

MAUNGATAPERE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1048

Principal: Terry Brock

School Address: Mangakahia Road

School Postal Address: Counter Delivery, Maungatapere PostCentre, Maungatapere, 0152

School Phone: 09 434 6743

School Email: office@maungatapere.school.nz

Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

MAUNGATAPERE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Maungatapere School

Statement of Responsibility

For the year ended 31 December 2023

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

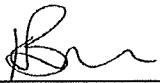
The management (including the principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

Kim Alana Brown

Full Name of Presiding Member



Signature of Presiding Member

13/08/2024

Date:

Terence Edward Brock

Full Name of Principal



Signature of Principal

13/08/2024

Date:

Maungatapere School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,889,342	2,594,959	2,774,583
Locally Raised Funds	3	194,089	153,400	184,247
Interest		32,536	6,000	12,873
Other Revenue		923	-	3,847
Total Revenue		3,116,890	2,754,359	2,975,550
Expense				
Locally Raised Funds	3	115,899	92,300	85,895
Learning Resources	4	2,287,045	1,990,369	2,153,848
Administration	5	200,382	192,490	192,354
Interest		2,427	2,299	3,020
Property	6	565,985	497,348	454,579
Other Expenses	7	240	-	-
Total Expense		3,171,978	2,774,806	2,889,696
Net Surplus / (Deficit) for the year		(55,088)	(20,447)	85,854
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(55,088)	(20,447)	85,854

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



Maungatapere School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		825,570	754,327	770,751
Total comprehensive revenue and expense for the year		(55,088)	(20,447)	85,854
Contributions from / (Distributions to) the Ministry of Education		-	-	(31,035)
Equity at 31 December		770,482	733,880	825,570
Accumulated comprehensive revenue and expense		770,482	733,880	825,570
Equity at 31 December		770,482	733,880	825,570

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.



Maungatapere School
Statement of Financial Position
As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	244,369	29,962	305,107
Accounts Receivable	9	174,764	142,734	227,501
GST Receivable		9,892	8,992	-
Prepayments		12,492	11,530	11,889
Inventories	10	667	1,308	820
Investments	11	440,553	474,917	580,823
Funds Receivable for Capital Works Projects	17	7,665	-	4,924
		890,402	669,443	1,131,064
Current Liabilities				
GST Payable		-	-	12,815
Accounts Payable	13	219,633	184,546	194,341
Revenue Received in Advance	14	7,964	2,621	536
Provision for Cyclical Maintenance	15	153,782	75,740	124,293
Finance Lease Liability	16	23,475	16,838	25,598
Funds held for Capital Works Projects	17	5,692	-	257,618
		410,546	279,745	615,201
Working Capital Surplus/(Deficit)		479,856	389,698	515,863
Non-current Assets				
Property, Plant and Equipment	12	358,020	364,010	379,763
		358,020	364,010	379,763
Non-current Liabilities				
Provision for Cyclical Maintenance	15	57,386	-	47,768
Finance Lease Liability	16	10,008	19,828	22,288
		67,394	19,828	70,056
Net Assets		770,482	733,880	825,570
Equity		770,482	733,880	825,570

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



Maungatapere School
Statement of Cash Flows
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		613,167	568,872	597,196
Locally Raised Funds		192,786	155,400	187,982
Goods and Services Tax (net)		(22,707)	-	21,807
Payments to Employees		(466,239)	(286,516)	(380,625)
Payments to Suppliers		(301,197)	(612,071)	(244,210)
Interest Paid		(2,427)	(2,299)	(3,020)
Interest Received		26,836	6,000	8,444
Net cash from/(to) Operating Activities		40,219	(170,614)	187,574
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(34,576)	(51,200)	(43,210)
Purchase of Investments		(14,665)	-	(105,906)
Proceeds from Sale of Investments		154,934	-	-
Net cash from/(to) Investing Activities		105,693	(51,200)	(149,116)
Cash flows from Financing Activities				
Contributions from / (Distributions to) Ministry of Education		-	-	(31,035)
Finance Lease Payments		(24,118)	(29,050)	(24,471)
Funds Administered on Behalf of Other Parties		(182,532)	-	41,329
Net cash from/(to) Financing Activities		(206,650)	(29,050)	(14,177)
Net increase/(decrease) in cash and cash equivalents		(60,738)	(250,864)	24,281
Cash and cash equivalents at the beginning of the year	8	305,107	280,826	280,826
Cash and cash equivalents at the end of the year	8	244,369	29,962	305,107

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 and other notional items have been excluded.

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



Maungatapere School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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 16. 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 recognised as revenue when conditions are satisfied.



Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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



Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line 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	40 years
Buildings	40 years
Furniture and Equipment	10 years
Information and Communication Technology	4 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) 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 and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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.

l) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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.

m) 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.



n) 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.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

o) 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

p) 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 Comprehensive Revenue and Expense.

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

q) Funds held for Capital works

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

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.



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 is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

t) Financial Instruments

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

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

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

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.

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

Government Grants - Ministry of Education
Teachers' Salaries Grants
Use of Land and Buildings Grants
Other Government Grants

2023	2023	2022
Actual	Budget (Unaudited)	Actual
\$	\$	\$
624,881	572,380	642,455
1,836,963	1,659,605	1,749,838
427,498	362,974	377,414
-	-	4,876
2,889,342	2,594,959	2,774,583

3. Locally Raised Funds

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

Revenue

Donations & Bequests
Fees for Extra Curricular Activities
Trading
Fundraising & Community Grants
Other Revenue

2023	2023	2022
Actual	Budget (Unaudited)	Actual
\$	\$	\$
69,996	41,100	54,399
97,815	81,300	96,821
790	1,000	1,006
24,782	29,000	31,315
706	1,000	706
194,089	153,400	184,247

Expense

Extra Curricular Activities Costs
Trading
Fundraising & Community Grant Costs

2023	2023	2022
Actual	Budget (Unaudited)	Actual
\$	\$	\$
108,757	88,800	80,226
1,668	1,000	1,661
5,474	2,500	4,008
115,899	92,300	85,895

Surplus for the year Locally Raised Funds

2023	2023	2022
Actual	Budget (Unaudited)	Actual
\$	\$	\$
78,190	61,100	98,352

4. Learning Resources

Curricular
Library Resources
Employee Benefits - Salaries
Staff Development
Depreciation
Information Communication Technology
Equipment Repairs

2023	2023	2022
Actual	Budget (Unaudited)	Actual
\$	\$	\$
90,028	78,764	84,283
2,114	2,500	2,174
2,096,235	1,812,931	1,970,060
10,476	15,000	5,973
77,033	66,674	79,285
9,608	10,500	10,404
1,551	4,000	1,669
2,287,045	1,990,369	2,153,848



5. Administration

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	5,200	5,200	5,040
Board Expenses	5,157	6,500	4,234
Communication	1,968	2,500	3,485
Consumables	16,110	17,700	18,981
Other	10,624	9,300	9,346
Employee Benefits - Salaries	141,240	133,190	132,554
Insurance	5,923	5,500	5,502
Service Providers, Contractors and Consultancy	14,160	12,600	13,212
	<u>200,382</u>	<u>192,490</u>	<u>192,354</u>

6. Property

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	13,978	9,500	11,375
Consultancy and Contract Services	25,617	24,500	23,396
Cyclical Maintenance Provision	39,107	27,974	14,769
Grounds	10,510	30,500	(8,919)
Heat, Light and Water	23,338	19,000	21,764
Repairs and Maintenance	22,317	20,400	13,881
Use of Land and Buildings	427,498	362,974	377,414
Security	3,620	2,500	899
	<u>565,985</u>	<u>497,348</u>	<u>454,579</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. Other Expenses

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Loss on Uncollectable Accounts Receivable	240	-	-
	<u>240</u>	<u>-</u>	<u>-</u>

8. Cash and Cash Equivalents

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	79,310	29,962	200,655
Short-term Bank Deposits	165,059	-	104,452
Cash and cash equivalents for Statement of Cash Flows	<u>244,369</u>	<u>29,962</u>	<u>305,107</u>

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

Of the \$244,369 Cash and Cash Equivalents \$5,692 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.



9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	467	3,159	1,185
Receivables from the Ministry of Education	4,680	-	70,885
Interest Receivable	11,719	1,590	6,019
Teacher Salaries Grant Receivable	157,898	137,985	149,412
	<u>174,764</u>	<u>142,734</u>	<u>227,501</u>

Receivables from Exchange Transactions	12,186	4,749	7,204
Receivables from Non-Exchange Transactions	162,578	137,985	220,297
	<u>174,764</u>	<u>142,734</u>	<u>227,501</u>

10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	667	1,308	820
	<u>667</u>	<u>1,308</u>	<u>820</u>

11. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	440,553	474,917	580,823
Total Investments	<u>440,553</u>	<u>474,917</u>	<u>580,823</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	92,691	-	-	-	(3,984)	88,707
Building Improvements	77,753	-	-	-	(2,553)	75,200
Furniture and Equipment	106,303	758	-	-	(16,449)	90,612
Information and Communication Technology	44,608	38,770	-	-	(23,509)	59,869
Leased Assets	48,980	13,332	-	-	(27,649)	34,663
Library Resources	9,428	2,430	-	-	(2,889)	8,969
Balance at 31 December 2023	379,763	55,290	-	-	(77,033)	358,020

The net carrying value of equipment held under a finance lease is \$34,663 (2022: \$48,980)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	159,353	(70,646)	88,707	159,353	(66,662)	92,691
Building Improvements	102,047	(26,847)	75,200	102,047	(24,294)	77,753
Furniture and Equipment	505,693	(415,081)	90,612	504,935	(398,632)	106,303
Information and Communication Technology	364,409	(304,540)	59,869	325,638	(281,030)	44,608
Leased Assets	91,657	(56,994)	34,663	89,561	(40,581)	48,980
Library Resources	86,865	(77,896)	8,969	84,435	(75,007)	9,428
Balance at 31 December	1,310,024	(952,004)	358,020	1,265,969	(886,206)	379,763



13. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	35,095	22,543	27,969
Accruals	5,200	4,900	5,040
Banking Staffing Overuse	6,969	6,223	-
Employee Entitlements - Salaries	157,898	137,985	149,412
Employee Entitlements - Leave Accrual	14,471	12,895	11,920
	<u>219,633</u>	<u>184,546</u>	<u>194,341</u>
Payables for Exchange Transactions	219,633	184,546	194,341
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>219,633</u>	<u>184,546</u>	<u>194,341</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	3,428	-	-
Other Revenue In Advance	4,536	2,621	536
	<u>7,964</u>	<u>2,621</u>	<u>536</u>

15. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	172,061	47,766	157,292
Increase to the Provision During the Year	25,277	27,974	26,485
Other Adjustments	13,830	-	(11,716)
Provision at the End of the Year	<u>211,168</u>	<u>75,740</u>	<u>172,061</u>
Cyclical Maintenance - Current	153,782	75,740	124,293
Cyclical Maintenance - Non current	57,386	-	47,768
	<u>211,168</u>	<u>75,740</u>	<u>172,061</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan / painting quotes.



