670</b>	<b>127,713</b>	<b>-</b>	<b>-</b>	<b>(48,216)</b>	<b>273,166</b>

The net carrying value of equipment held under a finance lease is \$23,637 (2018: \$24,091)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	47,152	(13,389)	33,763
Furniture and Equipment	289,165	(137,837)	151,328
Information and Communication	137,919	(87,318)	50,601
Motor Vehicles	5,780	(2,130)	3,650
Leased Assets	47,982	(24,345)	23,637
Library Resources	50,670	(40,483)	10,187
<b>Balance at 31 December 2019</b>	<b>578,668</b>	<b>(305,502)</b>	<b>273,166</b>



### 13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	12,051	144,546	13,613
Accruals	4,764	4,395	6,079
Capital Accruals for PPE items	201	-	58,382
Employee Entitlements - Salaries	128,072	79,870	112,799
Employee Entitlements - Leave Accrual	5,540	3,404	3,828
	<u>150,628</u>	<u>232,215</u>	<u>194,701</u>
Payables for Exchange Transactions	150,628	232,215	194,701
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>150,628</u>	<u>232,215</u>	<u>194,701</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Income in Advance	335	653	179
	<u>335</u>	<u>653</u>	<u>179</u>

### 15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	34,416	18,187	27,353
Increase to the Provision During the Year	9,938	8,174	7,063
Adjustment to the Provision	986	-	-
Provision at the End of the Year	<u>45,340</u>	<u>26,361</u>	<u>34,416</u>
Cyclical Maintenance - Current	23,118	8,889	8,889
Cyclical Maintenance - Term	22,222	17,472	25,527
	<u>45,340</u>	<u>26,361</u>	<u>34,416</u>

## 16. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
No Later than One Year	13,944	10,657	11,353
Later than One Year and no Later than Five Years	9,250	13,978	11,847
	<u>23,194</u>	<u>24,635</u>	<u>23,200</u>

## 17. Funds held in Trust

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	-	-	2,515
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>-</u>	<u>-</u>	<u>2,515</u>

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

## 18. Funds Held (Owed) for Capital Works Projects

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

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Bk A Refurbish & Convert Library	<i>in progress</i>	(7,847)	-	(143)	-	(7,990)
Special Needs Access	<i>in progress</i>	363	-	(1,436)	-	(1,073)
Stormwater flooding	<i>in progress</i>	(19,329)	17,960	(4,615)	-	(5,984)
SIP Funds	<i>in progress</i>	-	107,000	(43,705)	-	63,295
LSM Fencing	<i>in progress</i>	-	27,265	-	-	27,265
Totals		<u>(26,813)</u>	<u>152,225</u>	<u>(49,899)</u>	<u>-</u>	<u>75,513</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	90,560
Funds Due from the Ministry of Education	(15,047)
	<u>75,513</u>

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Block F - Withdrawl Space	<i>completed</i>	2,247	(2,247)	-	-	-
Bk A Refurbish & Convert Library	<i>in progress</i>	(39,128)	59,538	(28,257)	-	(7,847)
Special Needs Access	<i>in progress</i>	45,673	17,367	(62,677)	-	363
Stormwater flooding	<i>in progress</i>	(495)	161,640	(180,474)	-	(19,329)
Totals		<u>8,297</u>	<u>236,298</u>	<u>(271,408)</u>	<u>-</u>	<u>(26,813)</u>

## 19. Related Party Transactions

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

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

## 20. Remuneration

### Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,130	3,455
Full-time equivalent members	0.12	0.19
<i>Leadership Team</i>		
Remuneration	679,190	610,957
Full-time equivalent members	7.00	7.00
Total key management personnel remuneration	683,320	614,412
Total full-time equivalent personnel	7.12	7.19

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

### Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	2.00	-
	2.00	0.00

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

## 21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

## 22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

### Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

## 23. Commitments

### (a) Capital Commitments

The capital commitments as at 31 December 2020 are as follows: (Capital commitments at 31 December 2019: Nil).

\$239,600 contract for the Stormwater flooding as agent for the Ministry of Education. This project is partly funded by the Ministry for \$179,600 and partly by the Board for \$60,000. \$179,600 has been received of which \$185,584 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$309,082 contract for the SIP Funds as agent for the Ministry of Education. This project is fully funded by the Ministry and \$107,000 has been received of which \$43,705 has been spent on the project to balance date. This project has been approved by the Ministry.

### (b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: nil).

## 24. Managing Capital

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

## 25. Financial instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

### Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	231,590	256,751	140,749
Receivables	143,264	99,005	119,993
Investments - Term Deposits	51,639	-	50,391
Total Financial assets measured at amortised cost	426,493	355,756	311,133

### Financial liabilities measured at amortised cost

Payables	150,628	232,215	194,701
Borrowings - Loans	-	-	-
Finance Leases	20,072	24,635	20,506
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	170,700	256,850	215,207

## 26. Events After Balance Date

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

## 27. Comparatives

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

## **Maungaraki School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$5,168 (excluding GST). The funding was spent on sporting endeavours.






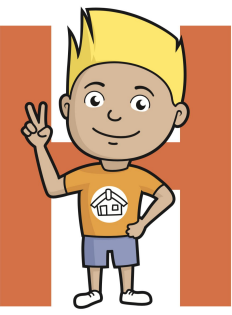






**VISION** - Passion for Learning, Passion for Life. - No reira, kia kaha ra.

**MISSION** - With **wellbeing** at the heart of what we do, we are creating **resilient** learners who **respect** themselves, others and the environment.


**VALUES** - These were consulted on - with the community, the staff and the students. We then clustered the values into families, and discovered that they fit perfectly into the NZ Wellbeing Framework. We crafted the values around these, to form our HEART values.







HAUORA	ENGAGED	ACTIVE	RELATIONSHIPS	TEAMWORK
 <p>REMEMBER THE SIMPLE THINGS THAT GIVE YOU JOY</p>	 <p>EMBRACE NEW EXPERIENCES. SEE OPPORTUNITIES. SURPRISE YOURSELF</p>	 <p>DO WHAT YOU CAN. ENJOY WHAT YOU DO. MOVE YOUR MOOD</p>	 <p>TALK &amp; LISTEN, BE THERE. FEEL CONNECTED</p>	 <p>Your time, your words, your presence</p>
				
STRATEGIC AIM 1	STRATEGIC AIM 2	STRATEGIC AIM 3	STRATEGIC AIM 4	
At Maungaraki School we provide a supportive environment that fosters wellbeing for all of our students, community and staff.	At Maungaraki School each student achieves their best in all areas of the curriculum.	At Maungaraki School we are active participants in our learning through a wide range of opportunities.	At Maungaraki School we value and seek to grow relationships as we aspire to be the heart of our community.	



# INDICATORS

<ul style="list-style-type: none"> <li>● Provide a safe and supportive environment for team members to be able to monitor their own wellbeing.</li> <li>● Provide a safe and supportive environment for students.</li> <li>● Developing students ability to understand what is needed for their own well being.</li> <li>● Tuakana Teina being practiced across all areas of the school</li> <li>● Be present, approachable and a support to the community.</li> <li>● Leaders are capable and confident of driving the vision - Passion for Learning - Passion for Life</li> </ul>	<ul style="list-style-type: none"> <li>● We have excellent coverage across the curriculum</li> <li>● Highly Engaging Programmes</li> <li>● Support and Extension programmes within classrooms and externally.</li> </ul>	<ul style="list-style-type: none"> <li>● Broad range of opportunities to develop an holistic child</li> <li>● Active in mind and body.</li> <li>● Innovative ways of learning</li> <li>● Culturally responsive practice.</li> <li>● Enviro Schools - Aiming for Green Gold status.</li> </ul>	<ul style="list-style-type: none"> <li>● Utilizing our environment as a learning asset.</li> <li>● Engage with the community</li> <li>● Maungaraki HEART Values are alive in the community.</li> </ul> 
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**SCHOOL STRUCTURE** - Following the progression of a Fern, from seed to Fern. The Values are further broken down to form progressions of expectations.

