

# MAPUA SCHOOL

## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2021**

### **School Directory**

<b>Ministry Number:</b>	3203
<b>Principal:</b>	Sharon Prestidge
<b>School Address:</b>	4 Stafford Drive, Mapua, 7005
<b>School Phone:</b>	03 540 2806
<b>School Email:</b>	<a href="mailto:admin@mapua.school.nz">admin@mapua.school.nz</a>

# MAPUA SCHOOL

Annual Report - For the year ended 31 December 2021

## Index

Page	Statement
------	-----------

<b>Financial Statements</b>	
-----------------------------	--

<a href="#">1</a>	Statement of Responsibility
<a href="#">2</a>	Members of the Board
<a href="#">3</a>	Statement of Comprehensive Revenue and Expense
<a href="#">4</a>	Statement of Changes in Net Assets/Equity
<a href="#">5</a>	Statement of Financial Position
<a href="#">6</a>	Statement of Cash Flows
<a href="#">7 - 18</a>	Notes to the Financial Statements

<b>Other Information</b>	
--------------------------	--

Analysis of Variance	
----------------------	--

Kiwisport	
-----------	--

Independent Auditor's Report	
------------------------------	--

# Mapua School

## Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the School.

The School's 2021 financial statements are authorised for issue by the Board.

Mark Bruce-Miller

Full Name of Presiding Member

DocuSigned by:

Mark Bruce-Miller

5D5F3C90C16F4DA...

Signature of Presiding Member

29 May 2022

Date:

Sharon Prestidge

Full Name of Principal

DocuSigned by:

Sharon Prestidge

059B1C6474544E7...

Signature of Principal

29 May 2022

Date:

# Mapua School

## Members of the Board

For the year ended 31 December 2021

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Mark Bruce-Miller	Presiding Member	Elected	Sep 2022
Neil Chalmers	Principal ex Officio		Oct 2021
Janice Gulbransen	Acting Principal		Jan 2022
Sharon Prestidge	Principal ex Officio		
Amber Bonny	Parent Representative	Elected	Sep 2022
Liz Ussher	Parent Representative	Elected	Sep 2022
Toby Lovell	Parent Representative	Elected	Dec 2023
Rachel Stanton	Parent Representative	Elected	Dec 2023
Rolf Lamberg	Parent Representative	Elected	Dec 2023
Heidi Trott	Staff Representative	Elected	Sep 2022

### **In Attendance**

Netty Hine	BOT Secretary
------------	---------------

# Mapua School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Revenue</b>				
Government Grants	2	2,353,882	2,309,075	2,298,618
Locally Raised Funds	3	161,465	55,860	135,545
Interest Income		3,330	1,634	2,869
International Students	4	-	-	11,685
		2,518,677	2,366,569	2,448,717
<b>Expenses</b>				
Locally Raised Funds	3	9,461	9,500	13,557
International Students	4	-	-	565
Learning Resources	5	1,879,484	1,778,519	1,680,632
Administration	6	194,507	165,850	173,062
Finance		2,019	2,000	2,027
Property	7	414,932	403,935	509,604
Depreciation	12	40,270	40,813	40,933
		2,540,673	2,400,617	2,420,380
<b>Net (Deficit)/Surplus for the year</b>		(21,996)	(34,048)	28,337
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		(21,996)	(34,048)	28,337

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

# Mapua School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		315,019	315,019	277,552
Total comprehensive revenue and expense for the year		(21,996)	(34,048)	28,337
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,875	-	9,130
<b>Equity at 31 December</b>		294,898	280,971	315,019
Retained Earnings		294,898	280,971	315,019
<b>Equity at 31 December</b>		294,898	280,971	315,019

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.

# Mapua School

## Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	45,578	103,685	73,756
Accounts Receivable	9	122,981	106,712	106,712
GST Receivable		26,669	12,236	12,236
Prepayments		9,002	9,139	9,139
Inventories	10	4,287	5,292	5,292
Investments	11	105,841	213,421	263,421
Funds owing for Capital Works Projects	17	37,062	-	-
		351,420	450,485	470,556
<b>Current Liabilities</b>				
Accounts Payable	13	179,323	167,505	167,505
Revenue Received in Advance	14	9,492	2,441	2,441
Provision for Cyclical Maintenance	15	-	57,475	57,475
Finance Lease Liability	16	9,346	8,515	8,515
Funds held for Capital Works Projects	17	-	95,320	95,320
Funds Held on Behalf of the Tasman Transition Cluster	18	-	5,139	5,139
		198,161	336,395	336,395
<b>Working Capital Surplus/(Deficit)</b>		153,259	114,090	134,161
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	213,074	196,416	207,228
		213,074	196,416	207,228
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	61,650	15,465	12,300
Finance Lease Liability	16	9,785	14,070	14,070
		71,435	29,535	26,370
<b>Net Assets</b>		294,898	280,971	315,019
<b>Equity</b>		294,898	280,971	315,019