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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	25,014	16,838	27,446
Later than One Year and no Later than Five Years	10,598	19,828	23,084
Future Finance Charges	(2,129)	-	(2,644)
	<u>33,483</u>	<u>36,666</u>	<u>47,886</u>

Represented by

Finance lease liability - Current	23,475	16,838	25,598
Finance lease liability - Non current	10,008	19,828	22,288
	<u>33,483</u>	<u>36,666</u>	<u>47,886</u>

17. 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 projects is included under cash and cash equivalents in note 8.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Court Canopy		255290	141,233	-	(135,541)	-	5,692
4,13,14,15,16 Heating Upgrade		234226	4,939	(4,939)	-	-	-
ILE Upgrades & Window Joinery		234224	49,807	-	(57,472)	-	(7,665)
Electrical & Lighting Upgrade		234225	(4,924)	57,082	(52,158)	-	-
Heatpump & Ceiling Repairs		239779	61,639	(58,831)	(2,808)	-	-
Totals			252,694	(6,688)	(247,979)	-	(1,973)

Represented by:

Funds Held on Behalf of the Ministry of Education	5,692
Funds Receivable from the Ministry of Education	(7,665)

	2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Access & Parking Upgrade		213738	(21,755)	28,473	(28,482)	21,764	-
Court Canopy		255290	170,657	-	(29,424)	-	141,233
LSC Upgrade		218891	(9,759)	10,482	(723)	-	-
Electrical Cable income		229988	1,337	(400)	(937)	-	-
Blk 13 Canopy Reroof		234034	-	19,067	(9,796)	(9,271)	-
4,13,14,15,16 Heating Upgrade		234226	-	34,300	(29,361)	-	4,939
ILE Upgrades & Window Joinery		234224	-	50,036	(229)	-	49,807
Electrical & Lighting Upgrade		234225	-	-	(4,924)	-	(4,924)
Heatpump & Ceiling Repairs		239779	-	61,639	-	-	61,639
Totals			140,480	203,597	(103,876)	12,493	252,694

Represented by:

Funds Held on Behalf of the Ministry of Education	257,618
Funds Receivable from the Ministry of Education	(4,924)



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.

19. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration		
<i>Leadership Team</i>		
Remuneration	515,143	466,266
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	<u>515,143</u>	<u>466,266</u>

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that met 2 and 5 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	-
Benefits and Other Emoluments	4 - 5	-
Termination Benefits	-	-

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

	0 - 10	150 - 160
Salary and Other Payments	0 - 1	4 - 5
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	2.00	1.00
110 - 120	2.00	1.00
	<u>4.00</u>	<u>2.00</u>

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:

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

21. Contingencies

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

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

Holidays Act Compliance – schools payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

22. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$474,335 (2022: \$-45,661) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Court Canopy	207,784	176,108	31,676
ILE Upgrades & Window Joinery	500,360	57,701	442,659
Total	708,144	233,809	474,335

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).



23. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	244,369	29,962	305,107
Receivables	174,764	142,734	227,501
Investments - Term Deposits	440,553	474,917	580,823
Total financial assets measured at amortised cost	859,686	647,613	1,113,431

Financial liabilities measured at amortised cost

Payables	219,633	184,546	194,341
Finance Leases	33,483	36,666	47,886
Total financial liabilities measured at amortised cost	253,116	221,212	242,227

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.



Maungatapere School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Kim Brown	Presiding Member	Elected	Jun 2025
Hagan Taylor	Parent Representative	Elected	Jun 2025
David Hovell	Parent Representative	Elected	Jun 2025
Fraser Chapman	Parent Representative	Elected	Jun 2025
Carina Dickson	Parent Representative	Elected	Jun 2025
Carolyn Goodison	Staff Representative	Elected	Jun 2025

Maungatapere School

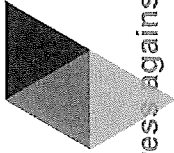
Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$4,878 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Maungatapere School Board:

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



Maungatapere School Statement of variance: progress against targets (required)

(A statement of variance shows the progress you have made over the last year towards achieving the targets set out in your annual implementation plan. It offers explanation for any differences and how you will address targets that were not achieved.

The tables below show areas where you could use this information well. In this format, you will need to cover each of your actions, targets and strategic goals shown in your annual implementation plan.

Strategic Goal 1:

As per the strategic plan

Nurturing confident, capable and connected learners who strive to fly high!

Annual Target/Goal:

As per the annual implementation plan

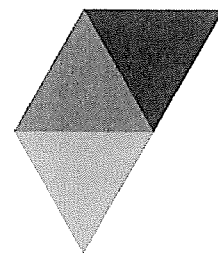
Engaged Learners – improve engagement for all learners.

Engaged Staff – staff growing & learning together.

Actions List all the actions from your Annual Implementation Plan for this Annual Target/Goal.	What did we achieve? What were the outcomes of our actions? What impact did our actions have?	Evidence This is the sources of information the board used to determine those outcomes.	Reasons for any differences (variances) between the target and the outcomes Think about both where you have exceeded your targets or not yet met them.	Planning for next year – where to next? What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.
Action 1 More than 85% achieving at or above for writing.	82.6% At to above for deeper features – school wide 69% At to above for surface features	In consultation with LSC, management and SENCO students identified. School wide data. Although data shows some improvements in writing (both deeper/surface features), targets were not met	Due to a major staffing issue, allocated support for targeted teaching was redirected to a specific classroom. Term 3 & 4. <ul style="list-style-type: none">- Inaccurate data (1 cohort)- Disrupted learning support programmes- The original target group of writers did not get the intended support, as it was redirected to other high needs that evolved	End of year data for 2023 indicates surface features needs to remain our focus as we have not yet reach the 85%. Seek board approval for extra board funded teacher aide support over and above external funded TAs.
Action 2 2A) Review curriculum topic planning in consultation with children (topics), revised curriculum and school wide plan for implementation across the school (Y7/8 programme reviewed)	2x Professional develop with the Te Tiriti of Waitangi to better understand the revised curriculum – Social Science and History MOE curriculum advisor – management team planning followed by 24 th October Teacher Only Day – Moea Armstrong Treaty Educator Two times parent consultation regarding: Y7/8 programme, awards systems and motivation / leadership (TERM 3). One generated good feedback, the other consultation had low feedback which was received	A whole staff increase in understanding of Te Tiriti and the refreshed curriculum and to those akonga who have historically been left behind or situated on the margins. Moea Armstrong – link G:\MY Drive\Annual Plans\2023\introductory workshop 2021.doc A team of teachers then drafted the 2024 matrix of possible changes. Staff meeting: November 2023. <ul style="list-style-type: none">- Current structure of Y7/8 jobs	2023 was a year for the new principal to build understanding of staff knowledge, beliefs and pedagogy, to listen and understand the school's needs. The normal staff consultation and review of the strategic plan was delayed (see Action 1 above – staffing)	Application for regionally allocated PLD with the MOE, to support implement NZ curriculum refresh/Te Tiriti of Waitangi and topic integration. This Y7/8 programme review and development has been prioritized for early 2024. By the end of Term 4 review the changes made with the children.

	through the google survey.	vs leadership - What potential changes would we like to see - Revising the current student leadership structure to include house leaders / ambassadors etc. - School Student Council restructured to better meet leadership development and the needs of the school. - What are the qualities of a good leader and how this links to our school vision and values.	management decided on the 2024 curriculum topic umbrella would be kaitiakitanga as this links to the school values, the changes in the leadership programmes and the curriculum refresh i.e it has strong links to the refreshed social science and histories curriculum, whilst integrating into science and maths. This also gives us the opportunity to offer authentic locally focussed learning.	Going forward we need to consult with children by the end of Term 3 for topic planning for 2025 and beyond.
Action 3				

Lifting aspiration and raising educational achievement for every New Zealander



Lifting aspiration and raising educational
achievement **for every New Zealander**

