MANGAWHAI BEACH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	1038
Principal:	Aaron Kemp
School Address:	34 Insley Street, Mangawhai
School Postal Address:	34 Insley Street, Mangawhai 0505
School Phone:	09 431 4385
School Email:	office@mangawhaibeach.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Aaron Kemp	Principal		
Luke Canton	Presiding Member / Treasurer	Elected	May-22
Karen Platt	Health & Safety / Employment	Elected	May-22
Victoria Sweeny	Staff Rep	Elected	May-22
Diana Langton	Community	Elected	May-22
Bruce Nelder	Property / Land Development	Elected	May-22
Carmen Phillips-Cato	Polices & Procedures	Elected	May-22

Accountant / Service Provider: Ask Accounting Ltd

MANGAWHAI BEACH SCHOOL

Annual Report - For the year ended 31 December 2021

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Mangawhai Beach School

Statement of Responsibility

For the year ended 31 December 2021

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

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

Luke Kenneth Canton
Full Name of Presiding Member

Signature of Presiding Member

4.5.22
Date:

Aaron Terry Kemp
Full Name of Principal

Signature of Principal

4.5.22
Date:

Mangawhai Beach School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Revenue				
Government Grants	2	4,173,151	2,775,638	3,865,042
Locally Raised Funds	3	268,512	161,500	207,659
Interest income		3,519	8,700	7,689
		4,445,182	2,945,838	4,080,390
Expenses				
Locally Raised Funds	3	185,998	116,600	108,531
Learning Resources	4	3,153,800	2,462,400	2,726,039
Administration	5	204,137	197,315	219,632
Finance		2,880	2,500	2,982
Property	6	746,168	248,000	841,914
Depreciation	11	110,615	74,780	94,120
Loss on Disposal of Property, Plant and Equipment		313	-	3,095
		4,403,911	3,101,595	3,996,313
Net Surplus / (Deficit) for the year		41,271	(155,757)	84,077
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		41,271	(155,757)	84,077

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

Mangawhai Beach School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2021

	Notes	Actual 2021 $	Budget (Unaudited) 2021 $	Actual 2020 $
Balance at 1 January		1,859,627	1,859,627	1,668,300
Total comprehensive revenue and expense for the year		41,271	(155,757)	84,077
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	107,250
Equity at 31 December		1,900,898	1,703,870	1,859,627
Retained Earnings		1,900,898	1,703,870	1,859,627
Equity at 31 December		1,900,898	1,703,870	1,859,627

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.

BENNETT & ASSOCIATES AUDIT

Mangawhai Beach School
Statement of Financial Position
As at 31 December 2021

	Notes	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Current Assets				
Cash and Cash Equivalents	7	946,905	719,883	808,964
Accounts Receivable	8	208,995	190,800	202,353
GST Receivable		11,739	18,000	12,895
Prepayments		12,154	6,000	3,539
Inventories	9	55,806	42,000	49,890
Investments	10	217,253	230,000	214,937
Funds owed for Capital Works	17	7,874	-	40,307
		1,460,726	1,206,683	1,332,885
Current Liabilities				
Accounts Payable	12	287,251	253,300	232,230
Revenue Received in Advance	13	23,307	8,000	12,298
Provision for Cyclical Maintenance	14	81,489	-	-
Painting Contract Liability	15	-	50,911	8,260
Finance Lease Liability	16	12,523	8,980	12,054
Funds held for Capital Works Projects	17	220,604	20,000	89,823
		625,174	341,191	354,665
Working Capital Surplus/(Deficit)		835,552	865,492	978,220
Non-current Assets				
Property, Plant and Equipment	11	1,123,173	970,827	1,000,107
		1,123,173	970,827	1,000,107
Non-current Liabilities				
Provision for Cyclical Maintenance	14	43,650	124,747	102,981
Finance Lease Liability	16	14,177	7,702	15,719
		57,827	132,449	118,700
Net Assets		1,900,898	1,703,870	1,859,627
Equity		1,900,898	1,703,870	1,859,627

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

Mangawhai Beach School
Statement of Cash Flows
For the year ended 31 December 2021

	Note	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Cash flows from Operating Activities				
Government Grants		1,094,240	975,638	979,055
Locally Raised Funds		278,754	182,043	189,595
Goods and Services Tax (net)		1,156	(5,104)	15,136
Payments to Employees		(625,612)	(696,523)	(586,015)
Payments to Suppliers		(529,195)	(504,170)	(400,553)
Cyclical Maintenance Payments in the year		-	11,766	-
Interest Paid		(2,880)	(2,500)	(2,982)
Interest Received		3,907	8,288	9,657
Net cash from/(to) Operating Activities		220,370	(30,562)	203,893
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(1)
Purchase of Property Plant & Equipment (and Intangibles)		(221,368)	(45,500)	(74,950)
Purchase of Investments		(2,316)	(15,063)	-
Proceeds from Sale of Investments		-	-	185,063
Net cash from/(to) Investing Activities		(223,684)	(60,563)	110,112
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	84,617
Finance Lease Payments		(13,699)	(11,091)	(3,986)
Painting contract payments		(8,260)	42,651	(7,786)
Funds Held for Capital Works Projects		163,214	(29,516)	(2,484)
Net cash from/(to) Financing Activities		141,255	2,044	70,361
Net increase/(decrease) in cash and cash equivalents		137,941	(89,081)	384,366
Cash and cash equivalents at the beginning of the year	7	808,964	808,964	424,598
Cash and cash equivalents at the end of the year	7	946,905	719,883	808,964

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.

BENNETT & ASSOCIATES AUDIT

Mangawhai Beach School
Notes to the Financial Statements
For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity
Mangawhai Beach 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

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

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

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

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

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

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

BENNETT & ASSOCIATES AUDIT

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.

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

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

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

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

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

d) 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.

e) 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.

f) 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.

g) 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.

h) 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.

BENNETT & ASSOCIATES AUDIT

i) 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	50 years
Furniture and equipment	5-10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

j) 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.

k) 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.

l) 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, annual leave earned, by non teaching staff, to but not yet taken at balance date.

m) Revenue Received in Advance
Revenue received in advance relates to fees received from student funds 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.

