

MAUNGARAKI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

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

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Paul Matthews	Chairperson	Elected	CEO IT Professionals	Jun 2022
Shane Robinson	Principal	ex Officio		
Kaylee Gibbs	Parent Rep	Elected	Cafe Assistant	Jun 2022
Megan Hurley	Parent Rep	Elected	Business Development Manager	Jun 2022
Wayne Church	Parent Rep	Elected	Governance Advisor	Jun 2022
Elizabeth Briscoe	Parent Rep	Elected	Stay at home mum	Jun 2022
Julie McDonald	Parent Rep	Co-opted	Secondary school Teacher	Jun 2022
Chris Cowman	Staff Rep	Elected	Teacher	Jun 2022

Accountant / Service Provider:	Education Services Ltd
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MAUNGARAKI SCHOOL

Annual Report - For the year ended 31 December 2019

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Maungaraki School

Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Paul Matthews

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

30/5/2020

Date:

Shae Dard Robinson

Full Name of Principal

[Signature]

Signature of Principal

30/5/2020

Date:

Maungaraki School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,539,394	2,215,696	2,222,360
Locally Raised Funds	3	188,724	84,000	165,608
Interest income		5,869	5,000	6,904
		<hr/>	<hr/>	<hr/>
		2,733,987	2,304,696	2,394,872
Expenses				
Locally Raised Funds	3	123,282	15,000	92,950
Learning Resources	4	1,786,693	1,590,318	1,549,165
Administration	5	167,511	155,895	162,557
Finance		2,533	752	2,222
Property	6	575,025	496,395	496,375
Depreciation	7	48,216	45,000	50,426
Loss on Disposal of Property, Plant and Equipment		-	-	442
		<hr/>	<hr/>	<hr/>
		2,703,260	2,303,360	2,354,137
Net Surplus / (Deficit) for the year		30,727	1,336	40,735
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		30,727	1,336	40,735

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 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		337,655	276,980	276,420
Total comprehensive revenue and expense for the year		30,727	1,336	40,735
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		45,000	-	20,500
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	24	413,382	278,316	337,655
Retained Earnings		413,382	278,316	337,655
Equity at 31 December		413,382	278,316	337,655

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 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	8	140,749	149,304	298,535
Accounts Receivable	9	119,993	88,322	99,005
GST Receivable		32,896	7,500	25,581
Prepayments		8,577	6,963	9,939
Inventories	10	13,114	-	4,077
Investments	11	50,391	-	-
Funds owed for Capital Works Projects	18	26,813	-	-
		392,533	252,089	437,137
Current Liabilities				
Accounts Payable	13	194,701	117,774	229,700
Revenue Received in Advance	14	179	465	653
Provision for Cyclical Maintenance	15	8,889	26,834	8,889
Finance Lease Liability - Current Portion	16	10,238	11,002	10,657
Funds held in Trust	17	2,515	2,515	2,515
Funds held for Capital Works Projects	18	-	-	8,297
		216,522	158,590	260,711
Working Capital Surplus/(Deficit)		176,011	93,499	176,426
Non-current Assets				
Property, Plant and Equipment	12	273,166	235,502	193,671
		273,166	235,502	193,671
Non-current Liabilities				
Provision for Cyclical Maintenance	15	25,527	34,304	18,464
Finance Lease Liability	16	10,268	16,381	13,978
		35,795	50,685	32,442
Net Assets		413,382	278,316	337,655
Equity		413,382	278,316	337,655

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 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		621,283	529,198	532,201
Locally Raised Funds		182,283	75,500	165,910
Goods and Services Tax (net)		(7,315)	-	(18,081)
Payments to Employees		(369,558)	(325,000)	(296,224)
Payments to Suppliers		(410,672)	(218,892)	(313,521)
Cyclical Maintenance Payments in the year		-	(10,000)	(44,885)
Interest Paid		(2,533)	(752)	(2,222)
Interest Received		5,503	5,000	7,191
Net cash from Operating Activities		18,991	55,054	30,369
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(17,351)	(97,000)	(57,228)
Purchase of Investments		(50,391)	-	-
Net cash from Investing Activities		(67,742)	(97,000)	(57,228)
Cash flows from Financing Activities				
Furniture and Equipment Grant		45,000	-	20,500
Finance Lease Payments		(9,084)	-	(7,043)
Funds Held for Capital Works Projects		(144,951)	-	120,687
Net cash from Financing Activities		(109,035)	-	134,144
Net increase/(decrease) in cash and cash equivalents		(157,786)	(41,946)	107,285
Cash and cash equivalents at the beginning of the year	8	298,535	191,250	191,250
Cash and cash equivalents at the end of the year	8	140,749	149,304	298,535

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 Cash Flow Statement 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 2019

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 Act 1989. 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 2019 to 31 December 2019 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 Act 1989 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 28.

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.

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 carryforward 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. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

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.

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

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.

Property, plant and equipment acquired with individual values under \$800 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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 are depreciated over the life of the 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 licences with individual values under \$1,000 are not capitalised, they 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, annual leave earned 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.

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.

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 school 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 Assets and Liabilities

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 "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" 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.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but 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 at the start of the year.

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	452,670	427,698	419,962
Teachers' Salaries Grants	1,466,419	1,302,518	1,302,518
Use of Land and Buildings Grants	464,234	380,195	380,195
Resource Teachers Learning and Behaviour Grants	2,930	500	2,415
Other MoE Grants	123,175	86,785	84,759
Other Government Grants	29,966	18,000	32,511
	2,539,394	2,215,696	2,222,360

3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	47,473	45,000	44,476
Bequests & Grants	23,742	20,000	27,978
Activities	70,011	500	66,753
Trading	7,790	8,500	13,425
Fundraising	39,708	10,000	12,976
	188,724	84,000	165,608
Expenses			
Activities	94,835	9,000	81,713
Trading	9,004	6,000	9,213
Fundraising (Costs of Raising Funds)	19,443	-	2,024
	123,282	15,000	92,950
<i>Surplus for the year Locally raised funds</i>	65,442	69,000	72,658

4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	39,289	37,800	36,369
Library Resources	450	500	432
Employee Benefits - Salaries	1,724,131	1,527,518	1,488,121
Staff Development	22,823	24,500	24,243
	1,786,693	1,590,318	1,549,165

5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,079	5,895	6,191
Board of Trustees Fees	3,455	5,000	3,801
Board of Trustees Expenses	7,322	9,500	6,319
Communication	2,423	4,800	1,015
Consumables	14,833	14,500	15,865
Operating Lease	110	-	3,718
Legal Fees	910	500	560
Other	23,744	25,200	26,870
Employee Benefits - Salaries	92,074	77,000	81,927
Insurance	4,801	4,500	4,651
Service Providers, Contractors and Consultancy	11,760	9,000	11,640
	167,511	155,895	162,557

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	9,386	10,500	9,778
Cyclical Maintenance Expense	7,063	10,000	9,935
Grounds	1,272	2,000	316
Heat, Light and Water	11,221	13,700	12,697
Rates	2,278	1,000	4,746
Repairs and Maintenance	19,851	13,500	10,830
Use of Land and Buildings	464,234	380,195	380,195
Security	1,649	2,500	4,161
Employee Benefits - Salaries	20,189	23,000	23,200
Hall	3,026	3,000	3,278
Contractor & Consultancy	34,856	37,000	37,239
	575,025	496,395	496,375

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	943	842	943
Furniture and Equipment	14,631	16,813	18,840
Information and Communication Technology	17,533	14,920	16,719
Motor Vehicles	578	516	578
Leased Assets	12,802	10,371	11,622
Library Resources	1,729	1,538	1,724
	48,216	45,000	50,426