Maungatapere School - End of Year Data

Writing

MPE Writing Deeper Features

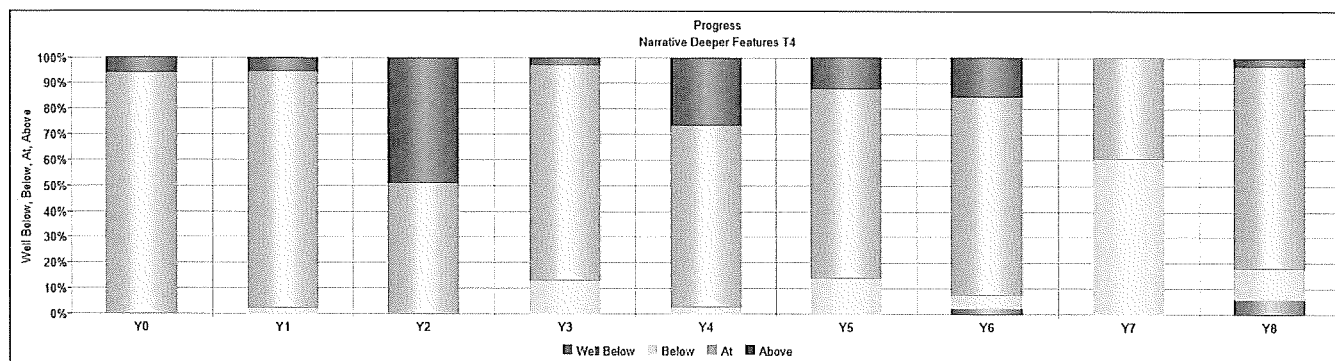
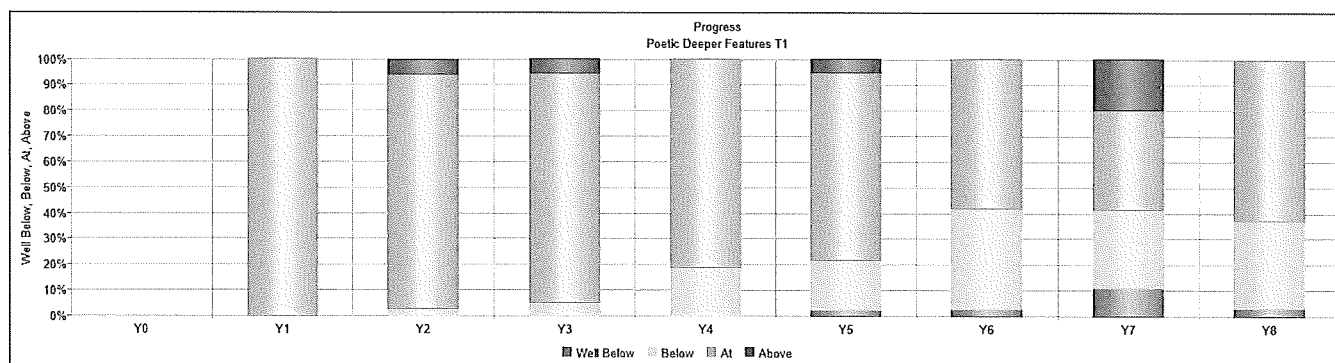
Poetic Deeper Features T12022
Admin Whole School

10002	Pre L1	L1 Beginning	L1 Developing	L1 Competent	L2 Beginning	L2 Developing	L2 Competent	L3 Beginning	L3 Developing	L3 Competent	L4 Beginning	L4 Developing	L4 Competent	Well Below	Below	At	Above	Total
Y0																		0
Y1	49% (19)	51% (20)														100% (39)		39
Y2	3% (1)	20% (2)	71% (25)	6% (2)											3% (1)	91% (32)	6% (2)	35
Y3		5% (2)	63% (24)		26% (10)	5% (2)									5% (2)	89% (34)	5% (2)	38
Y4			19% (7)	3% (1)	62% (23)	16% (6)									19% (7)	81% (30)		37
Y5			2% (1)		20% (8)	54% (22)		20% (8)	5% (2)					2% (1)	20% (8)	73% (30)	5% (2)	41
Y6		3% (1)			3% (1)	37% (14)		42% (16)	16% (6)					3% (1)	39% (15)	58% (22)		38
Y7					3% (1)	8% (3)		31% (11)	39% (14)		17% (6)	3% (1)		11% (4)	31% (11)	39% (14)	19% (7)	36
Y8						3% (1)		6% (2)	28% (9)		38% (12)	25% (8)		3% (1)	34% (11)	63% (20)		32
Totals	6.8% 20	10.1% 30	19.3% 57	1% 3	14.5% 43	16.2% 48		12.5% 37	10.5% 31		6.1% 18	3% 9		2.4% 7	18.6% 55	74.7% 221	4.4% 13	296

Narrative Deeper Features T42022
Admin Whole School

10004	Pre L1	L1 Beginning	L1 Developing	L1 Competent	L2 Beginning	L2 Developing	L2 Competent	L3 Beginning	L3 Developing	L3 Competent	L4 Beginning	L4 Developing	L4 Competent	Well Below	Below	At	Above	Total	
Y0	50% (9)	44% (8)	6% (1)													94% (17)	6% (1)	18	
Y1	2% (1)	44% (18)	49% (20)	2% (1)	2% (1)										2% (1)	93% (38)	5% (2)	41	
Y2			24% (9)	27% (10)	35% (13)	14% (5)										51% (19)	49% (18)	37	
Y3			13% (5)	5% (2)	39% (15)	39% (15)		3% (1)							13% (5)	84% (32)	3% (1)	38	
Y4			3% (1)		32% (12)	39% (15)		21% (8)	3% (1)		3% (1)				3% (1)	71% (27)	26% (10)	38	
Y5					2% (1)	12% (5)		36% (15)	38% (16)		12% (5)				14% (6)	74% (31)	12% (5)	42	
Y6		3% (1)				5% (2)		23% (9)	55% (22)		15% (6)			3% (1)	5% (2)	78% (31)	15% (6)	40	
Y7								16% (6)	45% (17)		32% (12)	8% (3)				61% (23)	39% (15)		38
Y8								6% (2)	12% (4)		24% (8)	55% (18)	3% (1)	6% (2)	12% (4)	79% (26)	3% (1)	33	
Totals	3.1% 10	8.3% 27	11.1% 36	4% 13	12.9% 42	12.9% 42		12.6% 41	18.5% 60		9.8% 32	6.5% 21	0.3% 1	0.9% 3	12.9% 42	72.6% 236	13.5% 44	325	

Progress



Deeper Features: Gender/Ethnicity Breakdown

Term 1

Poetic Deeper Features	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian			<u>1</u>	11%	<u>7</u>	78%	<u>1</u>	11%	<u>9</u>
MELAA					<u>7</u>	100%			<u>7</u>
Maori	<u>2</u>	3%	<u>19</u>	25%	<u>51</u>	66%	<u>5</u>	6%	<u>77</u>
NZ/European	<u>5</u>	3%	<u>34</u>	17%	<u>151</u>	77%	<u>6</u>	3%	<u>196</u>
Other			<u>1</u>	20%	<u>4</u>	80%			<u>5</u>
Pasifika					<u>1</u>	50%	<u>1</u>	50%	<u>2</u>
Total	<u>7</u>	2%	<u>55</u>	19%	<u>221</u>	75%	<u>13</u>	4%	<u>296</u>

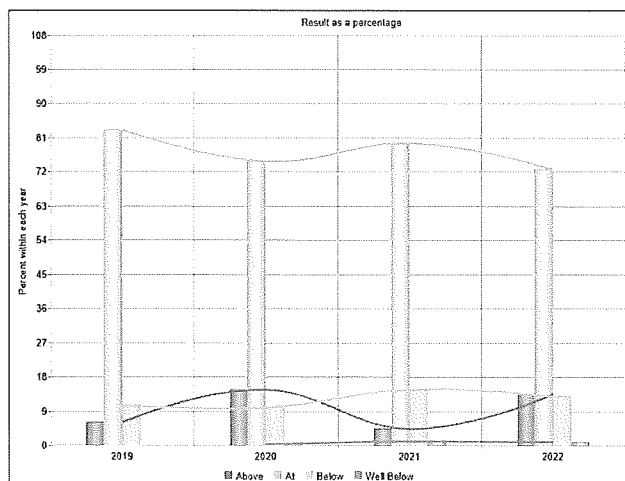
	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	<u>3</u>	2%	<u>24</u>	16%	<u>117</u>	77%	<u>8</u>	5%	<u>152</u>
Male	<u>4</u>	3%	<u>31</u>	22%	<u>104</u>	72%	<u>5</u>	3%	<u>144</u>
Total	<u>7</u>	2%	<u>55</u>	19%	<u>221</u>	75%	<u>13</u>	4%	<u>296</u>

Term 4

Narrative Deeper Features	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian			<u>1</u>	8%	<u>8</u>	62%	<u>4</u>	31%	<u>13</u>
MELAA					<u>6</u>	86%	<u>1</u>	14%	<u>7</u>
Maori	<u>1</u>	1%	<u>14</u>	16%	<u>57</u>	66%	<u>14</u>	16%	<u>86</u>
NZ/European	<u>2</u>	1%	<u>27</u>	13%	<u>157</u>	75%	<u>23</u>	11%	<u>209</u>
Other					<u>5</u>	100%			<u>5</u>
Pasifika					<u>3</u>	60%	<u>2</u>	40%	<u>5</u>
Total	<u>3</u>	1%	<u>42</u>	13%	<u>236</u>	73%	<u>44</u>	14%	<u>325</u>

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	<u>2</u>	1%	<u>19</u>	12%	<u>115</u>	71%	<u>27</u>	17%	<u>163</u>
Male	<u>1</u>	1%	<u>23</u>	14%	<u>121</u>	75%	<u>17</u>	10%	<u>162</u>
Total	<u>3</u>	1%	<u>42</u>	13%	<u>236</u>	73%	<u>44</u>	14%	<u>325</u>

Change over time



(10004) Narrative Deeper Features

	2019	2020	2021	2022
Above	11	32	12	44
At	147	163	216	236
Below	19	22	40	42
Well Below		1	3	3

Plus

- All students in the 0 / 1 cohort are at the expected levels
- No Year 2 students below or well below with significant shift between beginning and end of year data (recount / narrative)
- Number of students above & at has increased significantly from 2021
- 44 students above compared to 13 at beginning of the year
- 236 students at compared to 221 in Term 1
- 42 students below at end of year compared to 55 in Term 1 and 3 Well below compared to 7 at the beginning of the year
- Highest number of students above in the past 4 years

