

# **MOUNT MAUNGANUI PRIMARY SCHOOL**

## **ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**



# MOUNT MAUNGANUI PRIMARY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	1838
<b>Principal:</b>	Damien Paul Harris
<b>School Address:</b>	13 Orkney Road, Mount Maunganui 3116
<b>School Postal Address:</b>	13 Orkney Road, Mount Maunganui 3116
<b>School Phone:</b>	07 575 3960
<b>School Email:</b>	admin@mtprimary.school.nz

#### Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Juliet Rowan	Chair Person	Elected	Jun-22
Damien Harris	Principal	ex Officio	
Warren Dohnt	Parent Rep	Elected	Jun-22
Sarah Hartstone	Parent Rep	Re-elected	Jun-22
Bengamin Shaw	Parent Rep	Elected	Jun-22
Leigh Stevens	Parent Rep	Elected	Jun-22
Nicali Williams	Staff Rep	Re-elected	Jun-22

#### Accountant / Service Provider:



#### Auditor:

William Buck

# MOUNT MAUNGANUI PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2020

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# Mount Maunganui Primary 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.

Juliet Rowan

Full Name of Board Chairperson

Juliet A. Rowan

Signature of Board Chairperson

31 May 2021

Date:

Damen Harris

Full Name of Principal

Signature of Principal

31/5/2021

Date:

# Mount Maunganui Primary School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	3,553,897	3,412,837	3,164,434
Locally Raised Funds	3	176,492	139,200	136,148
Interest income		9,597	17,000	19,040
International Students	4	154,848	155,000	183,019
		<hr/>	<hr/>	<hr/>
		3,894,834	3,724,037	3,502,641
<b>Expenses</b>				
Locally Raised Funds	3	69,529	61,400	90,771
International Students	4	93,508	130,250	139,109
Learning Resources	5	2,541,034	2,487,032	2,247,493
Administration	6	190,992	201,100	190,719
Finance		3,039	2,200	2,145
Property	7	786,336	751,781	726,617
Depreciation	8	90,670	95,000	94,531
Loss on Disposal of Property, Plant and Equipment		1,716	-	1,310
		<hr/>	<hr/>	<hr/>
		3,776,824	3,728,763	3,492,695
<b>Net Surplus / (Deficit) for the year</b>		118,010	(4,726)	9,946
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/>	<hr/>	<hr/>
		118,010	(4,726)	9,946

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

# Mount Maunganui Primary School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		1,186,022	1,186,022	1,176,076
Total comprehensive revenue and expense for the year		118,010	(4,726)	9,946
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		12,322	-	-
<b>Equity at 31 December</b>	24	1,316,354	1,181,296	1,186,022

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.

# Mount Maunganui Primary School

## Statement of Financial Position

As at 31 December 2020

		2020	2020 Budget (Unaudited)	2019
	Notes	Actual \$	\$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	546,165	803,830	853,898
Accounts Receivable	10	240,170	159,070	159,070
GST Receivable		6,113	-	-
Prepayments		5,173	5,724	5,724
Inventories	11	3,592	2,449	2,449
Investments	12	220,406	204,164	204,164
		1,021,619	1,175,237	1,225,305
<b>Current Liabilities</b>				
GST Payable		-	44,300	44,300
Accounts Payable	14	283,913	186,338	186,338
Revenue Received in Advance	15	49,744	133,370	133,370
Provision for Cyclical Maintenance	16	19,990	-	-
Finance Lease Liability - Current Portion	17	13,739	10,262	12,507
Funds held for Capital Works Projects	18	(76,903)	-	238,414
		290,483	374,270	614,929
<b>Working Capital Surplus/(Deficit)</b>		731,136	800,967	610,376
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	652,593	421,135	626,714
		652,593	421,135	626,714
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	48,796	28,175	28,175
Finance Lease Liability	17	18,579	12,631	22,893
		67,375	40,806	51,068
<b>Net Assets</b>		1,316,354	1,181,296	1,186,022
<b>Equity</b>	24	1,316,354	1,181,296	1,186,022

