

Mangatawhiri School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Ministry Number:	1345
Principal:	Sharron Scouse
School Address:	McKenzie Road, Pokeno
School Postal Address:	McKenzie Road, RD1, Pokeno 2471
School Phone:	09 233 6004
School Email:	sharronw@mangatawhiri.school.nz
Accountant / Service Provider:	School Finance Hub

Members of the Board of Trustees

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/Expires
Richard Van Dam	Presiding Member	Elected Sept 2022	1/9/2025
Karyn Adams	Special Projects	Co-opted Sept 2022	1/12/2023
Melissa van den Brink	Parent Rep - Property	Elected Sept 2022	1/9/2025
Ellie Cockrell	Parent Rep - Finance	Elected Sept 2022	1/9/2025
Nicole Falkner	Parent Rep - Secretary	Elected Sept 2022	1/9/2025
Tracey Schumacher	Staff Rep	Elected Sept 2022	1/9/2025
Sharron Scouse	Principal	Appointed	
Larissa Herangi	Parent Rep - Maori	Co-opted Sept 2022	1/9/2025
Dave Dean	Parent Rep - Human Resources	Elected Sept 2022	1/9/2025

Mangatawhiri School

Annual Report - For the year ended 31 December 2022

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Mangatawhiri School

Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

RICHARD PAUL VAN DAM
Full Name of Presiding Member


Signature of Presiding Member

31/7/23
Date:

SHARRON SCOUSE
Full Name of Principal


Signature of Principal

31-7-23
Date:

Mangatawhiri School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	1,713,040	1,468,865	1,552,483
Locally Raised Funds	3	81,331	53,642	77,625
Interest Income		7,485	2,000	1,547
Total Revenue		1,801,856	1,524,507	1,631,655
Expenses				
Locally Raised Funds	3	65,482	53,170	65,094
Learning Resources	4	1,278,192	1,148,178	1,238,449
Administration	5	99,841	87,581	84,988
Finance		2,290	3,500	2,073
Property	6	326,361	301,555	235,489
Loss on Disposal of Property, Plant and Equipment		1,740	-	620
Total Expenses		1,773,906	1,593,984	1,626,713
Net Surplus / (Deficit) for the year		27,950	(69,477)	4,942
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		27,950	(69,477)	4,942

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

Mangatawhiri School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January	606,840	606,838	577,738
Total comprehensive revenue and expense for the year	27,950	(69,477)	4,942
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	24,160
Equity at 31 December	634,790	537,361	606,840

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.

Mangatawhiri School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	236,712	23,204	53,718
Accounts Receivable	8	91,529	101,500	85,071
GST Receivable		45,100	5,000	6,507
Prepayments		3,423	5,000	7,158
Inventories	9	9,111	8,000	8,464
Investments	10	233,961	300,000	340,620
Funds Receivable for Capital Works Projects	16	234,443	-	67,400
		<hr/>	<hr/>	<hr/>
		854,279	442,704	568,938
Current Liabilities				
Accounts Payable	12	285,067	110,000	119,897
Revenue Received in Advance	13	34,208	300	307
Provision for Cyclical Maintenance	14	53,857	51,000	49,520
Finance Lease Liability	15	31,074	5,000	6,262
Funds held for Capital Works Projects	16	124,291	-	82,179
		<hr/>	<hr/>	<hr/>
		528,497	166,300	258,165
Working Capital Surplus/(Deficit)		325,782	276,404	310,773
Non-current Assets				
Property, Plant and Equipment	11	370,311	295,035	324,035
		<hr/>	<hr/>	<hr/>
		370,311	295,035	324,035
Non-current Liabilities				
Provision for Cyclical Maintenance	14	29,078	29,078	23,262
Finance Lease Liability	15	32,225	5,000	4,708
		<hr/>	<hr/>	<hr/>
		61,303	34,078	27,970
Net Assets		<hr/>	<hr/>	<hr/>
		634,790	537,361	606,838
Equity				
		<hr/>	<hr/>	<hr/>
		634,790	537,361	606,840

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

Mangatawhiri School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		393,111	324,131	389,035
Locally Raised Funds		115,232	53,642	77,571
Goods and Services Tax (net)		(38,593)	-	1,586
Payments to Employees		(134,078)	(167,071)	(178,408)
Payments to Suppliers		(128,044)	(124,202)	(188,307)
Interest Paid		(2,290)	(3,500)	(2,073)
Interest Received		6,249	2,000	1,695
Net cash from/(to) Operating Activities		211,587	85,000	101,099
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(2,300)	-
Purchase of Property Plant & Equipment (and Intangibles)		(48,610)	(82,700)	(50,155)
Purchase of Investments		106,659	-	(40,065)
Net cash from/(to) Investing Activities		58,049	(85,000)	(90,220)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	24,160
Finance Lease Payments		38,289	-	(14,593)
Funds Administered on Behalf of Third Parties		(124,931)	-	60,915
Net cash from/(to) Financing Activities		(86,642)	-	70,482
Net increase/(decrease) in cash and cash equivalents		182,994	-	81,361
Cash and cash equivalents at the beginning of the year	7	53,718	23,204	(27,643)
Cash and cash equivalents at the end of the year	7	236,712	23,204	53,718

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.