BENNETT & ASSOCIATES AUDIT

n) 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).

o) 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.

p) 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.

q) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

r) 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.

BENNETT & ASSOCIATES AUDIT

2. Government Grants

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Operational Grants	921,499	860,638	834,385
Teachers' Salaries Grants	2,608,727	1,800,000	2,242,021
Use of Land and Buildings Grants	489,096	-	643,966
Resource Teachers Learning and Behaviour Grants	3,763	-	2,701
Other MoE Grants	114,989	97,000	120,445
Other Government Grants	35,077	18,000	21,524
	4,173,151	2,775,638	3,865,042

The school has opted in to the donations scheme for this year. Total amount received was $78,000.

3. Locally Raised Funds

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

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Revenue			
Donations & Bequests	51,242	10,600	41,797
Fees for Extra Curricular Activities	114,782	71,900	89,157
Trading	62,081	49,000	51,698
Fundraising & Community Grants	40,407	30,000	25,007
	268,512	161,500	207,659
Expenses			
Extra Curricular Activities Costs	94,374	64,600	55,730
Trading	77,296	47,000	48,303
Fundraising and Community Grant Costs	14,328	5,000	4,498
	185,998	116,600	108,531
Surplus/ (Deficit) for the year Locally raised funds	82,514	44,900	99,128

4. Learning Resources

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Curricular	88,315	117,000	82,306
Equipment Repairs	168	600	1,912
Information and Communication Technology	3,870	8,000	3,154
Library Resources	2,217	16,800	2,626
Employee Benefits - Salaries	3,032,701	2,290,000	2,621,577
Staff Development	26,529	30,000	14,464
	3,153,800	2,462,400	2,726,039

5. Administration

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Audit Fee	5,500	3,300	5,200
Board of Trustees Fees	3,240	2,500	3,405
Board of Trustees Expenses	2,314	3,000	4,894
Communication	3,308	3,750	3,319
Consumables	15,617	14,300	15,385
Legal Fees	-	2,000	1,081
Other	17,026	18,765	23,045
Employee Benefits - Salaries	136,070	127,800	139,801
Insurance	15,212	15,200	17,625
Service Providers, Contractors and Consultancy	5,850	6,700	5,877
	204,137	197,315	219,632

6. Property

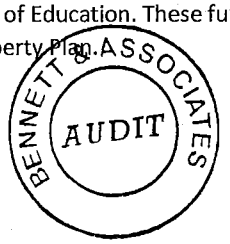
	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Caretaking and Cleaning Consumables	15,732	13,100	10,458
Consultancy and Contract Services	41,112	66,000	33,542
Cyclical Maintenance Provision	22,158	10,000	11,831
Grounds	17,154	14,800	20,291
Heat, Light and Water	22,686	21,500	20,519
Rates	3,617	3,800	5,651
Repairs and Maintenance	49,729	39,200	10,852
Use of Land and Buildings	489,096	-	643,966
Security	5,809	4,000	4,679
Employee Benefits - Salaries	79,075	75,600	80,125
	746,168	248,000	841,914

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

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Bank Accounts	946,905	119,883	208,964
Short-term Bank Deposits	-	600,000	600,000
Cash and cash equivalents for Statement of Cash Flows	946,905	719,883	808,964

Of the $946,905 Cash and Cash Equivalents, $212,730 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.



8. Accounts Receivable

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Receivables	11,696	5,000	29,841
Interest Receivable	-	800	388
Teacher Salaries Grant Receivable	197,299	185,000	172,124
	208,995	190,800	202,353
Receivables from Exchange Transactions	11,696	5,800	30,229
Receivables from Non-Exchange Transactions	197,299	185,000	172,124
	208,995	190,800	202,353

9. Inventories

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Stationery	2,901	-	2,749
School Uniforms	52,905	42,000	47,141
	55,806	42,000	49,890

10. Investments

The School's investment activities are classified as follows:

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Current Asset			
Short-term Bank Deposits	217,253	230,000	214,937
Total Investments	217,253	230,000	214,937

BENNETT & ASSOCIATES AUDIT

11. Property, Plant and Equipment

2021	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	**Total (NBV) $**
Land	210,000	-	-	-	-	**210,000**
Buildings	344,998	40,840	-	-	(12,011)	**373,827**
Furniture and Equipment	331,054	167,102	-	-	(50,501)	**447,655**
Information and Communication Technology	77,098	11,236	-	-	(33,429)	**54,905**
Leased Assets	26,516	12,626	-	-	(13,134)	**26,008**
Library Resources	10,441	2,190	(313)	-	(1,540)	**10,778**
Balance at 31 December 2021	1,000,107	233,994	(313)	-	(110,615)	**1,123,173**

The net carrying value of equipment held under a finance lease is **$26,008 (2020: $26,516)**

	2021 Cost or Valuation $	**2021 Accumulated Depreciation $**	**2021 Net Book Value $**	**2020 Cost or Valuation $**	**2020 Accumulated Depreciation $**	**2020 Net Book Value $**
Land	210,000	-	**210,000**	210,000	-	**210,000**
Buildings	597,492	(223,665)	**373,827**	556,652	(211,654)	**344,998**
Furniture and Equipment	921,708	(474,053)	**447,655**	768,693	(437,639)	**331,054**
Information and Communication	448,096	(393,191)	**54,905**	436,860	(359,762)	**77,098**
Leased Assets	50,946	(24,938)	**26,008**	47,679	(21,163)	**26,516**
Library Resources	55,072	(44,294)	**10,778**	54,514	(44,073)	**10,441**
Balance at 31 December 2021	2,283,314	(1,160,141)	**1,123,173**	2,074,398	(1,074,291)	**1,000,107**

12. Accounts Payable

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Creditors	34,822	30,000	18,783
Accruals	5,500	5,300	5,200
Banking Staffing Overuse	14,335	-	-
Employee Entitlements - Salaries	201,695	190,000	181,362
Employee Entitlements - Leave Accrual	30,899	28,000	26,885
	287,251	253,300	232,230
Payables for Exchange Transactions	287,251	253,300	232,230
	287,251	253,300	232,230