 <p>KAKANO</p>	 <p>TIPU</p>	 <p>KORU</p>	 <p>FERN</p>
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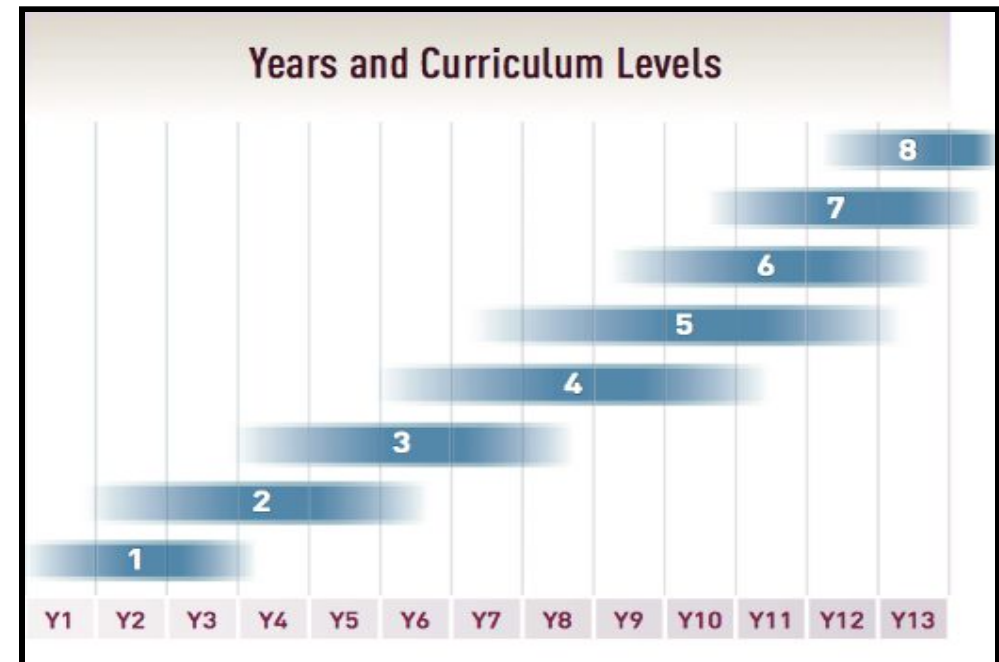
## Maungaraki School -Analysis of Variance - 2019

### Strategic Aim 1 - At Maungaraki School we excel in all areas of learning.

*Our End of year data review has been based on the New Zealand Curriculum Levels. Teachers have made judgments against these curriculum levels using a range of tools including, standardised tests, observations, anecdotal notes and class work examples. These judgements have been moderated by peers and senior leaders. The New Zealand Curriculum Levels are what the majority of schools are using to gauge where children are working in 2019.*

***We have broken each curriculum level into three areas. Beginning, Proficient and Advanced. There is a significant amount of moderation and teacher professional development around unpacking what learning looks like in reading, writing and maths across the curriculum levels.***

***We are continuing to develop the way we are tracking students progress. Our aim is to lift all student achievement and to be making accelerated progress with more students. The way that we are trying to achieve this is by focusing on students that are not making the expected levels of progress within a year. Teachers are then developing interventions for these students.***



# Maungaraki School Data - 2019

## 2019 Progress Report : Term by Term

%	Well Below				Below				At				Above			
	Term 1	Term 2	Term 3	Term 4	Term 1	Term 2	Term 3	Term 4	Term 1	Term 2	Term 3	Term 4	Term 1	Term 2	Term 3	Term 4
Reading	1	0	0	0	15	10	7	6	78	80	77	76	7	10	16	18
Writing	1	1	1	1	36	21	15	10	61	74	79	81	2	4	6	9
Maths	0	0	0	0	18	12	9	5	75	76	75	76	7	12	16	19

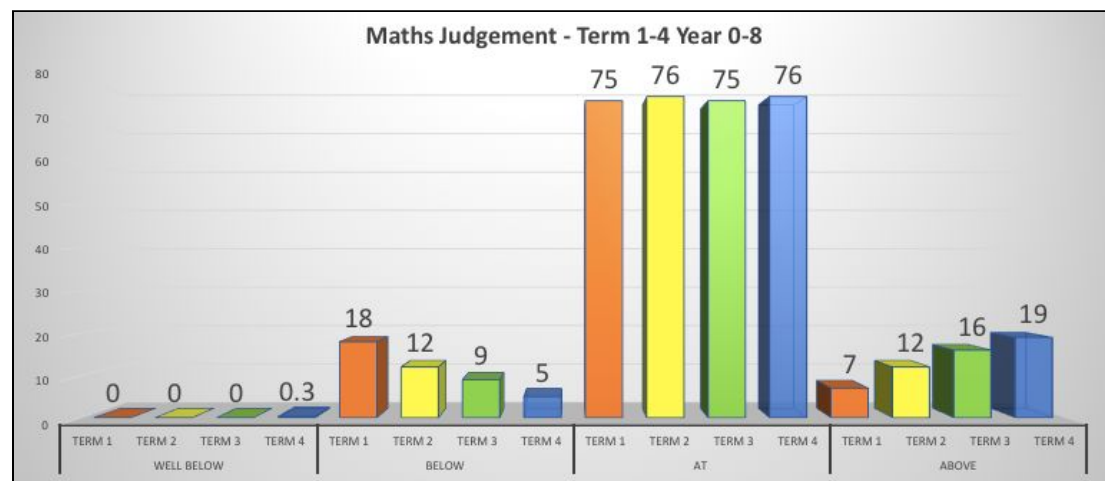
The above table shows the progress our students have made against the Reading, Writing and Maths curriculum level. Each of the above areas will be broken down in more detail throughout this report.

Our key headlines are:

- At Maungaraki School **94.5%** of students at or above the NZ Curriculum Level in Reading.
- At Maungaraki School **89.7%** of students at or above the NZ Curriculum Level in Writing.
- At Maungaraki School **94.4%** (actual) of students at or above the NZ Curriculum Level in Maths.

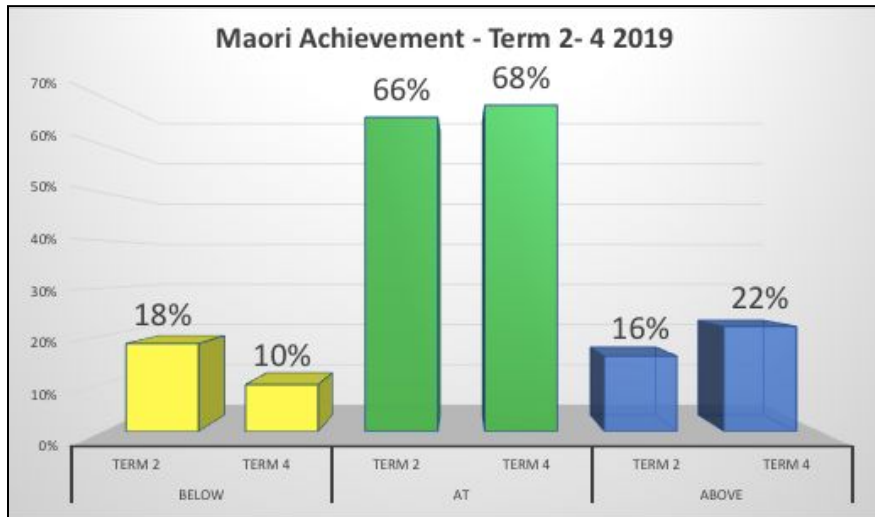
# MATHEMATICS

%	Well Below		Below		At		Above	
	Term 4 2018	Term 4 2019	Term 4 2018	Term 4 2019	Term 4 2018	Term 4 2019	Term 4 2018	Term 4 2019
<b>Maths</b>	0%	0.3%	7.5%	5.3%	70.4%	75.9%	22.1%	18.5%