8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	-	200
Bank Current Account	45,267	(13,131)	147,688
Bank Call Account	43,323	42,435	48,982
Short-term Bank Deposits	51,959	120,000	101,665
Cash equivalents for Cash Flow Statement	140,749	149,304	298,535

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

Of the \$140,749 Cash and Cash Equivalents, \$363 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	6,683	194	80
Receivables from the Ministry of Education	-	-	11,506
Banking Staffing Underuse	-	8,944	7,404
Interest Receivable	511	432	145
Teacher Salaries Grant Receivable	112,799	78,752	79,870
	119,993	88,322	99,005
Receivables from Exchange Transactions	7,194	626	225
Receivables from Non-Exchange Transactions	112,799	87,696	98,780
	119,993	88,322	99,005

10. Inventories

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	102	-	168
T Shirts / Sunhats	13,012	-	3,909
	13,114	-	4,077

11. Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	50,391	-	-
Total Investments	50,391	-	-

12. Property, Plant and Equipment

	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
Balance at 31 December 2019	193,670	127,713	-	-	(48,216)	273,166

	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
Balance at 31 December 2019	578,668	(305,502)	273,166

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	35,650	-	-	-	(943)	34,707
Furniture and Equipment	61,895	28,752	-	-	(18,840)	71,807
Information and Communication Tech	38,117	27,075	-	-	(16,719)	48,473
Motor Vehicles	4,806	-	-	-	(578)	4,228
Leased Assets	30,904	4,809	-	-	(11,622)	24,091
Library Resources	11,130	1,401	(442)	-	(1,724)	10,365
Balance at 31 December 2018	182,502	62,037	(442)	-	(50,426)	193,671

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	47,152	(12,445)	34,707
Furniture and Equipment	199,420	(127,613)	71,807
Information and Communication	159,805	(111,332)	48,473
Motor Vehicles	5,780	(1,552)	4,228
Leased Assets	45,296	(21,205)	24,091
Library Resources	49,119	(38,754)	10,365
Balance at 31 December 2018	506,572	(312,901)	193,671

13. Accounts Payable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	13,613	34,500	142,031
Accruals	6,079	3,030	4,395
Capital Accruals for PPE items	58,382	-	-
Employee Entitlements - Salaries	112,799	78,752	79,870
Employee Entitlements - Leave Accrual	3,828	1,492	3,404
	<u>194,701</u>	<u>117,774</u>	<u>229,700</u>
Payables for Exchange Transactions	194,701	117,774	229,700
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>194,701</u>	<u>117,774</u>	<u>229,700</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Income in Advance	179	465	653
	<u>179</u>	<u>465</u>	<u>653</u>

15. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	27,353	51,138	51,638
Increase/(decrease) to the Provision During the Year	7,063	10,000	(3,919)
Use of the Provision During the Year	-	-	(20,366)
Provision at the End of the Year	<u>34,416</u>	<u>61,138</u>	<u>27,353</u>
Cyclical Maintenance - Current	8,889	26,834	8,889
Cyclical Maintenance - Term	25,527	34,304	18,464
	<u>34,416</u>	<u>61,138</u>	<u>27,353</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:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	11,353	11,002	10,657
Later than One Year and no Later than Five Years	11,847	16,381	13,978
	<u>23,200</u>	<u>27,383</u>	<u>24,635</u>

MOORE MARKHAMS

17. Funds held in Trust

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	2,515	2,515	2,515
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>2,515</u>	<u>2,515</u>	<u>2,515</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

18. Funds Owed (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:

	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>

Represented by:

Funds Held on Behalf of the Ministry of Education	(363)
Funds Due from the Ministry of Education	27,176
	<u>26,813</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Block F - Withdrawl Space	<i>in progress</i>	(2,247)	-	-	-	(2,247)
Bk A Refurbish & Convert Library	<i>in progress</i>	5,705	211,493	244,916	-	39,128
Special Needs Access	<i>in progress</i>	-	156,299	110,626	-	(45,673)
Stormwater flooding	<i>in progress</i>	-	-	495	-	495
Totals		<u>3,458</u>	<u>367,792</u>	<u>356,037</u>	<u>-</u>	<u>(8,297)</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.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,455	3,801
Full-time equivalent members	0.19	0.21
<i>Leadership Team</i>		
Remuneration	610,957	512,499
Full-time equivalent members	7.00	6.00
Total key management personnel remuneration	614,412	516,300
Total full-time equivalent personnel	7.19	6.21

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:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	-	-
	0.00	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:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: 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 has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: 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 (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	140,749	149,304	298,535
Receivables	119,993	88,322	99,005
Investments - Term Deposits	50,391	-	-
Total Financial assets measured at amortised cost	311,133	237,626	397,540

Financial liabilities measured at amortised cost

Payables	194,701	117,774	229,700
Borrowings - Loans	-	-	-
Finance Leases	20,506	27,383	24,635
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	215,207	145,157	254,335

26. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

27. Comparatives

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

28. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 11 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

Independent auditor's report

To the readers of the financial statements of Maungaraki School for the year ended 31 December 2019

The Auditor-General is the auditor of Maungaraki School (the School). The Auditor-General has appointed me, Michael Rania, 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 2019, 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 2019, 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 30 May 2020. 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.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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.
- We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on page 1, and pages 25 to 46, but does not include the financial statements, and our auditor's report thereon.

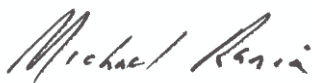
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 (Revised): 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.



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



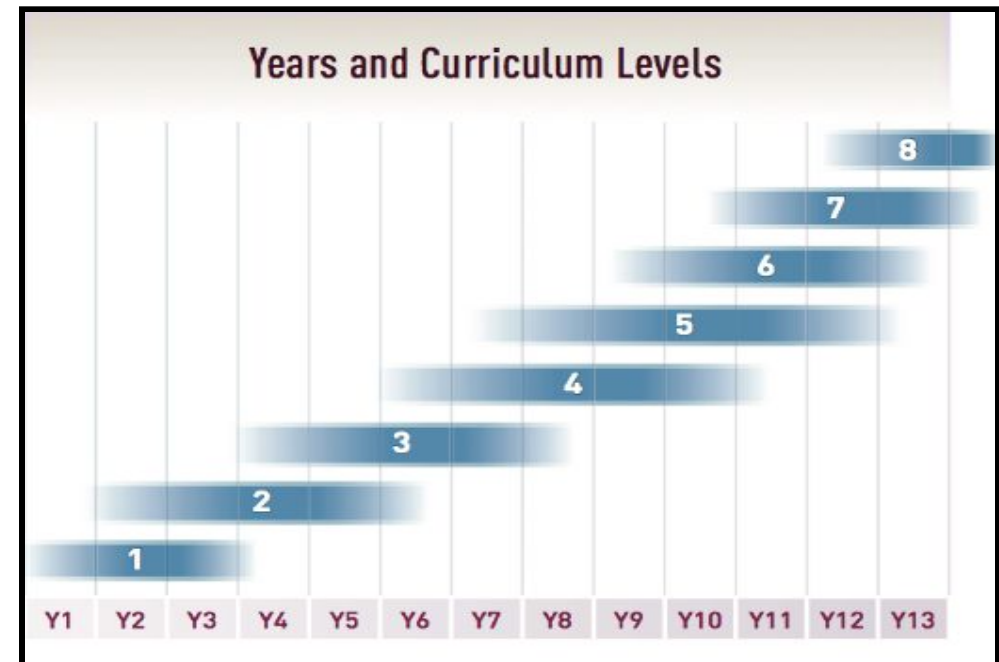
Maungaraki School -Analysis of Variance - 2019