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Grants in Advance - Ministry of Education	18,912	-	-
Other revenue in Advance	4,395	8,000	12,298
	23,307	8,000	12,298

14. Provision for Cyclical Maintenance

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Provision at the Start of the Year	102,981	102,981	91,150
Increase/ (decrease) to the Provision During the Year	22,158	10,000	11,831
Provision at the End of the Year	125,139	112,981	102,981
Cyclical Maintenance - Current	81,489	-	-
Cyclical Maintenance - Term	43,650	124,747	102,981
	125,139	124,747	102,981

15. Painting Contract Liability

	2021 Actual $	2021 Budget $	2020 Actual $
Due within one year	-	50,911	8,260
	-	50,911	8,260

In 2015 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2017, with regular maintenance in subsequent years. The agreement had an annual commitment of $14,617. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

16. Finance Lease Liability

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

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
No Later than One Year	14,419	8,980	14,103
Later than One Year and no Later than Five Years	15,234	7,702	17,304
Future Finance Charges	(2,953)	-	(3,634)
	26,700	16,682	27,773
Represented by			
Finance lease liability - Current	12,523	8,980	12,054
Finance lease liability - Term	14,177	7,702	15,719
	26,700	16,682	27,773

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17. Funds Held for Capital Works Projects

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

2021		Opening Balances $	Receipts from MoE $	Payments $	BOT Contributions $	Closing Balances $
Field and Effluent Systems Stage 2	*completed*	(2,889)	2,889	-	-	-
Field and Effluent Systems Stage 3	*completed*	(8,680)	8,680	-	-	-
5YA Project 2019/20	*completed*	49,323	-	(49,323)	-	-
MOE Signage New Classrooms	*completed*	-	29,590	(29,590)	-	-
Intermediate Syndicate Developm	*completed*	(28,738)	9,700	5,120	13,918	-
Whiteboard Upgrade	*completed*	-	117,070	(117,070)	-	-
Rm 7 Reclad	*in progress*	40,500	-	(14,820)	-	25,680
Signage New Classrooms	*in progress*	-	-	(7,874)	-	(7,874)
Outdoor Structure	*in progress*	-	299,376	(104,452)	-	194,924
Totals		49,516	467,305	(318,009)	13,918	212,730

Represented by:

Funds Held on Behalf of the Ministry of Education	220,604
Funds Due from the Ministry of Education	7,874
	212,730

2020		Opening Balances $	Receipts from MoE $	Payments $	BOT Contributions $	Closing Balances $
Field and Effluent Systems Stage 2	*in progress*	-	43,880	(46,769)	-	(2,889)
Field and Effluent Systems Stage 3	*in progress*	-	78,121	(87,455)	654	(8,680)
5YA Project 2019/20	*completed*	68,120	5,962	(24,759)	-	49,323
10 Classroom Building Project	*completed*	(16,120)	3,500	(3,500)	16,120	-
Intermediate Syndicate Developm	*in progress*	-	87,300	(116,038)	-	(28,738)
Rm 7 Reclad	*in progress*	-	40,500	-	-	40,500
Junior Playground 2020	*completed*	-	107,600	(118,961)	11,361	-
Turf Court	*completed*	-	104,100	(104,100)	-	-
LED Lighting	*completed*	-	14,550	(14,550)	-	-
Heatpumps	*completed*	-	49,600	(49,600)	-	-
Totals		52,000	535,113	(565,732)	28,135	49,516

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18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

BENNETT & ASSOCIATES AUDIT

19. Remuneration

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

	2021 Actual $	2020 Actual $
Board Members		
Remuneration	3,240	3,405
Leadership Team		
Remuneration	758,865	631,314
Full-time equivalent members	7	6
Total key management personnel remuneration	762,105	634,719

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1
The total value of remuneration paid or payable to the Principal was in the following bands:

	2021 Actual $000	2020 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	160-170
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

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

Remuneration $000	2021 FTE Number	2020 FTE Number
110-120	1	1
	1	1

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

BENNETT & ASSOCIATES AUDIT

20. Contingencies

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

Holidays Act Compliance – schools payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

(a) A $45,000 contract to reclad Room 7 which will be fully funded by the Ministry. $40,500 has been received to date, of which $14,820 has been spent on the project to date; and

(b) A $332,640 contract to have a new Outdoor Shade Structure constructed, which will be fully funded by the Ministry of Education. $299,376 has been received of which $104,4521 has been spent on the project to balance date.

(c) A contract to for new signage which will be fully funded by the Ministry of Education. To date, no funds have been received and $7,874 has been spent on the project to balance date.

(Capital commitments at 31 December 2020:
(a) Contracts for field and effluent systems to be completed in 2021, which will be fully funded by the Ministry of Education. $122,000 has been received with $133,570 spent on the project to date.
(b)A contract for the Intermediate Syndicate Development, fully funded by the Ministry with $87,300 has been received with $116,038 spent on the project to balance date.
(c) A contract to reclad Room 7 which will be fully funded by the Ministry. $40,500 has been received to date.)

BENNETT & ASSOCIATES AUDIT

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

	2021 Actual $	2021 Budget (Unaudited) $	2020 Actual $
Cash and Cash Equivalents	946,905	719,883	808,964
Receivables	208,995	190,800	202,353
Investments - Term Deposits	217,253	230,000	214,937
Total Financial assets measured at amortised cost	1,373,153	1,140,683	1,226,254
Financial liabilities measured at amortised cost			
Payables	287,251	253,300	232,230
Finance Leases	26,700	16,682	27,773
Painting Contract Liability	-	50,911	8,260
Total Financial Liabilities Measured at Amortised Cost	313,951	320,893	268,263

23. Events After Balance Date

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

BENNETT & ASSOCIATES AUDIT

24. COVID 19 Pandemic on going implications

Impact of Covid-19
During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

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

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

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

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

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

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

BENNETT & ASSOCIATES AUDIT

Mangawhai Beach School
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Reported results in Principal Report to the Board of Trustee meetings during the year.

