

# **MURUPARA AREA SCHOOL**

## **ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2019**



# MURUPARA AREA SCHOOL

Annual Report - For the year ended 31 December 2019

## School Directory

**Ministry Number:** 658

**Principal:** Angela Sharples

**School Address:** 84 Pine Drive, Murupara

**School Postal Address:** P.O. Box 26, Murupara 3025

**School Phone:** 07 366 5602

**School Email:** [jgifkins@mas.school.nz](mailto:jgifkins@mas.school.nz)

### Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Sandra Te Aho	Chair Person	Re-Elected	Jun-22
Angela Sharples	Principal	ex Officio	Jun-22
Miro Hokianga	Parent Rep	Re-Elected	Jun-19
Pouwhare Rewi	Parent Rep	Re-Elected	Jun-19
Laefele Filipo	Parent Rep	Re-Elected	Jun-19
Vanessa Koroa	Parent Rep	Elected	Jun-22
Ron Koroa	Parent Rep	Elected	Jun-22
April O'Brien	Parent Rep	Elected	Jun-22
Heeni McClunie	Parent Rep	Elected	Jun-22
Julena Hickey	Staff Rep	Re-Elected	Jun-22
Jessica Merriman	Student Rep	Elected	Sep-20
Tia Higgins	Student Rep	Elected	Sep-19
Louise Maki	Parent Rep	Elected	Jun-19

**Accountant / Service Provider:**



**Auditor:**

BDO Rotorua Limited

# MURUPARA AREA SCHOOL

Annual Report - For the year ended 31 December 2019

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# Murupara Area School

## Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Vanessa Koroa  
Full Name of Board Chairperson

NAOK  
Signature of Board Chairperson

25/3/21  
Date:

Angela Sharples  
Full Name of Principal

Angela Sharples  
Signature of Principal

25/3/2021  
Date:

## Murupara Area School

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual (Restated) \$
<b>Revenue</b>				
Government Grants	2	4,375,521	4,256,813	4,541,703
Locally Raised Funds	3	31,255	10,350	51,691
Interest income		26,227	15,000	28,925
		<u>4,433,003</u>	<u>4,282,163</u>	<u>4,622,319</u>
<b>Expenses</b>				
Locally Raised Funds	3	25,049	13,000	32,310
Learning Resources	4	2,647,217	2,492,538	2,620,857
Administration	5	291,267	297,560	284,394
Finance		1,921	-	686
Property	6	1,456,280	1,389,002	1,514,843
Depreciation	7	248,115	70,000	222,184
Loss on Disposal of Property, Plant and Equipment		707	-	2,020
		<u>4,670,556</u>	<u>4,262,100</u>	<u>4,677,294</u>
<b>Net Surplus / (Deficit) for the year</b>		(237,553)	20,063	(54,975)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(237,553)</u>	<u>20,063</u>	<u>(54,975)</u>

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

## Murupara Area School

# Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual (Restated) 2018 \$
<b>Balance at 1 January</b>		<u>1,557,379</u>	<u>1,850,269</u>	<u>1,837,407</u>
Total comprehensive revenue and expense for the year		(237,553)	20,063	(54,975)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	1,935
Correct of prior year error	29	-	-	(226,988)
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	24	<u>1,319,826</u>	<u>1,870,332</u>	<u>1,557,379</u>
Retained Earnings		1,319,826	1,870,332	1,330,391
Reserves		-	-	226,988
<b>Equity at 31 December</b>		<u>1,319,826</u>	<u>1,870,332</u>	<u>1,557,379</u>

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



# Murupara Area School

## Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual (Restated) \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	160,624	342,531	235,664
Accounts Receivable	9	172,257	217,971	217,971
Inventories	10	35,535	39,312	39,312
Investments	11	720,425	696,485	696,485
Funds owed for Capital Works Projects	18	3,451	-	2,832
		<u>1,092,292</u>	<u>1,296,299</u>	<u>1,192,264</u>
<b>Current Liabilities</b>				
GST Payable		2,854	80	80
Accounts Payable	13	230,358	197,385	197,385
Revenue Received in Advance	14	2,126	803	803
Finance Lease Liability - Current Portion	16	40,106	34,770	34,770
Funds held in Trust	17	651	-	-
		<u>276,095</u>	<u>233,038</u>	<u>233,038</u>
<b>Working Capital Surplus/(Deficit)</b>		816,197	1,063,261	959,226
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	<u>887,377</u>	<u>865,081</u>	<u>939,898</u>
		887,377	865,081	939,898
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	340,482	-	283,735
Finance Lease Liability	16	43,266	58,010	58,010
		<u>383,748</u>	<u>58,010</u>	<u>341,745</u>
<b>Net Assets</b>		<u>1,319,826</u>	<u>1,870,332</u>	<u>1,557,379</u>
<b>Equity</b>				
	24	<u>1,319,826</u>	<u>1,870,332</u>	<u>1,557,379</u>