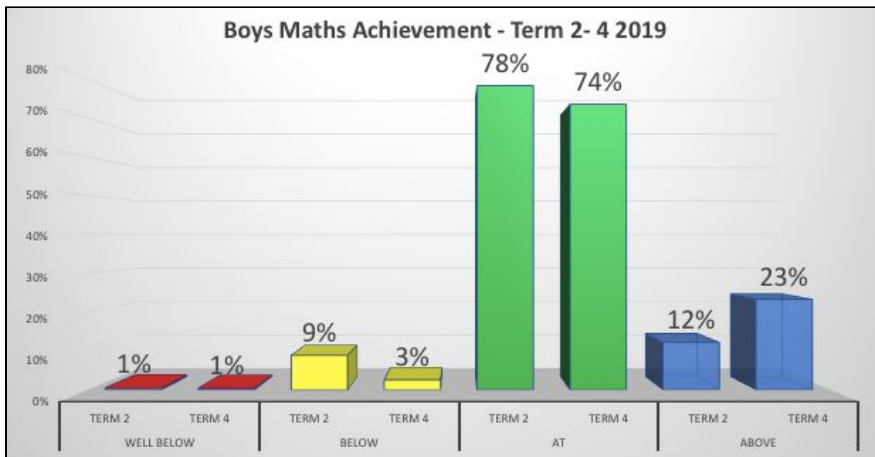


Maths Curriculum Levels		
Year	2018	2019
At or Above	92.5%	94.4%

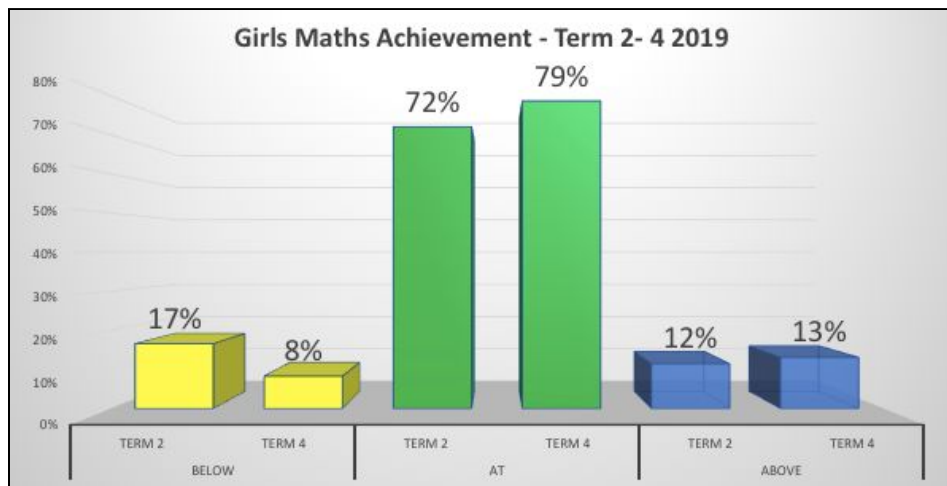
- We have **94.4% of our students are at or above** the NZ Curriculum expectations. This is a slight increase on the 2018 data. Please note that data prior to 2018 was recorded in National Standards which is not comparable.
- We have been able to decrease our students below from 18% to 6%.
- There has been a 12% increase in students working above their expected curriculum level.
- The similarity of the numbers in the 'At' category is accounted for from students moving into that category from the 'Below' area, and shifting up into the "Above" category.
- The moderation and professional development within maths this year will also have had an impact on the accuracy of student achievement data.



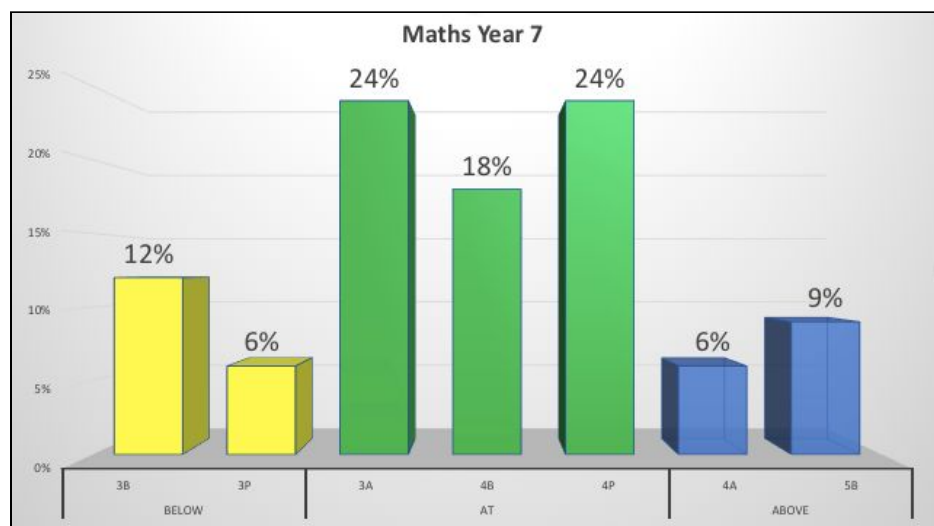
- **90% of our Maori students are working at or above** their Curriculum level in Mathematics.
  - We have seen significant shifts of students functioning below the expected levels into achieving the expectations (8%), as well as shifts into those achieving above the standard (6% increase).
  - Specific programmes have been put in place for these target students who have not been achieving, and their progress has been tracked throughout the year. It is pleasing to see that many of these have been effective.
  - Those students who are still working below (10%), or who have not yet made sufficient progress during the year (12%) are the target students for 2020, and will be tracked and programmes designed around their acceleration.



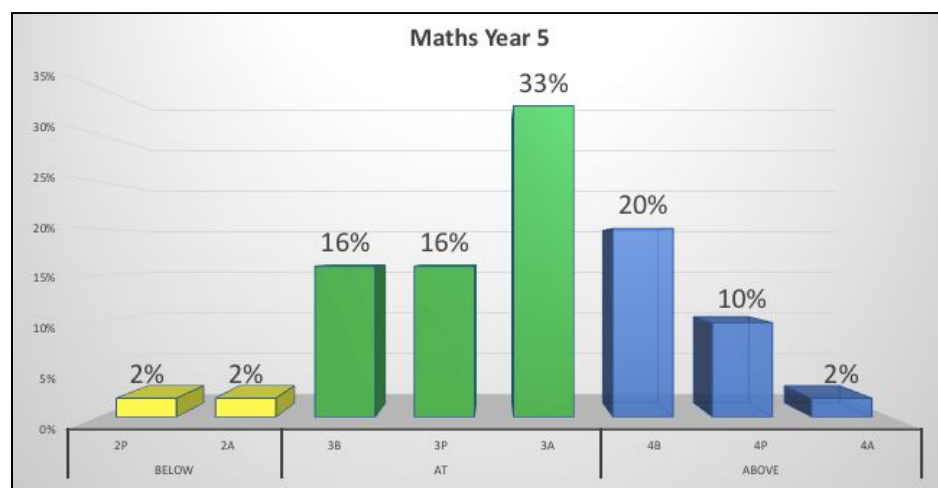
- **97% of boys are achieving** at or above the expected curriculum levels.
- There has been a drop of 6% out of the 'Below' category.
- A significant **increase of 11%** of boys now above the expected levels.