Mangatawhiri School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Mangatawhiri School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Mangatawhiri School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. If applicable, future operating lease commitments are disclosed in note 22b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

Mangatawhiri School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings - School	8 years
Furniture and equipment	5-10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

Mangatawhiri School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

k) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on the valuer's approach to determining market value.

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from student credits and unspent 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 the above revenue received in advance, should the School be unable to provide the services to which they relate.

o) Funds Held for Capital Works

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

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

p) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

Mangatawhiri School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services Received In-Kind

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

Mangatawhiri School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	358,500	324,131	357,285
Teachers' Salaries Grants	1,070,715	920,000	983,597
Use of Land and Buildings Grants	242,073	224,734	169,587
Other Government Grants	41,752	-	42,014
	<u>1,713,040</u>	<u>1,468,865</u>	<u>1,552,483</u>

The school has opted in to the donations scheme for this year. Total amount received was \$32,700.

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	15,707	200	2,520
Curriculum related Activities - Purchase of goods and services	36,867	39,642	47,143
Trading	13,911	8,500	13,706
Fundraising & Community Grants	7,502	4,000	1,430
Other Revenue	7,344	1,300	12,826
	<u>81,331</u>	<u>53,642</u>	<u>77,625</u>
Expenses			
Extra Curricular Activities Costs	47,594	43,670	51,292
Trading	12,996	8,000	13,429
Fundraising and Community Grant Costs	4,892	1,500	373
	<u>65,482</u>	<u>53,170</u>	<u>65,094</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>15,849</u>	<u>472</u>	<u>12,531</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	41,179	28,528	35,753
Equipment Repairs	17	600	517
Information and Communication Technology	650	1,000	2,813
Library Resources	2,182	1,550	1,588
Employee Benefits - Salaries	1,142,188	1,028,500	1,104,236
Staff Development	4,974	3,000	7,618
Depreciation	87,002	85,000	85,924
	<u>1,278,192</u>	<u>1,148,178</u>	<u>1,238,449</u>

Mangatawhiri School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

5. Administration

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Audit Fee	4,995	4,995	4,596
Board Fees	3,275	3,645	2,910
Board Expenses	5,902	3,400	6,552
Communication	1,649	1,200	2,766
Consumables	19,461	14,100	10,189
Other	4,505	4,980	4,735
Employee Benefits - Salaries	53,355	49,121	44,877
Insurance	2,379	1,820	2,411
Service Providers, Contractors and Consultancy	4,320	4,320	5,952
	<u>99,841</u>	<u>87,581</u>	<u>84,988</u>

6. Property

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	1,946	4,100	3,195
Consultancy and Contract Services	29,127	25,500	15,016
Cyclical Maintenance Provision	10,153	12,000	10,153
Grounds	2,654	3,900	2,041
Heat, Light and Water	8,322	8,892	7,471
Repairs and Maintenance	22,380	12,979	11,346
Use of Land and Buildings	242,073	224,734	169,587
Employee Benefits - Salaries	9,706	9,450	16,680
	<u>326,361</u>	<u>301,555</u>	<u>235,489</u>

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

7. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Bank Accounts	206,711	23,204	53,718
Short-term Bank Deposits	30,001	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>236,712</u>	<u>23,204</u>	<u>53,718</u>

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

Of the \$236,712 Cash and Cash Equivalents, \$124,291 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Mangatawhiri School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Interest Receivable	1,570	1,500	334
Teacher Salaries Grant Receivable	89,959	100,000	84,737
	<u>91,529</u>	<u>101,500</u>	<u>85,071</u>
Receivables from Exchange Transactions	1,570	1,500	334
Receivables from Non-Exchange Transactions	89,959	100,000	84,737
	<u>91,529</u>	<u>101,500</u>	<u>85,071</u>

9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	817	1,000	1,094
School Uniforms	8,294	7,000	7,370
	<u>9,111</u>	<u>8,000</u>	<u>8,464</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	233,961	300,000	340,620
Total Investments	<u>233,961</u>	<u>300,000</u>	<u>340,620</u>

Mangatawhiri School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings - School	61,412	-	-	-	(10,848)	50,564
Furniture and Equipment	228,231	46,317	(1,610)	-	(36,214)	236,724
Information and Communication Technology	6,367	3,400	-	-	(2,666)	7,101
Motor Vehicles	2,323	-	-	-	(2,323)	-
Leased Assets	15,178	83,954	-	-	(33,483)	65,649
Library Resources	10,524	1,348	(130)	-	(1,468)	10,274
Balance at 31 December 2022	324,035	135,019	(1,740)	-	(87,002)	370,312

The net carrying value of furniture and equipment held under a finance lease is \$65,649 (2021: \$15,178)

The net carrying value of motor vehicles held under a finance lease is \$0 (2021: \$2,323)

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings - School	87,445	(36,882)	50,563	87,445	(26,033)	61,412
Furniture and Equipment	514,334	(277,610)	236,724	496,267	(268,036)	228,231
Information and Communication Technology	34,981	(27,880)	7,101	77,399	(71,032)	6,367
Motor Vehicles	46,719	(46,719)	-	46,719	(44,396)	2,323
Leased Assets	102,948	(37,299)	65,649	84,892	(69,714)	15,178
Library Resources	46,189	(35,915)	10,274	45,401	(34,877)	10,524
Balance at 31 December	832,616	(462,305)	370,311	838,123	(514,088)	324,035