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

# Murupara Area School

## Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,379,542	1,226,100	1,344,733
Locally Raised Funds		82,218	(39,993)	42,823
Goods and Services Tax (net)		2,774	26,784	21,374
Payments to Employees		(727,882)	(552,867)	(602,625)
Payments to Suppliers		(606,814)	(645,692)	(634,738)
Interest Paid		(1,921)	-	(686)
Interest Received		26,660	14,774	28,699
Net cash from Operating Activities		154,577	29,106	199,580
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		715	-	5,652
Purchase of PPE (and Intangibles)		(197,016)	-	(156,617)
Purchase of Investments		(23,940)	(16,485)	(23,188)
Net cash from Investing Activities		(220,241)	(16,485)	(174,153)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(9,408)	5,074	(46,737)
Funds Administered on Behalf of Third Parties		651	-	
Funds Held for Capital Works Projects		(619)	-	(2,832)
Net cash from Financing Activities		(9,376)	5,074	(49,569)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(75,040)</b>	<b>17,695</b>	<b>(24,142)</b>
Cash and cash equivalents at the beginning of the year	8	235,664	324,836	259,806
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>160,624</b>	<b>342,531</b>	<b>235,664</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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements..



# **Murupara Area School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2019**

#### **1. Statement of Accounting Policies**

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

Murupara Area School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. 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 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

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

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

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

The Education Act 1989 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".

###### ***Standard early adopted***

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 28.

###### ***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.

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

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

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

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

##### *Classification of leases*

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

##### *Recognition of grants*

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

#### **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 Grants***

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

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

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

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

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

#### **d) Use of Land and Buildings Expense**

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

#### **e) Operating Lease Payments**

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



**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been Schooled based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

***Prior Year Policy***

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for collectability) is the difference between the amount due and the present value of the amounts expected to be collected.

**i) Inventories**

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

**j) Investments**

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

***Prior Year Policy***

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Consolidated Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the School may incur on sale or other disposal.

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

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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	18–40 years
Furniture and equipment	5–15 years
Information and communication technology	5 years
Motor vehicles	5 years
Textbooks	4 years
Leased assets	3–5 years
Library resources	12.5% Diminishing value

Leased assets are depreciated over the life of the lease

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

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

### **Non cash generating assets**

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

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

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

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



**m) Accounts Payable**

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

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

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

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

*Long-term employee entitlements*

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

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

**o) Revenue Received in Advance**

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

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

**p) 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.

**q) 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).

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.



**r) Financial Assets and Liabilities**

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 "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" 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.

**s) Borrowings**

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

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

**t) 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.

**u) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

**v) 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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	1,131,478	1,136,040	1,068,314
Teachers' Salaries Grants	1,925,900	1,925,900	2,041,043
Use of Land and Buildings Grants	1,087,446	1,087,446	1,162,541
Resource Teachers Learning and Behaviour Grants	10,893	2,500	8,737
Other MoE Grants	165,722	88,127	173,097
Other Government Grants	54,082	16,800	87,971
	<u>4,375,521</u>	<u>4,256,813</u>	<u>4,541,703</u>

## 3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	12,782	5,000	6,892
Bequests & Grants	-	-	10,338
Activities	12,197	5,350	24,544
Trading	4,051	-	9,717
Fundraising	2,225	-	200
	<u>31,255</u>	<u>10,350</u>	<u>51,691</u>
<b>Expenses</b>			
Activities	20,332	13,000	27,476
Trading	4,717	-	4,784
Fundraising (Costs of Raising Funds)	-	-	50
	<u>25,049</u>	<u>13,000</u>	<u>32,310</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>6,206</u>	<u>(2,650)</u>	<u>19,381</u>

