

# **MOUNT MAUNGANUI PRIMARY SCHOOL**

## **ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2022**



# MOUNT MAUNGANUI PRIMARY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 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

Name	Position	How Position Gained	Term Expired/ Expires
Warren Dohnt	Presiding Member	Re-Elected	Sep-25
Damien Harris	Principal	ex Officio	
Cherie Hill	Parent Representative	Elected	Sep-25
Hamish Coleman	Parent Representative	Elected	Sep-25
Katie Martin	Parent Representative	Elected	Sep-25
Matthew Smith	Parent Representative	Elected	Sep-25
Liz Vialoux	Staff Representative	Elected	Sep-25
Juliet Rowan	Presiding Member	Elected	Sep-22
Sarah Hartstone	Parent Representative	Re-elected	Sep-22
Bengamin Shaw	Parent Representative	Elected	Sep-22
Leigh Stevens	Parent Representative	Elected	Sep-22
Nicali Williams	Staff Representative	Re-elected	Sep-22

#### Accountant / Service Provider:



**Auditor:** William Buck

# MOUNT MAUNGANUI PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

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# Mount Maunganui Primary School

## Statement of Responsibility

For the year ended 31 December 2022


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

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

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


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

Katie Martin  
Full Name of Presiding Member

  
Signature of Presiding Member

30/5/23  
Date:

Darren Harris  
Full Name of Principal

  
Signature of Principal

30/5/23  
Date:

# Mount Maunganui Primary School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	3,775,230	3,552,044	3,513,196
Locally Raised Funds	3	206,168	144,600	178,165
Interest Income		13,428	8,000	4,037
Gain on Sale of Property, Plant and Equipment		-	-	27
<b>Total Revenue</b>		<b>3,994,826</b>	<b>3,704,644</b>	<b>3,695,425</b>
<b>Expenses</b>				
Locally Raised Funds	3	97,425	64,400	97,570
Learning Resources	4	2,755,115	2,754,877	2,782,421
Administration	5	198,892	216,200	180,672
Finance		2,001	1,700	2,448
Property	6	658,097	667,426	639,145
Loss on Disposal of Property, Plant and Equipment		175	-	3,535
		<b>3,711,705</b>	<b>3,704,603</b>	<b>3,705,791</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>283,121</b>	<b>41</b>	<b>(10,366)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>283,121</b>	<b>41</b>	<b>(10,366)</b>

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		1,305,990	1,273,271	1,316,356
Total comprehensive revenue and expense for the year		283,121	41	(10,366)
<b>Equity at 31 December</b>		1,589,111	1,273,312	1,305,990

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	784,289	313,051	272,283
Accounts Receivable	8	217,805	183,427	204,577
Prepayments		14,552	9,440	9,440
Inventories	9	3,463	4,167	4,167
Investments	10	327,905	532,787	532,787
Funds Receivable for Capital Works Projects	16	1,002	-	-
		1,349,016	1,042,872	1,023,254
<b>Current Liabilities</b>				
GST Payable		14,172	1,083	1,081
Accounts Payable	12	226,270	243,894	243,894
Revenue Received in Advance	13	77,935	2,152	2,152
Provision for Cyclical Maintenance	14	-	116,464	116,464
Finance Lease Liability	15	11,730	7,626	12,170
Funds held for Capital Works Projects	16	80,495	-	23,242
		410,602	371,219	399,003
<b>Working Capital Surplus/(Deficit)</b>		938,414	671,653	624,251
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	735,655	605,403	693,109
		735,655	605,403	693,109
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	73,832	-	-
Finance Lease Liability	15	11,126	3,744	11,370
		84,958	3,744	11,370
<b>Net Assets</b>		1,589,111	1,273,312	1,305,990
<b>Equity</b>		1,589,111	1,273,312	1,305,990

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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		908,307	654,859	745,062
Locally Raised Funds		175,593	195,669	201,088
International Students		106,057	(36,396)	(8,250)
Goods and Services Tax (net)		13,091	7,196	7,196
Payments to Employees		(433,475)	(382,174)	(545,923)
Payments to Suppliers		(372,385)	(670,197)	(307,982)
Interest Paid		(2,001)	(1,700)	(2,448)
Interest Received		11,210	8,005	4,042
Net cash from/(to) Operating Activities		406,397	(224,738)	92,785
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	79
Purchase of Property Plant & Equipment (and Intangibles)		(141,848)	(10,000)	(140,372)
Purchase of Investments		-	(312,381)	(312,381)
Proceeds from Sale of Investments		204,882	-	
Net cash from/(to) Investing Activities		63,034	(322,381)	(452,674)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(13,676)	(12,170)	(14,138)
Funds Administered on Behalf of Third Parties		56,251	-	100,145
Net cash from/(to) Financing Activities		42,575	(12,170)	86,007
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>512,006</b>	<b>(559,289)</b>	<b>(273,882)</b>
Cash and cash equivalents at the beginning of the year	7	272,283	872,340	546,165
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>784,289</b>	<b>313,051</b>	<b>272,283</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 2022

#### 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 is of the view that the School is a public benefit entity for financial reporting purposes.