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

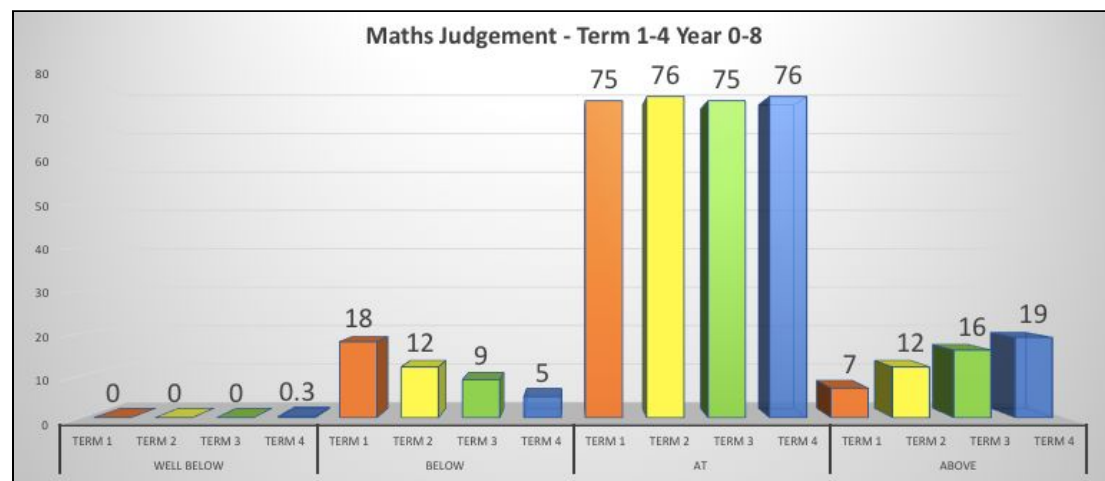
The above table shows the progress our students have made against the Reading, Writing and Maths curriculum level. Each of the above areas will be broken down in more detail throughout this report.

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.

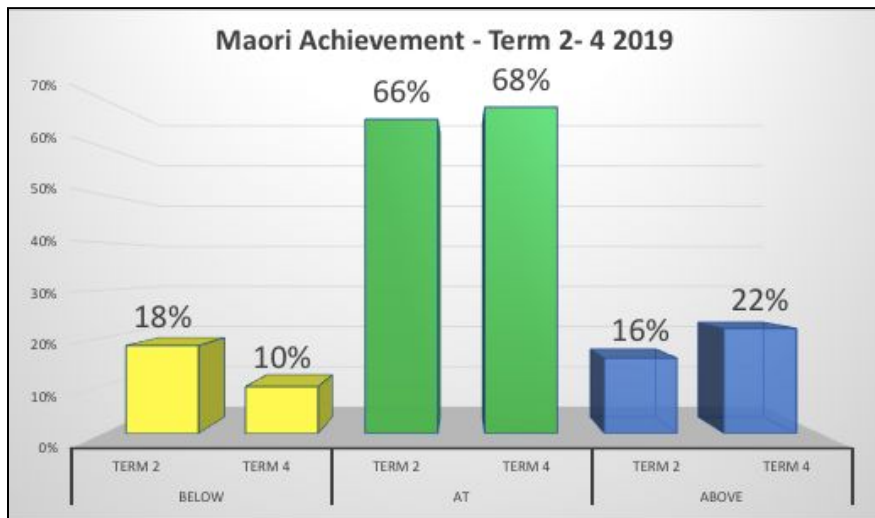
MATHEMATICS

%	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
Maths	0%	0.3%	7.5%	5.3%	70.4%	75.9%	22.1%	18.5%

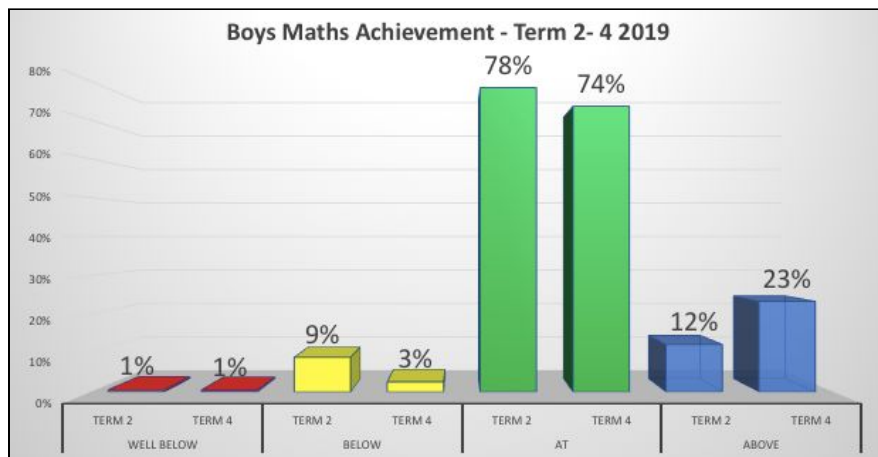


Maths Curriculum Levels		
Year	2018	2019
At or Above	92.5%	94.4%

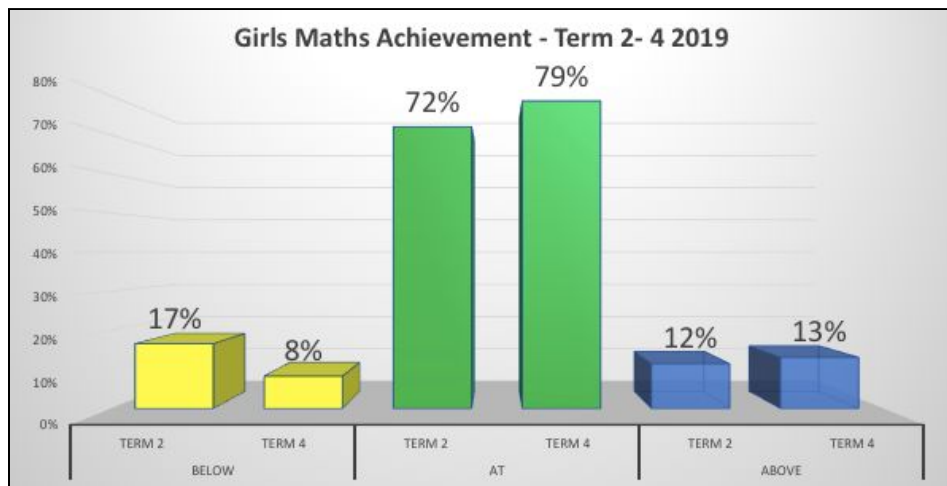
- We have **94.4% of our students are at or above** the NZ Curriculum expectations. This is a slight increase on the 2018 data. Please note that data prior to 2018 was recorded in National Standards which is not comparable.
- We have been able to decrease our students below from 18% to 6%.
- There has 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.