## 4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	115,679	113,200	166,325
Equipment Repairs	1,775	2,000	-
Information and Communication Technology	37,520	38,000	-
Services Academy	81,496	90,000	70,704
Employee Benefits - Salaries	2,372,246	2,206,838	2,329,577
Staff Development	38,501	42,500	54,251
	<u>2,647,217</u>	<u>2,492,538</u>	<u>2,620,857</u>

## 5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	4,918	4,600	4,775
Board of Trustees Fees	3,560	5,000	2,815
Board of Trustees Expenses	32,491	42,000	35,475
Communication	14,598	16,000	17,534
Consumables	26,559	42,400	2,791
Operating Lease	1,155	5,000	-
Other	22,442	20,400	41,113
Employee Benefits - Salaries	169,417	150,000	161,918
Insurance	8,377	6,000	8,973
Service Providers, Contractors and Consultancy	7,750	6,160	9,000
	<u>291,267</u>	<u>297,560</u>	<u>284,394</u>

## 6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual (Restated) \$
Caretaking and Cleaning Consumables	13,606	12,840	12,497
Cyclical Maintenance Provision	56,747	-	56,747
Grounds	7,773	11,000	6,821
Heat, Light and Water	77,192	82,000	76,911
Rates	9,649	6,372	5,733
Repairs and Maintenance	45,115	35,340	39,126
Use of Land and Buildings	1,087,446	1,087,446	1,162,541
Security	25,163	25,004	26,474
Employee Benefits - Salaries	133,589	129,000	127,993
	<u>1,456,280</u>	<u>1,389,002</u>	<u>1,514,843</u>

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

## 7. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements	14,594	2,895	9,376
Furniture and Equipment	76,560	23,693	80,774
Information and Communication Technology	75,980	27,672	67,556
Motor Vehicles	33,808	5,125	24,096
Textbooks	592	187	575
Leased Assets	40,511	9,723	37,885
Library Resources	3,828	705	1,922
Plant & Equipment	2,242	-	-
	<u>248,115</u>	<u>70,000</u>	<u>222,184</u>

## 8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
ASB Cheque Account	4,414	318,531	372
ASB - 50 Account	156,210	24,000	235,292
Cash and cash equivalents for Cash Flow Statement	160,624	342,531	235,664

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

## 9. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	4,918	54,558	54,558
Receivables from the Ministry of Education	-	17,367	17,367
Interest Receivable	1,770	2,203	2,203
Banking Staffing Underuse	-	-	-
Teacher Salaries Grant Receivable	165,569	143,843	143,843
	172,257	217,971	217,971
Receivables from Exchange Transactions	6,688	56,761	56,761
Receivables from Non-Exchange Transactions	165,569	161,210	161,210
	172,257	217,971	217,971

## 10. Inventories

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	35,535	39,312	39,312
	35,535	39,312	39,312

## 11. Investments

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	720,425	696,485	696,485
Total Investments	720,425	696,485	696,485

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	148,590	26,641	-	-	(14,594)	160,637
Furniture and Equipment	465,796	4,049	(2,013)	-	(76,560)	391,272
Information and Communication Technology	132,142	73,893	(1,023)	-	(75,980)	129,032
Motor Vehicles	71,985	52,765	-	-	(33,808)	90,942
Textbooks	1,711	-	-	-	(592)	1,119
Leased Assets	106,366	22,391	-	-	(40,511)	88,246
Library Resources	13,308	-	-	-	(3,828)	9,480
Plant & Equipment	-	18,891	-	-	(2,242)	16,649
<b>Balance at 31 December 2019</b>	<b>939,898</b>	<b>198,630</b>	<b>(3,036)</b>	<b>-</b>	<b>(248,115)</b>	<b>887,377</b>