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

# Mount Maunganui Primary School

## Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		829,524	688,464	658,248
Locally Raised Funds		132,608	145,928	142,876
International Students		70,026	197,923	225,942
Goods and Services Tax (net)		(50,413)	43,133	43,133
Payments to Employees		(551,626)	(515,351)	(491,097)
Payments to Suppliers		(305,153)	(421,391)	(427,034)
Cyclical Maintenance Payments in the year		-	(56)	-
Interest Paid		(3,039)	(2,200)	(2,145)
Interest Received		10,924	17,631	19,671
Net cash from/(to) Operating Activities		132,851	154,081	169,594
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(107,327)	-	(64,238)
Purchase of Investments		(16,242)	(204,164)	(204,164)
Net cash from/(to) Investing Activities		(123,569)	(204,164)	(268,402)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		12,322	-	
Finance Lease Payments		(14,020)	(9,860)	(12,728)
Funds Held for Capital Works Projects		(315,317)	-	211,736
Net cash from/(to) Financing Activities		(317,015)	(9,860)	199,008
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(307,733)</b>	<b>(59,943)</b>	<b>100,200</b>
Cash and cash equivalents at the beginning of the year	9	853,898	863,773	753,698
<b>Cash and cash equivalents at the end of the year</b>	9	<b>546,165</b>	<b>803,830</b>	<b>853,898</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.



# Mount Maunganui Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

Mount Maunganui Primary 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 16.

#### *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 13.

#### **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 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.

#### **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:

Building improvements to Crown Owned Assets	20 - 50 years
Classroom Furniture	1–15 years
Electrical Equipment	3 -10 years
SNUP Electrical Project	5-20 years
General Equipment - Inside	10 years
General Equipment - Outside	10 years
Office Equipment	1-10 years
Textbooks	8 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

#### *Non cash generating assets*

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

### **m) Accounts Payable**

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

### **n) Employee Entitlements**

#### *Short-term employee entitlements*

Employee 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.

### **o) Revenue Received in Advance**

Revenue received in advance relates to fees received from international 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.

### **p) Provision for Cyclical Maintenance**

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

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

**q) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are 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.

**r) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**s) Budget Figures**

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

**t) Services received in-kind**

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

## 2. Government Grants

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Operational Grants	655,190	479,414	542,391
Teachers' Salaries Grants	2,143,292	2,143,292	1,945,482
Use of Land and Buildings Grants	581,081	581,081	560,704
Other MoE Grants	174,334	209,050	115,857
	<b>3,553,897</b>	<b>3,412,837</b>	<b>3,164,434</b>

Other MOE Grants total includes additional COVID-19 funding totalling \$40,743 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	40,763	50,500	59,029
Activities	65,485	67,600	53,716
Trading	15,115	19,000	19,925
Fundraising	54,249	100	1,812
Other Revenue	880	2,000	1,666
	<b>176,492</b>	<b>139,200</b>	<b>136,148</b>
<b>Expenses</b>			
Activities	52,588	46,300	74,853
Trading	16,941	15,100	15,918
	<b>69,529</b>	<b>61,400</b>	<b>90,771</b>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<b>106,963</b>	<b>77,800</b>	<b>45,377</b>

## 4. International Student Revenue and Expenses

	2020	2020 Budget (Unaudited)	2019
	Actual Number	Number	Actual Number
International Student Roll	12	14	13
	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
<b>Revenue</b>			
International Student Fees	154,848	155,000	183,019
<b>Expenses</b>			
Advertising	261	16,000	12,214
Commissions	20,143	22,500	20,788
International Student Levy	5,299	1,500	1,185
Employee Benefit - Salaries	61,655	82,000	79,795
Other Expenses	6,150	8,250	25,127
	<b>93,508</b>	<b>130,250</b>	<b>139,109</b>
<i>Surplus/ (Deficit) for the year International Students</i>	<b>61,340</b>	<b>24,750</b>	<b>43,910</b>

## 5. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	37,302	65,300	44,898
Equipment Repairs	148	400	194
Library Resources	2,444	2,850	2,479
Employee Benefits - Salaries	2,501,140	2,418,482	2,199,922
	<u>2,541,034</u>	<u>2,487,032</u>	<u>2,247,493</u>