Engaged and diverse learners connected to our community and values. **C**reativity; **R**esilience; **E**xcellence; **W**hakaute (Respect):

PLANNING and REPORTING (Strategic Plan)

1. Leadership and Teaching development
    a. Write that Essay (Embedding): Actions -
        i. Embed good practice into MBS based on the Write that Essay (WTE) framework
        ii. Support the development of planning and delivery of a well-rounded writing programme
        iii. Embed WTE
        iv. Hold a staff meeting per term to discuss good practice / PD
        v. Add to our preferred practice in writing aspects of WTE and model to the staff.
        vi. Moderation twice yearly

Feb/March: We have completed two days of professional development with the team from WTE.
March/ April: See the action plan as set out by the WTE team
May: New term started. As per strategic day, the support of Nicky Ling with Literacy has seen wonderful progress for our struggling writers and readers. Continuation of this programme throughout the year will continue. Writing moderation to be held midway through the term - information to be shared with the Board and in written reporting to parents through the interim report on Hero.
June: Moderation to be completed in Week 8 staff meeting. All other actions ongoing or being met.
July/August: Moderation completed. Data available here Overall Y8 - 68%; Y7 - 64%; Y6 - 47%; Y5 - 72%; Y4 - 71%; Y3 - 87%; Y2 - 80%; Y1 - 31% at or above in writing. Our Maori are again achieving at a similar level for the mid of year data. This is a mid year assessment, many of our students are working at the towards level of the curriculum and teachers are confident that a large number will shift into AT by the end of the year. Great results in most areas.
September: As per staff meeting we have shifted PD to online support and mathematics (Mathletics); Writing is continuing through good online resourcing and support; **October:** Moderation is due this term for writing; It will be interesting to see the overall academic picture of our students across all curriculum areas due to the impacts of lockdowns. **November:** Moderation to be completed in Week 7. Writing applications by teachers is going well across the school. The team leaders have been following our preferred practice with all staff and regular observations being done.

    b. Weaving the Curriculum (New): Actions -
        i. What does each curriculum subject look like for MBS (Assessment, Recording and reporting)
        ii. Running our Weaving the Curriculum professional development for MBS for 1

        iii. Integrating our Inquiry across the curriculum

iv. Implementing universal design for learning
v. Establishing a preferred practice for Inquiry
vi. Inclusion of our Earth Education, Write that Essay, Pr1me maths, and reading curriculum.
vii. Linking in the unitholders to the discussions and formation of our localised curriculum.

Feb/March: The CoL lead teachers have been working with Emma on establishing the action plan for weaving the curriculum. This should start in the next few weeks. **March/April:** A plan for Weaving the curriculum is underway - link here. Emma has been working with Charli and Deb to confirm actions for staff meetings. Nicolette to begin a review of Prime mathematics with staff at the next meeting.

May: CoL lead teachers continue to set up the professional development for staff that will begin this term at the next three staff meetings. Review of mathematics is completed with Nicolette and Jaimee taking a day to complete the preferred practice including must-dos and areas that are more flexible around the integration of Prime. They will then work with each syndicate to train and inform how mathematics is to be taught across the school. Our next area for review is reading.

June: After Emma and I attended a forum to discuss the revising of the NZC we have decided to change the actions for weaving the curriculum. Information about the curriculum reset is available here. It appears that we are going back to the older model of teaching to the 8 key curriculum areas and integrating but with more specific objectives and outcomes. There are also going to be checkpoints for year levels in relation to all subject areas. We have asked Traci (Weaving the Curriculum facilitator) and the Kahui Ako lead teachers at MBS to concentrate on creating a clear curriculum overview for each year level developed by the syndicate teams. This is so we have a clearer pathway on what to teach and within what context. We are getting back to teaching and learning of knowledge and skills - this was what I shared in the 'Disillusion Education' information a few months back. It always amazes me how education goes full circle and repeats itself. This was how I used to teach back in the 90s!

July/August: Over half of our staff meetings for Term 3 will be building the new overview for each syndicate level of the school. We are having discussions around changing some of the syndicates to NE, Y1-2, Y4-6 and Y 7-8. This will fit in with the refreshed curriculum review currently being undertaken. This is just a thought at the moment and we will explore more with team leaders at a later date.

September: Staff meetings will continue with building our curriculum overview for each level when we are out of lockdown - discussion around shifting syndicates to 0-1, 1-3, 4-6, 7-8; We will need to find a new team leader for 0-1.

October: Charli to continue with curriculum reviews. We are now moving into Science Review after completing the preferred practice in Health and PE and the Arts. **November:** The curriculum reviews have been handed through to the team leaders to be completed in their syndicate meetings. Due to end of year time constraints, this will continue into term 1, 2022. We have successfully completed our preferred practices in Reading, Writing and Mathematics which are our core curriculum areas. Other areas are ongoing.

c. Digital Curriculum development (Embedding): Actions -
   i. The principal, Board and senior management will support the staff to be able to teach using the digital curriculum
   ii. Professional development support with the digital curriculum with the use of a support teacher in the STEAM room;
   iii. Training in the technology center on activities to support the digital curriculum (coding, robotics)

Feb/March: Jon Clist employed to run the digital curriculum in the STEAM room. Ongoing professional development for teachers as they attend the classes with their students; As per staff meeting schedule.

March/April: Jon has purchased some electronic equipment to support the teaching of the Science strand in the STEAM room. We have also purchased some for classes so that the

learning can be transferred into the classroom environment from the STEAM room. **May:** Jon has completed a big picture plan for the team leaders and is trying to incorporate more

equipment that relates to the topics of study. He has a very tight timetable which also includes some release time for planning and preparation. He is exploring Virtual Reality (VR) goggles to see if this can be integrated into the learning environment. E.G. the use of them to explore the great barrier reef for the Oceans study that is being learnt by the middle syndicate. Ongoing professional development with each of these new tools will be shared with the teachers.
June: Digital curriculum continues to be taught well at MBS. Teachers are now asking if they can utilise the equipment back in the classroom. We may need to look at a lending type system.
July/August: Jon's timetable is very full with the addition of new classrooms. We are looking at supporting Jon with some planning time and have given him the first and last weeks of the term for planning, teacher support and maintaining equipment within the classrooms.
September: Jon is providing online challenge activities for all syndicates. The update on these has been really good. We have purchased additional Macbooks to support teachers and support staff; IPads have been purchased to support Junior classes; **October:** Ongoing.