The net carrying value of equipment held under a finance lease is \$88,246 (2018: \$106,366)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	260,012	(99,375)	160,637
Furniture and Equipment	721,353	(330,081)	391,272
Information and Communication Technology	564,209	(435,177)	129,032
Motor Vehicles	184,711	(93,769)	90,942
Textbooks	2,878	(1,759)	1,119
Leased Assets	181,090	(92,844)	88,246
Library Resources	63,816	(54,336)	9,480
Plant & Equipment	18,891	(2,242)	16,649
<b>Balance at 31 December 2019</b>	<b>1,996,960</b>	<b>(1,109,583)</b>	<b>887,377</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	142,675	15,291	-	-	(9,376)	148,590
Furniture and Equipment	491,025	60,506	(4,961)	-	(80,774)	465,796
Information and Communication Technology	172,558	27,830	(690)	-	(67,556)	132,142
Motor Vehicles	43,091	52,990	-	-	(24,096)	71,985
Textbooks	2,286	-	-	-	(575)	1,711
Leased Assets	138,216	8,056	(2,021)	-	(37,885)	106,366
Library Resources	15,230	-	-	-	(1,922)	13,308
<b>Balance at 31 December 2018</b>	<b>1,005,081</b>	<b>164,673</b>	<b>(7,672)</b>	<b>-</b>	<b>(222,184)</b>	<b>939,898</b>

The net carrying value of equipment held under a finance lease is \$106,366 (2017: \$138,216)



<b>2018</b>	<b>Cost or Valuation \$</b>	<b>Accumulated Depreciation \$</b>	<b>Net Book Value \$</b>
Building Improvements	233,371	(84,781)	148,590
Furniture and Equipment	724,910	(259,114)	465,796
Information and Communication Technology	526,200	(394,058)	132,142
Motor Vehicles	188,713	(116,728)	71,985
Textbooks	2,878	(1,167)	1,711
Leased Assets	158,697	(52,331)	106,366
Library Resources	63,816	(50,508)	13,308
<b>Balance at 31 December 2018</b>	<b>1,898,585</b>	<b>(958,687)</b>	<b>939,898</b>

### 13. Accounts Payable

	<b>2019 Actual \$</b>	<b>2019 Budget (Unaudited) \$</b>	<b>2018 Actual \$</b>
Operating Creditors	18,223	29,327	29,327
Accruals	5,656	4,775	4,775
Employee Entitlements - Salaries	186,909	143,843	143,843
Employee Entitlements - Leave Accrual	19,570	19,440	19,440
	<b>230,358</b>	<b>197,385</b>	<b>197,385</b>
Payables for Exchange Transactions	230,358	197,385	197,385
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>230,358</b>	<b>197,385</b>	<b>197,385</b>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	<b>2019 Actual \$</b>	<b>2019 Budget (Unaudited) \$</b>	<b>2018 Actual \$</b>
Other	2,126	803	803
	<b>2,126</b>	<b>803</b>	<b>803</b>

### 15. Provision for Cyclical Maintenance

	<b>2019 Actual \$</b>	<b>2019 Budget (Unaudited) \$</b>	<b>2018 Actual (Restated) \$</b>
Provision at the Start of the Year	283,735	283,735	226,988
Increase/ (decrease) to the Provision During the Year	56,747	-	56,747
Use of the Provision During the Year		-	-
Provision at the End of the Year	<b>340,482</b>	<b>283,735</b>	<b>283,735</b>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	340,482	-	283,735
	<b>340,482</b>	<b>-</b>	<b>283,735</b>

## 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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	40,106	34,770	34,770
No Later than One Year - Interest	1,627	-	-
Later than One Year and no Later than Five Years	43,266	58,010	58,010
Later than One Year and no Later than Five Years - Interest	796	-	-
	<u>85,795</u>	<u>92,780</u>	<u>92,780</u>

## 17. Funds held in Trust

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	651	-	-
	<u>651</u>	<u>-</u>	<u>-</u>

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

## 18. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
LPSM - Accessibility Ramps <i>in progress</i>		(2,832)	13,000	(13,619)	-	(3,451)
Totals		<u>(2,832)</u>	<u>13,000</u>	<u>(13,619)</u>	<u>-</u>	<u>(3,451)</u>

### Represented by:

Funds Due from the Ministry of Education	(3,451)
	<u>(3,451)</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
LPSM - Accessibility Ramps <i>in progress</i>		-	-	(2,832)	-	(2,832)
Totals		<u>-</u>	<u>-</u>	<u>(2,832)</u>	<u>-</u>	<u>(2,832)</u>

## 19. Related Party Transactions

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

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

## 20. Remuneration

### Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,560	2,815
Full-time equivalent members	0.11	0.15
<i>Leadership Team</i>		
Remuneration	372,617	362,871
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	376,177	365,686
Total full-time equivalent personnel	3.11	3.15

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

### Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	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	2019 FTE Number	2018 FTE Number
110 - 120	1.00	1.00
100 - 110	1.00	1.00
	2.00	2.00

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



## 21. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	30 - 40	nil
Number of People	1	0

## 22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

(a) \$39,324 contract for LSPM Accessibility Works to be completed in 2020, which will be fully funded by the Ministry of Education. \$13,000 has been received of which \$16,451 has been spent on the project to date (see note 18).