## 6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,201	5,000	5,050
Board of Trustees Fees	4,250	4,000	3,640
Board of Trustees Expenses	3,817	3,300	5,780
Communication	3,367	3,000	2,696
Consumables	21,858	25,000	25,279
Operating Lease	28	9,500	113
Other	26,872	31,600	28,854
Employee Benefits - Salaries	121,022	115,000	114,655
Insurance	4,577	4,700	4,652
	<u>190,992</u>	<u>201,100</u>	<u>190,719</u>

## 7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	63,119	57,100	58,524
Cyclical Maintenance Provision	40,611	7,100	7,044
Grounds	6,714	15,600	12,854
Heat, Light and Water	25,921	26,400	25,817
Rates	9,928	8,000	8,023
Repairs and Maintenance	14,410	12,500	10,605
Use of Land and Buildings	581,081	581,081	560,704
Employee Benefits - Salaries	44,552	44,000	43,046
	<u>786,336</u>	<u>751,781</u>	<u>726,617</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.

## 8. Depreciation

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Building Improvements - Crown	11,406	11,000	11,534
Classroom Furniture	7,929	9,000	8,653
Electrical Equipment	33,000	42,000	41,179
General Equipment - Indoor	2,796	3,000	2,939
General Equipment - Outdoor	12,446	10,000	9,976
Music	-	50	61
Office Equipment	327	600	648
Textbooks	4,353	4,000	4,235
Leased Assets	16,203	13,000	12,786
Library Resources	2,210	2,350	2,520
	90,670	95,000	94,531

## 9. Cash and Cash Equivalents

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Current Account	86,677	27,672	77,740
Bank Call Account	150,344	150,100	150,100
Short-term Bank Deposits	309,144	626,058	626,058
Cash and cash equivalents for Statement of Cash Flows	546,165	803,830	853,898

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

Of the \$546,165 Cash and Cash Equivalents, \$20,709 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.

## 10. Accounts Receivable

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	62,778	17,698	17,698
Interest Receivable	661	1,988	1,988
Teacher Salaries Grant Receivable	176,731	139,384	139,384
	240,170	159,070	159,070
Receivables from Exchange Transactions	63,439	19,686	19,686
Receivables from Non-Exchange Transactions	176,731	139,384	139,384
	240,170	159,070	159,070

## 11. Inventories

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Stationery	991	480	480
School Uniforms	2,601	1,969	1,969
	3,592	2,449	2,449



## 12. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset Short-term Bank Deposits	220,406	204,164	204,164
Total Investments	220,406	204,164	204,164

## 13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2020</b>						
Building Improvements - Crown	394,016	-	-	-	(11,406)	382,610
Classroom Furniture	55,362	6,521	-	-	(7,929)	53,954
Electrical Equipment	57,751	51,679	-	-	(33,000)	76,430
General Equipment - Indoor	11,490	5,613	-	-	(2,796)	14,307
General Equipment - Outdoor	36,468	39,880	-	-	(12,446)	63,902
Office Equipment	1,885	-	-	-	(327)	1,558
Textbooks	17,705	1,880	-	-	(4,353)	15,232
Leased Assets	34,396	10,938	-	-	(16,203)	29,131
Library Resources	17,641	1,755	(1,717)	-	(2,210)	15,469
<b>Balance at 31 December 2020</b>	<b>626,714</b>	<b>118,266</b>	<b>(1,717)</b>	<b>-</b>	<b>(90,670)</b>	<b>652,593</b>

The net carrying value of equipment held under a finance lease is **\$29,131 (2019: \$34,396)**