2. Enhanced culture and climate
    a. PB4L (Embedding): Actions -
        i. Professional development on PB4L - creating a supportive learning and physical environment;
        ii. The teaching of the lesson plans for behaviour and values;
        iii. Monitoring and evaluating school-wide behaviour
        iv. Analysing school data (student id plan)
        v. Understanding and responding to behaviour
        vi. Strengthening classroom practices
        vii. Interventions - Restorative practice /

Feb/March: Eliza has supported our new staff with their induction and worked through our behaviour policies and guidelines. She has also completed a new expectation list for the use of the bike track. She has begun to track our school data in relation to behaviour - we have had a few students raise their heads in the first few weeks.
March/April: Eliza has updated the staff documentation to do with the teaching of PB4L in the Friday focus. Bike track PB4L expectations completed. Eliza to complete a report to the Board on current behavioural issues for Term 1.
May: Eliza supported Emma with a staff meeting on behaviour management. This was around the confidence of staff to implement our current behaviour plan and processes. A number of staff lacked confidence with some of our tools so we will be offering additional support where necessary. Understanding behaviours and responding appropriately (UBERS) training was completed in the holidays with all staff. This is teaching the staff how to deal with trauma and other needs of our students. It touches on restraint which is only viewed as a last resort.
June: Applications have closed for our behaviour specialist. We have one to interview. We are hoping that this will support behaviour in and around the school.
July/August: Again professional development is being offered to staff in and around PB4L. Emma and Eliza have been leading these on minor and major issues. Eliza has started her role and is finding her feet.
September: Eliza and Sharee have been supporting all our learners who have been struggling with anxiety. They have also been having google meet calls with a number of students and parents offering support. Counselling support seems to be one of the major things that they are doing at the moment. Anytime a teacher has a concern they are informing Eliza and Sharee for support. We are completing attendance roles from Thursday 2nd September listing all students we have concerns about.
October: Thanks to the Board for continuing with our pastoral care support into 2022. Eliza continues to support our students by being the Level 3 staff member who takes the essential students with Lance.
November: Unfortunately due to the Covid mandate we have had to place our Pastoral Care

Coordinator into a classroom. This will be for a short period of time while we find other support for the classroom. We had additional training around the PACE model with Veronica George and will be working through scenarios next year. Our CREW values are well

embedded into the school and we are continuing with our CREW smiley reward system via Google Meet every Friday. We have a number of junior children showing negative behaviour and are working on transitional systems, and other behavioural responses training them to behave appropriately when interacting with other students.

b. Providing new initiatives (embedding): Actions -
   i. The principal, Board and senior management will support the staff to be a sustainable centre for excellence where the vision, values and strategic goals are well met;
   ii. Purchase aquatic resources and storage facilities
   iii. Repair and maintain playgrounds
   iv. Complete bike track and remote control car track
   v. Explore new classroom build
   vi. Complete covered astroturf area
   vii. Employ a teacher for G&T
   viii. Employ a teacher for remedial literacy and numeracy

Feb/March: Bike track completed and in use. Container storage cover ordered. Kayak price to be confirmed at $ from container door. Need a price to move Geoff's shed to a new area. Astroturf cover to start in March. Have spoken to Shayne Stewart about the door to the gym. He would rather not complete the recladding in Room 6. Does this really need to be done?
March/April: Kayaks have been purchased but not delivered. Need to chase this up. Teacher for G&T working well on Fridays - took a group of students by Van to EPro 8 competition. Nicky worked well with our accelerated literacy group. Gabbie supported (with assistance from myself and Emma) extension mathematics with a Senior School group.
May: Emma continuing to support Eliza with her low level mathematics group. Bike track completed and not being utilised as much as it was at the beginning of term 1. Kayaks are now in the container and are ready to be used - standard information to be attached to this report to approve the use of Kayaks during school time with the intermediate and senior classes. I will need to train the teachers in how to use these. New classroom build was discussed with Brent Stephen and Christie Uffindell from the Ministry of Education. A needs assessment should hopefully be in progress. Cover for the astroturf should be underway shortly. Michelle is working in Term 2 as the Gifted and Talented teacher for Term 2 on a Friday. We have explored the possibility of a support person for mathematics - this is in the pipeline.
June: Spoken to Steve about the shade structure he is getting in contact with the company. Looks like we will get upwards of $400k for the staffroom and new toilets. G&T teacher employed. 0.4 continuing till the end of the year for NL.
July/August: Shade structure to start. Need to complete plans for the new staffroom. I have a list of ideas from the staff to share and photos from my visit to Tauranga. Our G&T teacher would like to offer another day of her services to the school. She is unable to get to everyone. The remedial Literacy teacher continues into Term 3 and 4.
September: Extra day still to be organised for our G&T teacher with Sharee; Time to explore the next classroom block of 5. Luke, Bruce and I will organise this with Paul Ganley. **October:** Ongoing as completed.

3. Increased stakeholder engagement

a. Engaging with the community (ongoing): Actions -
   i. Each team to provide community service to the local environment (twice a year);
   ii. Invite parent help in the classroom and school
   iii. Continue with family fun days; staff events and parent information evenings one per term.

Feb/March: Completed first day interviews and Powhiri to welcome our new students. Beach family fun day organised for Term 1 and Fun Run.

March/April: Beach day postponed due to Covid levels. Fun Run completed and very successful. Many parents supported and were involved in the day.
May: Many parents attended our water fight. Our powhiri was well attended by new parents

of the school.
June: A great Disco, Cross country and Blessing of the new classrooms. **October:** Minimal engagement due to lockdown. Possibility of having AG day at school. Just awaiting advice under Level 2 arrangements.
November: AG day held outside of school; Assemblies to be held via live video in the last week of school; Some parents assisted with athletics, but no parents attended the event; This has been a year of minimal parent engagement and involvement.

