

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF MAUNGAKARAMEA SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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The Auditor-General is the auditor of Maugakaramea 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 21, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 6 July 2021. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board 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

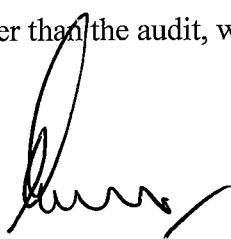
The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements 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



MAUNGAKARAMEA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1047
Principal:	Sophia Roulston
School Address:	Tangihua Road
School Postal Address:	P O Box 89, Maungakaramaea, 0146
School Phone:	09 432 3804
School Email:	office@mgk.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Luana Misa	Chairperson	Elected	Jun 2022
Sophia Roulson	Principal	ex Officio	
Rebecca Fedarb	Parent Rep	Co-opted	Jun 2022
Steve Xue	Parent Rep	Elected	Jun 2022
Jessie Manney	Parent Rep	Elected	Jun 2022
Kelly Campbell	Parent Rep	Elected	Jun 2022
David Heappey	Parent Rep	Co-opted	Jun 2022
Trudi Bertie	Staff Rep	Elected	Jun 2022

Accountant / Service Provider: Education Services Ltd

MAUNGAKARAMEA SCHOOL

Annual Report - For the year ended 31 December 2020

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Maungakaramaea School

Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

Lucia Maviso Miso
Full Name of Board Chairperson


Signature of Board Chairperson

06/07/21
Date:

Jodi William Edwards
Full Name of Principal


Signature of Principal

6-7-21
Date:

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

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	806,111	521,086	586,669
Locally Raised Funds	3	48,797	25,715	141,996
Interest income		141	500	540
		<hr/>	<hr/>	<hr/>
		855,049	547,301	729,205
Expenses				
Locally Raised Funds	3	44,894	21,501	52,861
Learning Resources	4	445,492	234,707	319,865
Administration	5	64,418	56,183	54,226
Finance		509	271	240
Property	6	244,071	206,076	203,149
Depreciation	7	38,827	32,438	30,775
Loss on Disposal of Property, Plant and Equipment		1,625	-	4,787
		<hr/>	<hr/>	<hr/>
		839,836	551,176	665,903
Net Surplus / (Deficit) for the year		15,213	(3,875)	63,302
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		15,213	(3,875)	63,302

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



Maungakaramea School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>177,244</u>	<u>101,196</u>	<u>112,298</u>
Total comprehensive revenue and expense for the year		15,213	(3,875)	63,302
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,875	-	1,644
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	22	<u>194,332</u>	<u>97,321</u>	<u>177,244</u>
Retained Earnings		194,332	97,321	177,244
Equity at 31 December		<u>194,332</u>	<u>97,321</u>	<u>177,244</u>

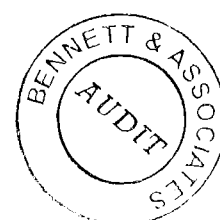
The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



Maungakaramea School
Statement of Financial Position
As at 31 December 2020

		2020	2020 Budget (Unaudited)	2019
	Notes	Actual \$	\$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	164,737	77,429	27,112
Accounts Receivable	9	22,756	14,031	23,360
GST Receivable		-	9,866	1,076
Prepayments		4,062	718	3,134
Inventories	10	850	1,020	5,313
		<u>192,405</u>	<u>103,064</u>	<u>59,995</u>
Current Liabilities				
GST Payable		1,540	-	-
Accounts Payable	12	47,569	44,725	30,011
Revenue Received in Advance	13	618	773	2,716
Provision for Cyclical Maintenance	14	8,889	-	-
Finance Lease Liability - Current Portion	15	2,843	21,751	1,850
Funds held for Capital Works Projects	16	73,884	-	1,358
		<u>135,343</u>	<u>67,249</u>	<u>35,935</u>
Working Capital Surplus/(Deficit)		57,062	35,815	24,060
Non-current Assets				
Property, Plant and Equipment	11	164,131	91,265	183,580
		<u>164,131</u>	<u>91,265</u>	<u>183,580</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	23,333	29,028	28,195
Finance Lease Liability	15	3,528	731	2,201
		<u>26,861</u>	<u>29,759</u>	<u>30,396</u>
Net Assets		<u>194,332</u>	<u>97,321</u>	<u>177,244</u>
Equity		<u>194,332</u>	<u>97,321</u>	<u>177,244</u>