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2020</b>			
Building Improvements - Crown	482,839	(100,229)	382,610
Classroom Furniture	120,385	(66,431)	53,954
Electrical Equipment	263,300	(186,870)	76,430
General Equipment - Indoor	32,753	(18,446)	14,307
General Equipment - Outdoor	133,482	(69,580)	63,902
Music	600	(600)	-
Office Equipment	7,106	(5,548)	1,558
Textbooks	35,763	(20,531)	15,232
Leased Assets	49,793	(20,662)	29,131
Library Resources	63,958	(48,489)	15,469
<b>Balance at 31 December 2020</b>	<b>1,189,979</b>	<b>(537,386)</b>	<b>652,593</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements - Crown	405,550	-	-	-	(11,534)	394,016
Classroom Furniture	59,536	4,479	-	-	(8,653)	55,362
Electrical Equipment	45,751	53,179	-	-	(41,179)	57,751
General Equipment - Indoor	14,429	-	-	-	(2,939)	11,490
General Equipment - Outdoor	40,519	5,925	-	-	(9,976)	36,468
Music	61	-	-	-	(61)	-
Office Equipment	2,533	-	-	-	(648)	1,885
Textbooks	21,940	-	-	-	(4,235)	17,705
Leased Assets	16,261	30,921	-	-	(12,786)	34,396
Library Resources	20,815	655	(1,309)	-	(2,520)	17,641
<b>Balance at 31 December 2019</b>	<b>627,395</b>	<b>95,159</b>	<b>(1,309)</b>	<b>-</b>	<b>(94,531)</b>	<b>626,714</b>

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of equipment held under a finance lease is **\$34,396 (2018: \$16,261)**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements - Crown	482,839	(88,823)	394,016
Classroom Furniture	113,864	(58,502)	55,362
Electrical Equipment	211,621	(153,870)	57,751
General Equipment - Indoor	27,140	(15,650)	11,490
General Equipment - Outdoor	93,602	(57,134)	36,468
Music	600	(600)	-
Office Equipment	7,106	(5,221)	1,885
Textbooks	33,883	(16,178)	17,705
Leased Assets	48,645	(14,249)	34,396
Library Resources	68,908	(51,267)	17,641
<b>Balance at 31 December 2019</b>	<b>1,088,208</b>	<b>(461,494)</b>	<b>626,714</b>

#### 14. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating Creditors	41,121	14,115	14,115
Accruals	4,716	4,945	4,945
Banking Staffing Overuse	31,290	-	-
Employee Entitlements - Salaries	178,647	145,939	145,939
Employee Entitlements - Leave Accrual	28,139	21,339	21,339
	<b>283,913</b>	<b>186,338</b>	<b>186,338</b>
Payables for Exchange Transactions	283,913	186,338	186,338
	<b>283,913</b>	<b>186,338</b>	<b>186,338</b>

The carrying value of payables approximates their fair value.

**15. Revenue Received in Advance**

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees	38,548	123,370	123,370
Other	11,196	10,000	10,000
	<u>49,744</u>	<u>133,370</u>	<u>133,370</u>

**16. Provision for Cyclical Maintenance**

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	28,175	28,175	21,131
Increase/ (decrease) to the Provision During the Year	40,611	7,100	7,044
Provision at the End of the Year	<u>68,786</u>	<u>35,275</u>	<u>28,175</u>
Cyclical Maintenance - Current	19,990	-	-
Cyclical Maintenance - Term	48,796	28,175	28,175
	<u>68,786</u>	<u>28,175</u>	<u>28,175</u>

**17. 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	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	13,739	10,262	12,507
No Later than One Year - Interest	2,339	2,300	2,629
Later than One Year and no Later than Five Years	18,579	12,631	22,893
Later than One Year and no Later than Five Years - Interest	1,747	1,800	2,928
	<u>36,404</u>	<u>26,993</u>	<u>40,957</u>

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

## 18. Funds 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:

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
A Block	<i>in progress</i>	251,938	193,788	(505,576)	-	(59,850)
B Block	<i>in progress</i>	(13,524)	-	(24,238)	-	(37,762)
Admin Alterations	<i>in progress</i>	-	37,599	(16,890)	-	20,709
Totals		238,414	231,387	(546,704)	-	(76,903)

### Represented by:

Funds Held on Behalf of the Ministry of Education

20,709

Funds Due from the Ministry of Education

97,612

(76,903)