##### **b) Basis of Preparation**

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

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

###### ***Basis of Preparation***

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

###### ***Financial Reporting Standards Applied***

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

###### ***PBE Accounting Standards Reduced Disclosure Regime***

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

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

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

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

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

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

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

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

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

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

###### ***Cyclical maintenance***

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

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

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

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

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

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

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

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

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

### **c) Revenue Recognition**

#### ***Government Grants***

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

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

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

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

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

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

#### ***Other Grants where conditions exist***

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

#### ***Donations, Gifts and Bequests***

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

#### ***Interest Revenue***

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

#### **f) Cash and Cash Equivalents**

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

#### **g) Accounts Receivable**

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

#### **h) Inventories**

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

#### **i) Investments**

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

#### **j) Property, Plant and Equipment**

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	20 - 50 years
Board Owned Buildings	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

**k) Impairment of property, plant, and equipment and intangible assets**

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

*Non cash generating assets*

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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

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

**l) Accounts Payable**

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

**m) Employee Entitlements***Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**n) Revenue Received in Advance**

Revenue received in advance relates to fees received from international students 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.

**o) Funds Held in Trust**

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

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

**p) Funds held for Capital works**

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

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

**q) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**r) Provision for Cyclical Maintenance**

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

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

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

**s) Financial Instruments**

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

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

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

**t) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowing 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.

**u) 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.

**v) Budget Figures**

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

**w) 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	918,386	695,200	797,502
Teachers' Salaries Grants	2,364,218	2,364,218	2,283,965
Use of Land and Buildings Grants	492,626	492,626	431,729
	<u>3,775,230</u>	<u>3,552,044</u>	<u>3,513,196</u>

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	88,085	52,000	89,643
Fundraising & Community Grants	-	100	639
Trading	16,284	21,900	15,857
Fees for Extra Curricular Activities	59,786	70,600	43,880
International Student Fees	42,013	-	28,146
	<u>206,168</u>	<u>144,600</u>	<u>178,165</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	62,087	45,400	53,322
Trading	15,317	17,000	14,027
International Student - Student Recruitment	10,133	-	-
International Student - Employee Benefit - Salaries	-	-	21,956
International Student - Other Expenses	9,888	2,000	8,265
	<u>97,425</u>	<u>64,400</u>	<u>97,570</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>108,743</u>	<u>80,200</u>	<u>80,595</u>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	48,520	74,800	35,942
Equipment Repairs	561	500	206
Library Resources	1,108	2,500	20
Employee Benefits - Salaries	2,605,799	2,577,077	2,644,624
Depreciation	99,127	100,000	101,629
	<u>2,755,115</u>	<u>2,754,877</u>	<u>2,782,421</u>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	6,000	7,000	5,825
Board Fees	3,370	5,000	4,250
Board Expenses	6,503	3,300	4,755
Communication	4,350	7,300	2,828
Consumables	22,693	26,500	21,692
Operating Lease	212	9,500	174
Other	28,313	39,600	24,305
Employee Benefits - Salaries	122,860	113,000	111,957
Insurance	4,591	5,000	4,886
	<u>198,892</u>	<u>216,200</u>	<u>180,672</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	70,924	57,400	68,979
Cyclical Maintenance Provision	(42,632)	7,100	47,678
Grounds	21,088	15,600	9,122
Heat, Light and Water	21,879	25,500	24,427
Rates	14,686	8,000	12,102
Repairs and Maintenance	21,453	11,200	72
Use of Land and Buildings	492,626	492,626	431,729
Employee Benefits - Salaries	58,073	50,000	45,036
	<u>658,097</u>	<u>667,426</u>	<u>639,145</u>

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

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	470,839	212,475	171,707
Short-term Bank Deposits	313,450	100,576	100,576
Cash and cash equivalents for Statement of Cash Flows	<u>784,289</u>	<u>313,051</u>	<u>272,283</u>

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

Of the \$784,289 Cash and Cash Equivalents, \$80,495 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	814	513	513
Receivables from the Ministry of Education	31,229	-	-
Interest Receivable	2,874	656	656
Banking Staffing Underuse	-	-	21,150
Teacher Salaries Grant Receivable	182,888	182,258	182,258
	<u>217,805</u>	<u>183,427</u>	<u>204,577</u>
Receivables from Exchange Transactions	3,688	1,169	1,169
Receivables from Non-Exchange Transactions	214,117	182,258	203,408
	<u>217,805</u>	<u>183,427</u>	<u>204,577</u>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	1,838	1,617	1,617
School Uniforms	1,625	2,550	2,550
	<u>3,463</u>	<u>4,167</u>	<u>4,167</u>