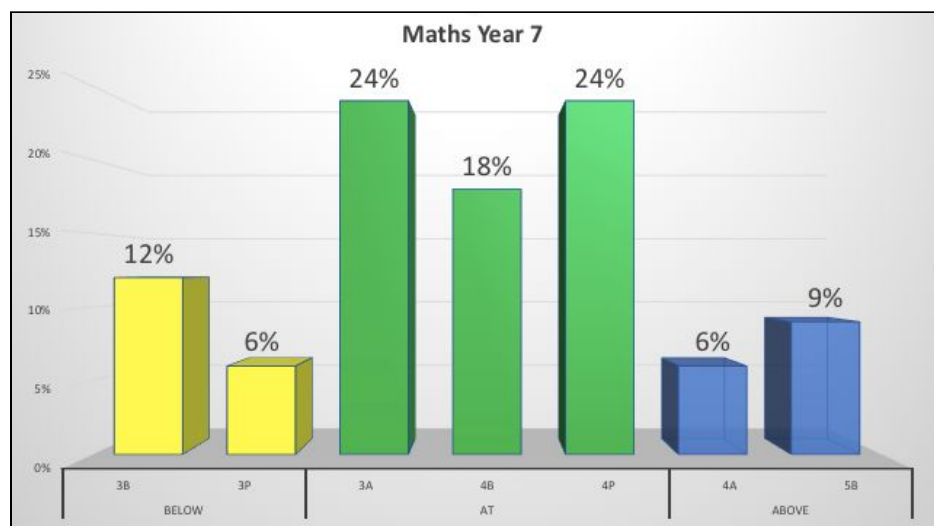
- **90% of our Maori students are working at or above** their Curriculum level in Mathematics.
- We have seen significant shifts of students functioning below the expected levels into achieving the expectations (8%), as well as shifts into those achieving above the standard (6% increase).
- Specific 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.



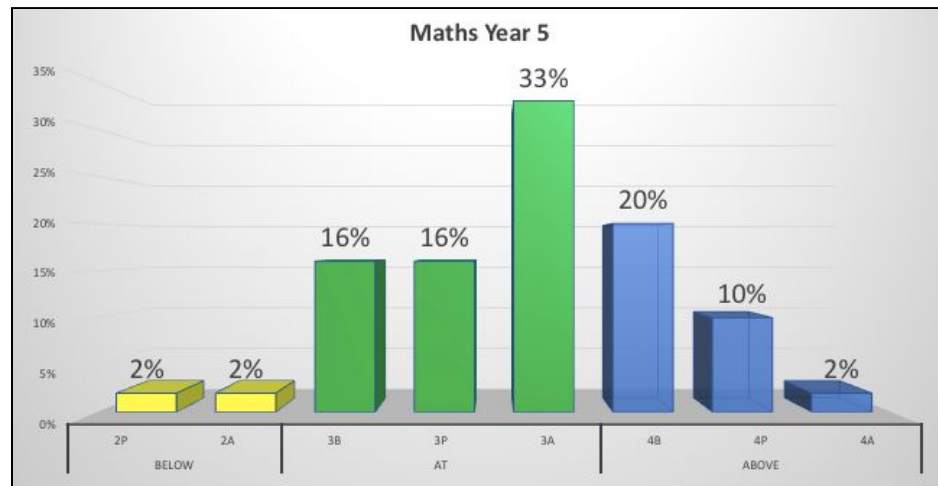
- **97% of boys are achieving** at or above the expected curriculum levels.
- There has been a drop of 6% out of the 'Below' category.
- A significant **increase of 11%** of boys now above the expected levels.



- **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

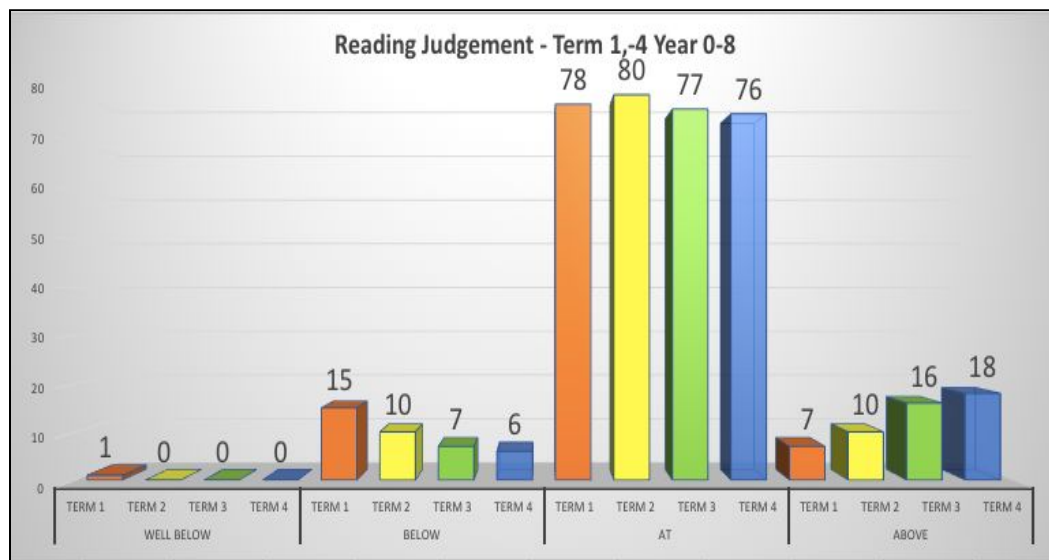
- This data shows a significant concern in the progress of our Year 4/5 Boys. Where we will offer more teacher time in 2020.
- Our older year 1's have shown up on the data this term as not making expected progress. This has been something that we have expected as we are noticing students coming into 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

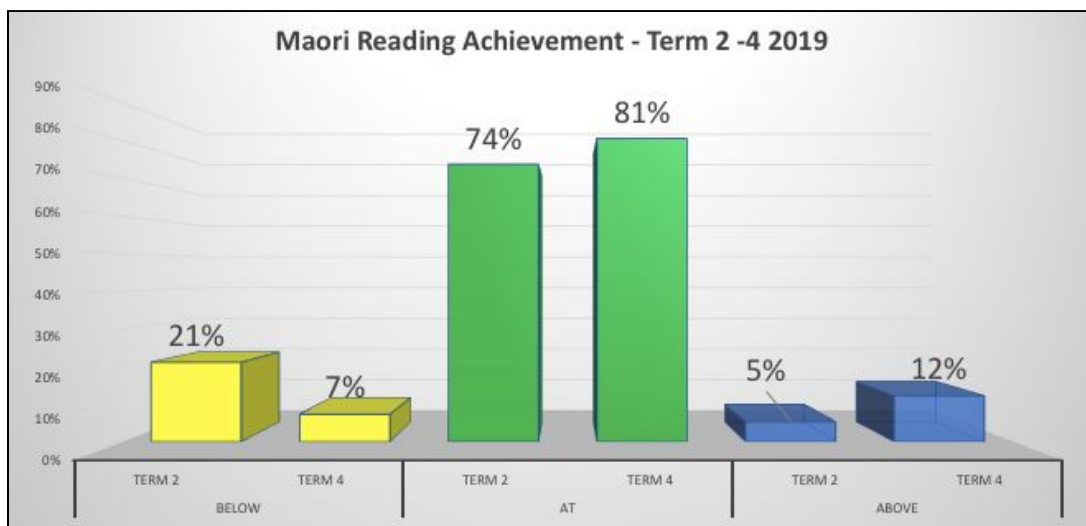
READING

%	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
Reading	0%	0%	4.4%	5.6%	72.1%	76.5%	23.5%	18%