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



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

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		227,062	158,843	141,935
Locally Raised Funds		47,640	25,715	145,289
Goods and Services Tax (net)		2,616	-	8,791
Payments to Employees		(95,944)	(75,850)	(67,106)
Payments to Suppliers		(104,664)	(59,309)	(148,276)
Interest Paid		(509)	(271)	(240)
Interest Received		141	500	540
Net cash from/(to) Operating Activities		76,342	49,628	80,933
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(13,118)	-	(71,853)
Net cash from/(to) Investing Activities		(13,118)	-	(71,853)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,875	-	1,644
Finance Lease Payments		(1,577)	(1,850)	(1,410)
Funds Held for Capital Works Projects		74,103	-	(11,853)
Net cash from/(to) Financing Activities		74,401	(1,850)	(11,619)
Net increase/(decrease) in cash and cash equivalents		137,625	47,778	(2,539)
Cash and cash equivalents at the beginning of the year	8	27,112	29,651	29,651
Cash and cash equivalents at the end of the year	8	164,737	77,429	27,112

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.



Maungakaramaea School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

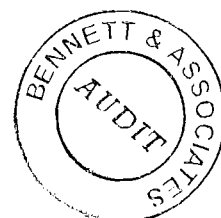
The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

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

Specific Accounting Policies

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



Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

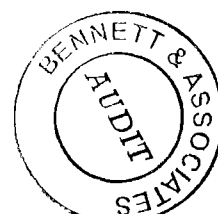
Government Grants

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

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

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

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



Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

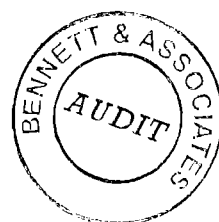
Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

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

i) Inventories

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



j) Investments

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

k) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings	40 Years
Building Improvements	40 Years
Furniture and Equipment	20 Years
Information and Communication	5 Years
Leased Assets	3 Years
Library Resources	8 Years
Leased assets held under a Finance Lease	Term of Lease



l) Intangible Assets

Software costs

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

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

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

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

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

Non cash generating assets

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

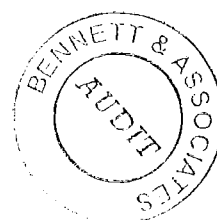
Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

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

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

n) Accounts Payable

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



o) Employee Entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

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

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Instruments

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

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

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



u) Borrowings

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

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	175,454	155,895	132,004
Teachers' Salaries Grants	379,940	195,123	272,525
Use of Land and Buildings Grants	196,669	167,120	162,731
Resource Teachers Learning and Behaviour Grants	480	-	1,332
Other MoE Grants	53,568	2,948	18,077
	<u>806,111</u>	<u>521,086</u>	<u>586,669</u>

The school has opted in to the donations scheme for this year. Total amount received was \$10,650.

Other MOE Grants total includes additional COVID-19 funding totalling \$19,066 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	5,566	-	10,782
Bequests & Grants	10,222	-	78,068
Activities	4,636	1,845	17,190
Trading	6,755	5,000	8,814
Fundraising	7,829	-	9,418
Oscar	13,789	18,870	17,724
	<u>48,797</u>	<u>25,715</u>	<u>141,996</u>
Expenses			
Activities	3,147	-	21,555
Trading	15,723	3,500	9,127
Fundraising (Costs of Raising Funds)	5,466	-	3,590
Oscar	20,558	18,001	18,589
	<u>44,894</u>	<u>21,501</u>	<u>52,861</u>
Surplus for the year Locally raised funds	<u>3,903</u>	<u>4,214</u>	<u>89,135</u>

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	19,288	5,992	16,058
Library Resources	182	200	137
Employee Benefits - Salaries	421,790	219,765	299,242
Staff Development	3,388	8,250	3,611
Equipment Repairs	844	500	817
	<u>445,492</u>	<u>234,707</u>	<u>319,865</u>