## 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	327,905	532,787	532,787
	<u>327,905</u>	<u>532,787</u>	<u>532,787</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2022</b>						
Building Improvements	370,579	52,773	-	-	(11,759)	<b>411,593</b>
Classroom Furniture	50,517	24,236	-	-	(7,338)	<b>67,415</b>
Electrical Equipment	68,303	10,349	-	-	(38,553)	<b>40,099</b>
General Equipment - Indoor	19,333	4,181	-	-	(3,328)	<b>20,186</b>
General Equipment - Outdoor	131,251	33,038	-	-	(18,472)	<b>145,817</b>
Office Equipment	8,363	1,043	-	-	(1,155)	<b>8,251</b>
Textbooks	10,762	-	-	-	(3,602)	<b>7,160</b>
Leased Assets	19,464	12,992	-	-	(12,721)	<b>19,735</b>
Library Resources	14,537	3,236	(175)	-	(2,199)	<b>15,399</b>
		-	-	-		
<b>Balance at 31 December 2022</b>	<u>693,109</u>	<u>141,848</u>	<u>(175)</u>	<u>-</u>	<u>(99,127)</u>	<u><b>735,655</b></u>



The net carrying value of furniture and equipment held under a finance lease is \$19,735 (2021: \$19,464)

#### *Restrictions*

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

	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>
	<b>Cost or</b>	<b>Accumulated</b>	<b>Net Book</b>	<b>Cost or</b>	<b>Accumulated</b>	<b>Net Book</b>
	<b>Valuation</b>	<b>Depreciation</b>	<b>Value</b>	<b>Valuation</b>	<b>Depreciation</b>	<b>Value</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Building Improvements	530,780	(119,187)	<b>411,593</b>	478,007	(107,428)	<b>370,579</b>
Classroom Furniture	140,071	(72,656)	<b>67,415</b>	115,835	(65,318)	<b>50,517</b>
Electrical Equipment	307,633	(267,534)	<b>40,099</b>	297,283	(228,980)	<b>68,303</b>
General Equipment - Indoor	44,201	(24,015)	<b>20,186</b>	40,019	(20,686)	<b>19,333</b>
General Equipment - Outdoor	242,935	(97,118)	<b>145,817</b>	209,896	(78,645)	<b>131,251</b>
Music	600	(600)	<b>-</b>	600	(600)	<b>-</b>
Office Equipment	14,112	(5,861)	<b>8,251</b>	13,069	(4,706)	<b>8,363</b>
Textbooks	35,763	(28,603)	<b>7,160</b>	35,763	(25,001)	<b>10,762</b>
Leased Assets	44,037	(24,302)	<b>19,735</b>	45,817	(26,353)	<b>19,464</b>
Library Resources	65,995	(50,596)	<b>15,399</b>	63,522	(48,985)	<b>14,537</b>
<b>Balance at 31 December</b>	<b>1,426,127</b>	<b>(690,472)</b>	<b>735,655</b>	<b>1,299,811</b>	<b>(606,702)</b>	<b>693,109</b>

#### **12. Accounts Payable**

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Creditors	30,603	37,896	37,896
Accruals	-	-	-
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	184,482	183,659	183,659
Employee Entitlements - Leave Accrual	11,185	22,339	22,339
	<b>226,270</b>	<b>243,894</b>	<b>243,894</b>
Payables for Exchange Transactions	226,270	243,894	243,894
	<b>226,270</b>	<b>243,894</b>	<b>243,894</b>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
International Student Fees in Advance	66,196	2,152	2,152
Other revenue in Advance	11,739	-	-
	<u>77,935</u>	<u>2,152</u>	<u>2,152</u>

### 14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	116,464	116,464	68,786
Increase to the Provision During the Year	-	7,100	47,678
Other Adjustments	(42,632)	-	-
Provision at the End of the Year	<u>73,832</u>	<u>123,564</u>	<u>116,464</u>
Cyclical Maintenance - Current	-	116,464	116,464
Cyclical Maintenance - Non current	<u>73,832</u>	<u>-</u>	<u>-</u>
	<u>73,832</u>	<u>116,464</u>	<u>116,464</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on quotes received from Carus and a suitably qualified painting contractor.

### 15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	13,264	9,426	13,754
Later than One Year and no Later than Five Years	11,861	4,344	12,193
Future Finance Charges	(2,269)	(2,400)	(2,407)
	<u>22,856</u>	<u>11,370</u>	<u>23,540</u>
<b>Represented by</b>			
Finance lease liability - Current	11,730	7,626	12,170
Finance lease liability - Non current	<u>11,126</u>	<u>3,744</u>	<u>11,370</u>
	<u>22,856</u>	<u>11,370</u>	<u>23,540</u>

## 16. Funds Held for Capital Works Projects

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

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
A Block		-	43,656	(8,588)	-	35,068
Admin Alterations		23,030	-	(12,070)	-	10,960
Upgrade Flooring		-	30,423	-	-	30,423
Roofing Project		-	96,015	(91,971)	-	4,044
Ventilation		-	6,301	(7,303)	-	(1,002)
Totals		23,242	176,183	(119,932)	-	79,493