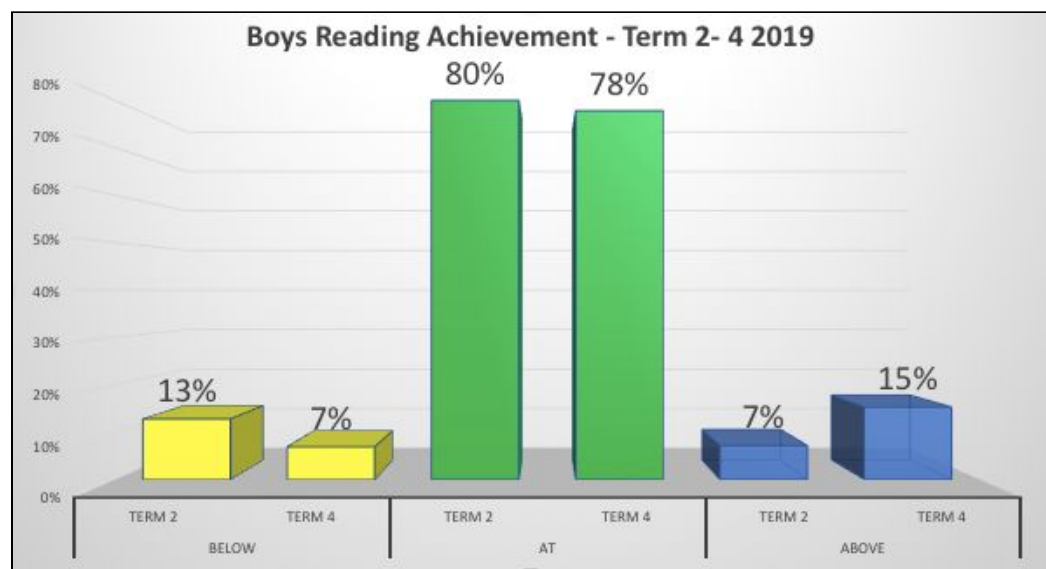


Reading Curriculum Levels		
Year	2018	2019
At or Above	92.5%	94.5%

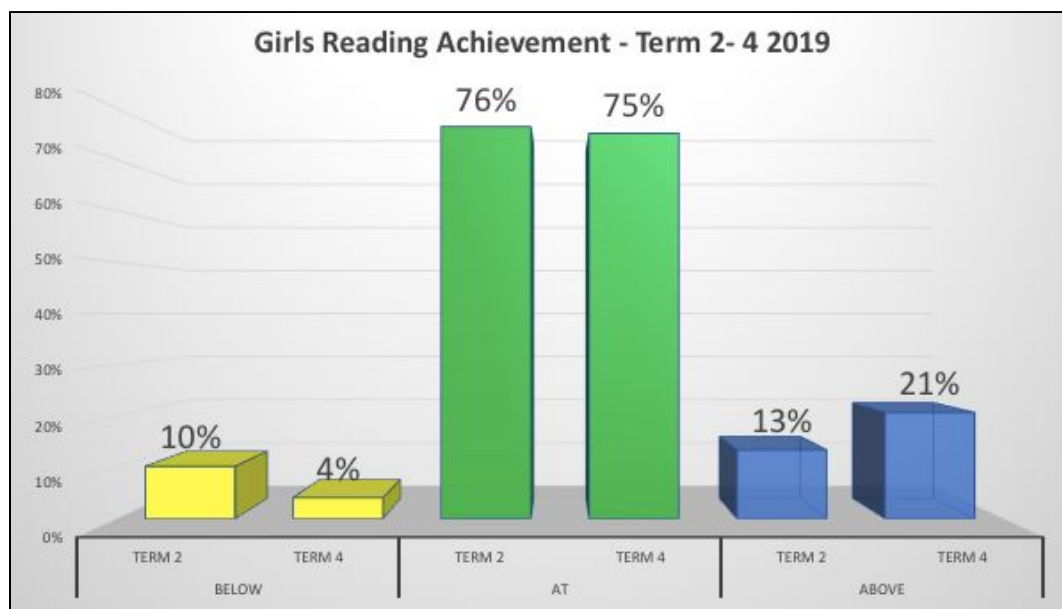
- We have **94.5% of our students are at or above** the NZ Curriculum expectations. This is a good increase on the 2018 data. Please note that data prior to 2018 was recorded in National Standards which is not comparable.
- We have been able to decrease our students below from 15% to 6%.
- There has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



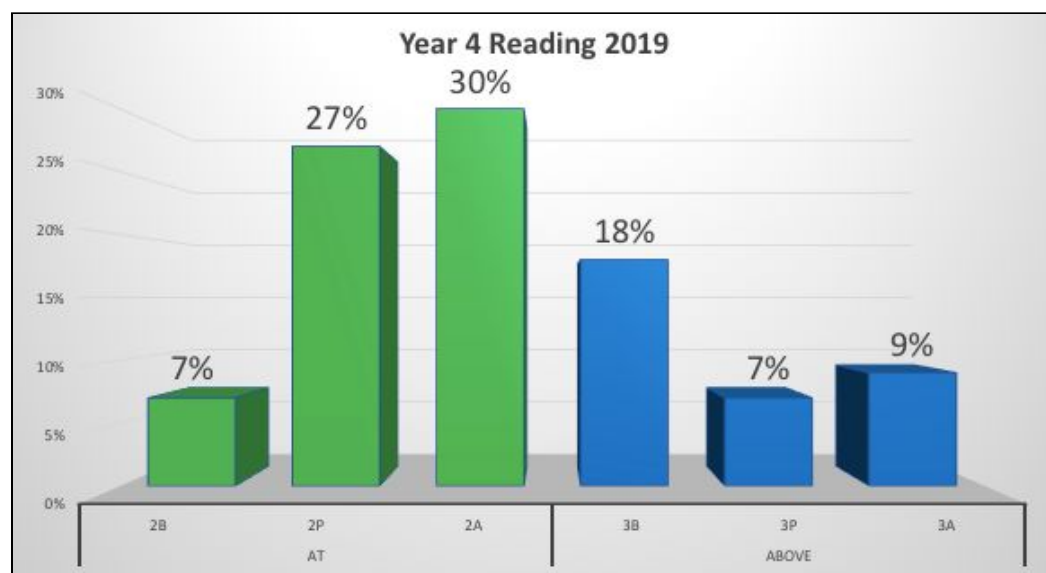
- There has been **significant progress** for our Maori students this year.
- We have seen a shift of **14%** of students no longer 'Below'
- An **increase of 8% of students 'Above'** the expected level.
- There are 3 students who are still below the standard, and they will be targeted and tracked in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



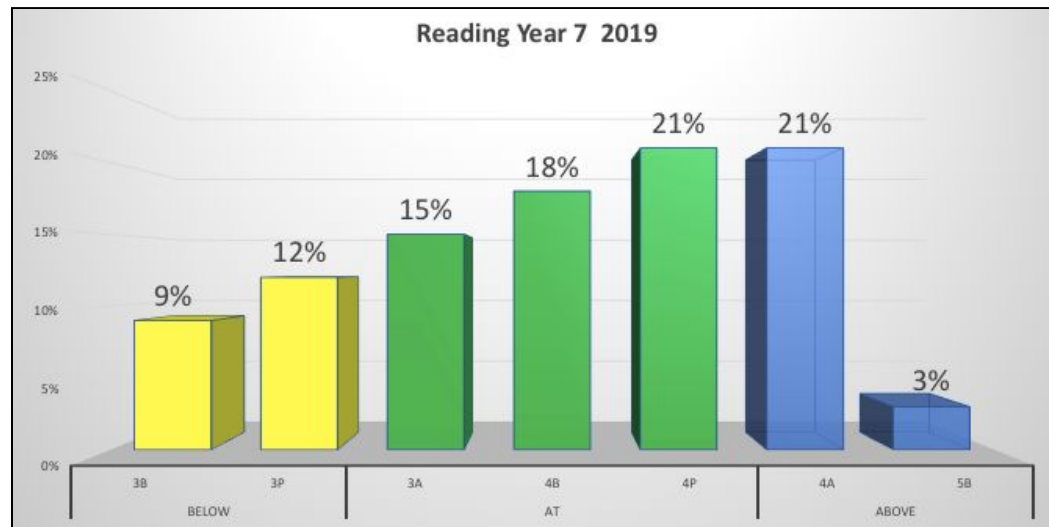
- The boys are achieving well, with **93% achieving at or above** the expected levels.
- There are **13 boys who are still below the expected level** (was 23 students mid-year), and an inquiry and PD into engaging boys in reading will be undertaken in 2020.