5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,585	4,830	4,715
Board of Trustees Fees	3,850	4,050	3,755
Board of Trustees Expenses	723	1,700	3,145
Communication	2,146	2,190	2,076
Consumables	4,288	2,500	3,191
Operating Lease	650	600	250
Other	7,506	3,253	3,235
Employee Benefits - Salaries	36,294	32,080	29,962
Insurance	1,596	1,200	1,388
Service Providers, Contractors and Consultancy	3,780	3,780	2,509
	<u>64,418</u>	<u>56,183</u>	<u>54,226</u>

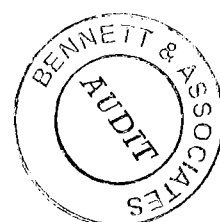
6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,697	3,650	2,883
Cyclical Maintenance Expense	4,027	4,028	3,195
Grounds	3,763	2,150	8,136
Heat, Light and Water	11,196	8,400	6,547
Repairs and Maintenance	4,695	600	801
Use of Land and Buildings	196,669	167,120	162,731
Security	1,484	1,000	974
Employee Benefits - Salaries	19,540	19,128	17,112
Consultancy And Contract Ser	-	-	770
	<u>244,071</u>	<u>206,076</u>	<u>203,149</u>

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

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	2,245	2,367	2,246
Furniture and Equipment	12,050	13,113	12,440
Information and Communication Technology	20,883	13,454	12,764
Leased Assets	2,897	2,599	2,466
Library Resources	752	905	859
	<u>38,827</u>	<u>32,438</u>	<u>30,775</u>



8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	80	-	80
Bank Current Account	129,589	77,429	7,291
Bank Call Account	35,068	-	19,741
Cash and cash equivalents for Statement of Cash Flows	<u>164,737</u>	<u>77,429</u>	<u>27,112</u>

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

Of the \$164,737 Cash and Cash Equivalents \$78,258 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	1,059	3,526	-
Banking Staffing Underuse	-	-	2,177
Teacher Salaries Grant Receivable	21,697	10,505	21,183
	<u>22,756</u>	<u>14,031</u>	<u>23,360</u>
Receivables from Exchange Transactions	1,059	3,526	-
Receivables from Non-Exchange Transactions	21,697	10,505	23,360
	<u>22,756</u>	<u>14,031</u>	<u>23,360</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Uniforms Sales	-	1,020	4,900
Stationery	850	-	413
	<u>850</u>	<u>1,020</u>	<u>5,313</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	51,932	-	-	-	(2,245)	49,687
Furniture and Equipment	64,549	7,471	(1,625)	-	(12,050)	58,345
Information and Communication Tech	57,433	8,471	-	-	(20,883)	45,021
Leased Assets	3,649	5,061	-	-	(2,897)	5,813
Library Resources	6,017	-	-	-	(752)	5,265
Balance at 31 December 2020	183,580	21,003	(1,625)	-	(38,827)	164,131

The net carrying value of equipment held under a finance lease is \$5,813 (2019: \$3,649)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	89,810	(40,123)	49,687
Furniture and Equipment	212,710	(154,365)	58,345
Information and Communication	94,670	(49,649)	45,021
Leased Assets	8,648	(2,835)	5,813
Library Resources	47,023	(41,758)	5,265
Balance at 31 December 2020	452,861	(288,730)	164,131

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	54,178	-	-	-	(2,246)	51,932
Furniture and Equipment	69,898	11,878	(4,787)	-	(12,440)	64,549
Information and Communication Tech	10,222	59,975	-	-	(12,764)	57,433
Leased Assets	2,529	3,586	-	-	(2,466)	3,649
Library Resources	6,876	-	-	-	(859)	6,017
Balance at 31 December 2019	143,703	75,439	(4,787)	-	(30,775)	183,580

The net carrying value of equipment held under a finance lease is \$3,649 (2018: \$2,529)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	89,810	(37,878)	51,932
Furniture and Equipment	212,228	(147,679)	64,549
Information and Communication	86,198	(28,765)	57,433
Leased Assets	7,543	(3,894)	3,649
Library Resources	47,024	(41,007)	6,017
Balance at 31 December 2019	442,803	(259,223)	183,580



12. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	16,066	17,716	3,642
Accruals	4,775	4,600	4,715
Capital Accruals for PPE items	2,824	-	-
Banking Staffing Overuse	-	11,028	-
Employee Entitlements - Salaries	21,697	10,505	21,183
Employee Entitlements - Leave Accrual	2,207	876	471
	<u>47,569</u>	<u>44,725</u>	<u>30,011</u>
Payables for Exchange Transactions	47,569	44,725	30,011
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>47,569</u>	<u>44,725</u>	<u>30,011</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue Received In Advance	618	773	2,716
	<u>618</u>	<u>773</u>	<u>2,716</u>

14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	28,195	25,000	25,000
Increase to the Provision During the Year	4,027	4,028	3,195
Provision at the End of the Year	<u>32,222</u>	<u>29,028</u>	<u>28,195</u>
Cyclical Maintenance - Current	8,889	-	-
Cyclical Maintenance - Term	23,333	29,028	28,195
	<u>32,222</u>	<u>29,028</u>	<u>28,195</u>

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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	3,296	21,751	1,850
Later than One Year and no Later than Five Years	3,754	731	2,201
	<u>7,050</u>	<u>22,482</u>	<u>4,051</u>



16. Funds Held (Owed) for Capital Works Projects

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

					BOT Contribution/ (Write-off to R&M)	
	2020	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
Heating upgrade	<i>in progress</i>	(4,374)	-	-	-	(4,374)
Pool Shed Roofing	<i>in progress</i>	3,893	-	-	-	3,893
Exterior Breakout Spaces	<i>completed</i>	(929)	929	-	-	-
Sitewide Plumbing 5YA	<i>completed</i>	(512)	512	-	-	-
Electrical Upgrade	<i>in progress</i>	3,280	-	-	-	3,280
Creation of Sick Bay	<i>in progress</i>	-	58,322	(39,621)	-	18,701
LSC Remodeling	<i>in progress</i>	-	59,714	(7,330)	-	52,384
Totals		1,358	119,477	(46,951)	-	73,884

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

78,258
(4,374)

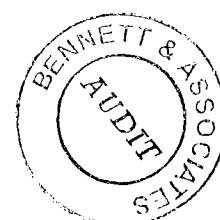
73,884

					BOT Contribution/ (Write-off to R&M)	
	2019	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
Heating upgrade	<i>in progress</i>	(6,624)	2,250	-	-	(4,374)
Pool Shed Roofing	<i>in progress</i>	3,893	-	-	-	3,893
Exterior Breakout Spaces	<i>in progress</i>	9,871	(10,800)	-	-	(929)
Sitewide Plumbing 5YA	<i>in progress</i>	(512)	-	-	-	(512)
5YA Pool	<i>completed</i>	-	35,256	(35,256)	-	-
Electrical Upgrade	<i>in progress</i>	(5,270)	8,550	-	-	3,280
Re-fibreglass Pool	<i>completed</i>	11,853	(21,423)	9,570	-	-
Totals		13,211	13,833	(25,686)	-	1,358

17. Related Party Transactions

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

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



18. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,850	3,755
Full-time equivalent members	0.11	0.09
<i>Leadership Team</i>		
Remuneration	1,109,650	106,809
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	1,113,500	110,564
Total full-time equivalent personnel	1.11	1.09

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	100 - 110
Benefits and Other Emoluments	0 - 5	2 - 3
Termination Benefits	-	-

Other Employees

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

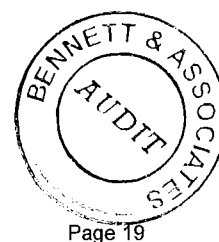
Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	-	-
	0.00	0.00

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

19. Compensation and Other Benefits Upon Leaving

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

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



20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) contract for the Heating upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$10,800 has been received of which \$15,174 has been spent on the project to balance date. (2019: as in 2020) This project has been approved by the Ministry; and