- **92% of girls are achieving at or above** the expected curriculum levels.
- **A positive shift of 9%** of girls who are no longer below the expected levels.
- With the slightly lower overall achievement of our girls compared to boys, there will be an inquiry focus on girls engagement within mathematics in 2020.



- This cohort will become a 2020 focus - with **18% of children below** the expected level.
- Despite this, there has been significant progress in this cohort, with **63% making accelerated progress during 2019**.



- This cohort is achieving really well, with **only 4% below** the expected levels.
- **32% of these students are already achieving above the expected level.**
- The focus will be on continuing tracking the progress that these children are making, and inquiring into ways to extend.

## Key Mathematics Takeaways for 2020

### What the data tells us

- This data shows a significant concern in the progress of our Year 4/5 Boys. Where we will offer more teacher time in 2020.
- Our older year 1's have shown up on the data this term as not making expected progress. This has been something that we have expected as we are noticing students coming into the school are entering at lower levels.
- Our Maori students in Year 6 will need extra support or interventions to improve their progress in 2020.

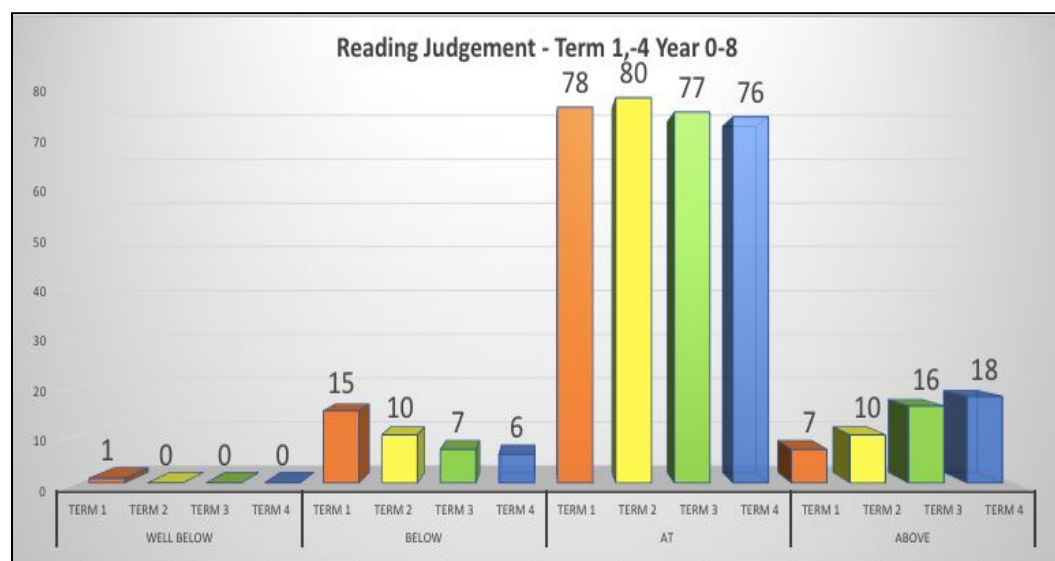
### What will we do

- Create specific interventions for these students. Track the progress through the year and make staff aware of who is on this progress list.
- Identify where our teacher aide/ and teacher time can best be utilised to support the needs of our students.
- Implement specific support with Julie Roberts for setting up effective learning in year 1.
- Continue professional development with Julie Roberts



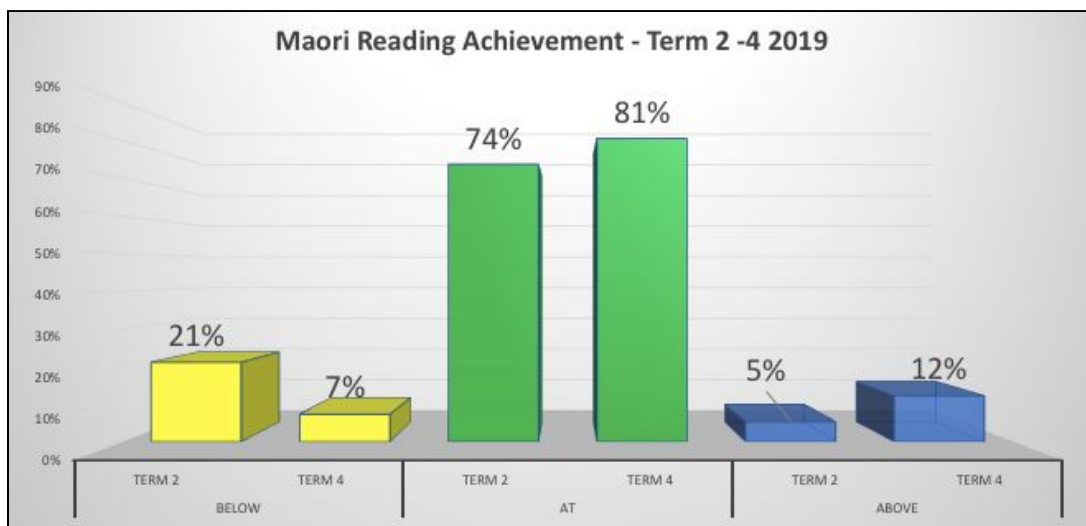
# READING

%	Well Below		Below		At		Above	
	Term 4 2018	Term 4 2019	Term 4 2018	Term 4 2019	Term 4 2018	Term 4 2019	Term 4 2018	Term 4 2019
<b>Reading</b>	0%	0%	4.4%	5.6%	72.1%	76.5%	23.5%	18%