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

# Mapua School

## Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		488,461	466,112	548,115
Locally Raised Funds		168,166	55,860	126,793
International Students		-	-	11,685
Goods and Services Tax (net)		(14,433)	-	(9,109)
Payments to Employees		(311,463)	(257,940)	(266,362)
Payments to Suppliers		(338,349)	(253,736)	(310,015)
Interest Received		4,082	1,634	1,789
Net cash (to)/from Operating Activities		(3,536)	11,930	102,896
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(39,310)	(30,001)	(24,855)
Purchase of Investments		157,580	50,000	(263,421)
Net cash from/(to) Investing Activities		118,270	19,999	(288,276)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		1,875	-	9,130
Finance Lease Payments		(7,266)	(2,000)	(7,361)
Funds Administered on Behalf of Third Parties		(137,521)	-	69,936
Net cash from/(to) Financing Activities		(142,912)	(2,000)	71,705
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(28,178)</b>	<b>29,929</b>	<b>(113,675)</b>
Cash and cash equivalents at the beginning of the year	8	73,756	73,756	187,431
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>45,578</b>	<b>103,685</b>	<b>73,756</b>

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

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



# Mapua School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 1. Statement of Accounting Policies

##### 1.1. Reporting Entity

Mapua 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.

##### 1.2. Basis of Preparation

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

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 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 expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

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

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

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

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

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

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

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

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

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

###### **Cyclical Maintenance**

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

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

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

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

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

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

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

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

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

### **1.3. 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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. 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***

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.

### **1.4. 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.

### **1.5. 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.

### **1.6. 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.

### **1.7. Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The School's 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.

### 1.8. Inventories

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

### 1.9. 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.

### 1.10. Property, Plant and Equipment

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

### 1.11. 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.

### **1.12. 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.

### **1.13. 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 not expected to be settled wholly before twelve 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.

### **1.14. 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.

### **1.15. Shared Funds**

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

### **1.16. 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

### **1.17. 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, and finance lease liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

### **1.18. 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.

### **1.19. 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.

**1.20. Budget Figures**

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

**1.21. 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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	461,153	447,740	463,435
Teachers' Salaries Grants	1,541,952	1,541,952	1,396,739
Use of Land and Buildings Grants	283,790	283,790	375,605
Other MoE Grants	66,987	35,593	62,839
	<u>2,353,882</u>	<u>2,309,075</u>	<u>2,298,618</u>

## 3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	85,847	38,260	104,492
Fees for Extra Curricular Activities	6,414	5,600	5,845
Trading	5,632	6,600	6,988
Fundraising & Community Grants	61,724	5,400	17,159
Other Revenue	1,848	-	1,061
	<u>161,465</u>	<u>55,860</u>	<u>135,545</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	6,625	5,600	5,841
Trading	2,737	3,900	7,716
Fundraising & Community Grant Costs	99	-	-
	<u>9,461</u>	<u>9,500</u>	<u>13,557</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>152,004</u>	<u>46,360</u>	<u>121,988</u>

## 4. International Student Revenue and Expenses

	2021	2021	2020
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	-	-	3
	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
International Student Fees	-	-	11,685
<b>Expenses</b>			
Other Expenses	-	-	565
	<u>-</u>	<u>-</u>	<u>565</u>
<i>Surplus / (Deficit) for the year International Students</i>	<u>-</u>	<u>-</u>	<u>11,120</u>

## 5. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	92,251	54,573	103,067
Information and Communication Technology	6,619	6,310	8,703
Library Resources	305	1,000	-
Employee Benefits - Salaries	1,762,980	1,695,513	1,553,808
Staff Development	17,329	21,123	15,054
	<u>1,879,484</u>	<u>1,778,519</u>	<u>1,680,632</u>

## 6. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,250	3,400	3,908
Board Fees	5,665	4,600	4,085
Board Expenses	20,830	4,260	7,043
Communication	4,552	4,340	4,330
Consumables	8,427	8,400	8,149
Operating Lease	449	450	450
Other	19,258	19,900	22,407
Employee Benefits - Salaries	101,290	90,600	92,470
Insurance	4,276	4,400	4,389
Service Providers, Contractors and Consultancy	24,510	25,500	25,831
	<u>194,507</u>	<u>165,850</u>	<u>173,062</u>

## 7. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,767	8,900	9,874
Consultancy and Contract Services	49,968	46,600	49,763
Cyclical Maintenance Provision	(2,125)	3,165	9,425
Grounds	3,339	1,430	1,788
Heat, Light and Water	14,115	13,700	13,603
Rates	6,827	7,000	6,894
Repairs and Maintenance	20,004	6,860	10,688
Use of Land and Buildings	283,790	283,790	375,605
Security	1,582	1,490	1,489
Employee Benefits - Salaries	26,665	31,000	30,475
	<u>414,932</u>	<u>403,935</u>	<u>509,604</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, 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.

## 8. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	45,578	103,685	73,756
Cash and cash equivalents for Statement of Cash Flows	<u>45,578</u>	<u>103,685</u>	<u>73,756</u>

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

Of the \$45,578 Cash and Cash Equivalents, \$31,023 is held by the School on behalf of the Ministry of Education. These funds have been provided for 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 2022 on Crown owned school buildings.