Minus

- Nothing of significance stands out

Interesting

- Although the number of students above has increased so to has the number below so greater gap/disparity
- Gender overall is similar with slightly higher number of girls above (7%)

MPE Writing Surface Features

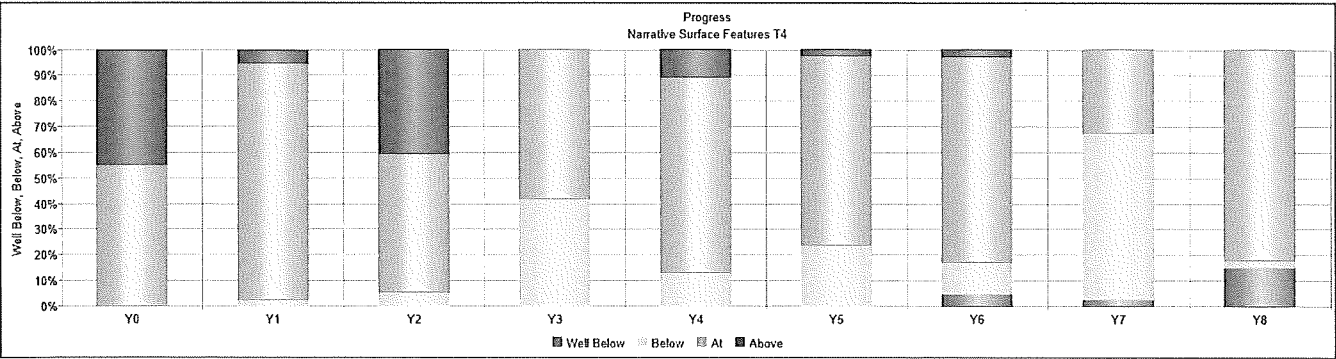
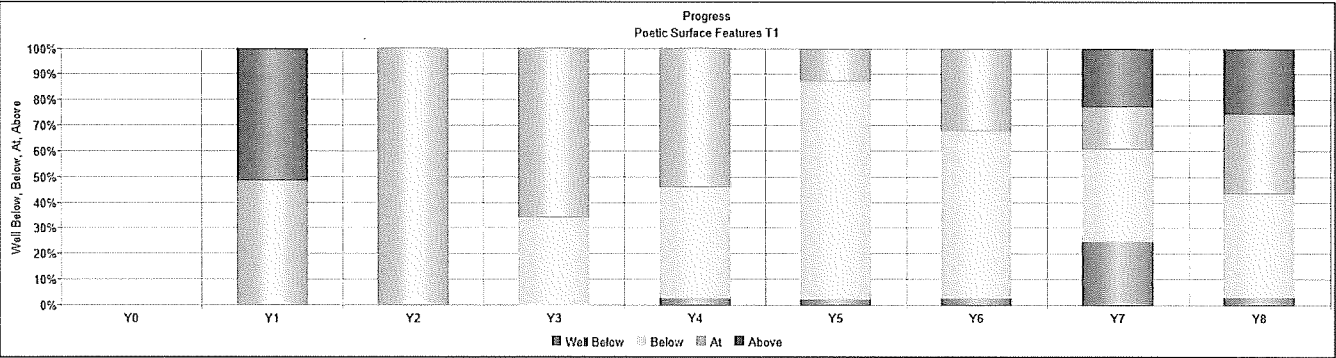
Poetic Surface Features T12022
Admin Whole School

10058	Pre L1	L1 Beginning	L1 Developing	L1 Competent	L2 Beginning	L2 Developing	L2 Competent	L3 Beginning	L3 Developing	L3 Competent	L4 Beginning	L4 Developing	L4 Competent	Well Below	Below	At	Above	Total
Y0																		0
Y1	49% (19)	49% (19)	3% (1)													49% (19)	51% (20)	39
Y2		29% (10)	71% (25)													100% (35)		35
Y3		34% (13)	55% (21)		11% (4)										34% (13)	66% (25)		38
Y4		3% (1)	43% (16)		51% (19)	3% (1)								3% (1)	43% (16)	54% (20)		37
Y5			2% (1)		39% (16)	46% (19)		12% (5)						2% (1)	85% (35)	12% (5)		41
Y6		3% (1)			16% (6)	50% (19)		29% (11)	3% (1)					3% (1)	66% (25)	32% (12)		38
Y7					6% (2)	19% (7)		36% (13)	17% (6)		22% (8)			25% (9)	36% (13)	17% (6)	22% (8)	36
Y8						3% (1)		19% (6)	22% (7)		31% (10)	25% (8)		3% (1)	41% (13)	31% (10)	25% (8)	32
Totals	6.4% 19	14.9% 44	21.6% 64		15.9% 47	15.9% 47		11.8% 35	4.7% 14		6.1% 18	2.7% 8		4.4% 13	38.9% 115	44.6% 132	12.2% 36	296

Narrative Surface Features T42022
Admin Whole School

10060	Pre L1	L1 Beginning	L1 Developing	L1 Competent	L2 Beginning	L2 Developing	L2 Competent	L3 Beginning	L3 Developing	L3 Competent	L4 Beginning	L4 Developing	L4 Competent	Well Below	Below	At	Above	Total
Y0	56% (10)	39% (7)	6% (1)													56% (10)	44% (8)	18
Y1	2% (1)	51% (21)	41% (17)	2% (1)	2% (1)										2% (1)	93% (38)	5% (2)	41
Y2		5% (2)	38% (14)	16% (6)	32% (12)	8% (3)									5% (2)	54% (20)	41% (15)	37
Y3			42% (16)	3% (1)	42% (16)	13% (5)									42% (16)	58% (22)		38
Y4			13% (5)		42% (16)	34% (13)		8% (3)	3% (1)						13% (5)	76% (29)	11% (4)	38
Y5					10% (4)	14% (6)		36% (15)	38% (16)		2% (1)				24% (10)	74% (31)	2% (1)	42
Y6		3% (1)			3% (1)	13% (5)		25% (10)	53% (21)	3% (1)	3% (1)			5% (2)	13% (5)	80% (32)	3% (1)	40
Y7							3% (1)	27% (10)	38% (14)		32% (12)			3% (1)	65% (24)	32% (12)		37
Y8								15% (5)	3% (1)		39% (13)	42% (14)		15% (5)	3% (1)	82% (27)		33
Totals	3.4% 11	9.6% 31	16.4% 53	2.5% 8	15.4% 50	9.9% 32	0.3% 1	13.3% 43	16.4% 53	0.3% 1	8.3% 27	4.3% 14		2.5% 8	19.8% 64	68.2% 221	9.6% 31	324

Progress



Surface Features: Gender/Ethnicity Breakdown

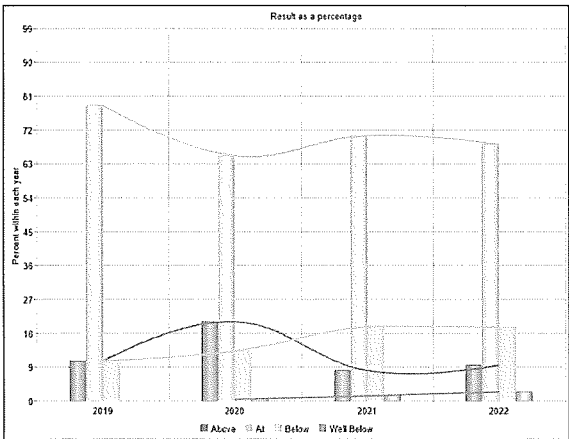
Poetic Surface Features	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian			1	11%	8	89%			9
MELAA			1	14%	5	71%	1	14%	7
Maori	3	4%	35	45%	30	39%	9	12%	77
NZ/European	10	5%	77	39%	85	43%	24	12%	196
Other			1	20%	3	60%	1	20%	5
Pasifika					1	50%	1	50%	2
Total	13	4%	115	39%	132	45%	36	12%	296

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	5	3%	59	39%	67	44%	21	14%	152
Male	8	6%	56	39%	65	45%	15	10%	144
Total	13	4%	115	39%	132	45%	36	12%	296

Narrative Surface Features	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian	1	8%	1	8%	9	69%	2	15%	13
MELAA					6	86%	1	14%	7
Maori	4	5%	24	28%	54	63%	4	5%	86
NZ/European	3	1%	37	18%	146	70%	22	11%	208
Other			2	40%	3	60%			5
Pasifika					3	60%	2	40%	5
Total	8	2%	64	20%	221	68%	31	10%	324

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	4	2%	30	19%	113	70%	15	9%	162
Male	4	2%	34	21%	108	67%	16	10%	162
Total	8	2%	64	20%	221	68%	31	10%	324

Change over time



(10060) Narrative Surface Features				
	2019	2020	2021	2022
Above	19	46	22	31
At	139	142	191	221
Below	19	29	54	64
Well Below		1	4	8

Plus

- Considerable change /shift from beginning of year
- All Year 2 students writing at expected level

Minus

- Overall the number of studnets above has decreased (slight)

Interesting

- This is the highest number of students working at or above since 2020
- there are some discrepancies between the numbers when comparing over time

NOTE: At Maungatapere School we do not use the 'competent' rating when entering data on e-tap as it is believed that if a child is working competently at that level then they are in fact working at the beginning of the next level (we record where they are working at as opposed to what students have achieved). For this reason the highest recording for any student is Level 4 Developing as e-tap currently does not have the Level 5 beginning option. We have several students working at this level which would change our data significantly as this is in fact above the expected level of a Year 7 or 8 student. This will explain why this data does not show any Year 7 or Year 8 student as working above.