(b) contract for the Pool Shed Roofing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$5,220 has been received of which \$1,327 has been spent on the project to balance date. (2019: as in 2020) This project has been approved by the Ministry; and

(c) contract for the Electrical Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$8,550 has been received of which \$5,270 has been spent on the project to balance date. (2019: as in 2020) This project has been approved by the Ministry; and

(d) contract for the Creation of Sick Bay as agent for the Ministry of Education. This project is fully funded by the Ministry and \$58,322 has been received of which \$39,621 has been spent on the project to balance date. This project has been approved by the Ministry; and

(e) \$84,375 contract for the LSC Remodeling as agent for the Ministry of Education. This project is fully funded by the Ministry and \$59,714 has been received of which \$7,330 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2019:

(a) contract for the Exterior Breakout Spaces as agent for the Ministry of Education. This project is fully funded by the Ministry and \$66,704 has been received of which \$67,633 has been spent on the project to balance date. This project has been approved by the Ministry; and

(b) contract for the Sitewide Plumbing 5YA as agent for the Ministry of Education. This project is fully funded by the Ministry and \$10,800 has been received of which \$11,312 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

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



22. Managing Capital

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

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	164,737	77,429	27,112
Receivables	22,756	14,031	23,360
Investments - Term Deposits	-	-	-

Total Financial assets measured at amortised cost

187,493	91,460	50,472
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Financial liabilities measured at amortised cost

Payables	47,569	44,725	30,011
Borrowings - Loans	-	-	-
Finance Leases	6,371	22,482	4,051
Painting Contract Liability	-	-	-

Total Financial Liabilities Measured at Amortised Cost

53,940	67,207	34,062
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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.



Maungakaramea School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$1,161 (excluding GST). The funding was spent on sporting endeavours.

Analysis of Variance Reporting

School Name:	Maungakaramaea School	School Number:	1047
Strategic Aim:	Develop academically capable students.		
Annual Aim:	Accelerate the literacy progress of Maori students performing below expectations. Cater for a range of different learning needs.		
Target:	<p>Raise achievement and increase progress for all student groups, in all core curriculum areas.</p> <p>To accelerate 50% of our Maori and Pasifika male learners who are currently working towards the expected literacy levels. These target students will accelerate to move three or more curriculum sublevels.</p> <p>To accelerate 50% of male year five and year seven students who are working towards the expected curriculum levels. These target students will accelerate to move three or more curriculum sublevels.</p>		
Baseline Data:	<p>At the end of 2019 , for writing 3.1% of students working well below and 20% below the expected curriculum level. 61.5% of students working at the expected curriculum level and 15.4% of students working above.</p> <p>At the end of 2019, for reading 4.6% of students working well below and 27.7% below the expected curriculum level. 30.8 of students working at the expected curriculum level and 36.9% of students working above.</p> <p>At the end of 2019, for maths 1% of students working well below and 22% below the expected curriculum level. 32.5% of students working at the expected curriculum level and 44.5% of students working above.</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>During our Write that Essay Programme, we have continued to use a large range of new sentence and paragraph types to enhance our students' writing. We have been active participants in our Write that Essay Professional development, even though the delivery of this was changed dramatically due to Covid-19, and our providers being Auckland based.</p> <p>Ability groups have been established in classrooms and workshops are delivered daily to focus on specific needs. Feedback / feedforward written in student books, and this has helped students become more aware of their specific learning goals and next steps.</p> <p>We have integrated the curriculum to focus on hands on lessons to create interest in what students are writing about.</p> <p>We have had a focus on behaviour and this has helped students regulate themselves during learning time. This has also helped the teacher to teach rather than sorting behaviour in classrooms.</p>	<p>Writing</p> <p>The results show that at the end of 2020, we have 76% of our students achieving at or above the expected curriculum level, set for their year group. This is similar to the previous year's achievement, with 76% of students achieving at or above the expected level. Although the end of year percentages, we have had a large increase in achievement levels since our mid year data. At mid year, 2020, the data showed that 62.4% of students were achieving at or above the expected level. We are happy with the progress made in the second half of the year. It is hard to compare end of year data between 2019 and 2020 with the impact of Covid.</p> <p>In regards to our target, we wanted to move 50% of our male year 5 students who were working towards the expected curriculum level, to work at their expected level. This data has been affected with a change in the students in this cohort throughout the year. Our end of year data for 2020 shows that all of our year 5 male students have not made progress, beyond their curriculum sub levels, therefore we did not meet our goal. For our year 7 students, two students have made huge progress and moved a sub level, and three students have stayed at the same level.</p> <p>Reading</p> <p>At the end of 2019, we had 67.7% of students achieving at or above the expected level, our students have made significant progress across the board and we now have 74% of students achieving at these levels. In comparison with our mid year data, we have improved dramatically, accelerating our learners after the return to school from Alert levels three and four. Our at and</p>	<p>The achievement data that has been tracked between the 2019, mid year 2020 and the end of 2020 shows the impact of Covid-19 on the students. It wasn't the students ability that was demonstrated at mid-year, more their ability to focus back on assessment in a school environment. After the students had settled back in and had predictable routines in place they were able to achieve great results.</p> <p>Progress in the second half of the year is a result of new learnings, regular staff PLD opportunities and consistency across the school. The teachers set high expectations, and the students had individual goals that were tracked closely.</p>	<p>We will continue to use the Write that Essay programme school wide. We will also look at assessment methods, review our current tools, and make sure that there is enough time for moderation, professional conversations and capability to use overall teacher judgement when it comes to assessment. We will stop using the online tool throughout the school, and look into more affordable alternatives.</p>