- 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

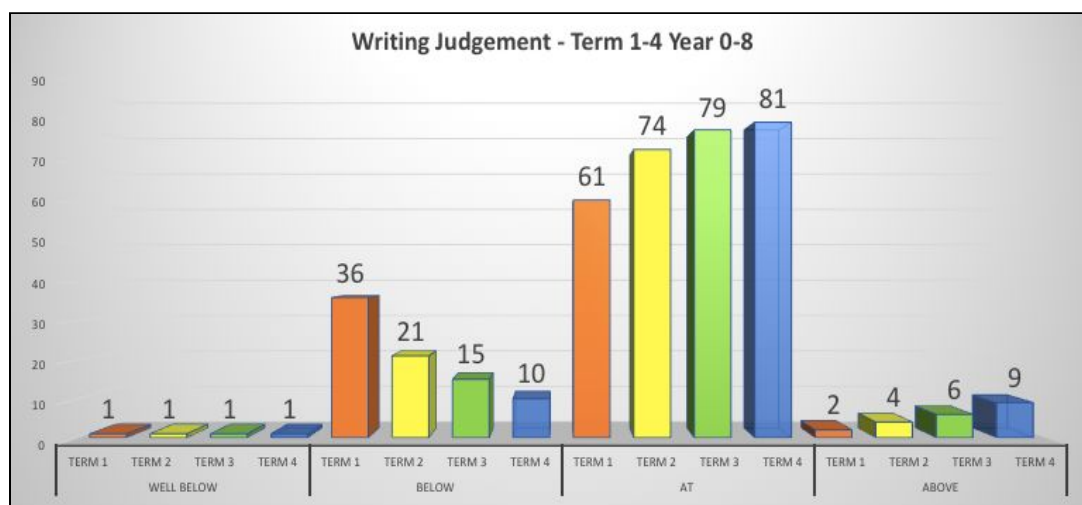
- The girls have made excellent progress in reading. 96% of the girls are 'at' or 'above' the expected levels, compared to 93% of the boys.
- The Year 8 reading data is of a concern. Attendance has been an issue in this year group. We are noticing a plateau that we are looking to address by putting extra 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.

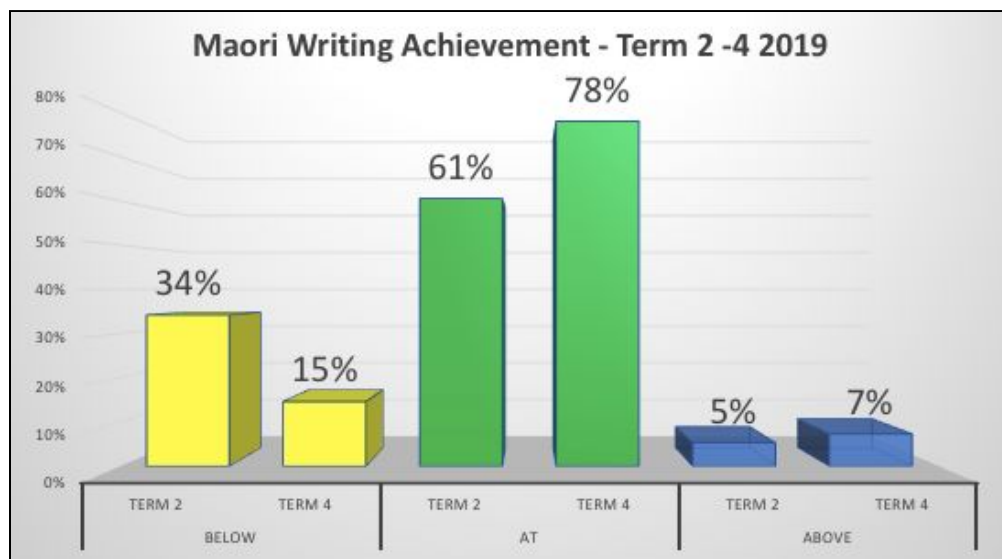
WRITING

%	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
Writing	0.3%	0.3%	10.5%	10.1%	76.9%	80.7%	12.2%	9%

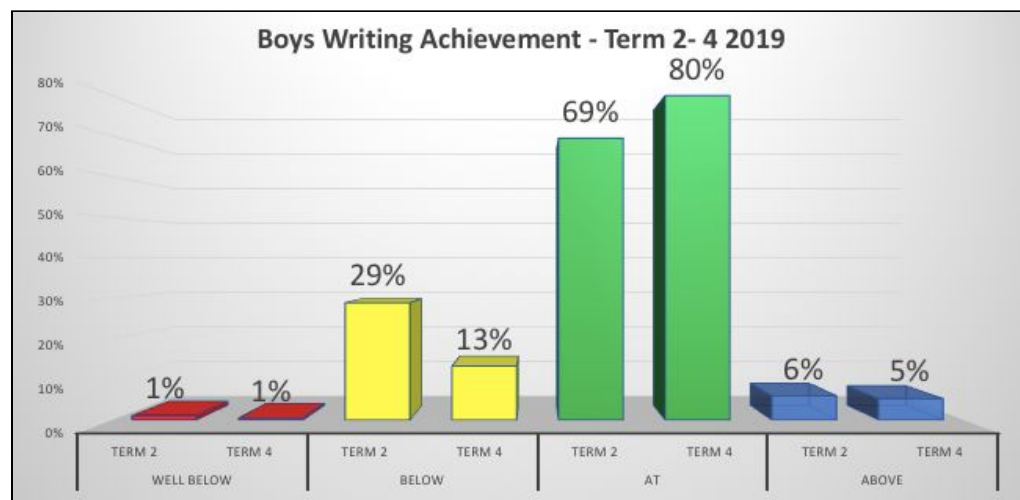


Writing Curriculum Levels		
Year	2018	2019
At or Above	89.1%	89.7%

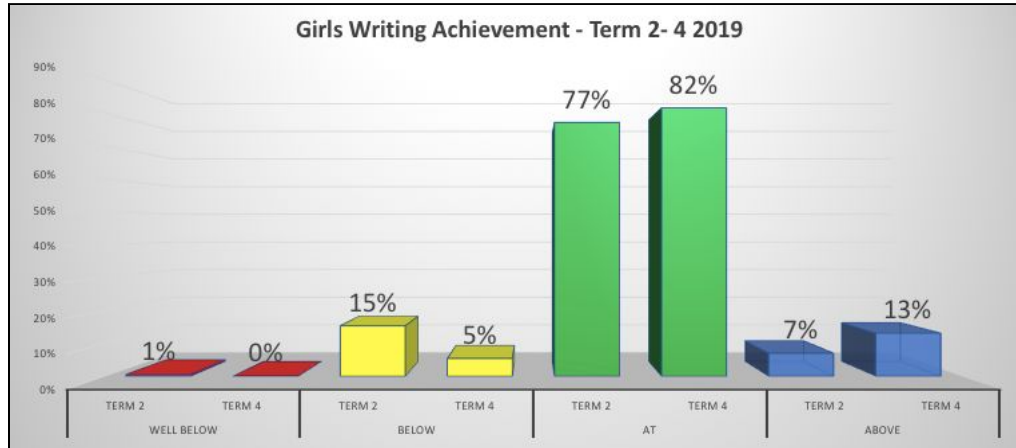
- We have **89.7% of our students are at or above** the NZ Curriculum expectations. This is a small increase on the 2018 data. Please note that data prior to 2018 was recorded in National Standards which is not comparable.
- We have been able to **significantly decrease** our students below from 36% 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.