Daniel to contact e-tap to have this amended ready for the beginning of 2023.

Reading

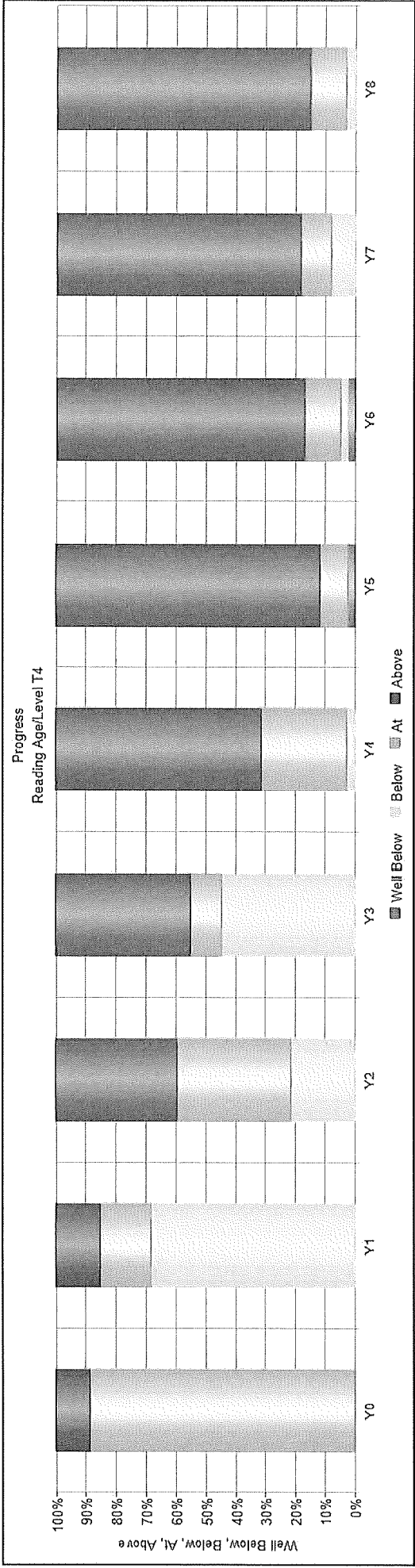
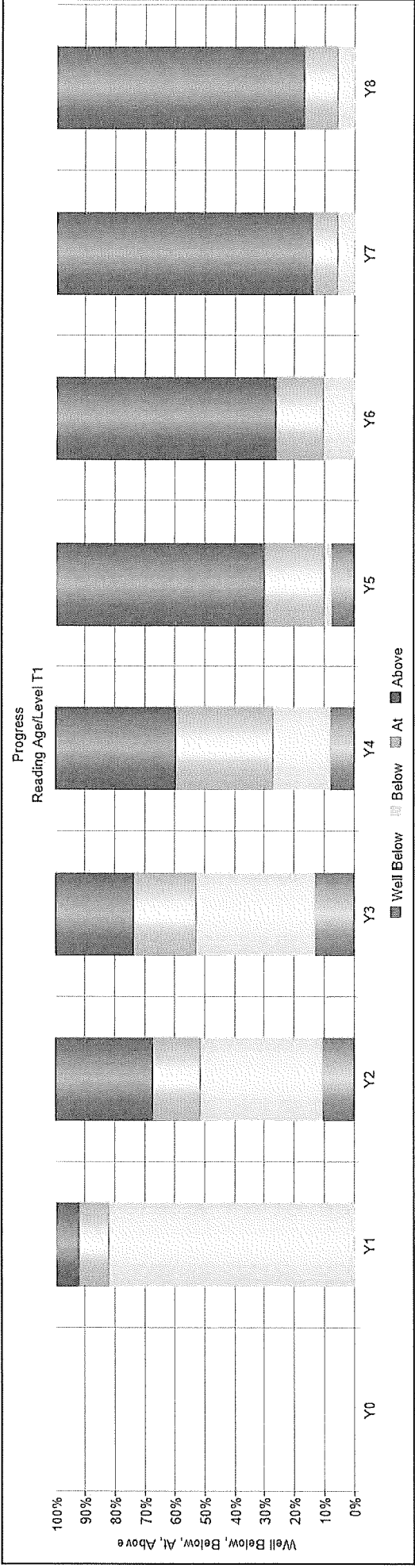
Percentage of Pupils - for 2022 Printed: 09 Dec 2022

	L0	L1	L2	L3	L4	L5	L6	L7	L8	L9	L10	L11	L12	L13	L14	L15	L16	L17	L18	L19	L20	L21	L22	L23	L24	L25	L26	L27	L28	L29	L30	L31	L32	L33	L34	L35	L36	L37	L38	L39	L40	L41	L42	L43	L44	L45	L46	L47	L48	L49	L50	L51	Total Below	Total At	Total Above	Total Pupils																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Y1	28% (11)	28% (11)	26% (10)	8% (3)	3% (1)			3% (1)	5% (2)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			

Percentage of Pupils -- for 2022 Printed: 09 Dec 2022

	L0	L1	L2	L3	L4	L5	L6	L7	L8	L9	L10	L11	L12	L13	L14	L15	L16	L17	L18	L19	L21	L22	7-8yrs	8-9yrs	8.5-9.5yrs	9-10.5yrs	10-11.5yrs	11-12.5yrs	12-13.5yrs	13-14.5yrs	14-15.5yrs	15+	Total Well Below	Total At Below	Total Above	Total Pupils	
Y0	17% (3)	33% (6)	33% (6)	6% (1)	6% (1)								6% (1)																				0%	89% (16)	11% (2)	6% (18)	
Y1		5% (2)		20% (8)	2% (1)	2% (1)	10% (4)	7% (3)	7% (3)	15% (6)	2% (1)		8% (3)			7% (3)	7% (3)																0%	68% (28)	17% (7)	15% (41)	
Y2					3% (1)		3% (1)						3% (1)	8% (3)	5% (2)	11% (4)	14% (5)	3% (1)	3% (1)	3% (1)	3% (1)				5% (2)	3% (1)							0%	22% (8)	38% (14)	41% (15)	
Y3														5% (2)	8% (3)	3% (1)	3% (1)	3% (1)	5% (2)	5% (2)					11% (4)	11% (4)							0%	45% (17)	11% (4)	45% (38)	
Y4																		3% (1)							13% (5)	16% (6)	29% (11)	18% (7)	5% (2)	3% (1)			0%	3% (1)	29% (11)	68% (26)	
Y5															2% (1)											9% (4)	23% (9)	7% (3)	19% (7)	16% (6)	2% (1)			2%	0%	9% (4)	88% (33)
Y6											2% (1)														2%	5% (2)	7% (3)	5% (2)	17% (6)	15% (5)	10% (4)			2%	2%	12% (5)	83% (31)
Y7																										5% (2)	3% (1)	8% (3)	21% (8)	3% (1)	13% (5)	16% (6)			8%	11% (4)	82% (31)
Y8																										2% (1)		3% (1)	3% (1)	3% (1)	5% (2)	9% (3)			3%	12% (4)	85% (31)
Total pupils	1%	2% (3)	2% (6)	3%	0%	2%	0%	2%	1%	1%	1%	1%	2%	1%	2%	1%	2%	3%	2%	1%	0%	2%	2%	4%	5%	4%	5%	2%	4%	8%	5%	1%	0%	1%	18% (21)	21% (69)	160% (327)

Progress



Gender/Ethnicity Breakdown
Term 1

Reading Age/Level	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian	<u>1</u>	11%	<u>2</u>	22%			<u>5</u>	56%	<u>9</u>
MELAA			<u>2</u>	29%			<u>5</u>	71%	<u>7</u>
Maori	<u>6</u>	8%	<u>17</u>	22%	<u>10</u>	13%	<u>42</u>	53%	<u>79</u>
NZ/European	<u>8</u>	4%	<u>55</u>	28%	<u>31</u>	16%	<u>95</u>	48%	<u>196</u>
Other			<u>2</u>	40%	<u>2</u>	40%	<u>1</u>	20%	<u>5</u>
Pasifika					<u>2</u>	67%	<u>1</u>	33%	<u>3</u>
Total	<u>15</u>	5%	<u>78</u>	27%	<u>45</u>	16%	<u>149</u>	52%	<u>287</u>

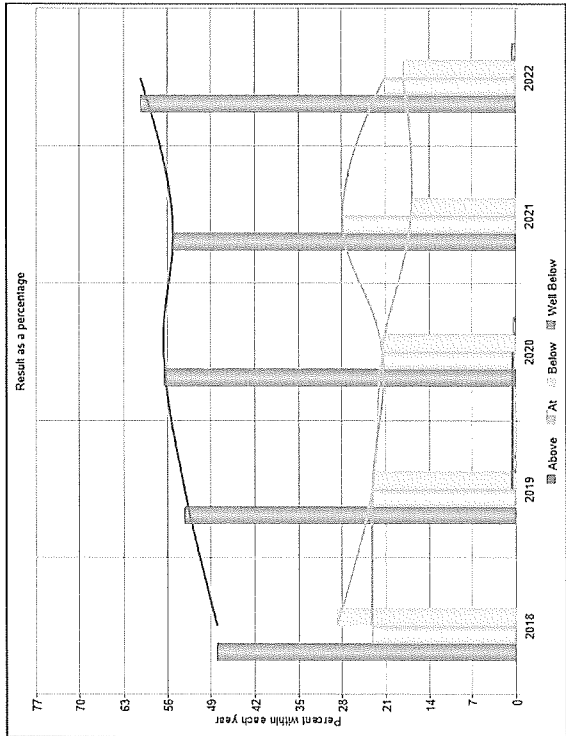
	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	<u>5</u>	3%	<u>42</u>	28%	<u>20</u>	13%	<u>80</u>	53%	<u>152</u>
Male	<u>10</u>	7%	<u>36</u>	24%	<u>25</u>	17%	<u>69</u>	47%	<u>147</u>
Total	<u>15</u>	5%	<u>78</u>	27%	<u>45</u>	16%	<u>149</u>	52%	<u>287</u>