4. Improvement in performance
    a. ERO Recommendations: Actions -
        i. Language of Learning
        ii. Internal Evaluation: Weaving the Curriculum
        iii. Schoolwide capability for inquiry

Feb/March: We will be developing the language of learning through the actions of weaving the curriculum. A new action plan for Weaving the Curriculum will be completed. Within this action plan will be a review of our school inquiry model.
March/April: Ongoing
May: Ongoing
June: Ongoing
July/August: The trial of structured literacy continues. Emma is now working with a number of students to support the Junior School to see if structured literacy would work at their level. Over 12 hours to just make the resources for the programme. A lot of funds are required for materials and books however all teachers that have completed professional development are seeing worthwhile outcomes.
September: The school are looking at shifting to Structured Literacy for Y 0-3 first. If we are doing well with our New Entrants then I am sure that parents and staff will want to continue this programme into 2022. The cost of investment is probably around $30k for all the books and PD.
October: Application for Structured Literacy professional development underway; **November:** We have a clear structure being developed for our language of learning closely aligned with the structured literacy framework; Our internal evaluation this year has been our curriculum overview which has had multiple disruptions due to Covid. We will continue to work on this into 2022. Our school-wide capacity building of inquiry will be linked to our curriculum overview and curriculum refresh in 2022 and is, as always, ongoing.

    b. Involvement in the CoL (Ongoing): Actions -
        i. In school teachers communicate the goals and actions of the community to the staff, parents and students;
        ii. The whole school support the teachers with ongoing actions;
        iii. Principal involved in dual leadership.

Feb/March: Deb and Charli working with Emma on weaving the curriculum. Principals to meet to discuss how to deal with difficult conversations. Leads meeting all principals in the CoL to discuss ongoing needs. One appraisal of a local principal being completed by me. CoL report here
May: Organised a Community of Learning get together for all schools at the end of Term 1 at MBS. This was well attended by the teachers and was used as a sharing time within each syndicate. Principal appraisals are being completed by each leader for a number of schools that require additional support and development. A principal day has been organised to provide professional development in difficult conversations and negotiations.
June: Organised a Community of Learning get together for all schools at Maungaturoto School. We had a full turnout and great discussions. The purpose was to build connections between schools and teachers. Great to look at what other schools are doing in our network.

July/August: This term our focus shifts to the teacher only day with Welby Ings as our guest speaker. We will also be organising and advertising for the cross-school position within the

CoL. I would like to talk to you about my role and your thoughts on this. Ongoing appraisal of principals being completed by the Leadership of the CoL with regular discussions with all principals. CoL report here

September: Due to lockdown we have once again cancelled our CoL teacher only day! The organisation for this is huge. We have advertised for an across school teacher position (0.4) $16k and so far no one at MBS has applied.

October: Interview for Across School Kahui Ako position - only one applicant; Rewrite achievement objectives and link to structured literacy;

November: We have utilised our within school teachers this term for curriculum review and structured literacy. This has allowed us to get an in-depth application to the Ministry for our staff-wide professional development in structured literacy.

S.I.GOAL 3-5: Curriculum Goal - Reading, Writing and Mathematics

3. Curriculum Development – Reading – To have 50% of priority students operating at / above the Curriculum Standard.

Reading December Data

Priority Students on Reading RAPS	Below	Towards At/Above Total
All students	**10%**	**50% 40% 149 students 51% 26% 35 students**
Maori	**23%**	**80% 5 students**
Pacifika	**20%**	

Reflection:

- 40% of our RAPs students have moved to at in Reading a significant improvement. Our Pasifika students are all performing below the curriculum standard.
- Q60 and Lexia are used predominantly for the Reading RAPS students
- Structured Literacy will be used cross the school in 2022
- Reading is now more fully integrated into cross-curricular learning.
- Support from home continues to be a challenge with many of our RAPS students as highlighted by our teachers.

4. Curriculum Development - Writing - Moderation of writing in relation to the Curriculum Standards to have 50% of priority students at or above the moderated standard.

Priority Students on Writing RAPS	Below	Towards At/Above Total
All students	**14%**	**53% 33% 151 students**
Maori	**26%**	**51% 23% 35 students 80% 5 students**
Pacifika	**20%**	

Reflection:

- 33% of our RAPs students have moved to 'At' the curriculum standard. Our Maori students are progressing well. We have a number of Pasifika students to focus on.
- Preferred practice documents have been formed by the staff, for the staff to ensure we have consistency and continuity across the school.
- A difficult year in relation to Covid has affected our RAPs students
- TAs have been strategically placed to assist with the RAPS and SNR students to either work with the bulk of the class so teachers can work alongside target students or take the targets for additional practice. This has been during Golden Hour.
- PMP is in the school. This helps with coordination, specifically with writing skills and is targeted at Y0-2. • The continued use of Google Read Write for our students (Y6 and up) has shown a marked improvement in the quality of writing produced by some of our students. This takes the 'writing' pressure away to allow for the flow of ideas and content.

5. Curriculum Development - Mathematics - To have 50% of priority students operating at / above the Curriculum Standard in Mathematics.

Priority Students on Maths RAPS	Below	Towards At/Above Total
All students	7%	63% 30% 147 students
Maori	11%	64% 25% 36 students
Pacifika	25%	50% 25% 5 students

Reflection:

- We have 147 students on our mathematics RAPs; 23% of the school. A number have moved from the below category to working towards.
- 30% of our students have moved from being on RAPS to being at the curriculum standard. A good result.
- Basic facts and tables remain the biggest area for us to develop as a school.
- PR1ME results have shown good improvements in all areas of the school, especially PAT data. • We have shifted our focus to a preferred practice that works for grouping of students. Our maths programme utilised across the school is Mathletics.