Mangatawhiri School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	186,672	5,000	22,198
Accruals	2,995	5,000	4,850
Banking Staffing Overuse	-	-	3,127
Employee Entitlements - Salaries	90,390	100,000	85,240
Employee Entitlements - Leave Accrual	5,010	-	4,482
	<u>285,067</u>	<u>110,000</u>	<u>119,897</u>
Payables for Exchange Transactions	285,067	110,000	119,897
	<u>285,067</u>	<u>110,000</u>	<u>119,897</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other	34,208	300	307
	<u>34,208</u>	<u>300</u>	<u>307</u>

14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	72,782	72,782	62,629
Increase to the Provision During the Year	10,153	12,000	10,153
Other Adjustments	-	(4,704)	-
Provision at the End of the Year	<u>82,935</u>	<u>80,078</u>	<u>72,782</u>
Cyclical Maintenance - Current	53,857	51,000	49,520
Cyclical Maintenance - Non current	29,078	29,078	23,262
	<u>82,935</u>	<u>80,078</u>	<u>72,782</u>

The school's cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the MOE approved expert's knowledge of the school, and has been prepared and reviewed in the last 3 years.

Mangatawhiri School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

15. Finance Lease Liability

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

Minimum lease payments payable:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	32,767	6,995	6,995
Later than One Year and no Later than Five Years	33,457	5,000	5,007
Future Finance Charges	(2,925)	(1,995)	(1,032)
	<u>63,299</u>	<u>10,000</u>	<u>10,970</u>
Represented by			
Finance lease liability - Current	31,074	5,000	6,262
Finance lease liability - Non current	32,225	5,000	4,708
	<u>63,299</u>	<u>10,000</u>	<u>10,970</u>

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2022	Opening Balances \$	Receipts / Receivable from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Library/Classroom		(3,915)	16,766	(12,851)	-	-
Pump & Stormwater Drainage		82,179	-	(82,179)	-	-
New Classroom		(6,757)	-	-	6,757	-
Staffroom Refurb		(56,228)	-	(6,245)	-	(62,473)
Rm 8-9		(500)	300,555	(175,764)	-	124,291
Ext Rm 8-9		-	-	(171,970)	-	(171,970)
Totals		<u>14,779</u>	<u>317,321</u>	<u>(449,009)</u>	<u>6,757</u>	<u>(110,152)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	124,291
Funds Receivable from the Ministry of Education	(234,443)

	2021	Opening Balances \$	Receipts / Receivable from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Library/Classroom		(46,136)	42,221	-	-	(3,915)
Pump & Stormwater Drainage		-	105,713	(23,534)	-	82,179
New Classroom		-	-	(6,757)	-	(6,757)
Staffroom Refurb		-	-	(56,228)	-	(56,228)
Rm 8-9		-	-	(500)	-	(500)
Totals		<u>(46,136)</u>	<u>147,934</u>	<u>(87,019)</u>	<u>-</u>	<u>14,779</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	82,179
Funds Receivable from the Ministry of Education	(67,400)

Mangatawhiri School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

17. Transport Network Group

Mangatawhiri School is a member of the Franklin South Transport Network Group. Tuakau College is the fund holder, they record all income and expenses for the Transport Network Group in their financial statements. Mangatawhiri School will record income and expenditure as received or charged by the fund holder school.

18. 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 conditions 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.

Mangatawhiri School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

19. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,275	2,910
 <i>Leadership Team</i>		
Remuneration	258,868	247,122
Full-time equivalent members	2	2
 Total key management personnel remuneration	262,143	250,032

There are eight members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	135-145	135-145
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100-110	1.00	1.00
	1.00	1.00

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

20. Compensation and Other Benefits Upon Leaving

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

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

Mangatawhiri School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

21. Contingencies

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

(Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contract agreements for capital works.

\$1,087,145 contract for Staffroom Refurbishment to be completed in 2023, which will be fully funded by the Ministry of Education. Nil has been received of which \$62,473 has been spent on the project to date.

\$567,792 contract to Room 8-9 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$300,555 has been received of which \$176,264 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$Nil)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts.

23. Financial Instruments

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	236,712	23,204	53,718
Receivables	91,529	101,500	85,071
Investments - Term Deposits	233,961	300,000	340,620
Total Financial Assets Measured at Amortised Cost	<u>562,202</u>	<u>424,704</u>	<u>479,409</u>
Financial liabilities measured at amortised cost			
Payables	285,067	110,000	119,897
Finance Leases	63,299	10,000	10,970
Total Financial Liabilities Measured at Amortised Cost	<u>348,366</u>	<u>120,000</u>	<u>130,867</u>

24. Events After Balance Date

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

25. Comparatives

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

Independent Auditor's Report

To the Readers of Mangatawhiri School's Financial Statements

For the Year Ended 31 December 2022

The Auditor-General is the auditor of Mangatawhiri School (the School). The Auditor-General has appointed me, Darren Wright, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 10 August 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we

conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, Members of the Board of Trustees and Analyses of Variance, but does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Darren Wright
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance Reporting 2022