Term 4

Reading Age/Level	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian			<u>1</u>	8%	<u>6</u>	46%	<u>5</u>	38%	<u>13</u>
MELAA					<u>2</u>	29%	<u>5</u>	71%	<u>7</u>
Maori			<u>18</u>	21%	<u>18</u>	21%	<u>49</u>	56%	<u>87</u>
NZ/European	<u>2</u>	1%	<u>39</u>	18%	<u>41</u>	19%	<u>126</u>	59%	<u>212</u>
Other			<u>1</u>	20%	<u>1</u>	20%	<u>3</u>	60%	<u>5</u>
Pasifika							<u>3</u>	100%	<u>3</u>
Total	<u>2</u>	1%	<u>59</u>	18%	<u>68</u>	21%	<u>191</u>	60%	<u>320</u>

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	<u>1</u>	1%	<u>28</u>	17%	<u>33</u>	20%	<u>97</u>	60%	<u>163</u>
Male	<u>1</u>	1%	<u>31</u>	19%	<u>35</u>	21%	<u>94</u>	57%	<u>164</u>
Total	<u>2</u>	1%	<u>59</u>	18%	<u>68</u>	21%	<u>191</u>	60%	<u>320</u>

Change over time



(4018) Reading Age/Level

	2018	2019	2020	2021	2022
Above	68	94	123	150	197
At	33	41	47	76	69
Below	41	41	47	46	59
Well Below		1	1		2

Plus

- There has been a positive shift between Term 1 and Term 4
- Year 0 - Year 4 and Year 7-8 no students are Well Below
- Number of students working above the expected levels have increased
- 81% of students now working at or above the expected levels
- Number of students working below has reduced.

Minus

- In Year 3 there are 45% of students working below the expected level. Schooling for these students commenced during Covid. This is up 7% from the beginning of the year

Interesting

- No disparity between gender
- 56% of our Maori students are reading above
- No difference between Maori and non-Maori at either the above or below levels.

Maungatapere School - End of Year Data

Mathematics

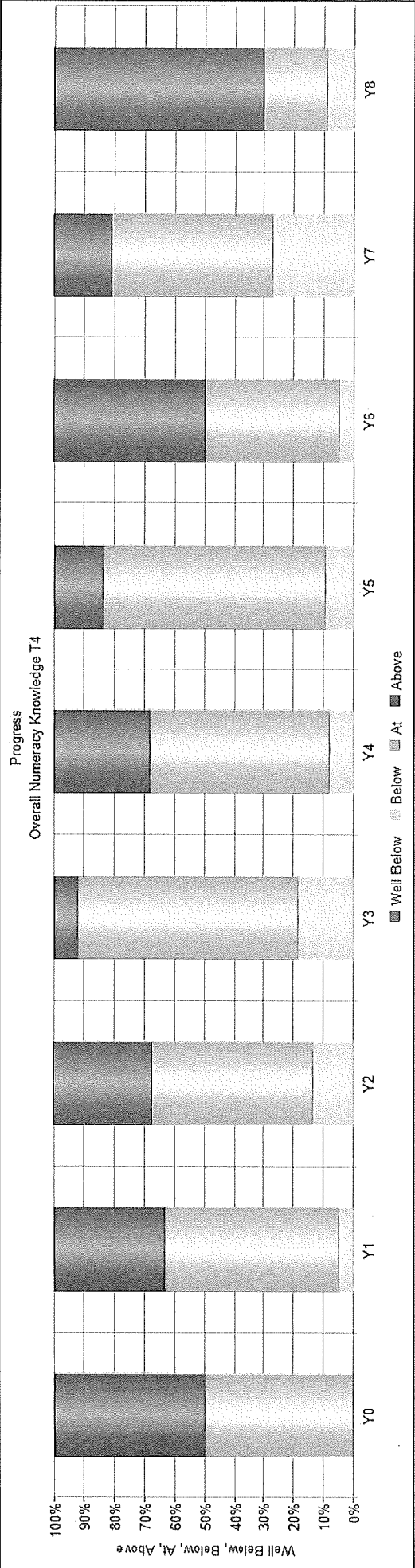
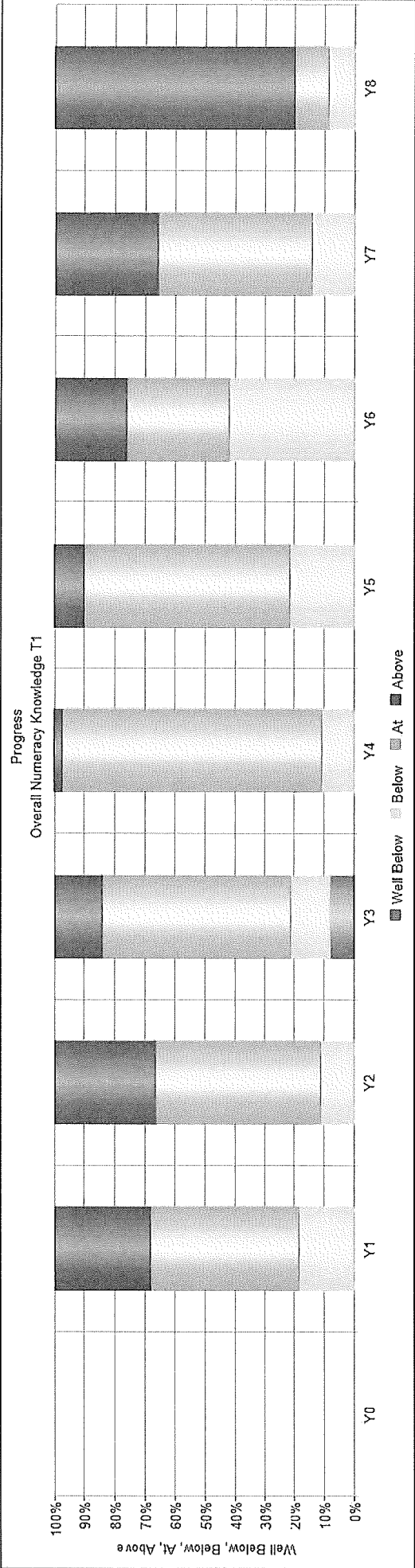
Overall Numeracy Knowledge T12022
Admin Whole School

10007	S0	S1 Beginning	S1	S2 Beginning	S2	S3 Beginning	S3	S4 Beginning	S4	S5 Beginning	S5	S6 Beginning	S6	S7 Beginning	S7	S8 Beginning	S8	Well Below	Below	At	Above	Total
Y0	18% (7)	16% (6)	24% (9)	11% (4)	16% (6)	11% (4)	5% (2)												18% (7)	50% (19)	32% (12)	38
Y1			3% (1)	8% (3)		8% (3)	47% (17)	17% (6)	14% (5)	3% (1)									11% (4)	56% (20)	33% (12)	36
Y2		5% (2)	3% (1)	3% (1)	5% (2)	5% (2)	37% (14)	8% (3)	18% (7)	13% (5)	3% (1)							8% (3)	13% (5)	63% (24)	16% (6)	38
Y3						3% (1)	5% (2)	3% (1)	43% (16)	22% (8)	22% (8)	3% (1)	3% (1)						11% (4)	86% (32)	3% (1)	37
Y4							2% (1)	5% (2)	15% (6)	32% (13)	37% (15)	7% (3)	2% (1)						22% (9)	68% (28)	10% (4)	41
Y5								3% (1)	11% (4)	29% (11)	24% (9)	11% (4)	16% (6)	8% (3)					42% (16)	34% (13)	24% (9)	38
Y6										6% (2)	9% (3)	29% (10)	23% (8)	17% (6)	11% (4)	6% (2)			14% (5)	51% (18)	34% (12)	35
Y7										3% (1)		6% (2)	11% (4)	23% (8)	31% (11)	11% (4)	14% (5)		9% (3)	11% (4)	80% (28)	35
Y8														4.7% (1)	6% (2)	2% (1)	1.7% (5)	1% (3)	17.8% (53)	53% (158)	28.2% (84)	298
Totals	2.3% (7)	2.7% (8)	3.7% (11)	2.7% (8)	2.7% (8)	3.4% (10)	12.1% (36)	4.4% (13)	12.8% (38)	13.8% (41)	12.1% (36)	6.4% (19)	6.7% (20)	4.7% (14)	6% (18)	2% (6)	1.7% (5)	1% (3)	17.8% (53)	53% (158)	28.2% (84)	298