<p>Digital technology has been used as a learning tool to share students' work and create purpose to their writing - eg, work is shared on Seesaw, Class Dojo and blogs. The use of digital technology was fundamental during Alert levels 2, 3, and 4 when we participated in distance and bubble teaching.</p> <p>We have introduced a new handwriting programme in one of our classes, that we will roll out to the rest of our junior school next year.</p>	<p>above achievement levels have improved 10% from our mid year data. The largest jump in achievement has come from our year 4 and year 8 readers.</p> <p>We have continued with our strength in reading across the school. Our teaching and assessment practices have remained the same to previous years. We have purchased Liz Kane texts, and look forward to implementing these throughout our junior school next year.</p> <p>Maths</p> <p>Maths has also continued to be a strength of ours at Maungakarama School. Our overall maths achievement, for students 'at' or 'above' sits at 80.5%. This is a significant increase of 11% since our mid year data collection.</p> <p>In 2019, we had 76.5% of Maori and Pasifika students achieving at or above their expected curriculum level for writing. For 2020, we have 58% of Maori students, and 75% of Pasifika students achieving at, or above the expected curriculum for writing, giving us an average of 66.5%, down 10% from last year.</p> <p>We have strength in numeracy, however, we have noticed gaps in strand knowledge as indicated in the 'maths' graphs. We are working on retention of knowledge from our current students, fractions is a key focus area for us as identified in recent testing. The teaching staff have voiced that they would like a focus on maths next year as a key annual goal as we have focused on literacy for a few years in a row.</p>	<p>We changed the way we used our TA, and also invested more funding into her over the second half of the year. Target students from each class read with our TA three times a week to help build milage, confidence, fluency and their comprehension.</p> <p>Our overall achievement results show that all Maori and Pasifika students in reading, writing and maths have had a decrease in their achievement levels from last year. From our new enrolments, only 9% of these are Maori students, and none are Pasifika. When comparing attendance to achievement, it is our Maori and Pasifika students who have the highest percentages of being absent from school. Overall, disengagement from students and whanau</p>	
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		over lockdown was a much higher percentage from our Maori and Pasifika students, compared with other ethnic groups.	
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Planning for next year:

Create individual PLD budgets for staff to engage in individual priority areas.

Design specific programmes for each learning group to meet individual needs. These programmes may cater for reading, writing and maths needs.

Work towards individual goals of target students and share next steps with parents.

All staff continue to engage in professional development in conjunction with our annual goals.

Train all staff in Yolanda Sorrel phonics.

Consistent early words programme across the school to boost our early readers and writers.

Professional development in mathematics for all teaching staff and teacher aides.