MATHEMATICS

School Name:	MANGATAWHIRI SCHOOL	School Number:	1345
Strategic Aim:	All students are able to successfully access the New Zealand Curriculum (NZC) as evidenced by achievement in relation to curriculum levels in mathematics		
Annual Aim:	By the end of 2022, 20 or more of the 26 students from Year 4-8 will achieve 'at' or 'above' NZC expectation for Mathematics by the end of 2022		
Targets:	<ul style="list-style-type: none"> • Identify target students and accelerate their progress by providing them with programmes which address their specific needs • To improve teacher pedagogy in order to improve student outcomes • To involve outside agencies wherever needed to improve access and opportunities for students • Students will have the basic facts knowledge and place value understanding to solve number and algebra problems at the expected NZC Curriculum levels 		
Key Improvement Strategies:	<ul style="list-style-type: none"> • Class timetables to reflect adequate time devoted to the teaching of mathematics • Students will be aware of their learning goals and next steps in learning • Teachers & staff with strengths in the teaching of mathematics, to be identified as mentors/coaches to teachers needing support • Teachers & staff to attend beneficial maths PLD courses offered by facilitators, if and when these are available, and deemed appropriate 		

Baseline Data:	<u>Cohort Focus 2022:</u>						
	Year 5: 30% below NZC Level expectation			Year 6: 52% below NZC Level expectation			
	Year 7: 40% below NZC Level expectation			Year 8: 75% below NZC Level expectation			
	YEAR:	FEMALE:	MAORI:	MALE:	MAORI:	@MS SINCE 5 YEARS:	TOTAL:
	4	X	X	2	1	1	2
	5	1	X	5	X	3	6
	6	3	X	2	1	3	5
	7	3	X	3	2	2	6
8	3	1	6	2	6	9	
TOTAL	10	1	18	6	15	28	
	11.5 % of Total Female Roll	5.5% of Total Male Roll	17.5% of Total Male Roll	16.5% of Total Maori Roll	69% @ MS Since aged 5	15% of Total School Roll	

Actions: <i>What did we do?</i>	Outcomes: <i>What happened?</i>	Reasons for the variance: <i>Why did it happen?</i>	Evaluation: <i>Where to next?</i>
<ul style="list-style-type: none"> Identified students in each class reflected on weekly by teaching staff Clarification of targeted interventions Collaborative discussions on student strengths and areas for development Utilisation of staff strengths in mathematics - L.Bigelaar/R.Davis Use of resources to underpin learning and teaching Utilising flexible groupings within and across classes School SENCO closely monitoring student achievement / support 	<ul style="list-style-type: none"> Class timetables reflected adequate time devoted to the teaching of mathematics Students aware of their learning goals and next steps in learning Teachers with strengths in the teaching of mathematics identified as mentors/coaches to teachers needing support / guidance Use of online resources in the Junior Team (Y1-Y4) Prodigy Sunshine Classics PM online abcya.com Maths Hub Seesaw Go Noodle Sunshine online Use of online resources in the Senior Team (Y5-Y8) 	<ul style="list-style-type: none"> Ongoing Covid implications and the impact on learning for students over the last 3 years Teachers identified effective parts of current mathematics programmes Teachers regularly reviewed targeted actions for priority learners Use of Seesaw to set targeted learning Use of Seesaw to share on going learning with parents School SENCO worked closely with students and staff Agenda item at staff meetings to discuss target students across the school 	<ul style="list-style-type: none"> Clearly reviewing student achievement across the school what gains have been made despite COVID impact What do we need to change or address in 2023 to address gaps in learning? Continue targeted learning Continue support of BYOD in senior team Professional Development for teachers as required (following appraisal & team discussions) Will be undertaking whole school professional development to support effective delivery of the new curriculum.