## 9. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,500	1,150	1,150
Interest Receivable	328	1,080	1,080
Teacher Salaries Grant Receivable	121,153	104,482	104,482
	<u>122,981</u>	<u>106,712</u>	<u>106,712</u>
Receivables from Exchange Transactions	1,828	2,230	2,230
Receivables from Non-Exchange Transactions	121,153	104,482	104,482
	<u>122,981</u>	<u>106,712</u>	<u>106,712</u>

## 10. Inventories

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	4,287	5,292	5,292
	<u>4,287</u>	<u>5,292</u>	<u>5,292</u>

## 11. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	105,841	213,421	263,421
Total Investments	105,841	213,421	263,421

## 12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2021</b>						
Building Improvements	129,317	-	-	-	(9,040)	120,277
Furniture and Equipment	43,199	26,120	-	-	(10,938)	58,381
Information and Communication Technology	12,383	13,133	-	-	(9,733)	15,783
Leased Assets	22,329	6,806	-	-	(10,502)	18,633
Library Resources	-	57	-	-	(57)	-
<b>Balance at 31 December 2021</b>	<b>207,228</b>	<b>46,116</b>	<b>-</b>	<b>-</b>	<b>(40,270)</b>	<b>213,074</b>

The net carrying value of equipment held under a finance lease is \$18,633 (2020: \$22,329)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	213,251	(92,974)	120,277	213,251	(83,934)	129,317
Furniture and Equipment	278,939	(220,558)	58,381	252,818	(209,619)	43,199
Information and Communication Technology	119,327	(103,544)	15,783	106,194	(93,811)	12,383
Leased Assets	38,135	(19,502)	18,633	32,801	(10,472)	22,329
Library Resources	59,036	(59,036)	-	58,979	(58,979)	-
<b>Balance at 31 December</b>	<b>708,688</b>	<b>(495,614)</b>	<b>213,074</b>	<b>664,043</b>	<b>(456,815)</b>	<b>207,228</b>

## 13. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	11,707	20,519	20,519
Accruals	3,500	2,708	2,708
Banking Staffing Overuse	-	17,221	17,221
Employee Entitlements - Salaries	143,610	109,381	109,381
Employee Entitlements - Leave Accrual	20,506	17,676	17,676
	179,323	167,505	167,505
Payables for Exchange Transactions	179,323	167,505	167,505
	179,323	167,505	167,505

The carrying value of payables approximates their fair value.

## 14. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Other Revenue in Advance	9,492	2,441	2,441
	9,492	2,441	2,441



## 15. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	69,775	69,775	60,350
Increase/ (decrease) to the Provision During the Year	9,425	3,165	9,425
Adjustment to the Provision	(11,550)	-	-
Use of the Provision During the Year	(6,000)	-	-
Provision at the End of the Year	61,650	72,940	69,775
Cyclical Maintenance - Current	-	57,475	57,475
Cyclical Maintenance - Term	61,650	15,465	12,300
	61,650	72,940	69,775

## 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:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	10,581	10,044	10,044
Later than One Year and no Later than Five Years	10,409	15,347	15,347
Future Finance Charges	(1,859)	(2,806)	(2,806)
	19,131	22,585	22,585
Represented by:			
Finance lease liability - Current	9,346	8,515	8,515
Finance lease liability - Term	9,785	14,070	14,070
	19,131	22,585	22,585

## 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:

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Stage 2 (5YA Project)	31,023	-	-	-	31,023
LSC/Dental Clinic	66,177	-	(95,212)	-	(29,035)
SIP Locks	(240)	4,862	(4,622)	-	-
SIP ILE and Shade	(1,640)	175,883	(193,785)	-	(19,542)
ILE Profiling and Roof Repair	-	156,000	(175,508)	-	(19,508)
Totals	95,320	336,745	(469,127)	-	(37,062)

### Represented by:

Funds Held on Behalf of the Ministry of Education	31,023
Funds Due from the Ministry of Education	(68,085)
	(37,062)

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA/10YPP Expenditure	(500)	500	-	-	-
Stage 2 (5YA Project)	31,023	-	-	-	31,023
LSC/Dental Clinic	-	71,141	(4,964)	-	66,177
SIP Locks	-	-	(240)	-	(240)
SIP ILE and Shade	-	-	(1,640)	-	(1,640)
Totals	30,523	71,641	(6,844)	-	95,320

## 18. Funds Held on Behalf of the Tasman Transition Cluster

Mapua School was the lead school and holds funds on behalf of the Tasman Transition cluster, a group of schools funded by the Ministry of Education to share professional support.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held at Beginning of the Year	5,139	5,139	-
Funds Received from Cluster Members	-	-	13,200
Funds Spent on Behalf of the Cluster	(5,139)	-	(8,061)
Funds Held at Year End	-	5,139	5,139

## 19. Related Party Transactions

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

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

## 20. Remuneration

### Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	5,665	4,085
<i>Leadership Team</i>		
Remuneration	348,145	217,511
Full-time equivalent members	3.00	2.00
Total key management personnel remuneration	353,810	221,596

There are nine members of the Board excluding the Principal. The Board had held eleven full meetings of the Board in the year. The Board also has Finance (three members) and Property (three members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair 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:

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	140-150
Benefits and Other Emoluments	3-4	1-10
Termination Benefits	0 - 0	0 - 0

### Principal 2

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	20 - 30	0 - 0
Benefits and Other Emoluments	0-1	0 - 0
Termination Benefits	0 - 0	0 - 0

### Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 -110	3.00	1.00
	<u>3.00</u>	<u>1.00</u>

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

## 21. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	\$ -	\$ -
Number of People	-	-

## 22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

### Holidays Act Compliance – Schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2021 the Board has entered into the following contract agreements for capital works.

a) The school has contracted for the LSC/Dental Clinic Upgrade project . The total cost of the project is estimated to be \$79,045, which the school has contracted into with several contractors as agent for the Ministry of Education. An amount of \$71,141 has been received from the Ministry for this project, while \$94,499 has been spent on the project to date. Some of the overspend will be covered by \$31,023 remaining unspent from an earlier project. This project has been approved by the Ministry.

(b) The school has contracted for the SIP Senior Archgola project . The total cost of the project is estimated to be \$195,426, which the school has contracted into with several contractors as agent for the Ministry of Education. The project is to be fully funded by the MOE. An amount of \$175,883 has been received from the Ministry for this project, while \$201,101 has been spent on the project to date. Some of the overspend will be covered by \$31,022 remaining unspent from an earlier project. This project has been approved by the Ministry.

(c) The school has contracted for the ILE and Roof project . The total cost of the project is estimated to be \$240,079, which the school has contracted into with several contractors as agent for the Ministry of Education. The project is to be fully funded by the MOE. An amount of \$216,071 has been received from the Ministry for this project, while \$235,579 has been spent on the project to date. This project has been approved by the Ministry.

(Capital commitments in relation to Ministry projects at 31 December 2020: \$95,320)

### (b) Operating Commitments

As at 31 December 2021 the Board has not entered into any operating contracts.

(a) operating lease of a photocopier;

	2021 Actual \$	2020 Actual \$
No later than One Year	-	300
	<u>-</u>	<u>300</u>

## 24. 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	45,578	103,685	73,756
Receivables	122,981	106,712	106,712
Investments - Term Deposits	105,841	213,421	263,421
Total Financial assets measured at amortised cost	274,400	423,818	443,889

### Financial liabilities measured at amortised cost

Payables	179,323	167,505	167,505
Finance Leases	19,131	22,585	22,585
Total Financial liabilities measured at amortised Cost	198,454	190,090	190,090

## 25. Events After Balance Date

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

## 26. Comparatives

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

## 27. COVID 19 Pandemic on going implications

### Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

### Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

### Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

### Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

### Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

# Analysis of Variance Reporting



<b>School Name:</b>	Māpua School	<b>School Number:</b>	3203
<b>Strategic Aim:</b>	Maramatanga- High Level of Understanding and Knowledge		
<b>Annual Aim:</b>	To promote High Academic Success by targeting specific groups and areas of the curriculum and providing programmes of support for these areas that aim to see them improve.		
<b>Target:</b>	To lift assessed achievement so that at least 50% (i.e 1.5) of the 3 identified students that are classified as At or Above in Reading by the end of the 2021 school year.		
<b>Baseline Data:</b>	<p>As recorded in the 2021 charter, all students identified in 2019 as Below or Well Below in NZ curriculum levels all 3 (100%) remained below at the end of the 2020 school year.</p> <p>It is important to note that the data and dates used for the end of the 2020 year differs to the data used for the 2021 analysis of variance. These data errors were identified during the period of transition between leadership teams. This data shows that at the end of the 2020 year that there were 14 students across the wider school that were achieving below the expected level in mathematics. The below is the analysis of variance completed at the end of the 2021 year comparing the updated 2020 end point data with the 2021 end point data.</p> <p><u>Data Analysis for 2021 Priority Learners in Mathematics</u></p> <p>10 (71% )of the 14 students below were boys</p> <ul style="list-style-type: none"> <li>• 1 boy improved his achievement by one curriculum level, this means that he made accelerated progress, 2 years within a year and is now achieving at expectation, along with his peers.</li> <li>• 2 boys improved their achievement by one curriculum level, this means that they made accelerated progress, 2 years within a year, however they are not yet working at their expected level.</li> </ul>		

## Tātaritanga raraunga

- 6 boys improved their achievement by 6 months, ie half a curriculum level, however they are still working below expectation.
- 1 boy progressed within his level but did not show accelerated progress. He is still achieving below expectation.

4 (29%) of the 14 below students were girls:

- 2 girls improved their achievement by one curriculum level, this means that they made accelerated progress, 2 years within a year and are now achieving at expectation, along with their peers.
- 1 girl improved her achievement by one curriculum level, this means that she made accelerated progress, 2 years within a year, however she is not yet working at her expected level.
- 1 girl improved her achievement by 6 months, ie half a curriculum level, however she is still working below expectation.