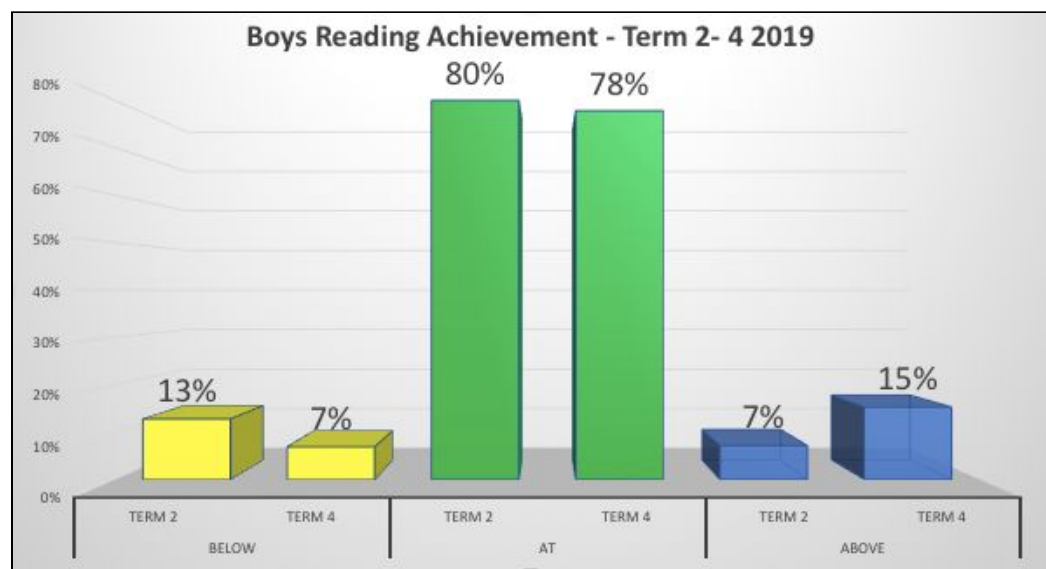


Reading Curriculum Levels		
Year	2018	2019
At or Above	92.5%	94.5%

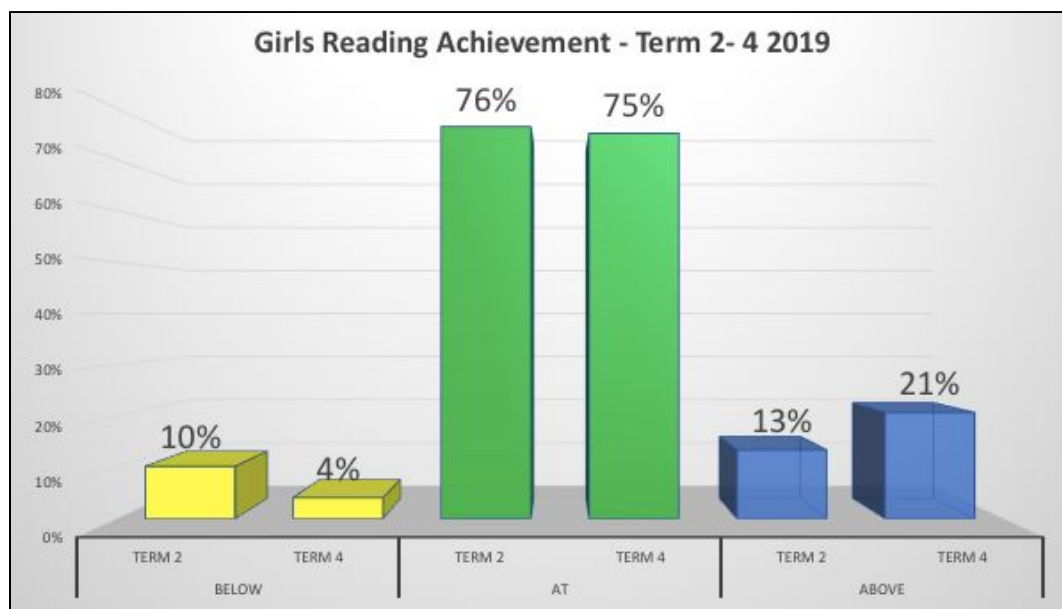
- We have **94.5% of our students are at or above** the NZ Curriculum expectations. This is a good increase on the 2018 data. Please note that data prior to 2018 was recorded in National Standards which is not comparable.
- We have been able to decrease our students below from 15% to 6%.
- There has been an 11% increase in students working above their expected Curriculum level.



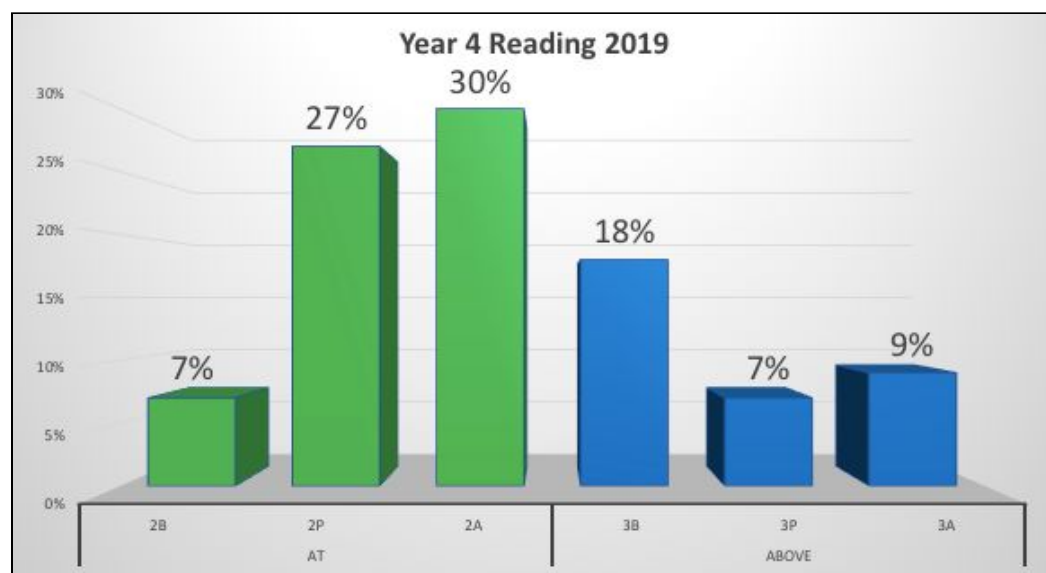
- There has been **significant progress** for our Maori students this year.
- We have seen a shift of **14%** of students no longer 'Below'
- An **increase of 8% of students 'Above'** the expected level.
- There are 3 students who are still below the standard, and they will be targeted and tracked in 2020.



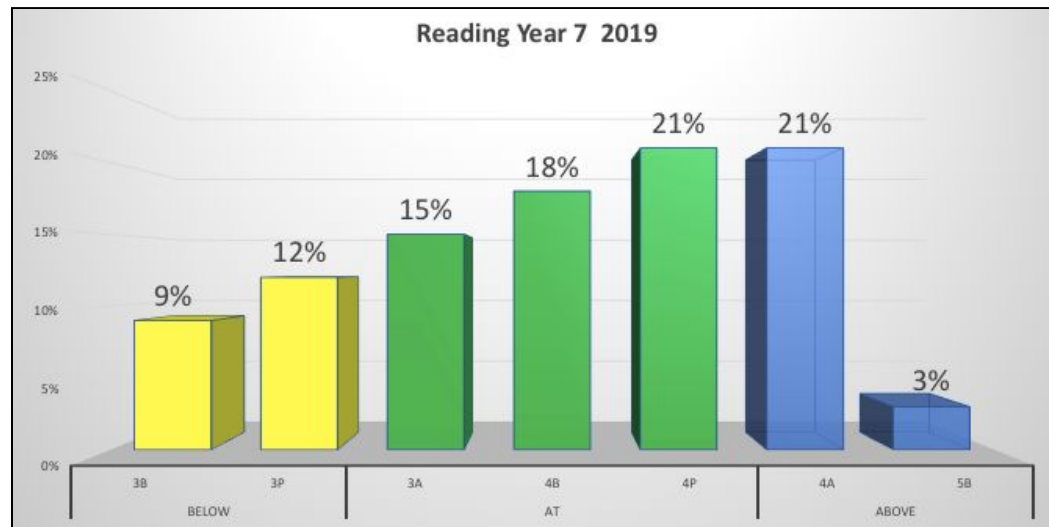
- The boys are achieving well, with **93% achieving at or above** the expected levels.
- There are **13 boys who are still below the expected level** (was 23 students mid-year), and an inquiry and PD into engaging boys in reading will be undertaken in 2020.



- An amazing **96% of the girls are at or above the expected levels.**
- 21% of these are above the expected levels, compared to 15% of the boys.



- Highlight: **34% of the year 4 students are 'above' the standard.**



- We have **21% of year 7 students 'below'** the expected levels, so this cohort are a real focus for 2020.
- Despite this, there are only 3% of students who have not made sufficient progress.
- **27% have made accelerated progress.**
- This progress is not represented in this data, but if these rates of progress continue, we should see this cohort's data reaching expected levels after another year.