<ul style="list-style-type: none"> • School SENCO student voice interviews each term • Identified Maths target lists shared with School Board • Regular updates to School Board on their target students <p><u>Professional development undertaken:</u></p> <ul style="list-style-type: none"> • Liz Kane: Structured Literacy • Adrienne Kimber: Structured Literacy for Year 4+ • ANZH: Maths PLD • Bina Kachwalla Maths Zooms • PACT PD • Numicon (Robyn and Cheryl) • Numerous Personal Professional Development undertaken by individuals • Use of the Maths Hub (created and updated by Bek Galloway) to help guide teaching sequence and content 	<table border="0"> <tr> <td>Sumdog</td> <td>Epic</td> </tr> <tr> <td>Study ladder</td> <td>Read Theory</td> </tr> <tr> <td>Pobble 365</td> <td>Prodigy</td> </tr> <tr> <td>Hit the button</td> <td>Prototec</td> </tr> <tr> <td>Maths Hub</td> <td>Literacy Hub</td> </tr> </table>	Sumdog	Epic	Study ladder	Read Theory	Pobble 365	Prodigy	Hit the button	Prototec	Maths Hub	Literacy Hub	<ul style="list-style-type: none"> • Learning programmes focused on the needs, interests and abilities of students • Students set realistic learning goals and regularly reviewed these • Teaching and learning using appropriate strategies and tools • Displayed appropriate learning intentions, criteria and exemplars • Students assessed and reflected on own learning regularly • Encouraged students to take risks, have a go and to see mistakes as learning opportunities (Developing a positive mind-set) • Student voice gathered • Ongoing reporting to School Board on target students 	
Sumdog	Epic												
Study ladder	Read Theory												
Pobble 365	Prodigy												
Hit the button	Prototec												
Maths Hub	Literacy Hub												
<p>Mathematics Reflection:</p> <ul style="list-style-type: none"> • This has been our first full year at school in 3 years, since 2019 • During those previous years most families did a commendable job with their children's learning, based on the support being given by classroom teachers • Unfortunately, some children did not engage as fully with online learning as we would have liked • We all did the best we could, given the circumstances, but it was not as effective as full time, face-to-face teaching • It is evident that achievement levels at the beginning of this school year were not quite as high as previous years • We still have some 'catching up' to do but this is a nation-wide (probably world-wide) situation • Eagerly awaiting the roll out of the new Mathematics curriculum as the previous curriculum and supporting teaching materials (the numeracy project) were found to not have achieved the desired outcomes for many of NZ's learners. • Fortunate to have a wealth of experience among the teachers at Mangatawhiri, who taught long before the Numeracy Project, through it and will continue teaching after it. Through this experience we have delivered a maths programme that has taken aspects from many areas to give the children a firm and broad basis of knowledge and skills to underpin their future maths learning. 													

OVERALL SCHOOL RESULTS IN MATHEMATICS AS AT DEC 2022:

End of Year Mathematics

All Students:

Well Below: 7%

Below: 20%

At: 58%

Above: 13%

Well Above: 2%

73% At or Above

End of Year mathematics

Maori Students:

Well Below: 2%

Below: 32%

At: 55%

Above: 11%

66% At or Above

PLANNING FOR 2023:

- Re group following extensive COVID Lockdowns
- Clearly reviewing student achievement across the school what gains have been made despite COVID restrictions
- What do we need to change or address in 2023 to address gaps in learning?
- Continue to allocate target students to School Board to assist with decision making
- Continued support of BYOD in senior school
- Increased teacher aide support hours
- Professional development with new Mathematics curriculum



READING

School Name:	MANGATAWHIRI SCHOOL	School Number:	1345
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Strategic Aim:	All students are successfully able to access the New Zealand Curriculum as evidenced by achievement in relation to curriculum levels
Annual Aim:	By the end of 2022, 15 or more of the 17 students currently enrolled will be achieving 'at' or 'above' national expectation in Reading
Target:	<ul style="list-style-type: none"> • 15 or more of the 17 students from Year 1-8 will achieve 'at' or 'above' national expectation for Reading by the end of 2022 • Identify target students and accelerate their progress by providing them with programmes which address their specific needs • To improve teacher pedagogy in order to improve student outcomes • To involve outside agencies wherever needed to improve access and opportunities for students • Students will have the basic facts knowledge and place value understanding to solve number and algebra problems at the expected curriculum levels
Key Improvement Strategies:	<ul style="list-style-type: none"> • Structured literacy approach to reading in junior classes • Review assessment data (Running Records, formal and informal classroom observations) to determine the particular learning needs of the target students • Target students are to have instructional reading daily • Provide regular opportunities for the target students to read to, and read with an adult to ensure reading mileage • Provide a range of reading material that will engage the reader in meaningful contexts and will expose them to reading across the curriculum • Develop a range of comprehension strategies to ensure these students are reading for meaning • Liaise with families to encourage and promote reading in the home, advice and resources to support learning at home • Reading Recovery for Y2 and Y3 target students • Access outside agencies: RTLit/ RTLb/ LSC where deemed necessary and helpful • Literacy team to run staff meetings to upskill teachers on specific target students and groups • Running records completed on all target students at least once a term