### Ethnicity

- Of the 14 students working below expectation in 2021 92% (13) were NZ European, 8% were another ethnicity
- 100% European students improved their achievement
- In summary 92% of students improved their achievement

The data also shows that by the end of the 2021 year that we had 25 students working below the expected level, and increase from the end of 2020. The above data commentary focuses on the achievement of the 14 students identified at the end of 2020.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>ALiM- (Middle Team)</p> <p>Targeted group teaching approach</p> <p>Streaming approach across some teams,</p>	<p>10 (71%) of the 14 below students were boys</p> <ul style="list-style-type: none"> <li>1 boy improved his achievement by one curriculum level, this means that he made accelerated progress, 2 years within a year and is now achieving at expectation, along with his peers.</li> <li>2 boys improved their achievement by one curriculum level, this means that they made accelerated progress, 2 years within a year, however they are not yet working at their expected level.</li> <li>6 boys improved their achievement by 6 months, ie half a curriculum level, however they are still working below expectation.</li> <li>1 boy progressed within his level but did not show accelerated progress. He is still achieving below expectation.</li> </ul> <p>4 (29%) of the 14 below students were girls:</p> <ul style="list-style-type: none"> <li>2 girls improved their achievement by one curriculum level, this means that they made accelerated progress, 2 years within a year and are now achieving at expectation, along with their peers.</li> <li>1 girl improved her achievement by one curriculum level, this means that she made accelerated progress, 2 years within a year, however she is not yet working at her expected level.</li> <li>1 girl improved her achievement by 6 months, ie half a curriculum level, however she is still</li> </ul>	<p>Factors to consider:</p> <p>There are a number of factors that could have contributed to achievement outcomes of the 14 students identified at the end of 2020. For 92% of these students, a targeted teaching approach has supported them to make progress in their achievement.</p> <p>Of the 14 students, 6 of them made accelerated progress</p> <p>The ALiM program data successfully moved students who were achieving below the expected level. Of the 11 students whos data was recorded, 10 students made accelerated progress (more than 2 sublevels) and 4 of those 11 students reached curriculum expectation.</p> <p>The end of 2021 data identified an additional 11 students that were achieving below the expected level for their year group. These students are predominantly year 7 students.</p> <p>Factors to consider that could have hindered these students making further or accelerated progress are:</p> <p>The disruptions caused by Covid during the year, including the period of level 4 and 3 lockdowns. This meant that students missed out on additional one to one teaching time, their program and routine was disrupted. This could have interfered</p>	<p>It is apparent that we will need to look further into the administration of PAT/ standardised testing to ensure that the data being collected to inform OTJs is accurate. We will continue to work with NZCER. We will also need to ensure this data is triangulated with other forms of assessments. Additionally, we will need to evaluate our moderation practices to ensure that there is consistency and continuity within teams and across the school.</p> <p>Expanding all teacher professional learning. This will likely include going beyond the ALiM program and include a wider range of staff.</p> <p>Evaluate current teaching and learning practices and examine the current model being used for structuring student learning groups.</p>

## Tātaritanga raraunga

working below expectation.

### Ethnicity

- Of the 14 students working below expectation in 2021 92% (13) were NZ European, 8% were another ethnicity

- 100% European students improved their achievement

- In summary 92% of target students improved their achievement and made progress, with 6 making accelerated progress. 3 of these students are now at the expected level.

While there was progress for the 14 students that are achieving below the expected level, we need to acknowledge that there are another 11 students who by the end of the 2021 year were achieving below the expected level for their age group. These students were all year 7 students at the end of 2021.

with their ongoing progress. Whanau at home engagement was also varied meaning that access to home learning was not always equitable.

The way in which we are moderating OTJ data needs to be evaluated. There is inconsistency of the testing data being used to inform OTJS across teams and there is a lack of systematic moderation across teams.

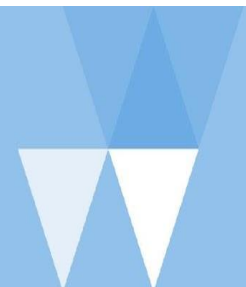
These OTJs could also have included inaccurate PAT data being used to inform out OTJs. It has recently come to our attention through professional learning with NZCER that the administering of the test for our lower achieving students has been done incorrectly so therefore the data cannot be accurate. This is because many questions in the PAT test for their year level are at a level far higher than they are working at. This means that we are not seeing the full picture of some students capabilities across the curriculum area.

### Planning for next year:

Great a mathematics curriculum focus group, and assign half a FTMU to lead.  
Attend focussed PL, working collaboratively with Kahui AKo ki Motueka  
Develop shared understandings and capabilities to target teaching and make robust OTJ judgements.  
Develop robust moderation process for OTJs.