## Key Reading Takeaways for 2020

### What the data tells us

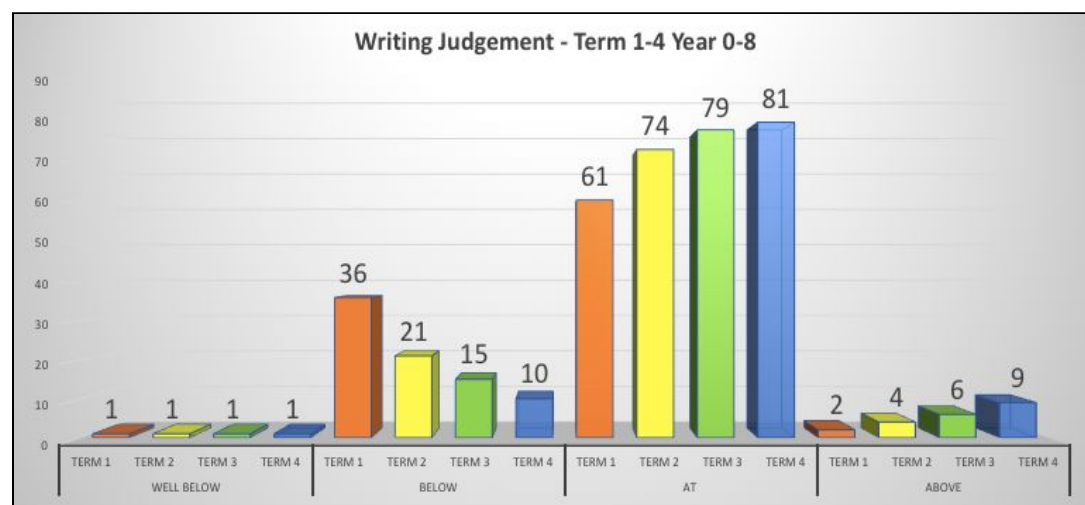
- The girls have made excellent progress in reading. 96% of the girls are 'at' or 'above' the expected levels, compared to 93% of the boys.
- The Year 8 reading data is of a concern. Attendance has been an issue in this year group. We are noticing a plateau that we are looking to address by putting extra resources into our intermediate area.
- Our Maori students are under represented in making insufficient progress, which is great, however they are also under represented in students making accelerated progress.

### What will we do

- Introducing the Liz Kane programme in the Junior school next year will support the students to learn the science of language, through the use of decodable texts and phonemic awareness. Students are likely to make connections to writing through this targeted approach to learning sounds.
- Look at opportunities for extension groups, especially for students that have been identified as not making sufficient progress.

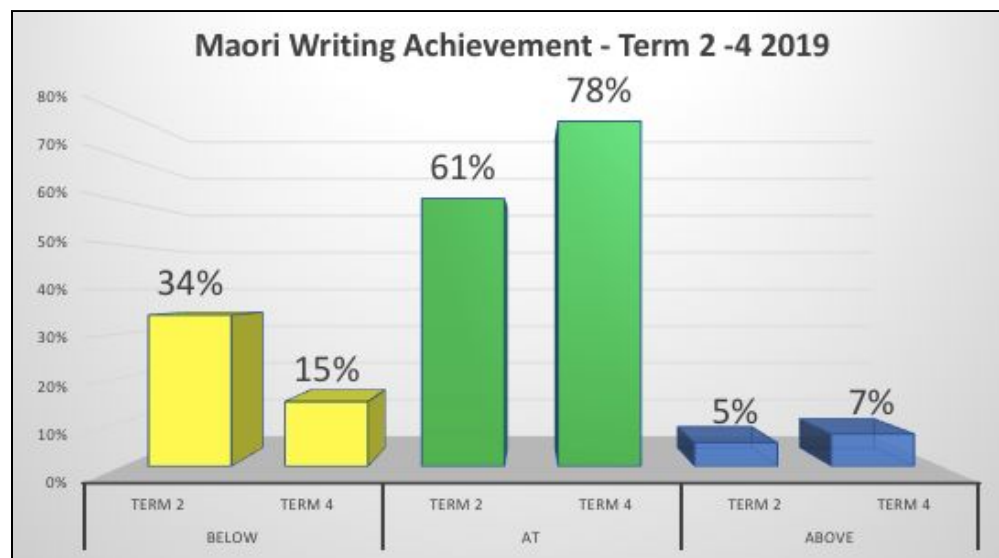
## WRITING

%	Well Below		Below		At		Above	
	Term 4 2018	Term 4 2019	Term 4 2018	Term 4 2019	Term 4 2018	Term 4 2019	Term 4 2018	Term 4 2019
<b>Writing</b>	0.3%	0.3%	10.5%	10.1%	76.9%	80.7%	12.2%	9%

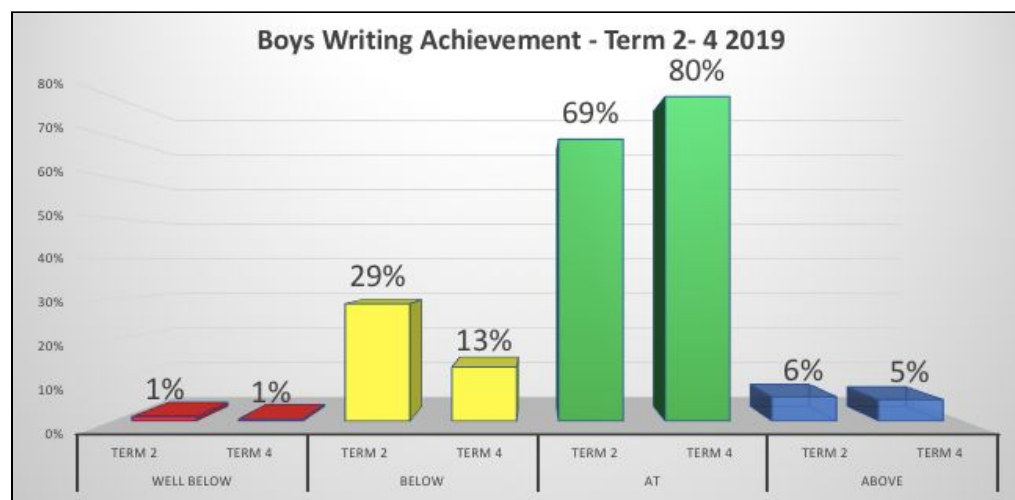


Writing Curriculum Levels		
Year	2018	2019
At or Above	89.1%	89.7%

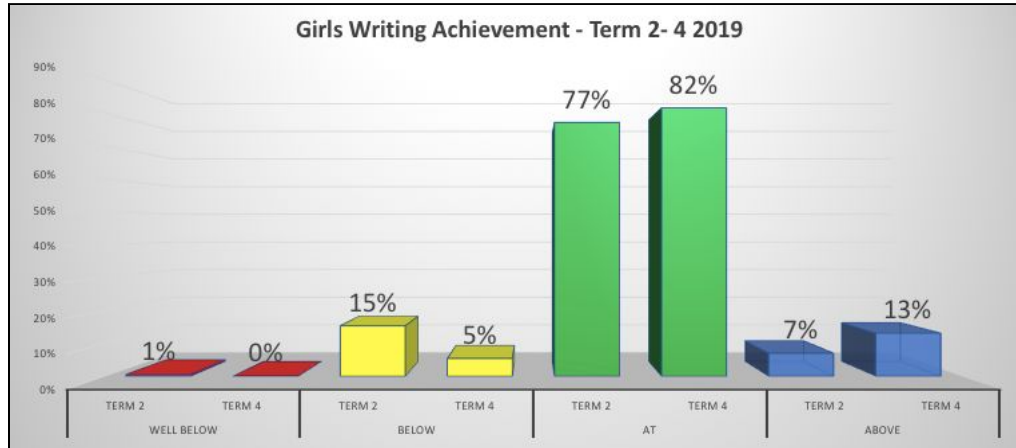
- We have **89.7% of our students are at or above** the NZ Curriculum expectations. This is a small increase on the 2018 data. Please note that data prior to 2018 was recorded in National Standards which is not comparable.
- We have been able to **significantly decrease** our students below from 36% to 10%.
- There has been a **20% increase in students working at their expected** Curriculum level.
- The number of students working above has grown, however not by as much as we would have liked.