### Represented by:

Funds Held on Behalf of the Ministry of Education	80,495
Funds Receivable from the Ministry of Education	(1,002)

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
A Block		(59,850)	81,009	(17,489)	(3,670)	-
B Block		(37,762)	46,843		(9,081)	-
Admin Alterations		20,709	224,979	(222,658)		23,030
Boiler Removal		-	19,047	(18,835)	-	212
Block A & B Lighting Upgrade		-	10,649	(11,832)	1,183	-
Totals		(76,903)	382,527	(270,814)	(11,568)	23,242

### Represented by:

Funds Held on Behalf of the Ministry of Education	23,242
Funds Receivable from the Ministry of Education	-

## 17. Related Party Transactions

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

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

## 18. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,370	4,250
<i>Leadership Team</i>		
Remuneration	388,942	381,127
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	392,312	385,377

There are six members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. The Board also has Finance (1 members) and Property (1 members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	1.00	0.00
110 - 120	1.00	2.00
120 - 130	1.00	0.00
	3.00	2.00

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

## 19. Compensation and Other Benefits Upon Leaving

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

	2022 Actual \$0	2021 Actual \$0
Total	nil	nil
Number of People		

## 20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

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

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

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

- (a) \$295,692 budget to upgrade Admin Alteration, at balance date \$252,361 spent, fully funded by MOE; and
- (b) \$33,626 for Flooring upgrade, at balance date nil spent, fully funded by the Ministry of Education; and
- (c) \$476,392 budget for A block AMS ILE Refurbishment. At balance date \$255,557 spent, fully funded by MOE; and
- (d) \$108,078 budget to reroof blocks A B E F & G. At balance date \$91,979 spent, fully funded by MOE; and
- (e) \$7,829 budget for Covid Ventilation Funding. At balance date \$7,303 spent, fully funded by MOE.

(Capital commitments at 31 December 2021: \$295,692 Contract to upgrade the Admin Alterations, as at balance date \$266,517 had been received and \$243,487 had been spent - fully funded by Ministry of Education)

### (b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

- (a) Painting of exterior buildings by Carus (pay as you go);

No later than One Year

Later than One Year and No Later than Five Years

2022 Actual	2021 Actual
\$	\$
8,480	
94,840	
<u>103,320</u>	<u>-</u>

## 22. 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	784,289	313,051	272,286
Receivables	217,805	183,427	204,577
Investments - Term Deposits	327,905	532,787	532,787
Total Financial assets measured at amortised cost	<u>1,329,999</u>	<u>1,029,265</u>	<u>1,009,649</u>

### Financial liabilities measured at amortised cost

Payables	226,270	243,894	243,894
Finance Leases	22,856	11,370	23,540
Total Financial Liabilities Measured at Amortised Cost	<u>249,126</u>	<u>255,264</u>	<u>267,434</u>

## 23. Events After Balance Date

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

## 24. 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**

For the year ended 31 December 2022

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2022, the school received a total Kiwisport funding of \$6,289 (excl. GST), (2021: \$6,189). The funding was spent on a contribution towards the sports Co-ordinator wages.

## **Statement of Compliance with Employment Policy**

For the year ended 31 December 2022

For the year ended 31 December 2022: the Mount Maunganui Primary School Board:

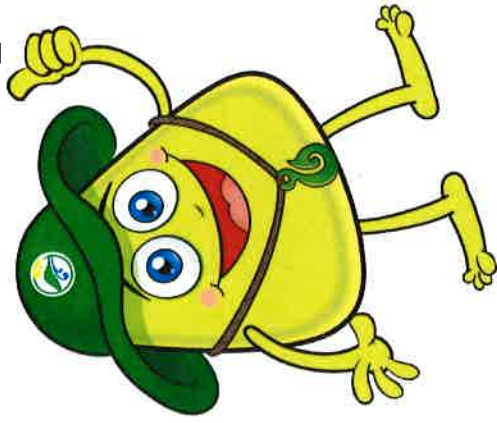
Has met their obligations to provide good and safe working conditions by following their health and safety policies.

Has provided equal employment opportunities to their employees by promoting professional development training and conducting performance review in accordance with the School's Equal Employment Opportunities Policy.

Has practised impartial selection of suitably qualified persons for appointment through an independent selection committee that is delegated by the Board.

# Analysis of Variance

## 2022



**VISION: World Class Education in The Mount.**

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



## **2022 Annual Action Plan: Learning Akoranga**

### **Implement localised curriculum to allow authentic learning for all.**

Utilise student-centred learning focussed on Moutieisms and hauora (wellbeing), and contextualised by a broad, integrated curriculum.