PAT Data 2021

Reading Comprehension

PROGRESS REPORT/REFLECTION:

READING COMPREHENSION

- 293 students sat the Comprehension PAT test from Year 4-8
- 5% of students scored Stanine 9 (the top score possible)
- Overall 89% of MBS students are at, above or well above the required standard
- 11% below the required curriculum level

Comparison to Term 4 2020

- 273 students sat the Comprehension PAT test from Year 4-8, 79%
- 7% of students scored Stanine 9 (the top score possible)

Reading Comprehension Comparison of Year Groups						
	2021 Term 4				Reading Mean Data	
	Below	At	Above	At/Ab	NM T1 T4	Diff
Year 4	22	63	15	**78%**	28.8 28.8 36.5	7.7
Year 5	9	63	28	**91%**	35.8 39.8 45.0	5.2
Year 6	12	56	32	**88%**	45.0 49.1 53.2	4.1
Year 7	6	64	30	**94%**	53.2 57.8 60.4	2.6
Year 8	9 83 8 **91% 89%**				60.4 58.8 67	8.2
Whole	**Maori Achievement**					

	Below	At	Above	At/Ab		

Y4	40	60		**60%**		
Y5	13	67	20	**87%**		
Y6	11	71	18	**89%**		
Y7	9	64	27	**91%**		
Y8	10	90		**90%**		
Whole				**84%**		

To ensure acceleration and improvement we will monitor & assist the following teachers:

Analysis of Reading Comprehension PAT

- It has been a difficult year due to Covid, however, despite Covid our comprehension results are good. At the end of 2019, our PAT comprehension results for the whole school were 79%. This year we are sitting at 89%. This is an increase of 10%
- We need to monitor our Year 4's progressing into Year 5 and our Year 6 progressing into Year 7 as they are our lowest cohort. Great results in reading for our Year 8 cohort who have been difficult for a number of years.
- A large percentage of our students who are in the lower stanines are imports from other schools and are either special needs students or ESOL.
- Maori achievement is 5% below the whole school achievement data. Last year it was 10% below
- Our Y4 Maori students are most at risk of not meeting the standard - This includes all special needs and ESOL children
- Mean Boys 44.64; Mean Girls 46.96. Girls are achieving slightly higher than boys in reading comprehension.

ASSISTANCE REQUIRED FROM THE BOT:
A continued provision in the budget to fund the purchase of resources for reading. Ongoing support for provision for online testing and analysis.

MATHEMATICS

NAME OF PRESENTER: Aaron Kemp

GROUP REPRESENTING: Management/Data analysis - Mathematics

DATE: 1 December 2021

SUBJECT:
PAT results in Term 4 in Maths

TIMEFRAME OF ACTION:
Term 4 2021

ACTION TAKEN TO DATE:
Students from Year 3-8 tested in PAT maths
Test papers sent to NZCER for marking and data analysis
Results uploaded to MBS SMS system
New maths test adaptive test sat in 2021

PROGRESS REPORT/REFLECTION:

MATHS

- 374 students sat the Maths PAT test from Year 3-8
- 3.0% of students scored Stanine 9 (the top score possible)
- Overall 82% of MBS students are at, above or well above the required standard (increase 1.0%)
- 18% below the required curriculum level

Comparison to Term 1 2019

- 365 students sat the Maths PAT test from Year 3-8
- 3.5% of students scored Stanine 9 (the top score possible)

Mathematics Comparison of Year Groups						
	2020 Term 4				Maths Mean Data	
	Below	At	Above	At/Ab	NM T1 T4	Diff
Year 3	16	63	21	**84%**	21.4 31.8	
Year 4	17	56	27	**83%**	30.6 31.4 40.8	9.4
Year 5	16	54	30	**84%**	38.9 42.4 47.7	5.3
Year 6	16	63	21	**84%**	45.1 47.7 50.7	3.0
Year 7	16	49	35	**84%**	49.6 55.6 58.4	2.8
Year 8 Whole	30 55 15 **70% 82%** **Maori Achievement data** **Below At Above At/Ab**				55.0 54.0 56.9 **T4**	2.9
Year 3 Year 4 Year 5 Year 6	25 21 14 13	56 64 64 73	19 15 22 14	**75%** **79%** **86%** **87%**	31.0 36.3 46.1 50.2	
Year 7	20	40	40	**80%**	58.2	
Year 8	40	50	10	**60%**	52.9	
Whole						

Analysis of Maths PAT

- Another difficult year due to Covid, however despite Covid our maths results are sound. We spent the year reviewing mathematics and have a very strong preferred practice in place. We have also joined Mathletics and are using this to support in-class learning. At the end of 2020 our PAT maths results for the whole school were 81%. This year we are sitting at 82%.
- Our current year 8's have been a low cohort for a number of years. They have raised in overall achievement but not enough to be substantial.
- A large percentage of our students who are in the lower stanines are imports from other schools and have not had the consistent teaching of Prime.
- Maori are achieving slightly below other students - again many are imports from 9

new schools and haven't had the consistency of Prime. - Maori Year 8's have had a difficult year with mathematics. - Boys are achieving slightly higher than the girls. Boys mean 48.21; Girls: 47:08
ASSISTANCE REQUIRED FROM THE BOT: A continued provision in the budget to fund the purchase of resources for mathematics. Ongoing support for provision for online testing and analysis.

Statement on Kiwisport funding

In 2021 the Kiwisport funding provided was used in the following ways:

1. To support professional development for teachers in swimming, fundamental movement skills, rippa rugby, cricket and soccer.
2. To include children in sporting activities between cluster schools - providing transport and financial assistance to attend inter-school competitions and regional competitions
3. To provide whole school physical activity in tennis, soccer, ripper rugby, dodgeball, cricket athletics, basketball and swimming.
4. To engage in inter-school physical activities against Northland and Wellsford.

Curriculum Reporting

For schools with learners in Years 1-8 that use *The New Zealand Curriculum* to set teaching and learning programmes.

School name and number: Mangawhai Beach / 1038

NAG2A (b)(i) Areas of strength
Curriculum Standard (CS) subject: **Reading 2021**
Discussion: • Whole School: At/Above 70%; Working towards 29%; Below 1% • Maori: At/Above 59%; Working towards 34%; Below 7% • Pacifica: At/Above 50%; Working towards 42%; Below 8% • Our Maori and Pacifika students are achieving below that of our NZ European students. • Girls: At/Above 72%; Working towards 27%; Below 1% • Boys: At/Above 65%; Working towards 31%; Below 4% • Our Girls are reading at a better rate than our boys.
NAG2A (b)(i) Areas for improvement

Curriculum Standard subject: **Reading 2021**

Discussion: Our whole school data is now assessed using the curriculum levels rather than the old National Standards format. Hence why we have beenworking towards this area now. This allows teachers who have the belief that their students are progressing well and will be able to meet the curriculum standard in time.

NAG2A (b)(ii) Basis for identifying areas for improvement

Discussion: Overall teacher judgements from 2021 data collection.