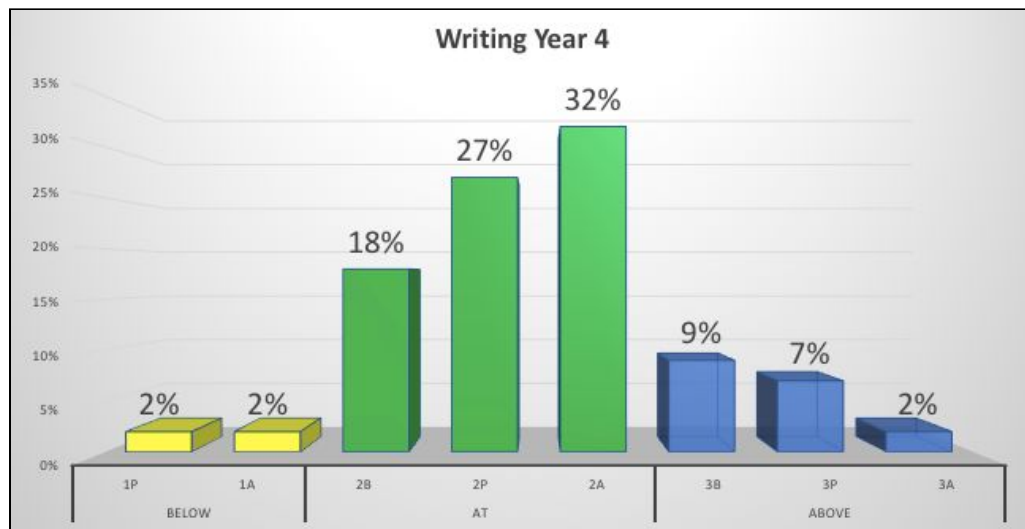
- We have **85% of our Maori students reaching the expected levels** for Writing.
- There are 6 students (15%) who are below the expected levels - and will be targeted and tracked in 2020.
- There has been a significant shift of **19%** of students shifting out of the 'Below' expectations category!



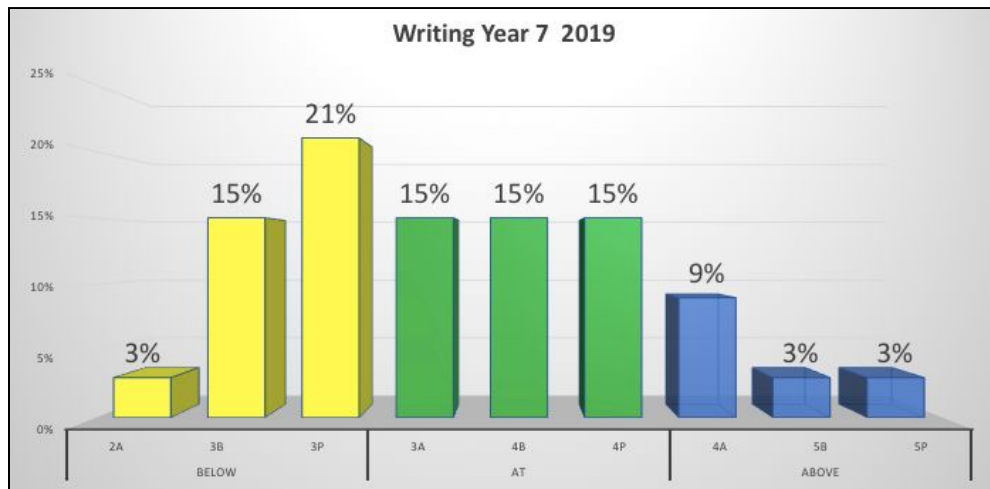
- 85% of our boys are meeting the expected levels.
- Nearly **20% of the boys have made accelerated progress** this year.
- 10% of the boys have made insufficient progress this year.
- There are still 14% (24 students) who are achieving below the expected levels, and will be now target students for 2020 - 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.

31 March 2020

KIWISPORT GRANT

For the year ended 31 December 2019

Kiwisport is a government funded initiative to help increase participation in sport for school-aged children.

In 2019 Maungaraki School received \$5,112.43 (excluding GST) in Kiwisport funding.

This funding was used for the Football in schools programme for students from years 1 to 8

Thanks

Shane Robinson
Principal
Maungaraki School



Maungaraki School

Principal's Report - Board of Trustees Meeting

December, 2019

NAG 1 – Curriculum / Student Achievement

1.1

Strategic Aims 1 Report

Separate report to follow.

1.2

Strategic Aims 2 - 4 Report

Separate report attached.

NAG 2 – Documentation, Review, Reporting

2.1

Strategic Consultation - Vision, Values and Strategic Aims 2020 and Beyond

We are at the conclusion of the general consultation process for the Vision, Values and Strategic Aims. This has been a huge undertaking and I would like to acknowledge the efforts of Megan Hurley and the Board throughout it. A special acknowledgement also to Caro and Darian for their massive contributions.

The Values and Strategic Aims now need to be finalised by the BOT, and are then ready to be implemented throughout the school. This will begin with the Curriculum Design, which is currently being developed. This will see the inclusion of the values through the contexts of learning, as well as the Sciences being set on a two year cycle for coverage, as well as providing engaging concepts of learning for each term. Technology and Digital Technology will be broken down into an annual cycle. This will then be broken down for each area of learning to ensure solid integration of all areas across the curriculum. The staff will then workshop together to form the progressions from one area of the school to the next, including the NZC as guidelines. The assessment and reporting will become part of this development and will be reviewed and adapted as the curriculum is developed.

2.2

Student Behaviour

We have had one student Stand Down incident since our last meeting.

On the 13th November a Year 2 student was involved in a violent incident with another student at school. Due to the nature of the incident the student was stood down from school for two days and then referred to the Kiva team. Following a range of meetings with agencies and a specific plan the student has been successfully reintegrated into school. A wrap around team has been monitoring the classroom environment for the safety of all involved. We continue to monitor this closely.

2.3

Roll Breakdown

Maungaraki School

Year level Room	Year0		Year1		Year2		Year3		Year4		Year5		Year6		Year7		Year8		Total		
	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	T
Rm 1			14	8															14	8	22
Rm 2					10	10													10	10	20
Rm 3					8	14													8	14	22
Rm 4															5	4	7	8	12	12	24
Rm 5															7	6	6	5	13	11	24
Rm 5b															7	4	6	5	13	9	22
Rm 6							18	5											18	5	23
Rm 7							15	8											15	8	23
Rm 8									5	9	5	8							10	17	27
Rm 9									7	10	5	5							12	15	27
Rm10									5	9	7	7							12	16	28
Rm11													13	13					13	13	26
Rm12												1	15	10					15	11	26
Rm13	6	7																	6	7	13
Rm14			11	8															11	8	19
Rm15	6	8	4	2															10	10	20
TOTALS	12	15	29	18	18	24	33	13	17	28	17	21	28	23	19	14	19	18	192	174	366
16	27		47		42		46		45		38		51		33		37		366		

- We have a few more (2 - 4) New Entrants to start before the end of the year.
- Our predicted final roll will be approx 370. This is around 10 - 15 students short on our initial calculations. This is due to the fact that we have had a few families relocate to other areas.