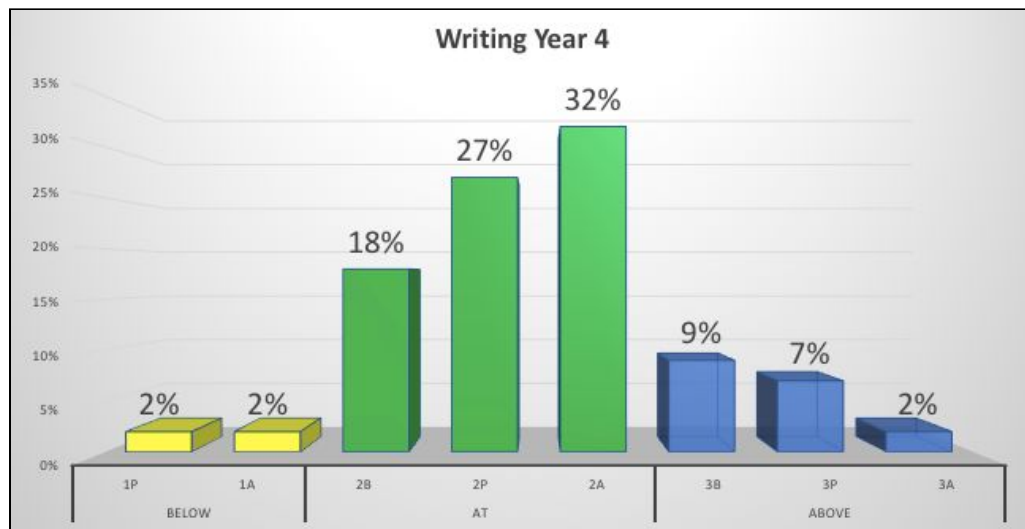
- We have **85% of our Maori students reaching the expected levels** for Writing.
- There are 6 students (15%) who are below the expected levels - and will be targeted and tracked in 2020.
- There has been a significant shift of **19%** of students shifting out of the 'Below' expectations category!



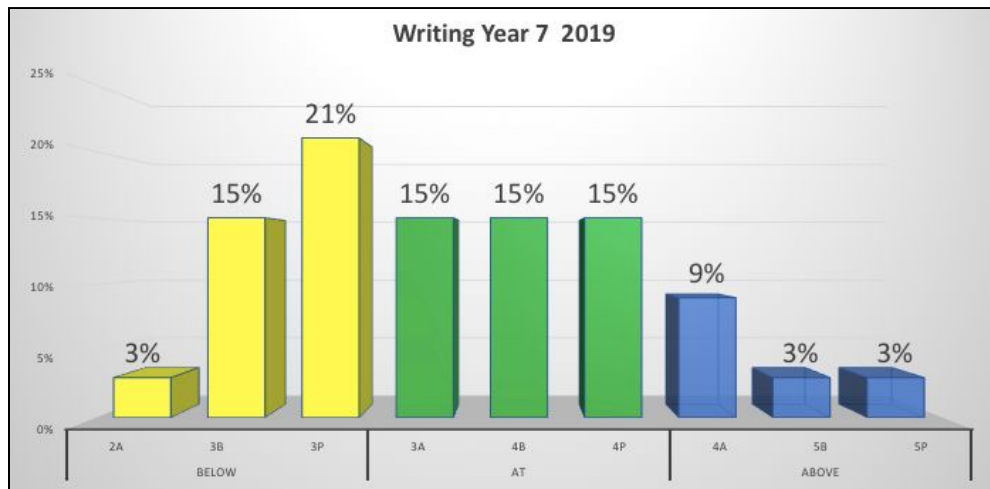
- 85% of our boys are meeting the expected levels.
- Nearly **20% of the boys have made accelerated progress** this year.
- 10% of the boys have made insufficient progress this year.
- There are still 14% (24 students) who are achieving below the expected levels, and will be now target students for 2020 - with inquiries into their engagement in Writing as a focus area.



- There is substantial difference between the boys and girls, with the girls only having 5% below the expected levels (compared to 14% of boys).
- There are **95% of girls at or above** the expected curriculum levels.
- There are 9% of girls who have made insufficient progress this year, and 16% have made accelerated progress.



- This cohort, being at the end of Level 2 of the curriculum, has seen some significant shifts in completing this level - moving into level 3.
- 59% made accelerated progress.
- 15% made insufficient progress.



- **58% of the year 7s have made accelerated progress** this year.
- 13% have made insufficient progress.
- This cohort will remain a focus for 2020.

## Key Writing Takeaways for 2020

### What the data tells us:

- Our girls writing achievement is excellent.
- Our Maori cohort has seen excellent progress in 2019.
- Our Year 8 have a significantly higher number of students that have not made expected progress.
- Our boys are over represented in students that are making insufficient progress.

### What we will do

- As a leadership team we have discussed the importance of further education around the literacy progressions and have dedicated time to a staff meeting to moderating writing to ensure that teachers are making accurate overall teacher judgements.
- Look at developing a boys writing group and implement professional development that many of our teachers have been on.
- Look at ways to rebrand and engage our Year 7 and 8 learners.
- We are revamping our ESOL programme and are looking at how this can tie into the early invention.
- Using the Liz Kane approach to decodable text will help support students knowledge of sounds when writing.





## MAUNGARAKI SCHOOL (#2968) STRATEGIC AIMS - 2020

**Strategic Aim 1 - At Maungaraki School we provide a supportive environment that fosters wellbeing for all of our students, community and staff.**

**Kiva Wellbeing Goal** - To reduce bullying from 14% to less than 10% with the aim of having a bully free school.

**Wellbeing Survey Goal** - Reduce levels of stress and manage workload for staff at Maungaraki School.

Key Goals	Expectations	Indicators	Timeline	Responsibility	2020 Evidence / Reflection
<b>Actively support the Wellbeing of Staff</b>	Provide a safe and supportive environment for team members to be able to monitor their own wellbeing.	Coaching Sessions for each staff member focused on personal and professional growth.	3 x Termly Ongoing	Lead Team	
		Syndicate and staff meetings to celebrate and address concerns	Ongoing	Staff	
		Wellbeing initiatives run by teams that cover five pillars of wellbeing.	Ongoing	Staff	
<b>Actively support the Wellbeing of Students</b>	Provide a safe and supportive environment for students.  Developing their ability to understand what is needed for their own well being.	Grow a safe and supportive environment for students using the Kiva programme.	Fortnightly Kiva Sessions  Ongoing	All staff	<ul style="list-style-type: none"> <li>2019 End: Analysis of the programmes effectiveness shows that we have reduced bullying incidences from 24% to 14% - we will continue with the programme to bring those numbers down further this year.</li> </ul>
		Develop a positive reinforcement system that links in with the values,	Term 1 - then ongoing	Lead Team	Some ideas: Community Awards? (get them into assembly)

		which can be used in classrooms and in the playground.			Getting the community to sponsor some weekly awards (local dairy, warehouse, etc?) Specific tokens for different values being shown - go into a draw in assembly. Class 'spot' charts for behaviours - certificates in huis/assembly
		Kiva team to support issues around bullying and have follow up conversations	Meetings as needed.	Kiva Team	
		Carry out student Wellbeing and Kiva survey to track changes in attitude and impact.	2 x year	Lead Team	
	Tuakana Teina being practiced across all areas of the school	Have termly opportunities for students for to cross group from year 0 - 8 in a learning experience.	Termly	All Staff	
		Have a class buddy system which focuses on Tuakana Teina. These groups will meet each fortnight, these will be varied and reciprocal learning opportunities.	Fortnightly	All Staff	
<b>Support the wellbeing of the community.</b>	Be present, approachable and a support to the community.	Appropriate referrals to agencies that can support families in need.	Ongoing	Darian	
		Support the running of events in the community, - Christmas in the park, fun run, quiz night, production.	Ongoing	All staff / Lead Team	
		School Leaders carry out community service across community. Te Manawa Challenge in Fern Team	Ongoing	Fern Syndicate	
		Podcasts, Newsletters and news papers that reflect our heart values	Ongoing	Specific Groups	

		and wellbeing focus.			
<b>Development of a Curriculum based on wellbeing</b>	The school values are launched and underpin the new school curriculum	Marketing of values, visible in every classroom.	Term 1	Lead Team	
		Staff to unpack the values and develop progressions across the school	Term 1 - ongoing	All staff	
		Skills and key understandings are linked and unpacked by staff - forming an integral part of planning.	Term 1 - ongoing	All staff	
<b>Leaders are capable and confident of driving the vision - Passion for Learning - Passion for Life</b>	The leadership team will embark on personal and joint inquiries to develop professional practice	Leaders to have fortnightly coaching session with the principal	Ongoing	SLT	
		Leaders are provided with both internal and external professional development	Ongoing	SLT	

**Strategic Aim 2 - At Maungaraki School each student achieves their best in all areas of the curriculum.**

**Reading** - That 90% of our students will be making expected or accelerated progress compared to 84% last year.

That 95% of our students are achieving at or above the expected curriculum level by the end of the year.