NAG2A (b)(iii) Planned actions for lifting achievement

Discussion:

1. Continuation of the Quick 60 reading programme.
2. Employment of teacher assistants to work in the school to support literacy across syndicates. 3. Early family engagement to support reading at home.
4. Early assessment using VAMP and regular monitoring of student progress.
5. Review of whole school reading programmes to monitor reading success.
6. Reorganisation of book storage to have new books available
7. Introduction of Structured Literacy in our early years to raise achievement.
8. Staff meetings on taking and analysing running records correctly to ensure consistency across the school
9. Regular tracking of assessment data by syndicate leaders to feedback to senior management on the progress of reading.
10. Continued discussions with Kindy and Preschool around transition and readiness for school. 11. Computer-assisted programme for reading (Lexia).
12. Continued purchases of more authentic nonfiction reading material to engage our boys 13. Tuakana/teina reading across the school
14. PMP programme to be introduced for fine and gross motor skills, especially for Juniors 15. Introduction of a new curriculum to develop reading skills and other skills in the New Entrants
16. Parent night to teach how to support reading at home.

NAG2A (b)(iv) How students are progressing

In comparison with 2020 our students are working at a similar standard in Reading. We have seen a decrease in students confidently at, this may be due to a difficult year due to Covid 19. Overall our data for reading results is satisfactory, especially if you take into consideration our PAT results for Y4 and up.

NAG2A (b)(i) Areas of strength

Curriculum Standard subject: **Writing 2021**

Discussion:

- Whole School: At/Above 61%; Working towards 35%; Below 4%
- Maori: At/Above 54%; Working towards 38%; Below 8%
- Pacifica: At/Above 42%; Working towards 50%; Below 8%
- Our Maori and Pacifika students are achieving below that of our NZ European students. • Girls: At/Above 71%; Working towards 27%; Below 2%
- Boys: At/Above 51%; Working towards 42%; Below 7%
- Our Girls are Writing at a better rate than our boys.

NAG2A (b)(i) Areas for improvement

Curriculum Standard subject: **Writing 2021**

Discussion:
The introduction of structured literacy and the connections being made between reading and writing will, we believe over time raise our writing standards. Our boys are very reluctant to write and read. We need to build this passion for writing in our boys

NAG2A (b)(ii) Basis for identifying areas for improvement

Discussion: Overall teacher judgements from 2020 data collection, writing moderations and discussions with team leaders.

NAG2A (b)(iii) Planned actions for lifting achievement

Writing 2021

Discussion:

1. Literacy Unit holder to provide in house professional development as required.
2. Staff meetings on improving moderation practice and ensuring consistency in 2022 3. Introduction of structured literacy in 2022
4. Additional learning support across syndicates where necessary.
5. Targeted staff meetings from in-school COL teachers on improving and monitoring writing practices
6. Moderation of writing done in detail twice a year, with a continued emphasis in team meetings termly
7. Follow preferred practice in writing for MBS in Ecology (Sheena Cameron) and use other resources, and implement these effectively.
8. Continue with strategies used in 2018 to engage boys and struggling/reluctant writers 9. Parent night to teach how to support writing at home.
10. PMP programme to improve writing skills, especially for Juniors with fine and gross motor skills 11. Golden Hour of Literacy across the school every day

NAG2A (b)(iv) How students are progressing

Writing is still an area that requires constant development. This year our boys have slightly slipped in writing compared to 2020, and there is still further improvement required. Our goal is to continue to find ways to engage and motivate our male students with writing through ongoing professional development for staff through the professional development of writing. The shift in our school needs to focus on the improvement of boys' writing.

NAG2A (b)(i) Areas of strength

Curriculum Standard subject: **Maths 2021**

Discussion:

- Whole School: At/Above 60%; Working towards 38%; Below 2%
- Maori: At/Above 50%; Working towards 46%; Below 4%
- Pacifica: At/Above 55%; Working towards 33%; Below 12%
- Our Maori and Pacifika students are achieving below that of our NZ European students. • Girls: At/Above 58%; Working towards 40%; Below 2%
- Boys: At/Above 61%; Working towards 37%; Below 2%
- Our Boys are achieving at a slightly better rate than our girls

NAG2A (b)(i) Areas for improvement

Curriculum Standard subject: **Maths 2020**

Discussion: From our PAT results we noticed that a large number of our students have achieved excellent results in mathematics. We have also noticed that in our Year 8 students a large percentage are below the expected standard and this is skewing the data. We will need to look into the teaching of mathematics in these areas for 2022.

NAG2A (b)(ii) Basis for identifying areas for improvement

Discussion: Overall teacher judgements from 2020 data collection. PAT's, Basic Facts and Number Knowledge tests.

NAG2A (b)(iii) Planned actions for lifting achievement

Mathematics

Discussion:

1. Ongoing maths support with Pr1me and the Mathletics computer-assisted programme. 2. Consistent use of our Prime resources and preferred practice
3. Resourcing of Pr1me maths as required
4. Teaching of basic facts and multiplication tables to be a regular part of the maths programme 5. Golden Hour for maths every day
6. Develop problem solving strategies and skills;

NAG2A (b)(iv) How students are progressing

The impact of prime from Years 3-8 have been amazing in PAT results with a large percentage of the school achieving a stanine 4 or higher. A number of Prime resource books weren't completed.

NAG2A (c) (i) and (ii)

Your Board is also required to report on Curriculum Standards and how students are progressing against the standards. Please use the electronic spreadsheet to complete this information.

http://www.minedu.govt.nz/~/media/MinEdu/Files/Boards/PlanningAndReporting/Planning/CurriculumStandardsNAG2AcDataTe

Aaron Kemp
Principal

Luke Canton
Chairman
Board of Trustees

S.K. Bennett, C.A.
Director

BENNETT & ASSOCIATES
CHARTERED ACCOUNTANTS

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

57 Clyde Street
PO Box 627
WHANGAREI 0140
Phone: (09) 438 2312
Fax: (09) 438 2912
info@bennettca.co.nz
www.bennettca.co.nz

The Auditor-General is the auditor of Mangawhai Beach School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2021; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 4 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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

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