# Tātaritanga raraunga



# Analysis of Variance Reporting



<b>School Name:</b>	Māpua School	<b>School Number:</b>	3203
<b>Strategic Aim:</b>	Maramatanga- High Level of Understanding and Knowledge		
<b>Annual Aim:</b>	To promote 'High Academic Success' by targeting specific groups and areas of the curriculum and providing programmes of support for these areas that aim to see them improve.		
<b>Target:</b>	To lift assessed achievement so that at least 50% (i.e 2) of the 4 identified students are classified as At or Above the NZ Curriculum Levels in Reading		
<b>Baseline Data:</b>	<p>As recorded in the 2021 charter " of the 4 students identified in 2019 as Below or Well Below the OTJ/NZ curriculum Levels, 3 of these (75%) moved upwards to At of Above in the area of Reading.</p> <p>It is important to note that the data and dates used for the end of the 2020 year differs to the data used for the 2021 analysis of variance. These data errors were identified during the period of transition between leadership teams. This data shows that at the end of the 2020 year that there were 13 students across the wider school that were achieving below the expected level in Reading, not 4. The below is the analysis of variance completed at the end of the 2021 year comparing the updated 2020 end point data with the 2021 end point data.</p> <p><u>Data Analysis for 2021 Priority Learners in Reading</u></p> <p>9 (70% ) of the below students were boys: 9 boys met the target of lifting their achievement as follows:</p> <ul style="list-style-type: none"> <li>- 4 boys improved their achievement by one curriculum level, this means that they made accelerated progress, 2 years within a year and are now achieving at expectation, along with their peers.</li> <li>- 1 boy improved his achievement by one curriculum level, this means that he made accelerated progress, 2 years within a year, however he is not yet working at his expected level.</li> </ul>		

## Tātaritanga raraunga

- 1 boy improved his achievement by 6 months, ie half a curriculum level, however he is still working below expectation.
- 3 boys progressed within their level but did not show accelerated progress. They are still achieving below expectation.

4 (30%) of the below students were girls. 4 girls met the target of lifting their achievement as follows:

- 3 girls improved their achievement by one curriculum level, this means that they made accelerated progress, 2 years within a year and are now achieving at expectation, along with their peers.
- 1 girl improved her achievement by 6 months, ie half a curriculum level, however she is still working below expectation.

### Ethnicity

Of the 13 students 84% are NZ European, 8% are NZ Māori and 8% are another ethnicity

- 100% European students improved their achievement
- 100% of NZ Māori students improved their achievement
- 100% of students of another ethnicity improved their achievement

In summary 100% of the priority learners improved their achievement

The data also shows that by the end of the 2021 year that there were 18 students who were achieving below the expected level, and increase from the end of 2020. The above data commentary focuses only on the achievement of the 13 students identified at the end of 2020.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Began looking at Structured Literacy-PD</p> <p>Reading Recovery</p> <p>Targeted group teaching approach</p>	<p><u>Data Analysis for 2021 Priority Learners in Reading</u></p> <p>9 (70% ) of the below students were boys: 9 boys met the target of lifting their achievement as follows:</p> <ul style="list-style-type: none"> <li>- 4 boys improved their achievement by one curriculum level, this means that they made accelerated progress, 2 years within a year and are now achieving at expectation, along with their peers.</li> <li>- 1 boy improved his achievement by one curriculum level, this means that he made accelerated progress, 2 years within a year, however he is not yet working at his expected level.</li> <li>- 1 boy improved his achievement by 6 months, ie half a curriculum level, however he is still working below expectation.</li> <li>- 3 boys progressed within their level but did not show accelerated progress. They are still achieving below expectation.</li> </ul>	<p>There are a number of factors that could have contributed to achievement outcomes of the 13 students identified at the end of 2020. For 100% of these students, a targeted teaching approach has supported them to make progress in their achievement.</p> <p>Many of these students begun to get some structured literacy and phonics instruction following on from the professional learning with Christine Braid, the feedback from one staff member who attended the Liz Kane workshop and the Senior team who visited Nayland Primary School in Term 4 to get a sense of what structured literacy might look like at a higher level.</p> <p>Reading Recovery has supported the academic progress for 2 of the 13 students. Both of these students have made accelerated progress moving from a reading age of 5-5.5 yrs to 7-8 yrs. This is between 15-17 sub level shifts over the course of a year.</p> <p>Factors to consider that could have hindered these students making further or accelerated progress are:</p> <p>The disruptions caused by Covid during the year, including the period of level 4 and 3 lockdowns. This meant that students missed out on additional one to one teaching time,</p>	<p>Teachers will continue with Structured Literacy Professional Learning with Christine Braid through the Kahui Ako. Teachers will be looking into using their curriculum budgets to add to the number of resources available to teachers increasing the number of students who can have access to this learning. We will continue looking at 'The Code' from Liz Kane for continuity across the school. Teams will also need to make resources to support this teaching and learning</p> <p>It is apparent that we will need to look further into the administration of PAT/ standardised testing to ensure that the data being collected to inform OTJs is accurate. We will continue to work with NZCER. We will also need to ensure this data is triangulated with other forms of assessments. Additionally, we will need to evaluate our moderation practices to ensure that there is consistency and continuity within teams and across the school.</p>

## Tātaritanga raraunga

4 (30%) of the below students were girls. 4 girls met the target of lifting their achievement as follows:

- 3 girls improved their achievement by one curriculum level, this means that they made accelerated progress, 2 years within a year and are now achieving at expectation, along with their peers.
- 1 girl improved her achievement by 6 months, ie half a curriculum level, however she is still working below expectation.