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
A Block	<i>in progress</i>	(4,500)	324,221	(67,783)	-	251,938
B Block	<i>in progress</i>	6,828	201,976	(222,328)	-	(13,524)
Hall Upgrade	<i>completed</i>	24,350	-	(24,350)	-	-
Totals		26,678	526,197	(314,461)	-	238,414

## 19. Related Party Transactions

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

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

## 20. Remuneration

### Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,250	3,640
Full-time equivalent members	0.08	0.10
<i>Leadership Team</i>		
Remuneration	365,910	337,541
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	370,160	341,181
Total full-time equivalent personnel	3.08	3.10

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	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	3 - 4
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	3.00	0.00
	3.00	0.00

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

## 21. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	\$0	\$0
Number of People	nil	nil

## 22. 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.

## 23. Commitments

### (a) Capital Commitments

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

(a) \$228,736 contract to upgrade B Block completed in 2020, which will be fully funded by the Ministry of Education. \$227,147 has been received of which \$263,365 has been spent on the project to date - final retention funds still to be received; and

(b) \$457,660 contract to upgrade A Block to completed in 2021, which will be fully funded by the Ministry of Education. \$518,091 has been received of which \$579,403 has been spent on the project to date.

(Capital commitments at 31 December 2019: \$686,396 Contract to upgrade B Block and A Block, as at balance date \$312,954 had been spent - fully funded by Ministry of Education. \$20,000 Contract for Resurface of Courts - fully funded by Board of Trustees using Grants and fundraising)

### (b) Operating Commitments

As at 31 December 2020 the Board has no operating commitments:

## 24. Managing Capital

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

## 25. Financial Instruments

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

### Financial assets measured at amortised cost

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	546,165	803,830	853,898
Receivables	240,170	159,070	159,070
Investments - Term Deposits	220,406	204,164	204,164
Total Financial assets measured at amortised cost	1,006,741	1,167,064	1,217,132

### Financial liabilities measured at amortised cost

Payables	283,913	186,338	186,338
Finance Leases	32,318	22,893	35,400
Total Financial Liabilities Measured at Amortised Cost	316,231	209,231	221,738

## 26. Events After Balance Date

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

## 27. Comparatives

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

## **Mount Maunganui Primary School**

### **Kiwisport Statement**

As at 31 December 2020

Kiwi sport is a government funding initiative to support students' participation in organised sport. In 2020, the school received a total Kiwi sport funding of \$5,803 (excl GST); [2019: \$6,000]. The funding was spent on a contribution towards the Sports Co-ordinator wages.



## Independent Auditor's Report

# To the Readers of Mount Maunganui Primary School's Financial Statements

## For the Year Ended 31 December 2020

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

### Opinion

We have audited the financial statements of the School on pages 2 to 20, 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 31 May 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.

#### ACCOUNTANTS & ADVISORS

The Kollektive  
145 Seventeenth Avenue  
Tauranga 3112, New Zealand  
Telephone: +64 7 927 1234  
**williambuck.com**

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William Buck Audit (NZ) Limited

## **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 information included on pages 1, 21 and on pages 25 to 32 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.



**Richard Dey**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Tauranga, New Zealand

# VISION: World class education in The Mount.

Purpose: To provide opportunities for Mounties to achieve their full potential.

## Analysis of Variance 2020





# VISION: World class education in The Mount.

**Purpose:** To provide opportunities for Mounties to achieve their full potential.



**Our Identity:** Connected, healthy, problem solvers, friendly, family feel, safe, small, rich balanced curriculum.



**Our Values:** Aumangea, Critical thinker, Auaha, Aware, Curious, Mahi tahi, Connected.


## Our strategic areas...

Student Learning	Attract and retain great people	Physical Environment	Community engagement
<ul style="list-style-type: none"><li>• Writing</li><li>• Reading</li><li>• Maths</li><li>• Mountieisms</li><li>• Hauora</li></ul>	<ul style="list-style-type: none"><li>• Targeted recruitment</li><li>• Diversity</li><li>• Retention</li><li>• Staff culture</li><li>• Workload</li><li>• Hauora</li><li>• PLD</li></ul>	<ul style="list-style-type: none"><li>• Turf Courts</li><li>• Upgrade Pool</li><li>• Library reloc</li><li>• Traffic</li><li>• MLE/ILEs</li><li>• Shade</li><li>• Planting</li><li>• Emergency comms system</li></ul>	<ul style="list-style-type: none"><li>• Partnerships for learning.</li><li>• Friends of the school</li><li>• Collab with like minded people</li><li>• Iwi</li></ul>