#### **Initiatives/Key Tasks 2022**

<b>Progress and Achievement</b>				
<b>Actions</b>	<b>Who</b>	<b>Timeframe</b>	<b>Resources/Costs</b>	<b>Outcome / Measure</b>
<b>Initiative: Structured Literacy</b>				
<b>Actions</b> <ul style="list-style-type: none"> <li>• Offer Staff PLD</li> <li>• Run parent information sessions</li> <li>• Observe and support in classrooms.</li> <li>• Conduct full school assessment to establish baseline and map progress in 2022.</li> </ul>	Janine and Wendy (SL Leaders)	Throughout 2022	\$5000 allocated for facilitator time and resources to support S/Literacy.	All students show progress through S/L stages.
<b>Analysis:</b> <ul style="list-style-type: none"> <li>• Almost all students made progress in Structured Literacy across the school. For those students who did not make expected progress they will be closely monitored in 2023.</li> <li>• Excellent attendance for parent information sessions, both online and at school.</li> <li>• Staff have been part of PLD sessions after school, have had observations of their practice and had opportunities to observe colleagues. For staff needing extra support the observation and coaching will continue in 2023.</li> <li>• An extensive bank of resources has been developed to support SL teaching across the school.</li> </ul>				
<b>Initiative: Cause Acceleration</b>				
<b>Actions</b> <ul style="list-style-type: none"> <li>• Supported Learners/Target Learners identified from end of 2021 data.</li> <li>• Develop staff knowledge and capacity for Agile Inquiry.</li> </ul>	BT/ Team Leaders All Staff	Term 2 onwards		Acceleration of more than 40% of our supported/target learners

<ul style="list-style-type: none"> <li>Track student progress regularly and discuss those not moving in Team Meetings.</li> <li>Whanau meetings held to build and support learning partnerships.</li> </ul>				
<b>Analysis:</b> <ul style="list-style-type: none"> <li>Teams regularly reviewed student progress and learning design adaptations in the later part of the year. Term 1 and Term 2 were impacted by both staff and student absence due to Covid.</li> <li>Two whānau meetings were held (Term 1 and Term 3) with most whānau of target students attending</li> <li>Agile Inquiry formally introduced in Term 3 and staff selected an area to develop (currently 3 x groups: anecdotal notes, AFoL and Maths). Further work in 2023 to develop a better understanding across the school of 'what the learning looks like when it is achieved' to support assessment and learning design (start with the end in mind).</li> <li>Acceleration targets in Reading (40%) and Maths (44%) achieved, however within this Māori target student acceleration was not as high as NZ European, and did not reach 40%. This is to be investigated further.</li> </ul>				
<b>Initiative: Raise Student Achievement</b>				
<b>Action</b> <ul style="list-style-type: none"> <li>Learning design support for teachers.</li> <li>Continued monitoring of student progress</li> <li>Use Agile Inquiry model to tailor learning to student needs.</li> </ul>	Senior Team DB/Barbara	Throughout the year		<b>Y6 EoY goal:</b>  Reading: 90% at/above.  Writing: 77% at/above.  Maths: 78% at/above
<b>Analysis:</b> <ul style="list-style-type: none"> <li>Team leaders led the Learning Design hui three weekly with teams</li> <li>Regular review of student progress in team hui</li> <li>Agile Inquiry introduced in Term 3 (due to Covid absence) - focus so far has been to develop staff knowledge in an area of self identified need. Further work to be done in 2023 on using Agile Inquiry to more closely tailor learning design</li> <li>Year 6 EOY goal:               <ul style="list-style-type: none"> <li>Reading - Goal 90% Actual 78%</li> <li>Writing - Goal 77% Actual 62.5%</li> <li>Maths - Goal 78% Actual 55%</li> <li>Attendance for the Y6 target students was low. 10 of the 26 target students had less than 90% attendance. Three had attendance between 50% and 60%.</li> </ul> </li> </ul>				
<b>Advance Learning Design</b>				
<b>Initiative: Advance Learning Design and Practice</b>				
<b>Actions</b>	Barbara	Ongoing during		Learning Design shows a greater range of pedagogical