Overall Numeracy Knowledge T42022
Admin Whole School

10008	S0	S1 Beginning	S1	S2 Beginning	S2	S3 Beginning	S3	S4 Beginning	S4	S5 Beginning	S5	S6 Beginning	S6	S7 Beginning	S7	S8 Beginning	S8	Well Below	Below	At	Above	Total
Y0	6% (1)	22% (4)	11% (2)	11% (2)	22% (4)	11% (2)	11% (2)		6% (1)										50% (9)	50% (9)	50% (9)	18
Y1		2% (1)		2% (1)	12% (5)	20% (8)	27% (11)	12% (5)	20% (8)	5% (2)									5% (2)	59% (24)	37% (15)	41
Y2				3% (1)	3% (1)	11% (4)	8% (3)	19% (7)	27% (10)	24% (9)	8% (3)								14% (5)	54% (20)	32% (12)	37
Y3						5% (2)	3% (1)	11% (4)	16% (6)	34% (13)	24% (9)	8% (3)							18% (7)	74% (28)	8% (3)	38
Y4						3% (1)	3% (1)		5% (2)	13% (5)	47% (18)	21% (8)	8% (3)	3% (1)					8% (3)	61% (23)	32% (12)	38
Y5										9% (4)	14% (5)	33% (14)	28% (12)	9% (4)	7% (3)				9% (4)	74% (32)	16% (7)	43
Y6								3% (1)	3% (1)	3% (1)	25% (10)	20% (8)	20% (8)	20% (8)	18% (7)	5% (2)	8% (3)		5% (2)	45% (18)	50% (20)	40
Y7										3% (1)	8% (3)	16% (6)	22% (8)	24% (9)	8% (3)	16% (6)	3% (1)		27% (10)	54% (20)	19% (7)	37
Y8										3% (1)	3% (1)	3% (1)	3% (1)	15% (5)	6% (2)	39% (13)	30% (10)		9% (3)	21% (7)	70% (23)	33
Totals	0.3% (1)	1.5% (5)	0.6% (2)	0.9% (3)	3.1% (10)	4.9% (16)	5.5% (18)	4.9% (16)	8.6% (28)	10.5% (34)	12.6% (41)	12.9% (42)	9.8% (32)	8.3% (27)	4.6% (15)	6.5% (21)	4.3% (14)		11.1% (36)	55.7% (181)	33.2% (108)	325

Progress



Gender/Ethnicity Breakdown
Term 1

Overall Numeracy Knowledge	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian			<u>2</u>	22%	<u>5</u>	56%	<u>2</u>	22%	<u>9</u>
MELAA			<u>1</u>	14%	<u>2</u>	29%	<u>4</u>	57%	<u>7</u>
Maori	<u>1</u>	1%	<u>18</u>	23%	<u>40</u>	51%	<u>20</u>	25%	<u>79</u>
NZ/European	<u>1</u>	1%	<u>31</u>	16%	<u>107</u>	55%	<u>56</u>	29%	<u>195</u>
Other	<u>1</u>	20%	<u>1</u>	20%	<u>3</u>	60%			<u>5</u>
Pasifika					<u>1</u>	33%	<u>2</u>	67%	<u>3</u>
Total	<u>3</u>	1%	<u>53</u>	18%	<u>158</u>	53%	<u>84</u>	28%	<u>298</u>

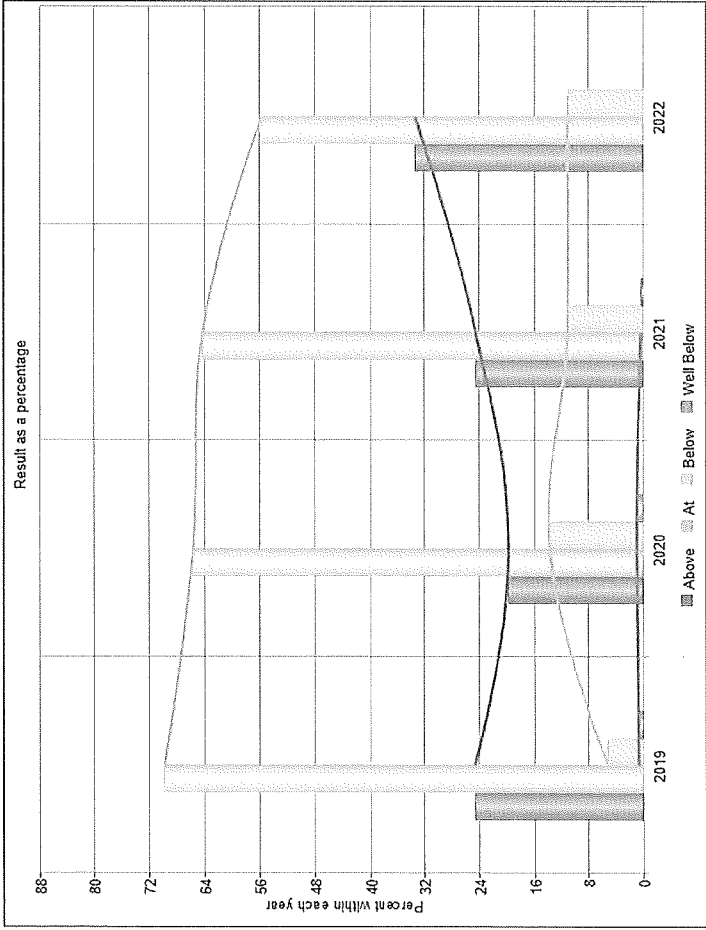
	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	<u>3</u>	2%	<u>28</u>	18%	<u>86</u>	57%	<u>35</u>	23%	<u>152</u>
Male			<u>25</u>	17%	<u>72</u>	49%	<u>49</u>	34%	<u>146</u>
Total	<u>3</u>	1%	<u>53</u>	18%	<u>158</u>	53%	<u>84</u>	28%	<u>298</u>

Term 4

Overall Numeracy Knowledge	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian			<u>1</u>	8%	<u>8</u>	62%	<u>4</u>	31%	<u>13</u>
MELAA					<u>2</u>	29%	<u>5</u>	71%	<u>7</u>
Maori			<u>11</u>	13%	<u>52</u>	60%	<u>23</u>	27%	<u>86</u>
NZ/European			<u>23</u>	11%	<u>113</u>	54%	<u>73</u>	35%	<u>209</u>
Other			<u>1</u>	20%	<u>4</u>	80%			<u>5</u>
Pasifika					<u>2</u>	40%	<u>3</u>	60%	<u>5</u>
Total			<u>36</u>	11%	<u>181</u>	56%	<u>108</u>	33%	<u>325</u>

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female			<u>24</u>	15%	<u>94</u>	58%	<u>44</u>	27%	<u>162</u>
Male			<u>12</u>	7%	<u>87</u>	53%	<u>64</u>	39%	<u>163</u>
Total			<u>36</u>	11%	<u>181</u>	56%	<u>108</u>	33%	<u>325</u>

Change over time



(10008) Overall Numeracy Knowledge

	2019	2020	2021	2022
Above	43	43	62	108
At	122	143	163	181
Below	9	30	28	36
Well Below	1	2	1	

Plus

- No students well below
- 36 students (11%) below however, this is a decrease of 16 students (17.8%) since Term 1
- 181 students (55.7%) working at the expected levels compared to 158 students in Term 1 (23 students)
- 108 students (33%) working above the expected levels which is an increase of 24 students in Term 1
- 70% of Year 8 students are working above the expected level

Minus

- There is an increase in the number of Year 7 students working below the expected level (7 students). This is potentially attributed to the changes made in the diagnostic assessment. Changes in assessment were made to reflect the current expectations at each year level particularly in Year 7 & 8

Interesting

- There are more males above than females (39% compared to 27%)
- 15% of girls are below compared to 7% of boys
- No significant difference between ethnic groupings

Strategy

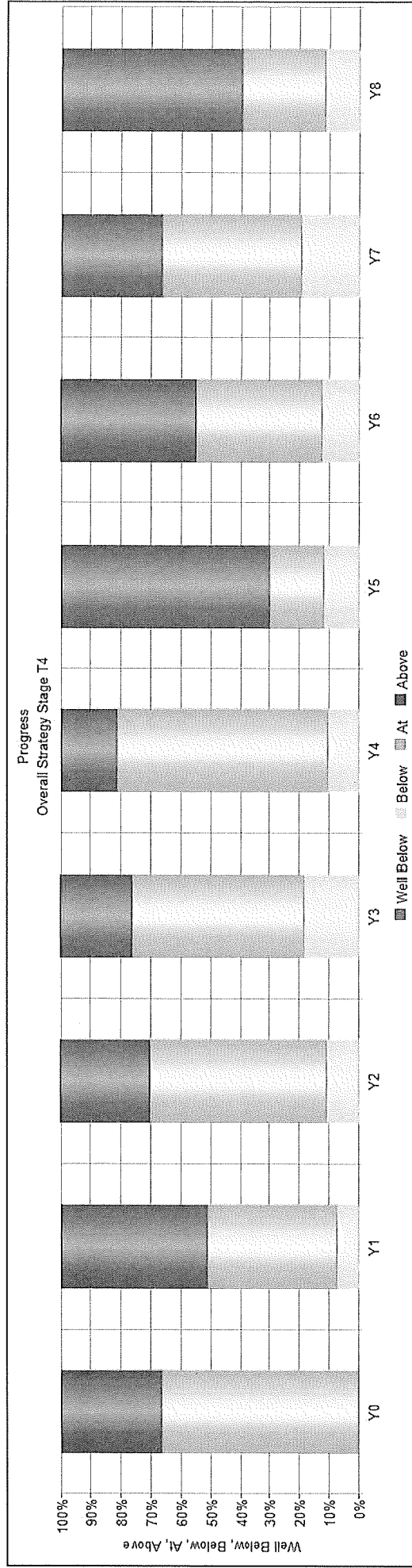
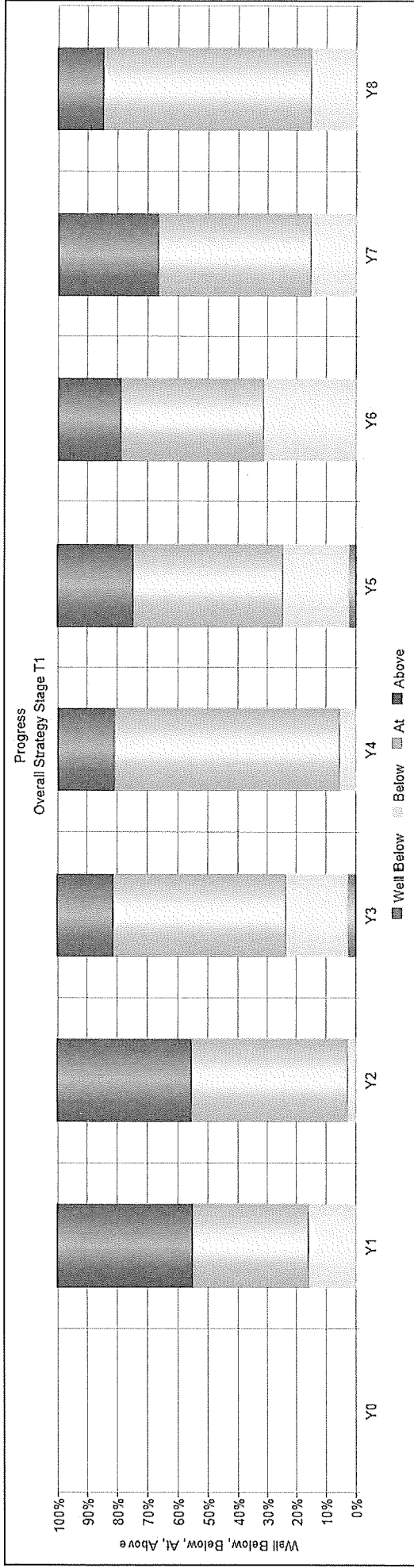
Overall Strategy Stage T12022 Admin Whole School