(Capital commitments at 31 December 2018: nil)

### (b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) 12 month contract for IT services beginning Jan 2020;

	2019 Actual \$	2018 Actual \$
No later than One Year	40,200	-
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>40,200</u>	<u>-</u>

## 24. Managing Capital

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

## 25. Financial Instruments

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

### Financial assets measured at amortised cost (2018: Loans and receivables)

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	160,624	342,531	235,664
Receivables	172,257	217,971	217,971
Investments - Term Deposits	720,425	696,485	696,485
Total Financial assets measured at amortised cost	1,053,306	1,256,987	1,150,120

### Financial liabilities measured at amortised cost

Payables	230,358	197,385	197,385
Finance Leases	83,372	92,780	92,780
Total Financial Liabilities Measured at Amortised Cost	313,730	290,165	290,165

## 26. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

## 27. Comparatives

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



## 28. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

## 29. Effects of correction of Prior Period

The school signed off on a 10YPP in May 2020. As a schools cyclical maintenance provision is based off the schools 10YPP prior to this, there has been no provision. As we are now able to quantify the provision, the following adjustments have been made to recognise the existing amount and expenses relating to it in the 2018 financial year.

The error has been corrected by restating each of the effected items as follows:

	31 December 2018 originally reported	Increases/ (Decreases)	31 December 2018 (Restated)
<b>Statement of Financial Position</b>			
Provision for Cyclical Maintenance		283,735	283,735
Non-current Liabilities	58,010	283,735	341,745
Net Assets	1,841,114	(283,735)	1,557,379
Equity	1,841,114	(283,735)	1,557,379

## Statement of Financial Position

Property	1,458,096	56,747	1,514,843
Net Surplus/(Deficit) for the year	1,772	(56,747)	(54,975)
Total Comprehensive Revenue and Expense for the Year	1,772	(56,747)	(54,975)

## 30. Breach of Law - Statutory Reporting

The Board of Trustees has failed to comply with section 87 of the Education Act 1989, as the Board of Trustees were unable to provide their audited financial statements to the Ministry of Education by 31st May 2020. The disruption caused by the Covid-19 restrictions meant that the audit could not progress as planned. The breach of the deadline was a direct result of the Approved Auditor's resource constraints during and subsequent to lockdown.

# **Murupara Area School**

## **Kiwisport Statement**

As at 31 December 2019

Kiwisport is a government funding initiative to support students participation in organised sport in 2019, the school received a total of Kiwisport funding of \$5,206 (exc. GST). 2019 Kiwisport funding has been used at Murupara Area School as shown below.

### **1.GO41T**

The GO41T programme in the junior school that is facilitated by Sport Bay of Plenty. This programme helps support our students in developing their fundamental sport skills so that they will be able to participate more confidently in sport. It also enables our staff to upskill in the Physical Education curriculum delivery. They work with a trained provider and are encouraged to take an increased role as the session's progress. Having someone from outside of our school coming in to teach is great not only for the children but also staff.

### **2.PD - Sports Co-Ordinator**

During the year not only are there both Secondary and Primary School termly Sport Co- Ordinator meetings and conferences Sports BOP offer workshops for Secondary School Sports Leaders. These workshops teach them many qualities but most of all they experience this with other like minded students from around the district.

### **3.Te Houhi - Sports**

Kiwisport funding is also used to provide sporting opportunities to not only students of Murupara Area School but to our community.

In 2019 Murupara Area School was successful with a grant application for a Year 1-6 Netball development program. This was used to purchased equipment and resources to run an after-school community Netball program. This will be run during Term 2 & 3 of 2020.

### **4.Rural Sports Day**

As a way is increase the participation in Rural located schools, a rural sports day was created. Rural schools from across the district were invited and this was hosted at Reporoa Collage. Each travelling school was allocated a fund to go towards travel and to also host 1 game (equipment, run the game)  
This was a fantastic day out.