Baseline Data:	<u>Cohort Focus for 2022:</u>						
	Year 5: 20% below NZC Level expectation			Year 6: 52% below NZC Level expectation			
	Year 7: 34% below NZC Level expectation			Year 8: 55% below NZC Level expectation			
	INDIVIDUAL TARGET STUDENTS:						
	YEAR:	FEMALE:	MAORI:	MALE:	MAORI:	@MS SINCE 5 YEARS:	TOTAL:
	4	X	X	3	1	1	3
	5	X	X	6	1	2	6
	6	1	X	1	1	1	2
7	1	X	3	1	1	4	
8	X	X	3	1	2	3	
TOTAL	2	X	16	5	7	18	
	2% of Total Female Roll	X	15.5% of Total Male Roll	14% of Total Maori Roll	4% @ MS Since aged 5	9.5% of Total School Roll	
Actions: <i>What did we do?</i>		Outcomes: <i>What happened?</i>		Reasons for the variance: <i>Why did it happen?</i>		Evaluation: <i>Where to next?</i>	
<ul style="list-style-type: none"> Reading Recovery support for 6 students Identified students in each class reflected on weekly by teachers Collaborative discussions on student strengths and areas for development Utilisation of staff strengths across curriculum areas <ul style="list-style-type: none"> o M.Millar / T.Schumacher/ L.Dodds / T.Weight Use of resources to underpin learning and teaching Utilising flexible groupings within and across classes 		<ul style="list-style-type: none"> Use of online resources in the Junior Team (Y1-Y4) <ul style="list-style-type: none"> Prodigy Sunshine Classics PM online abcya.com Maths Hub Seesaw Go Noodle Sunshine online Use of online resources in the Senior Team (Y5-Y8) <ul style="list-style-type: none"> Sumdog Epic Study ladder Read Theory Pobble 365 Prodigy Hit the button Prototec Maths Hub Literacy Hub Review assessment data (Running Records, formal and informal classroom observations) to 		<ul style="list-style-type: none"> Teachers identified effective parts of current reading programmes Staff regularly reviewed targeted actions for priority learners Use of Seesaw to set targeted learning Use of Seesaw to share ongoing learning with parents Use of Seesaw to set up learning activities and tasks for on line learning School SENCO worked closely with students and staff Senior Novel sets purchased to engage interest 		<ul style="list-style-type: none"> Clearly reviewing student achievement across the school what gains have been made despite COVID implications What do we need to change or address in 2023 to address gaps in learning? Continue targeted learning Continue support of BYOD in senior team Professional Development for teachers as required (following appraisal & team discussions) Strengthening of individual learning pathways Targeted learning 	

<ul style="list-style-type: none"> • School SENCO closely monitoring student achievement / support • School SENCO student voice interviews each term • Identified Reading target lists shared with school Board • Regular updates to School Board on their target students 	<p>determine the particular learning needs of the target students</p> <ul style="list-style-type: none"> • Target children are to have instructional reading daily • Provide regular opportunities for the target children to read to, and read with an adult to ensure reading mileage • Provide a range of reading material that will engage the reader in meaningful contexts and will expose them to reading across the curriculum • Develop a range of comprehension strategies to ensure these students are reading for meaning • Liaise with families to encourage and promote reading in the home, advice and resources to support learning at home • Reading Recovery for Y2 and Y3 target children • Access outside agencies: RTLit/ RTLB/ ICS where deemed necessary and helpful • Literacy team to run staff meetings to upskill teachers on specific target children and groups • Running records completed on all target children at least once a term 	<ul style="list-style-type: none"> • Agenda item at staff meetings to discuss target students across the school • Learning programmes focused on the needs, interests and abilities of students • Students assessed and reflected on own learning regularly • Encouraged students to take risks • Strengthening of individual learning pathways 	
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Reading Reflection:

Use of new resources across the school

- New Novels for the Senior Team
- Senior Structured Literacy books- Magic belt, Totem, Talisman
- Sheena Cameron Resources
- Junior Structured Literacy readers: adding to our existing group sets to make 6 per title, New sets of LLLL Big World Non-fiction series
- Structured Literacy games and card sets for Room 1 & 2
- Morpheme Magic

Junior:

- Continuing with our Structured Literacy approach to literacy, based on the research and professional development of Liz Kane.
- Yr 0, 1 & 2 almost entirely structured literacy based, using decodable texts.
 - Focus is on the mechanics of decoding words to enable the process of reading
 - Developing the many complex skills needed to record sounds and words in the written form. Includes:
 - handwriting (the correct, automatic and fluent formation of letters)
 - dictation (encoding words and sentences given by the teacher to minimise cognitive overload as learners begin the writing process)
 - spelling, punctuation and layout (finger spacing, directionality etc).
- Yr 2-3 transitioning to reading more traditional texts and an increasing focus on comprehension. In writing, begin using skills acquired to create own ideas and develop deeper writing features (vocab, language features, e.g. simile, structure and organisation, audience awareness, personal voice etc)
- Yr 4 continues reading focus on understanding and being able to use that information. Beginning of the change from "learning to read" to "reading to learn". Comprehension includes literal recall, reorganisation of information, inference, evaluation and reaction.

Senior:

- Cracking the Code: Spelling programme run 3x a week in Year 7-8; ran 4 times a week in Years 5-6.
- Great progress seen across the board.
- We have used the Structured Literacy Senior books to support our Level 2 Readers
- An amazing range of Novels available for students.
- Some audio books available

OVERALL SCHOOL RESULTS IN READING AS AT DEC 2022:

<u>End of Year Reading</u> <u>All Students:</u>	<u>End of Year Reading:</u> <u>Maori Students:</u>
Well Below: 13% Below: 14% At: 49% Above: 21% Well Above: 3% 73% At or Above	Well Below: 22% Below: 17% At: 42% Above: 19% 61% At or Above

Planning for 2023:

- Clearly reviewing student achievement across the school what gains have been made despite COVID implications
- What do we need to change or address in 2023 to address gaps in learning?
- Continue targeted learning
- Continue support of BYOD in senior team
- Professional Development for teachers as required (following appraisal & team discussions)
- Increased teacher aide support hours
- Focus on structured literacy through "Cracking the Code"
- Further development of student agency
- Professional development with new Literacy curriculum