<ul style="list-style-type: none"> <li>Introduce expanded Agile Inquiry process to teams</li> <li>Use Agile inquiry to personalise learning approach for student need.</li> </ul>		CRT and Team Hui.		approaches  Learning Design will show a broad range of learning opportunities including instructional teaching, practise, application and revision
<p>Analysis:</p> <ul style="list-style-type: none"> <li>The Agile Inquiry process was introduced to staff in Term 3 (post Covid absences)</li> <li>Staff have selected an area to develop to support their practice (currently 3x groups - AFoL, Anecdotal Notes and Maths)</li> <li>Teams are developing long term plans for Writing and Maths collaboratively to support consistency across the teams and bring a wider range of pedagogical approaches and learning activities to classrooms</li> </ul>				
<b>Te Ao Maori</b>				
Initiative: Embed Te Ao Maori within Mount Primary.				
<p>Actions</p> <ul style="list-style-type: none"> <li>Lead and support staff PLD Treaty of Waitangi</li> <li>Offer Staff PLD - Te Reo/Te Ao Maori</li> <li>Develop a survey of staff voice to support measuring a shift in this area.</li> <li>Lead Schoolwide events (eg: Matariki, Hangi, Kapahaka, School Waiata)</li> <li>Support the regular inclusion of a Te Ao Maori Perspective in our learning</li> <li>Connect with whanau roopu (termly)</li> <li>Support waharoa project</li> <li>Extension Te Reo lessons</li> </ul>	<p>DB</p> <p>Kyla and Stacey - Supported by DB</p> <p>Whaea Sue</p>	<p>Ongoing</p> <p>By the end of Term 1</p> <p>Ongoing</p> <p>Termly</p> <p>Termly</p> <p>Weekly</p>	<p>Kai for hui</p>	<p>Staff survey shows increase in capability/confidence and a knowledge of Te tiriti.</p> <p>Schoolwide events happen.</p> <p>25% of whanau whose children identify as Maori attend our termly whanau hui.</p>
<p>Analysis:</p> <ul style="list-style-type: none"> <li>Kupu/renga Māori used in team hui, and present in Context of Learning and Learning Designs. Te Ao Māori lens with planning provocations and teacher led activities.</li> <li>PLD on Te Tiriti at the beginning of the year. Follow up support from Timoti at team hui (CRT days), team planning and individual support/goal setting for all teachers.</li> <li>Mounties Whanaungatanga slides used daily to support classroom teachers with teaching Te Reo me ngā tikanga. This resource provided visual and audio support to teach karakia, waiata, kupu/renga hou, pūrākau and whakatauki.</li> <li>Overwhelming amount of community support and involvement with our school wide events, especially our Matariki hāngi and kapa haka performances. These events seem to get bigger and better each year!</li> <li>Largest kapa haka to date! 113 tamariki! We did 5 performances throughout the year.</li> <li>We had a large turnout for our first whānau hui in Term 1 (17 parents), but this number decreased each term. We cancelled Term 4 hui as we only had 2 parents that</li> </ul>				

<p>said they could come. We sent out a Hero survey to find out why these hui weren't attended (we received only 16 responses). Responses indicated that we need to have our whānau hui the same time and day every term (i.e. Wednesday Week 5 at 3pm), so there's consistency and therefore plenty of notice for people to plan to attend. Less than half the recipients of our Hero invitation posts were read (43/99) - we need to look at alternative/extra ways of communicating to our whānau about these hui.</p> <ul style="list-style-type: none"> <li>Extension Te Reo lessons with Whaea Sue - 18 ākonga. The majority of these students could stand and do a full whaikōrero by the end of the year, and could also use basic conversation sentences.</li> </ul>				
<b>Curriculum review and development.</b>				
Initiative: Develop Curriculum				
<p>Actions</p> <ul style="list-style-type: none"> <li>Complete Mountie teacher: Share, Refine and Launch</li> <li>Review our Curriculum (what are the lived experiences of our teacher and kids as a result of our curriculum in action?)</li> <li>Design "Learning the Mountie way".</li> <li>Review of how we share learning.               <ul style="list-style-type: none"> <li>→ Frequency</li> <li>→ Structure (eg: Formal Learning stories vs Anecdotal stories)</li> <li>→ Complete Mountie teacher: share, refine and launch</li> </ul> </li> <li>Support Team Leaders with Learning Design meetings (technical expertise)</li> </ul>	<p>Amanda Supported by DB and Barbara</p> <p>Amanda</p> <p>Amanda</p> <p>Barbara &amp; Damian</p>		<p>Mountie Teacher exists and is on display</p> <p>Team leaders lead CRT meetings. Growing evidence that Learning Design reflects best practice (including HITS, engaging, differentiated and authentic hands on experiences)</p>	
<p>Analysis:</p> <ul style="list-style-type: none"> <li>Mountie teacher has been developed and is ready to launch with staff.</li> <li>Learning the Mountie Way is well underway but waiting on a few elements of learning to be included.</li> <li>Barbara has run weekly coaching sessions to support our Team Leaders who are leading Learning Design/CRT Hui.</li> </ul>				

**2022 Annual Action Plan: People / Tangata**  
**Build a community that people want to be part of.**

Exceptional and diverse kaimahi collaborate with each other, students, parents and the community to enact our vision of world-class education in The Mount.