# Analysis of Variance 2019

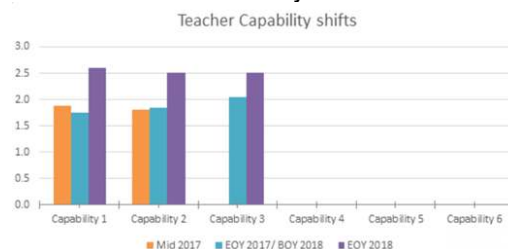


<b>School Name:</b>	Murupara Area School	<b>School Number:</b>	0658
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<b>Strategic Goal 1</b>	Develop quality teaching and learning programmes delivering a local ākonga-centred curriculum.
<b>Strategic Aims:</b>	<ol style="list-style-type: none"> <li>1. Develop student-centred leadership practice across the school.</li> <li>2. Support quality teaching practice through a focus on assessment for learning, developing teacher capability, and teaching as inquiry.</li> <li>3. Support teachers, teacher aides, and support staff to collaborate effectively and understand our collective responsibility for improving the educational achievement of our ākonga.</li> <li>4. Provide appropriate professional development that is informed by educational research and utilises both internal and external expertise.</li> <li>5. Ongoing review and development of curriculum opportunities to ensure that the curriculum is localised, student-centred, and meets the needs of our diverse ākonga so that they positively engage with their learning.</li> <li>6. Ensure learners are prepared for their future pathway, be that employment or tertiary education (workplace or trades-based training, Institute of Technology and polytechnic courses (ITPs), wananga, and university education).</li> </ol>
<b>Specific Targets:</b>	<ol style="list-style-type: none"> <li>1. The SLT will improve their capability in Dimension 1 of the Leadership Matrix, establishing goals and expectations and Dimension 3, ensuring quality teaching. Developing and supporting quality teaching practice will lead to improved student achievement at all year levels.</li> <li>2. Teacher capability in Dimensions 1 (learning focused relationships) and 2 (being clear about what is to be learnt) will continue to increase from Stage 2-3 to Stage 3-4. The focus on Dimension 3 (assessment literacy) will lead to an increase in teacher capability from Stage 2 to Stage 3 in this Dimension.</li> <li>3. All teachers will have planned how they will incorporate the digital technology curriculum into their teaching programme for 2020 by the end of 2019.</li> <li>4. The Murupara Community will be connected to the school's N4L internet connection enabling 'anywhere, anytime, any pace' learning.</li> </ol>

## Baseline Data 2018:

1. SLT began PLD with EA on the leadership framework in Term 4.
2. A comprehensive PLD programme on AfL was delivered by EA. Teacher capability was assessed via self-assessment and classroom observation by facilitators.



By the end of 2018 many teachers were developing their capability in assessment literacy with most teachers at Stage 2 or 3 in this capability, develop a good understanding of formative assessment and beginning to more effectively use formative data to inform teaching and learning.

3. Funded school wide digital technology PLD did not occur in 2018 as the MoE misplaced the PLD journal.
4. Te Aka Toitū and the Chromebook procurement process underway with approximately 60 students owning a chromebook.

Please see the 2018 Curriculum review for greater detail.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ol style="list-style-type: none"> <li>1. Engage in leadership professional development with EA.</li> <li>2. Clear expectations were set around the requirement for each teacher to have an assessment for learning (AfL) enquiry goal and to be improving their</li> </ol>	<ol style="list-style-type: none"> <li>1. A comprehensive PLD programme based in the leadership matrix was delivered by EA. Leadership capability was self-assessed and there was evidence of improved leadership capability.</li> <li>2. Every teacher had a goal/teacher enquiry around AfL recorded in their appraisal journal.  Teachers and appraisers monitored shifts in</li> </ol>	<ol style="list-style-type: none"> <li>1. -</li> <li>2. The loss of both Deputy Principal's at the end of 2019 means the teacher capability data has not been analysed in depth. Anecdotally teachers</li> </ol>	<ol style="list-style-type: none"> <li>1. Leadership PLD to continue for the first two terms of 2020. Significant changes in middle leadership during 2019 and the loss of both Deputy Principal's at the end of 2019 will necessitate the rebuilding of a strong leadership team. Ongoing difficulties with recruiting suitably qualified senior teachers in 2020 is also creating significant risk to curriculum delivery at MAS.</li> <li>2. The focus with EA will shift to supporting the senior leadership team to support staff with their practice so the AfL focus is sustainable in the</li> </ol>