WRITING

School Name: **MANGATAWHIRI SCHOOL**

School Number: **1345**

Strategic Aim:	All students are successfully able to access the New Zealand Curriculum NZC as evidenced by achievement in relation to national expectations.				
Annual Aim:	By the end of 2022, 15 or more of the 17 students currently enrolled will be achieving 'at' or 'above' national expectation in Writing				
Target:	<ul style="list-style-type: none"> • 15 or more of the 17 students from Year 1-8 will achieve 'at' or 'above' national expectation for Writing by the end of 2020 • Identify target students and accelerate their progress by providing them with programmes which address their specific needs • Continue to improve teacher pedagogy in order to improve student outcomes • Continue to involve outside agencies wherever needed to improve access and opportunities for students 				
Key Improvement Strategies:	<ul style="list-style-type: none"> • Students working well below their chronological age are to have instructional writing daily • Moderation between classes to ensure consistency school wide • Provide regular opportunities for the target students to write on a range of contexts that are meaningful and relevant to their world • Structured literacy approach to spelling skills and knowledge • Provide regular experiences for the students to write about • Liaise with families to encourage and promote the sharing of writing in the home • Access outside agencies: RTLit/ RTLB/ LSC where deemed necessary and helpful • Literacy team to run staff meetings to upskill teachers on specific target students and groups • PACT Assessment tool for moderation. T • Teaching and learning utilised across the school 				
Baseline Data:	<p><u>Cohort Focus for 2022:</u></p> <table> <tr> <td>Year 4: 22% below NZC Level expectation</td> <td>Year 5: 25% below NZC Level expectation</td> </tr> <tr> <td>Year 6: 31% below NZC Level expectation</td> <td>Year 8: 28% below NZC Level expectation</td> </tr> </table>	Year 4: 22% below NZC Level expectation	Year 5: 25% below NZC Level expectation	Year 6: 31% below NZC Level expectation	Year 8: 28% below NZC Level expectation
Year 4: 22% below NZC Level expectation	Year 5: 25% below NZC Level expectation				
Year 6: 31% below NZC Level expectation	Year 8: 28% below NZC Level expectation				

INDIVIDUAL TARGET STUDENTS:						
YEAR:	FEMALE:	MAORI:	MALE:	MAORI:	@MS SINCE 5 YEARS:	TOTAL:
4	X	X	2	1	1	2
5	X	X	7	1	2	7
6	1	X	1	1	1	2
7	1	X	6	1	3	7
8	X	X	3	1	2	3
TOTAL	2	X	19	5	9	21
	2% of Total Female Roll	X	18.5% of Total Male Roll	14% of Total Maori roll	5% @ MS Since aged 5	11% of Total School Roll

Actions: <i>What did we do?</i>	Outcomes: <i>What happened?</i>	Reasons for the variance: <i>Why did it happen?</i>	Evaluation: <i>Where to next?</i>
<p><u>Terms 1&2 Initiatives:</u></p> <ul style="list-style-type: none"> Identified students in each class reflected on weekly Clarification of targeted interventions Collaborative discussions on student strengths and areas for development Utilisation of staff strengths across curriculum areas Use of resources to underpin learning and teaching Identified target groups monitored Utilising flexible groupings within and across classes School SENCO closely monitoring student achievement / support 	<ul style="list-style-type: none"> 2021, a year like no other (again) On line learning became a reality with the use of: <ul style="list-style-type: none"> Daily class zoom sessions Daily check ins Group zoom sessions Individual zoom sessions Use of online resources in the Junior Team (Y1-Y4) <ul style="list-style-type: none"> Prodigy Sunshine Classics PM online abcya.com Maths Hub Seesaw Go Noodle Sunshine online Use of online resources in the Senior Team (Y5-Y8) <ul style="list-style-type: none"> Sumdog Epic Study ladder Read Theory Pobble 365 Prodigy 	<ul style="list-style-type: none"> Covid implications and disruptions must be acknowledged with adapting and trying to accommodation personalised learning while on line Teachers identified effective parts of current writing programmes Staff regularly reviewed targeted actions for priority learners Use of Seesaw to set targeted learning Use of Seesaw to share ongoing learning with parents School SENCO worked closely with students and staff 	<ul style="list-style-type: none"> Re group following extensive COVID Lockdowns Clearly reviewing student achievement across the school what gains have been made despite COVID restrictions What do we need to change or address in 2022 to address gaps in learning? Continue targeted learning Strengthening of individual learning pathways Strengthening of teacher and student understanding of student agency Continue targeted learning Continue support of BYOD in senior team