10091	S0	S1 Beginning	S1	S2 Beginning	S2	S3 Beginning	S3	S4 Beginning	S4	S5 Beginning	S5	S6 Beginning	S6	S7 Beginning	S7	S8 Beginning	S8	Well Below	Below	At	Above	Total
Y0	16% (6)																					0
Y1	16% (6)	24% (9)		26% (10)		11% (4)	8% (3)												16% (6)	39% (15)	45% (17)	38
Y2				3% (1)	11% (4)	14% (5)	28% (10)	25% (9)	17% (6)	3% (1)									3% (1)	53% (19)	44% (16)	36
Y3		3% (1)	3% (1)	5% (2)	13% (5)	13% (5)	24% (9)	8% (3)	26% (10)	16% (6)	3% (1)							3% (1)	21% (8)	58% (22)	18% (7)	38
Y4					3% (1)	3% (1)			43% (16)	32% (12)	16% (6)	3% (1)							5% (2)	76% (28)	19% (7)	37
Y5				3% (1)	3% (1)		5% (2)		18% (7)	38% (15)	13% (5)	25% (10)						3% (1)	23% (9)	50% (20)	25% (10)	40
Y6							3% (1)		11% (4)	18% (7)	24% (9)	24% (9)	8% (3)	11% (4)	3% (1)				32% (12)	47% (18)	21% (8)	38
Y7										6% (2)	9% (3)	18% (6)	33% (11)	18% (6)	12% (4)	3% (1)			15% (5)	52% (17)	33% (11)	33
Y8										3% (1)	3% (1)	9% (3)	12% (4)	33% (11)	24% (8)	9% (3)	6% (2)		15% (5)	70% (23)	15% (5)	33
Totals	2% 6	2.4% 7	3.4% 10	0.3% 1	6.1% 18	5.1% 15	8.5% 25	4.1% 12	14.7% 43	15% 44	8.5% 25	9.9% 29	6.1% 18	7.2% 21	4.4% 13	1.4% 4	0.7% 2	0.7% 2	16.4% 48	55.3% 162	27.6% 81	293

Overall Strategy Stage T42022 Admin Whole School

10092	S0	S1 Beginning	S1	S2 Beginning	S2	S3 Beginning	S3	S4 Beginning	S4	S5 Beginning	S5	S6 Beginning	S6	S7 Beginning	S7	S8 Beginning	S8	Well Below	Below	At	Above	Total
Y0	6% (1)	17% (3)	17% (3)	28% (5)	11% (2)	6% (1)	11% (2)		6% (1)											67% (12)	33% (6)	18
Y1		2% (1)		5% (2)	7% (3)	20% (8)	17% (7)	27% (11)	15% (6)	7% (3)									7% (3)	44% (18)	49% (20)	41
Y2				3% (1)		8% (2)	5% (2)	30% (11)	24% (9)	24% (9)	3% (1)	3% (1)							11% (4)	59% (22)	30% (11)	37
Y3						3% (1)	3% (1)	13% (5)	26% (10)	32% (12)	18% (7)	5% (2)							18% (7)	58% (22)	24% (9)	38
Y4							3% (1)	3% (1)	5% (2)	42% (16)	29% (11)	16% (6)	3% (1)						11% (4)	71% (27)	18% (7)	38
Y5									2% (1)	9% (4)	19% (8)	33% (14)	21% (9)	14% (6)	2% (1)				12% (5)	19% (8)	70% (30)	43
Y6										5% (2)	8% (3)	23% (9)	20% (8)	20% (8)	8% (3)	8% (3)	10% (4)		13% (5)	43% (17)	45% (18)	40
Y7										3% (1)	3% (1)	14% (5)	17% (6)	31% (11)	17% (6)	11% (4)	6% (2)		19% (7)	47% (17)	33% (12)	36
Y8												9% (3)	3% (1)	11% (4)	17% (6)	29% (10)	31% (11)		11% (4)	29% (10)	60% (21)	35
Totals	0.3% 1	1.2% 4	0.9% 3	2.5% 8	1.5% 5	4% 13	4% 13	8.6% 28	8.9% 29	14.4% 47	9.5% 31	12.3% 40	7.7% 25	8.9% 29	4.9% 16	5.2% 17	5.2% 17		12% 39	46.9% 153	41.1% 134	326

Progress



Gender/Ethnicity Breakdown

Term 1

Overall Strategy Stage	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian			1	13%	3	38%	4	50%	8
MELAA					2	29%	5	71%	7
Maori	1	1%	12	16%	53	71%	9	12%	75
NZ/European	1	1%	32	16%	101	52%	61	31%	195
Other			3	60%	2	40%			5
Pasifika					1	33%	2	67%	3
Total	2	1%	48	16%	162	55%	81	28%	293

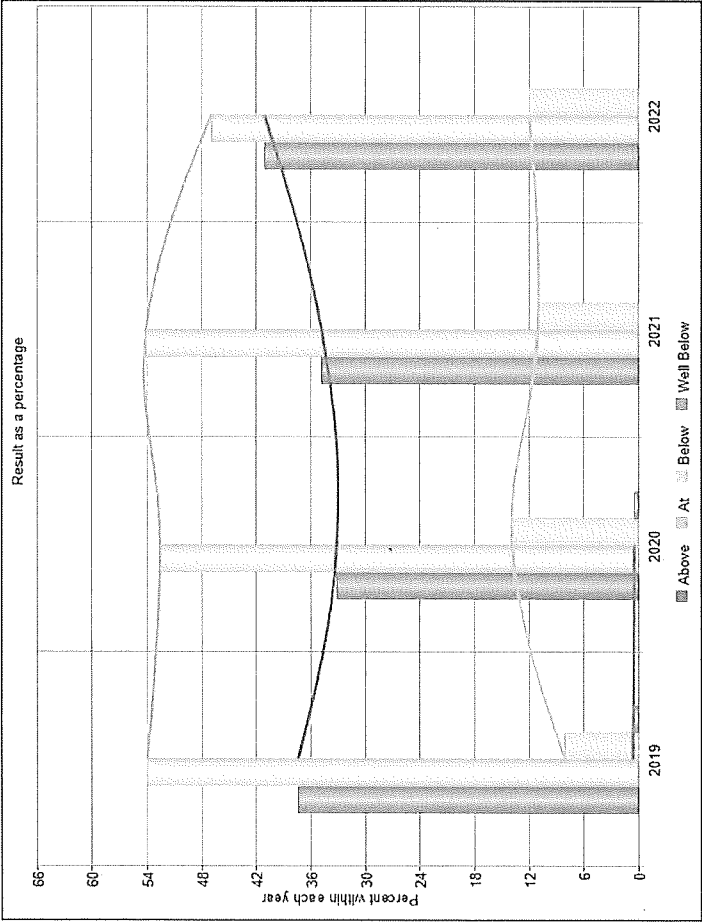
	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	1	1%	25	17%	90	60%	34	23%	150
Male	1	1%	23	16%	72	50%	47	33%	143
Total	2	1%	48	16%	162	55%	81	28%	293

Term 4

Overall Strategy Stage	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian					8	62%	5	38%	13
MELAA					2	29%	5	71%	7
Maori			10	12%	42	49%	34	40%	86
NZ/European			27	13%	96	46%	87	41%	210
Other			2	40%	3	60%			5
Pasifika					2	40%	3	60%	5
Total			39	12%	153	47%	134	41%	326

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female			22	13%	78	48%	64	39%	164
Male			17	10%	75	46%	70	43%	162
Total			39	12%	153	47%	134	41%	326

Change over time



(10092) Overall Strategy Stage

	2019	2020	2021	2022
Above	65	72	88	134
At	94	114	137	153
Below	14	30	28	39
Well Below	1	1		

Plus

- Really good growth in the number of studnets at and above from 2021 to 2022
- Significant shift from at to above in Year 5 (25% to 70%) and in Year 8 (15% - 60%) when comparing Term 1 to Term 4 data
- No Year 0 students are below or well below
- No students school wide are working well below

Minus

Interesting

- There are differences between gender (similar to what is reflected in knowledge

- Little difference between ethnic groupings - 89% Maori working at or above compared to 87% NZ/European

Actions

- Mathematics PLD to take place in 2023
- Assessment of strand needs to be considered - all data collected and entered into e-tap is focused on Number. How are we measuring and assessing with the same degree of understanding? Where is this information recorded and how do we utilise this when making our overall teacher judgements when determining where a child is at and when reporting to parents?

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF MAUNGATAPERE SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

57 Clyde Street
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The Auditor-General is the auditor of Maungatapere School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, 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 20, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 13 August 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.



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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



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

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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility 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.



Steve Bennett
BENNETT & ASSOCIATES
On behalf of the Auditor-General
Whangarei, New Zealand