# Strategic Area: Student Learning



Current state	Future state/Goal	Outcome
<b>Reading</b> 84% at and Above	92% at and above	82% at and above
<b>Writing</b> 69% at and above	85% at and above	74% at and above
<b>Maths</b> 72% at and above	86% at and above	75% at and above
Hauora and Making Mounties...	Evidence of Hauora shared annually Mountieisms tagged in L/stories	 <a href="#">Mountieisms tagged in Learning Stories 2020</a>



# Strategic Area: Student Learning



Current state	Future state/Goal	Outcome
Reading		
50% of Target Students will make accelerated progress	92% at and above	<ul style="list-style-type: none"> <li>• 55% made accelerated progress</li> <li>• 25% of Maori target students made accelerated progress</li> <li>• 51.7% NZE target students made accelerated progress</li> </ul>
Writing		
50% of Target Students will make accelerated progress	85% at and above	<ul style="list-style-type: none"> <li>• 38% made accelerated progress</li> <li>• 32% of Maori target students made accelerated progress</li> <li>• 34% NZE target students made accelerated progress</li> </ul>
Maths		
50% of Target Students will make accelerated progress	86% at and above	<ul style="list-style-type: none"> <li>• 30% made accelerated progress</li> <li>• 38.5% of Maori target students made accelerated progress</li> <li>• 28.4% NZE target students made accelerated progress</li> </ul>



**50% acceleration of target students is our goal for 2020.**

# Strategic Area: Attract and retain great people

Current state	Future state/Goal	Outcome
Inconsistent AFoL practice across the school	Build/maintain consistent effective practice	AFoL practices improving across the school.
No clear definition or attempt to measure hauora of staff or students	Define and build hauora amongst staff	Hauora surveys now termly. Results acted on Hauora improving.
Middle leaders have had some support	Build middle leadership coaching capacity	Middle leader reflections have highlighted a number of improvements as a result of support this year.
	Manage workload to support effective and efficient practice	Reviewed learning design doc and process to ensure both effectiveness and efficiency.





# Strategic Area: Physical Environment

Current state	Future state/Goal	Outcome
Pool heating	Install pool heating with support of wider Mount Community	Complete
Solar power	Investigate solar power as a possible means of reducing electricity consumption.	Ongoing.
A Block	Phase 1 of MLE update to be complete by end of Term 1	A Block MLE Phase 1 complete.
Turf Courts	Turf and fence courts in Term, 1/2 holidays	Complete



# Strategic Area: Community Engagement

Current state	Future state/Goal	Outcome
Partner with Whanau to support learning	Regular connections with whanau More regular connections with target student whanau	Termly connections with Target students.
Collaborate with our PTA	PTA remain a support for strategic project and community building	PTA remain a strong support for our school.
Partner with local businesses to support our vision.	Mount Primary has school partners who are supporting us on our journey	Ongoing project
Connect with Iwi in a number of authentic ways	Iwi connect with school  Kahui Ako workstream	Regular connections with Iwi and Kaumatua  KA workstream continues.





# Strategic 5 Year Plan

## Strategic Area: Student Learning

Current state	2020	2021	2022	2023
Reading				
84% at and Above	92% at and above	93%	94%	95%
Writing				
69% at and above	85% at and above	88%	90%	92%
Maths				
72% at and above	86% at and above	89%	92%	95%
Making Mounties	Track Mountieisms in learning stories	Use Mountieism data to plan for broad teaching		
Hauora	Define Hauora Develop a measure of Hauora Begin to measure Hauora by gathering baseline data.	Measure Hauora Use data to reflect and refine Hauora improving practices	Measure Hauora Review effectiveness of 2021 initiatives & use to plan for 2022	Measure Hauora Show improvements in key aspects, plan for 2023