### Ethnicity

Of the 13 students 84% are NZ European, 8% are NZ Māori and 8% are another ethnicity

- 100% European students improved their achievement
- 100% of NZ Māori students improved their achievement

100% of students of another ethnicity improved their achievement

In summary 100% of target students improved their achievement and made progress, with 8 making

their program and routine was disrupted. This could have interfered with their ongoing progress. Whanau at home engagement was also varied meaning that access to home learning was not always equitable.

While we were fortunate enough to have some structured literacy resources purchased for us, we do not yet have enough to be able to run an effective program higher up in the school. We also need further professional learning around what a structured literacy program looks like further up the school and how it will build upon the foundational learning in the earlier school years.

These OTJs could also have included inaccurate PAT data being used to inform out OTJs. It has recently come to our attention through professional learning with NZCER that the administering of the test for our lower achieving students has been done incorrectly so therefore the data cannot be accurate. This is because many questions in the PAT test for their year level are at a level far higher than they are working at. This means that we are not seeing the full picture of some students capabilities across the curriculum area.

## Tātaritanga raraunga

accelerated progress. 7 of these students are now at the expected level.

While there was progress for the 13 students that are achieving below the expected level, we need to acknowledge that the end of 2021 data shows 18 students achieving below the expected level for their age group.

### Planning for next year:

Continued support of the implementation of Structured Literacy throughout the school. Including targeted PL and the formation of a curriculum focus team responsible for literacy.

# Analysis of Variance Reporting



<b>School Name:</b>	Māpua School	<b>School Number:</b>	3203
<b>Strategic Aim:</b>	Maramatanga- High Level of Understanding and Knowledge		
<b>Annual Aim:</b>	To promote 'High Academic Success' by targeting specific groups and areas of the curriculum and providing programmes of support for these areas that aim to see them improve.		
<b>Target:</b>	To lift assessed achievement so that at least 50% (i.e 10) of the 20 identified students are classified as At or Above the NZ Curriculum Levels in Writing		
<b>Baseline Data:</b>	<p>As recorded in the 2021 charter " of the 20 students identified in 2019 as Below or Well Below the OTJ/NZ curriculum Levels, 11 of these (75%) moved upwards to At or Above in the area of Writing.</p> <p>It is important to note that the data and dates used for the end of the 2020 year differs to the data used for the 2021 analysis of variance. These data errors were identified during the period of transition between leadership teams. This data shows that at the end of the 2020 year that there were 22 students across the wider school that were achieving below the expected level in Writing , not 20. The below is the analysis of variance completed at the end of the 2021 year comparing the updated 2020 end point data with the 2021 end point data. There is also a discrepancy in the graph showing a 23rd student. This student was not included in the data.</p> <p><u>Data Analysis for 2021 Priority Learners in Writing</u></p> <p>13 (60% )of the students below were boys</p> <ul style="list-style-type: none"> <li>- 1 boy improved his achievement by one curriculum level, this means that he made accelerated progress, 2 years within a year and is now achieving at expectation, along with his peers.</li> </ul>		

## Tātaritanga raraunga

- 2 boys improved their achievement by one curriculum level, this means that they made accelerated progress, 2 years within a year, however they are not yet working at their expected level.
- 5 boys improved their achievement by 6 months, ie half a curriculum level, however they are still working below expectation.
- 4 boys progressed within their level but did not show accelerated progress. They are still achieving below expectation.
- 1 boy did not progress past his starting curriculum level.

9 (40%) of the below students were girls. 7 girls met the target of lifting their achievement as follows:

- 2 girls improved their achievement by one curriculum level, this means that they made accelerated progress, 2 years within a year and are now achieving at expectation, along with their peers.
- 1 girl improved her achievement by 6 months, ie half a curriculum level, she is now working at expectation.
- 2 girls improved their achievement by one curriculum level, this means that they made accelerated progress, 2 years within a year, however they are not yet working at their expected level.
- 2 girls improved their achievement by 6 months, ie half a curriculum level, however they are still working below expectation.
- 2 girls progressed within tier level but did not show accelerated progress. They are still achieving below expectation.

### Ethnicity

- Of the 22 priority learners 86% (19) are NZ European, 9% are NZ Māori and 5% are another ethnicity
- 95% of European priority learners improved their achievement
- 100% of NZ Māori priority learners improved their achievement
- 100% of students of another ethnicity priority learners improved their achievement

In summary 95% of priority learners improved their achievement

The data also shows that by the end of the 2021 year that there were 31 students who were achieving below the expected level, and increase from the end of 2020. The above data commentary focuses only on the achievement of the 22 students identified at the end of 2020.