2.4

Parent Meetings

Term 4 has been busy with a number of meetings with parents around upcoming events and 2020.

We held a very well attended Year 5 & 6 Camp information evening. This was held in the staffroom and had about 75 parents attend. Chris Cowman, Alle Pollard-Smith, Nicola Pritchard and Caro Wills presented. The information shared was informative and well received.

We held an information evening following our Cohort Entry Consultation. This was run by Caro Wills and was attended by early childhood centres and new parents. Following on from this our Term 4 New Parents meeting took place. Jen Long and Trish Cherry shared frequently asked questions with about 30 new parents.

NAG 3 - Personnel

3.1

Professional Development

Our three main areas of Professional Development are...

- *Curriculum Development - Including the further development of inquiry and integration, as well as Student Agency growth.*
- *Strength Based Focus - Coaching and Mentoring*
- *Wellbeing - Staff and Student*

Professional Development	Attendees	Focus Areas
Tilting the SeeSaw Autism course	Caeleen	Special Education
Discovery Learning and Liz Kane Martinborough School	Caro, Jen, Trish, Caeleen and Valerie	Curriculum (Inquiry and Literacy)
Professional Learning Group Curriculum Development	Shane	Leadership
Mark Sweeney Setting Up For 2020	Shane	Leadership
Julie Roberts Mathematics Development	Whole Staff - ongoing	Curriculum
Coaching and Mentoring Lead Team	Whole Staff	Strength Based Development
The Reading Book Sheena Cameron and Louise Dempsy	Whole Staff	Literacy (Reading)
Incredible Years Training Autism focus	Kate and Rebecca	Curriculum
Lesley Drakeford Literacy Development	Trish, Ben, Kim & Nicola	Curriculum

3.2

Staffing for 2020

Natalie Moore has handed in her resignation, effective from the beginning of next year. Natalie is moving to Normandale School as the new Assistant Principal.

Natalie has been the Junior Team Leader at Maungaraki School for the last three years. During this time Natalie has provided an amazing experience for our younger members of the school. Her passion for wellbeing, love for learning and organisation have meant our young Maungaraki Learners get off to an amazing start. I would like to thank her for her support and congratulate her on her new role.

Following the above resignation we advertised in the Education Gazette website. We showed a small number of people through the school. Ben Young, Caro Wills and Myself held interviews and were able to appoint a teacher for 2020 - This means we are fully staffed. We have appointed Stephanie Ross to a Fixed Term Contract for 2020.

Stephanie will teach Year 7 & 8 students in Room 5. Stephanie has had a previous career in the Ministry of Social Development before spending three years teaching English overseas. She is a first year teacher in New Zealand, however brings with her some valuable life and teaching experience. Stephanie is an avid outdoors person, loving to walk and explore the regional parks. She is passionate about water polo and has a real love for teaching & learning.

We have also appointed Michaela Schauer as a new Teacher Aide in 2020.

Michaela is a fully trained, certificated Primary School Teacher from Bavaria/Germany and have been living in Wellington since October 2018. To get to know the educational side of New Zealand better in order to follow my passion for working with children and she has been working as a Teacher Aide at Muritai School in Eastbourne since November 2018.

Michaela comes with excellent references from Muritai School.

I am sure you will join me in welcoming Stephanie and Michaela to our team.

3.3

School Structure 2020

DRAFT Structure 2020			
Syndicate Oversight	Team Leaders	Year Level	Teacher
Darian	Junior Syndicate Trish Cherry <i>Class sizes: 15-22</i>	New Entrant	Jen
		Roll Growth - Term 2	Cedar
		Year 1	Trish
		Year 1	Rebecca
		Year 2	Valerie
		Year 2	Caeleen
	Middle Syndicate Chris Cowman <i>Class sizes: 22</i>	Year 3/4	Chris C
		Year 3/4	Nicola
		Year 3/4	Kate
		Year 3/4	Alle
Caro	Upper Middles Hazel Andis <i>Class sizes: 28</i>	Year 5/6	Hazel
		Year 5/6	Kayleigh
		Year 5/6	Kim
	Senior Syndicate Ben Young <i>Class sizes: 25</i>	Year 7/8	Ben
		Year 7/8	Stephanie
		Year 7/8	Caro/Sarah
Release / Other		CRT .6	Chris McC

		Kate .2 PRT .2	Moira 0.4
		PRT .2	Lauren
		Responsibility Release .2 Groups Leadership .2	Chris McC
		DP Senco	Darian
		DP	Caro
			Shane

NAG 5 - Health & Safety

Bell Replacements

The school participated in National Shakeout Day and one of our takeaways was the School Bell system. Over the last term with the building work some bells had been affected making them less audible. This month we have had an Electrician in to do some extensive work to repair the bell network. We now have our bells operational and are looking to replace two older models early next year to increase the sound output.

Wormald Testing

Wormald have been out in week 6 to do the testing of all Smoke Detectors, Fire Alarms and check fire exits.

ACCIDENTS & INCIDENTS REGISTER

October 2019

Summary of items added to the register for the Period 1 to 31 October 2019				
	Workers	Students	Others	Totals <i>(Comment on any repeat appearances in the register)</i>
Number of near misses recorded	0	1	1	ORS student rushed into the office while medication was being dispensed. Grabbed one of the pills and put in mouth. We quickly removed the pill which was a vitamin. This incident was reported to the Ministry. During one of our recent windy days some of the barrier fences near room 6 were blown over
Number of minor injuries / incidents (needing first aid only)	1	1	0	A bang on the head from a basketball for a student. A staff member mowing the lawns had his finger turning blue, treated and monitored to ensure it recovered..
Number of injuries, incidents resulting in doctor / medical visits	0	1	0	A student fell off his scooter on the way to school taking a large chunk of skin from knee. Was cleaned and dressed however follow up doctors visit required to check it.

Number of notifiable events (reported to worksafe)	0	0	0									
Ongoing Record												
2019	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Near Misses	0	0	2	2	0	0	1	0	0	1		
Minor Incident	0	5	7	7	8	8	1	8	6	1		
Major Incident	0	3	4	3	3	2	2	1	0	1		
Notifiable	0	1	0	0	0	0	0	0	0	0		
Analysis of investigations: Comment on trends in relation to causes and subsequent corrective actions.				<ul style="list-style-type: none"> October numbers are lower due to the school holidays covering 2 weeks. 								
Follow up actions: To address patterns and trends				<ul style="list-style-type: none"> As work on the grounds nears completion we continue to be vigilant regarding traffic in the school grounds ensuring that spotters are in place for vehicle movement. 								

MEMBERS OF THE BOARD OF TRUSTEES

For the year ended 31 December 2019

SCHOOL NAME: Maungaraki School

CURRENT BOT MEMBERS:

NAME	POSITION HELD	HOW POSITION WAS GAINED	TERM EXPIRES / EXPIRED
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 Macdonald	Parent Rep	Co-Opted	Jun-22
Sam Dungey	Parent Rep		Not voted back at elections June 2019
Phil Belcher	Parent Rep		Retired at elections June 2019
Newton King	Parent Rep		Retired at elections June 2019

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