<ul style="list-style-type: none"> • School SENCO student voice interviews each term • Identified Writing target lists shared with BOT • Regular updates to BOT on their target students <p><u>Terms 3&4 Initiatives:</u></p> <ul style="list-style-type: none"> • Series of lockdown procedures • School sat within 3 Alert levels • All learning on line 	<p>Hit the button Prototec Maths Hub Literacy Hub</p>	<ul style="list-style-type: none"> • Agenda item at staff meetings to discuss target students across the school • Learning programmes focused on the needs, interests and abilities of students where appropriate • Strengthening of individual learning pathways • Strengthening of teacher and student understanding of student agency 	<ul style="list-style-type: none"> • Professional Development for teachers as required (following appraisal & team discussions) • Despite the year we have had staff have indicated that many of our priority learners have made gains in writing
<u>OVERALL SCHOOL RESULTS IN WRITING AS AT DEC 2022:</u>			
<p style="text-align: center;"><u>End of Year Writing</u> <u>All Students:</u></p> <p>Well Below: 10% Below: 26% At: 56% Above: 8% 64% At or Above</p>		<p style="text-align: center;"><u>End of Year Writing</u> <u>Maori Students:</u></p> <p>Well Below: 14% Below: 27% At: 57% Above: 2% 59% At or Above</p>	
<u>Planning for 2023:</u>			
<ul style="list-style-type: none"> • Clearly reviewing student achievement across the school what gains have been made despite COVID implications • What do we need to change or address in 2023 to address gaps in learning? • Continue targeted learning • Continue to allocate target students to School Board to assist with School Board decision making • Continued support of BYOD in senior school • Increased teacher aide support hours • Focus on structured literacy through "Cracking the Code" • Further development of student agency • PACT Implementation starting with Writing • Professional development with new Literacy curriculum 			

**END OF YEAR RESULTS FOR PRIORITY STUDENTS IN:
MATHEMATICS / READING / WRITING 2022:**

2022 Priority Students - Overall Teacher Judgements														
Student has progressed to the next level (or above)			Progress is Evident								Minimal / No Progress Evident			
			READING OTJ				WRITING OTJ				MATHS OTJ			
STUDENT	YEAR	ROOM	Term 1	Term 2	Term 3	Term 4	Term 1	Term 2	Term 3	Term 4	Term 1	Term 2	Term 3	Term 4
Male	4	5	1P	2B	2D	2D					2B-	2B	2D	2D
Male	4	5	1P	2B	2D	2D	1P	2B	2B	2B	2B-	2B	2B	2B
Male Maori	4	5	1P	2B	2B	2B					2B-	2B	2D	2D
Male	5	6	1P	2B	2B		1P	2B	2B		1P	2B	2B	
Male Maori	5	6					2B	2B	2B					
Male	5	6	2B	2B	2D		1P	1P	1P+		2B	2B	2B+	
Male	5	6					2B	2D	2D+					
Male Maori	5	6	2B	2B	2B									
Female	5	7									2B-	2B	2B+	2D
Male	5	7	2B	2B	2B+	2D	1P	2B	2B+	2D	1P	1P	1P+	1P+
Male	5	7	2B	2D	2D+	2D+	1P	1P	2B-	2B	2B	2D	2P-	2P
Male	5	7	2B	2D	2D	2P	2B-	2B	2B+	2D	2B	2B	2D-	2D

Female	6	6	1B	1P	2B		1P	1P	2B		1P	1P	2B	
Male Maori	6	6	2B	2P	2P+		2B	2P	2P+		2B	2D	2D+	
Female	6	7									2B	2D	2D+	2P
Female	6	7									2D-	2D+	2P -	2P
Male	6	7					2D-	2D	2D+					
Female	7	8	2P	2P			2P	2P			2P	2P		
Male	7	8					2D	2P						
Male	7	8	2B	2P			2P	2P						
Male	7	8	2B	2P			2D	2P						
Female	7	9									2B	3B	3B	
Female	7	9									2B	3B	3B	
Male	7	9	2P	3P	3P		2B	2P	2P					
Male Maori	7	9	2B	2B	2B						2B	3B	3B	
Male Maori	7	9					2P	3B	3B		2P	3D	3D	
Male Maori	7	9					2B	3P	3P		2B	3B	3D	
Female Maori	8	8									3B	3P		
Female	8	8									3P	4B		
Male	8	8					2D	3D			3B	4B		
Male Maori	8	8		2P			2D	2P			3B	3D		
Male	8	8		3D			2D	2P			2P	3B		

Female	8	9									3B	3P	3P	
Male	8	9	3B	3P	3P		3B	3D	3D		3B	3P	4B	
Male	8	9	3B	3D	3D		2D	3D	3D		3B	3P	3P	
Male	8	9					3B	3P	3P		3B	3P	3P	



2022 KIWI SPORT FUNDING REPORT:

2022 Kiwi sport funding initiative to support students' participation in organised sport funding allocation **\$3,137.39** (excluding GST).

This is a valuable part of our overall Health and P.E funding for 2022.

In 2022, the fund was used for the following:

- Gymnastics coaching **\$385.00**
- Franklin Sports Subs **\$355.00**
- Transportation **\$86.96**
- Team entry for organised sports events at Franklin Group level:
 - Soccer / Netball / Rugby / Gymnastics **\$208.70**
- Youthtown Sports Coaching in School Programme **\$1,022.61**
- Youth town Bikes in Schools Programme **\$ 1,485.00**

TOTAL EXPENDITURE: \$3,543.27

Overspent Kiwi Sports funding \$405.88

Sharron Scouse
PRINCIPAL



Mangatawhiri School

**STATEMENT OF COMPLIANCE WITH EMPLOYMENT POLICY
For the year ended 31st December 2022**

The Mangatawhiri School Board:

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

Signed:

Richard van Dam
Presiding Member
31.7.23

Sharron Scouse
Principal
31.7.23