<p>practice in Dimension 3 (assessment literacy) of the teacher capability matrix.</p>	<p>teacher capability mid-year and at the end of the year, modifying their goals / enquiry as appropriate.</p>	<p>have improved their capability in assessment literacy.</p>	<p>future.</p>
<p>3. New ICT provider, PCMedia, appointed by start of year and Cloud migration of all school data.</p> <p>Purchase of new end user devices for Nīoreore by the end of Term 1.</p> <p>Digital technology professional development scheduled every fortnight so that teachers gain confidence in the use of digital technology in their own teaching. This will ensure that teachers have the necessary tools and capability to use ICT effectively in the MLE and that there is effective sharing of planning, strategies, and tools across the school.</p> <p>Staff will set a goal for improving their digital fluency as part of the appraisal process.</p>	<p>3. Completed successfully.</p> <p>Competed successfully.</p> <p>Successful engagement with ICT provider. Clear evidence of increased use of digital tools in teaching programmes through appraisal. Increasing evidence of shared planning and use of tools such as google and Office 365 tools.</p> <p>All staff have digital goals and are actively working towards achieving these.</p>	<p>3. –</p>	<p>3. Our centrally funded ICT provider will continue to work with staff until Term 3.</p> <p>A new request for centrally funded PLD will be written in Term 3 with the focus shifting from developing staff digital fluency to teaching and learning strategies for delivery of the digital curriculum.</p>
<p>4. Work closely with Te Aka Toitū, MoE, N4L, PCMedia and Wifi Connect to connect the community to the FREE 'Wifi for learning'.</p> <p>Promote the availability of the digital access with the community via the school newsletter, Facebook and</p>	<p>4. Free Wifi for learning connections provided to all of the community.</p> <p>Not successfully completed.</p>	<p>4. Uptake by the community has been slow.</p> <p>Support staff member with responsibility for this was not proactive and DP in charge did not follow up.</p>	<p>4. Ensure Te Aka Toitū, and Wifi Connect provide data on the number of connections.</p> <p>Allocate responsibility to a specific support staff member for community outreach and promotion of digital access.</p>



community hui,  Promote the digital procurement process for our students as above.  Support staff to more effectively utilise GAFE and the Chromebooks and other devices that students have via the digital technology professional development above.	PLD focus was more on digital fluency than the digital curriculum but considerable progress made on the use of GAFE across the school by teachers as seen in collaborative planning, hui minutes and the use of google sites and classroom.	Most staff were operating at a basic level in terms of digital fluency when we began this PLD, they are now a developing level and confidence has clearly increased.	The focus will shift over 2020 from digital fluency to the delivery of the digital curriculum.
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### Planning for next year:

Continued focus on leadership inquiry will result in ongoing improvement in student-centred leadership practice.

Continue to develop teacher capability using assessment for learning (AfL) and the teacher capability matrix supported by facilitators from Evaluation Associates via the Pūtauaki ki Rangitaiki Kāhui Ako (CoL) AND the School's Senior Leadership team (SLT).

There will be a greater focus on teachers using their curriculum knowledge to design and implement an integrated local curriculum that meets the needs of our diverse ākongā.

Ongoing development of quality Science programmes.

Ngatimanawatanga plan implemented.

The Te Reo Across the School teaching and learning plan will be completed and all staff will know where to access shared planning and resources to deliver this.

Teaching of the Digital Curriculum will be implemented across the school underpinned by targeted ICT resourcing, and specific ICT professional learning.

Integrated curriculum planning, supported by the effective use of technology will become embedded across the school and student engagement will continue to improve.

Ongoing curriculum review will inform curriculum decisions.