## Initiatives/Key Tasks 2022

Build Leadership Capacity.				
Actions	Who	Timeframe	Resources	Outcome / Measure
<b>Initiative:</b> Build Middle Leadership Capacity:				
<b>Actions:</b> <ul style="list-style-type: none"> <li>Set goals based on needs of the Team/Leader to focus support on.</li> <li>Goals must have a clear measure for year end.</li> <li>Coaching/Support Hui</li> <li>Use Regular Learning Design Hui as the context for development (unless another context is better).</li> </ul>	Barbara with Team Leaders	End of Term 1  Ongoing		Survey of Team Leaders to identify value added through this process. <ul style="list-style-type: none"> <li>How did Barbara support you to grow as a leader?</li> <li>How could her support have been better for you?</li> </ul> Team Leaders run Learning Design Hui and support our Agile Inquiry Process. <b>Measure:</b> Team is responsive in Learning Design, based on anecdotal notes and student needs. 100% all the time (pick 2 weeks each in Term 3)
<b>Analysis:</b> <ul style="list-style-type: none"> <li>Team Leaders were surveyed and indicated support was valued and supported growth and effectiveness as Team Leaders.</li> <li>Anecdotal notes present in 94% of sampled learning design. Where improvements could be made these have been noted for 2023</li> </ul>				

Support Aspiring/Emerging Leaders. All Leaders establish and develop a change project based on their role for 2022. <ul style="list-style-type: none"> <li>- Define Change Project</li> <li>- Unpack and connect to Kotters steps for change</li> <li>- Create action plan</li> <li>- Leaders to contribute to the plan throughout the year.</li> </ul>	DB/DH to support	By end of Term 1	Time	All Leaders have a clear Change Project mapped out.  Year End: All leaders unpack the journey they have been on and answer the questions: <ul style="list-style-type: none"> <li>- How did DB/DH support you to grow as a leader?</li> <li>- How could that support have been better for you?</li> </ul>
<b>Analysis:</b> <ul style="list-style-type: none"> <li>• Due to Damien being away on Sabbatical in Term 1 this never happened wholesale in 2022. Some Emerging Leaders were supported in a project of their own as part of their leadership within our school however not all were.</li> </ul>				
<b>School Culture</b>				
<b>Initiative: Maintain Positive School Culture</b>				
<b>Actions:</b>  Hauora Survey Staff Events House Comps (Staff & Students) School Connects/Events  Develop and oversee Student Leadership Opportunities  Continue to build and strengthen collective responsibility.  Build mindfulness into daily activities.	Liz Brooke Brooke Brooke  Brooke  All Staff  Amanda	Termly  Termly  Ongoing    Ongoing		Staff rate enjoyment of working at our school 3/4 or 4/4 90% +
<b>Analysis:</b> <ul style="list-style-type: none"> <li>• Pause Breathe Smile spread over two terms with more resources and age appropriate activities added based on 2021 feedback. 72% of classes not yet using the programme consistently.</li> </ul>				

- As a school we met more regularly once Covid restrictions lifted
  - Team time 3 weekly
  - House time 3 weekly
  - Whole School Hui 3 weekly
- Year 6 students run/organise Whole School Hui (with support). These were not house captains most of the time to allow for more leadership opportunities for our Year 6 students.
- House captains were to help during House Time and were responsible for tallying house points given at lunch.
- Staff events happened once a term and were attended by most staff. A variety of events were held to cater to the diverse staff.
- Allowing staff to wear house colours on a Friday has helped to build competition and we now have more staff joining in.
- Staff surveys held termly in the 5th week.
- Staff rate enjoyment of working at our school 3/4 or 4/4 - 90%+

## **2022 Annual Action Plan: Whakahoahoa/Partnerships**

### **Grow High Levels of Community Engagement.**

Further Strengthen community involvement in our school to support World Class Education in The Mount.

#### **Initiatives/Key Tasks 2022**

<b>Actions</b>	<b>Who</b>	<b>Timeframe</b>	<b>Resources</b>	<b>Outcome / Measure</b>
<b>Initiative: Develop School Property to showcase Te Ao Maori</b>				
<b>Action:</b> <ul style="list-style-type: none"> <li>Connect with Ngai Te Rangi to design and build waharoa.</li> </ul>	Damien Damian Stacey Kyla	Develop Term 1/2 Create Term 2/3	BoT \$\$ of \$40,000	Waharoa is in place.
<b>Analysis:</b> <ul style="list-style-type: none"> <li>Waharoa project has been significantly advanced throughout 2022.</li> <li>Content agreed on, Artist confirmed, possible design created.</li> <li>Next step: confirm design, timeline and engineer to support project.</li> </ul>				
<b>Build Partnerships</b>				
<b>Initiative: Maintenance and development of International Education</b>				
<b>Actions:</b> <ul style="list-style-type: none"> <li>Maintain marketing of school (social media, agents etc)</li> <li>Continue to connect with Coastal Cluster</li> <li>Maintain connection with Agents.</li> <li>Oversee ESOL programme</li> <li>Code Attestation</li> </ul>	Liz	Ongoing  As required  2x Weekly  Annually		Tasks are complete.