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>ALL</p> <p>Targeted group teaching approach</p>	<p><u>Data Analysis for 2021 Priority Learners in Writing</u></p> <p>13 (60% )of the below students were boys</p> <ul style="list-style-type: none"> <li>- 1 boy improved his achievement by one curriculum level, this means that he made accelerated progress, 2 years within a year and is now achieving at expectation, along with his peers.</li> <li>- 2 boys improved their achievement by one curriculum level, this means that they made accelerated progress, 2 years within a year, however they are not yet working at their expected level.</li> <li>- 5 boys improved their achievement by 6 months, ie half a curriculum level, however they are still working below expectation.</li> <li>- 4 boys progressed within their level but did not show accelerated progress. They are still achieving below expectation.</li> <li>- 1 boy did not progress past his starting curriculum level.</li> </ul>	<p>There are a number of factors that could have contributed to achievement outcomes of the 22 students identified at the end of 2020. For 95% of these students, a targeted teaching approach has supported them to make progress in their achievement.</p> <p>The ALL program data successfully moved students who were achieving below the expected level. Of the 12 students whose data was recorded, 11 students made accelerated progress (more than 2 sublevels) and 4 of those 12 students reached curriculum expectation. It is important to note that for the purpose of Ministry data collection, a sample from three classes was collected. The majority of teachers were also running this program within their classrooms.</p> <p>Factors to consider that could have hindered these students and the students who are now achieving below expectation from making further or accelerated progress are:</p> <p>The disruptions caused by Covid during the year, including the period of level 4 and 3 lockdowns. This meant that students missed out on usual and additional one to one teaching time, their program, routine and learning continuity was disrupted. This could have interfered with their ongoing progress. Whanau</p>	<p>ALL program will continue across the school to support those learners achieving below the expected level.</p> <p>Moderation practices will be evaluated, as will the modes of data used to inform these OTJs</p> <p>Structured Literacy and ALL professional development will continue to support and grow teacher knowledge and pedagogy. This will enable teaching staff to improve teaching and learning practices.</p>

## Tātaritanga raraunga

	<p>9 (40%) of the below students were girls. 7 girls met the target of lifting their achievement as follows:</p> <ul style="list-style-type: none"> <li>- 2 girls improved their achievement by one curriculum level, this means that they made accelerated progress, 2 years within a year and are now achieving at expectation, along with their peers.</li> <li>- 1 girl improved her achievement by 6 months, ie half a curriculum level, she is now working at expectation.</li> <li>- 2 girls improved their achievement by one curriculum level, this means that they made accelerated progress, 2 years within a year, however they are not yet working at their expected level.</li> <li>- 2 girls improved their achievement by 6 months, ie half a curriculum level, however they are still working below expectation.</li> </ul>	<p>at home engagement was also varied meaning that access to home learning was not always equitable.</p> <p>Moderation between teams was impacted by covid, with restrictions creating a barrier to this being done in a thorough manner. This could have impacted results.</p> <p>Additionally, the way in which we are moderating OTJ data needs to be evaluated. There is inconsistency of the testing data being used to inform OTJ's across teams and there is a lack of systematic moderation across teams.</p>	
--	--	---	--

# Tātaritanga raraunga

	<ul style="list-style-type: none"> <li>- 2 girls progressed within tier level but did not show accelerated progress. They are still achieving below expectation.</li> </ul> <p><u>Ethnicity</u></p> <ul style="list-style-type: none"> <li>- Of the 22 priority learners 86% (19) are NZ European, 9% are NZ Māori and 5% are another ethnicity</li> <li>- 95% of European priority learners improved their achievement</li> <li>- 100% of NZ Māori priority learners improved their achievement</li> <li>- 100% of students of another ethnicity priority learners improved their achievement</li> </ul> <p>In summary 95% of priority learners improved their achievement</p> <p>In summary 95% of target students improved their achievement and made progress, with 7 making accelerated progress and one progressing to the expected level. All 8 of these students are now at the expected level.</p> <p>While there was progress for the 22 students that are achieving below</p>		
--	--	--	--



# Tātaritanga raraunga

	the expected level, we need to acknowledge that the end of 2021 data shows 31 students achieving below the expected level for their age group.		
Planning for next year:			
<p>Establish a curriculum focus team responsible for literacy.</p> <p>Ensure budgets support the purchasing of resources needed to implement a Structured Literacy programme across the school.</p>			



### KIWISPORT EXPENDITURE 2021

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021 the school received total Kiwisport funding of \$3705.18 (ex GST).

Funding was spent to encourage students to participate in sporting events or have access to sporting equipment as follows:

No Child Left Inside programme	\$1000.00
Sporting Equipment	\$1160.55
Motueka Primary School Sports Assoc Sub	\$ 100.00
Physical Activity Leadership Training	\$ 50.00
Bus to Interschool Sports Competition	\$ 310.50
Repairs and Maintenance of school bikes	\$ 79.96
Combination Basketball & Netball hoops	\$6486.00

All this expenditure has enabled our students to benefit from the increased exercise and given them the opportunity to experience different activities.



Janice Gulbransen  
Acting Principal

INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF MAPUA SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor Mapua School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, 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 3 to 19, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 29 May 2022. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

#### Other information

The Board is responsible for the other information. The other information comprises the information analysis of variance, board of trustees listing, statement of responsibility and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

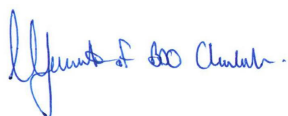
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.

A handwritten signature in blue ink, which appears to read 'Warren Johnstone'.

Warren Johnstone  
BDO Christchurch  
On behalf of the Auditor-General  
Christchurch, New Zealand