**Writing** - That 90% of our students will be making expected or accelerated progress compared to 89% in last year.

That 95% of our students are achieving at or above the expected curriculum level by the end of the year.

**Maths** - That 90% of our students will be making expected or accelerated progress, compared to 84% in last year.

That 95% of our students are achieving at or above the expected curriculum level by the end of the year.

Key Goals	Expectations	Indicators	Timeline and Considerations	Responsibility	2020 Evidence / Reflection
<b>We have good coverage within the curriculum</b>	Teachers will use assessment to enhance their teaching	Teachers will be able to identify where their students are at in reading, writing and maths against the Curriculum levels.	Ongoing	Support from moderation and syndicate leaders.	
	Assessment is moderated and support provided to grow knowledge.	Teachers have professional development and overall teacher judgement in teams and as a staff around progression development	Ongoing	Lead Team  All staff	
		Assessment that we use will fit under the following three criteria. <ul style="list-style-type: none"> <li>- Helps teachers identify students thinking</li> <li>- Opportunity for Feedback.</li> <li>- Identify next learning steps</li> </ul>	Ongoing		
	Students can use assessment to support their learning	Students understand their next steps from assessment rubrics.	Throughout the year	Staff and Students	

<b>Highly engaging programmes</b>	Programmes based on student interest that foster agentic learners	Teachers know their learners	Ongoing	All staff	
		Flexible and mixed groupings	Ongoing	All staff	
		Choice within learning	Ongoing	All staff	
		Differentiated programmes that support all students' needs.	Ongoing	All staff	

<b>Strategic Aim 3 - At Maungaraki School we are active participants in our learning through a wide range of balanced opportunities.</b>					
<b>Goals</b>	<b>Expectations</b>	<b>Indicators</b>	<b>Timeline</b>	<b>Responsibility</b>	<b>2019 Evidence / Reflection</b>
<b>Board range of opportunities to develop an holistic child</b>	We look at creating opportunities to students to shine in all areas of the wider curriculum	Curriculum areas have coverage - Arts, English, Maths, Technology, Physical Education, Health, Social Science, Science, Te Ao Moari	Ongoing	All staff	
		Broader curriculum -Build and play -Extra curricular clubs and groups (EPro8, Lit Quiz, Mathswell, leadership groups, inter-school competitions, Speech Comp, KapaHaka, Choir, Band, student led clubs etc)	Ongoing	Responsibility areas and teacher /parent volunteers	
		Taking the time to celebrate student success.	Ongoing	All staff	
<b>Active in mind and body</b>	Physical activity is a priority.	Regular Sport Start session - 3 per week	Ongoing	All staff - led by Alle and Chris	

	Progressional development of competitive sports.	Encourage participation as well as competition so that a range of students get the chance to compete for the school.	Ongoing	All staff	
	Students participate in all areas of the curriculum	Students are supported to manage their own learning.	Ongoing	All staff	
		Students are involved in the direction of their learning. (Learner Agency)	Ongoing	All staff	
		Students' interests/identities are taken into account when developing opportunities.	Ongoing	All staff	
<b><i>Innovative ways of learning</i></b>	Embracing EOTC as a critical component to the curriculum	Connections with others, community and the globe are fostered as a part of classroom programmes	Ongoing	All staff	
		Outside expertise is utilized (virtual field trips, community etc)	Ongoing	All staff	
		Reaching into the community with learning (Te Manawa Challenge, bringing experts in)	Ongoing	All staff	
	Celebrate and integrate our values	HEART days every term	Ongoing	All staff	
		Displaying our values with the classroom and wider school	Ongoing	All staff	
		Certificates and Principals awards focused on the values	Ongoing	All staff	

<b>Culturally Responsive practice.</b>	<i>To have learning that connects students to their identity.</i>	Continue to extend the Kapa Haka group to include all cultures.	Ongoing	Hazel, Chris, Alle, Trish (and other staff)	
		Termly Nga Kakano Puawai meetings. Inquire into ways of developing more cultural identity across the school, for students and the community	As required	Hazel and Chris	
		Promote a deeper understanding of Maori culture throughout the school (encourage opportunities for teachers to develop student's identity, cultural background and learnings, Mihi, celebrations).	Ongoing	All staff	
		Continue to use the welcome assembly once per term that takes into consideration a wide range of cultures.	Ongoing	Hazel	
<b>Enviro Schools</b>	Continue with the Enviro School Programme. Get the Community Garden up and running in the school. Make strategic decisions with the Environment in mind.	Continue with Enviroschools eg: Develop the grounds Pest Free Maungaraki initiative Sustainable communities and learning for Sustainability	Ongoing	Kim	
		Syndicate lead initiatives	Ongoing	All staff	

**Strategic Aim 4 - At Maungaraki School we grow interconnected relationships as we aspire to be the heart of our community**

Key Goals	Expectations	Indicators	Timeline	Responsibility	2020 Evidence / Reflection
<b>Utilising our environment as a learning asset.</b>	That we will create an environment that allows students to thrive and be their best.	Teachers create vibrant classrooms environments that create	Ongoing	All staff	
		Invest in Caretaker hours to ensure our outside environment shows the pride we take in the school.	Term 1 - ongoing	Tim, Shane	
		Teachers to create displays with purpose that entice students to recap learning, investigate new learning and make students wonder.	Ongoing	All Staff	
<b>Engage with the community -</b>	We are an approachable and welcoming community centre - "Open door Policy"	Nga Kakano Puawai group Parent information evenings	Ongoing	Hazel	
		Parent information evenings and celebration opportunities	Termly	SLT and all staff	
		Newsletters and Newspaper	Ongoing	SLT, Chris Mc C, Caro, Ben	
		Have parents supporting and working alongside us	Ongoing	All Staff	



		Engaging with the community gardening group	Ongoing	Kim	
<b><i>Maungaraki School Values are alive in the community</i></b>	The community support our students to live the values	Run evening to launch the values and share the journey with the community.	Term 1 and ongoing	SLT	
		Breaking down how the community can live the school values alongside the staff and students (working group)	Term 1 and ongoing	SLT and BOT	

# Independent auditor's report

## **To the readers of the financial statements of Maungaraki School for the year ended 31 December 2020**

The Auditor-General is the auditor of Maungaraki School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, 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 21, which comprise the statement of financial position as at 31 December 2020, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 2020, and
  - its financial performance and its cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime (Public Sector PBE Standards RDR)

Our audit was completed on 28 May 2021. This is the date at which our opinion is expressed.

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 22 to 47, 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.



Andrew Steel | **Moore Markhams Wellington Audit**  
On behalf of the Auditor-General | Wellington, New Zealand