<ul style="list-style-type: none"> <li>Support Curriculum in context of globalisation.</li> </ul>				Termly	
<b>Analysis:</b> <ul style="list-style-type: none"> <li>Goal of minimum 12 Korean students from agent (FTE) yearly</li> <li>Diversity of cultures in school</li> <li>Monthly meetings as a member school of Education Tauranga</li> <li>Termly meetings with Coastal Cluster schools - contacts, support, resource sharing</li> <li>Annual Code Attestation to the Education Pastoral Care of Tertiary and International Learners Code of Practise 2021</li> <li>Weekly meetings with Christine - planning for ESOL International and Domestic Students</li> <li>ESOL classes - International Foreign Fee Payers students - 4 lessons 30-40 mins each. Migrant ESOL learners 1/2 lessons weekly.</li> <li>Policy of 1 Korean student per classroom (Education Tauranga)</li> <li>Build relationships with new agents - increase student numbers</li> <li>Annual marketing trip to South Korea - attract students for the following year, reconnect with Alumni families, marketing as collectively as a brand (Brand Tauranga)</li> </ul>					
<b>Initiative: Learning Partnership Review</b>					
<b>Actions:</b> <ul style="list-style-type: none"> <li>Review Current HERO model, gather staff, student and whanau voice as well as how other schools are sharing learning.</li> <li>Continue with LPMs x 2</li> <li>Investigate offering open afternoons/student lead sharing opportunities to strengthen sharing.</li> </ul>	Barbara	Term 2			Community are happy with sharing of learning - Balanced with workload of staff/students 90% attendance at LPMs
	All Staff Barbara	Term 1 & 3 Term 2	Kai for dinner.		Voices gathered for the purpose of weighing up options.
<b>Analysis:</b> <ul style="list-style-type: none"> <li>Review moved to 2023 workstream due to Covid related issues</li> <li>Learning Partnerships continued - attendance in Term 1 was down on previous year - some families isolating and possibly due to the mask mandates. Better engagement at mid year, but still sitting lower than 90%</li> </ul>					
<b>Initiative: Develop Community Partnerships</b>					
<b>Actions:</b> <ul style="list-style-type: none"> <li>Develop sponsorship offering for our community</li> <li>Build community connections to enhance learning (eg: Cafe, Friday Cafe, Kapahaka etc)</li> </ul>	Rachel	Term 1 Term 2	Budget to support creation of materials and sign Board etc		5-10 Sponsors are signed up Community connections established. Comms plan in place to support connecting and sharing with alumni.

Alumni List created					Opportunities in place for alumni to support our school.
<p>Analysis:</p> <ul style="list-style-type: none"> <li>Sponsors System developed during 2022. Launched at the end of 2022 and 8 sponsors signed up for the 2023 year.</li> <li>Sponsorship Boards now erected on Lee Street &amp; Orkney Road.</li> <li>3 new Sponsors signed up so far this Term, and interest stimulated by the Sponsorship Boards and Pipeline.</li> <li>This will continue in 2023 as we look to continue to build community connections.</li> <li>Will continue to seek opportunities to involve our community and alumni in events.</li> </ul>					
Initiative: Transitions (In, Out and Between)					
<p>Actions:</p> <ul style="list-style-type: none"> <li>Develop a survey to understand and show improvement in whanau transition in our school (esp N/Entrants)</li> <li>Develop an effective process to support smooth transitions within our school.</li> <li>Develop and trial aspects of a Lil-Mounties class and programme.</li> <li>Contribute to across school moderation as part of Kahui Ako for Maths.</li> <li>Use 2022 whanau and student surveys to quantify and improve transition to MMI.</li> </ul>	<p>Kim/DB</p> <p>DB</p> <p>Kim</p> <p>Barbara to support Senior Team.</p> <p>Barbara</p>	<p>Term 3</p> <p>Term 3-4</p> <p>Term 1 and ongoing Term 1 &amp; 2</p> <p>Term 3</p>			<p>Transition to School process adjusted in response to whanau voice.</p> <p>Survey: How was your transition experience?</p> <ul style="list-style-type: none"> <li>Lil Mounties Programme exists and is documented.</li> <li>Survey: How was your transition experience?</li> </ul>
<p>Analysis:</p> <ul style="list-style-type: none"> <li>Senior team attended TOD moderation for Maths at MMI. Overwhelmingly positive feedback from our staff and also across the Kahui Ako. Middle and Junior teams unpacked Algebra at Level 1 and Level 2 and looked for examples of progressions to develop teacher content knowledge.</li> <li>Surveys completed early Term 1 showed a positive transition to MMI for our students and whānau. They felt well informed and supported in the process. Teacher workload involved in transitions continues to reduce in response to improved processes between schools and less double handling of information. Most students surveyed found the level of work given to them in the first weeks of Term 1 was 'about right'.</li> <li>Transition in survey was created and used with new entrant students whanau, voice used to guide and reinforce decision for our transition in process.</li> </ul>					

## Independent Auditor's Report

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

For the Year Ended 31 December 2022

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

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

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

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

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

### **Independence**

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

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



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