<b>Strategic Goal 2:</b>	<p>A focus on working with ākonga, teachers, whānau, iwi, and community to improve student attendance and engagement will result in increased student achievement.</p> <p style="text-align: center;"><b>Attendance + Attitude → Achievement.</b></p>
<b>Annual Aims:</b>	<ol style="list-style-type: none"> <li><b>1. Attendance</b> <ol style="list-style-type: none"> <li>2. Attendance rates and regular attendance will improve across the school and reach the specific 2019 targets.</li> </ol> </li> <li><b>2. Attitude / PB4L</b> <ol style="list-style-type: none"> <li>3. Student behaviour and attitudes towards their learning will improve.</li> </ol> </li> <li><b>3. Achievement</b> <ol style="list-style-type: none"> <li>4. Achievement will improve and reach the specific 2019 targets.</li> </ol> </li> </ol>
<b>Specific Targets:</b>	<ol style="list-style-type: none"> <li><b>1. Attendance</b> <ol style="list-style-type: none"> <li>5. The half day attendance rate for students at MAS will average 90%.</li> <li>6. 60% of students at MAS will attend regularly.</li> </ol> </li> <li><b>2. Attitude / PB4L</b> <ul style="list-style-type: none"> <li>• The number of minor problem behaviours will decrease in 2019.</li> <li>• The number of stand downs resulting from major problem behaviours will also decrease.</li> </ul> </li> <li><b>3. Achievement</b> <ul style="list-style-type: none"> <li>• The number of Year 1 students with an oral language in Stanine 1 -3, as assessed by KLST, will be less than 10% by the end of their first year at school.</li> <li>• Flexible learning groups will support target students to make accelerated progress in Years 1 - 10 as evidenced by student progression against the NZC in the priority areas of reading, writing and mathematics.</li> <li>• Consequently, 75% of Year 10 students will be working at Level 5 in the NZC for English/Te Reo and Mathematics.</li> <li>• NCEA targets:               <ol style="list-style-type: none"> <li>i. 90% pass rate in Level 1 literacy in Year 11.</li> <li>ii. 90% pass rate in Level 1 numeracy in Year 11.</li> <li>iii. 85% of Year 12 students achieving NCEA Level 2.</li> <li>iv. 100% pass rate for Level 2 by the end of Year 13.</li> <li>v. 65% pass rate for Level 3 in Year 13.</li> <li>vi. 100% pass rate for UE for all students identifying University as part of their educational pathway.</li> </ol> </li> </ul> </li> </ol>

## Baseline Data 2018:

See the 2018 attendance, PB4L, and achievement reviews for further detail.

### Attendance

The attendance rate in 2018 was 84.2%. 3. There was a significant improvement in the attendance rates for Year 11 to 13 students. From 45% in 2015 - 76.8% in 2018 but attendance in the senior school (Years 9 – 13) was still significantly lower than the 85% attendance target.

### Attitude / PB4L

Pastoral entries in Kamar indicate that the total number of problem behaviour incidents dropped 20% from 2408 in 2017 to 1929 in 2018. There were 125 stand downs in 2018. Most stand downs came from the year 9 and 10 cohort,

### Achievement

#### Reading

- From Year 1 – 4 the percentage of students reading at or above the expected levels increase from 0 – 45.2% which provides some evidence that there is accelerated progress in reading.
- Year 10 students should be advanced at Curriculum level 5 so that they are ready to access Level 6 for NCEA. No students had reached this level by the end of 2018. The average level of our Year 10 students was 4A.

#### Writing

- Year 10 writing data shows that most students are working at Level 4 of the NZC with only 3 working at Level 5.

#### Mathematics

- There was a very wide range of Math ability at every Year Level. Year 5 students are working from <2B to 4B with 30.4% at or above the expected level of 3B. Year 6 students are working from 2B to 3A with 5 students (38.5%) at or above the expected level of 3B. For Year 7 students 44.4% are working at or above the expected level of 3P. with a range from 2P to 4B. The percentage of students at or above the expected level decreases in Year 8 (18.2%), Year 9 (5.0%) and Year 10 (6.3%).

#### NCEA

- 79.3% of Level 1 students gained their Level 1 Literacy.
- 86.2% of Level 1 students gained their Level 1 Numeracy. Both literacy and numeracy pass rates were higher than the national averages for Decile 1 – 3 schools which were 78.1% and 75.4% respectively.
- Achievement of Level 2 dropped in 2018 to 52.9% from 75.0% in 2017. It is lower than the national average for Decile 1-3 schools of 67.4% and the national average of 78.0%. This reflected the start of our Services Academy, several of whom left during the year. The figures are also strongly influenced by the circumstances of individual students as the cohort sizes are small.
- All students leaving MAS at the end of Year 13 had gained their Level 2 certificate. Our ORRS student gained his Level 1 certificate and has returned to school in 2019 as a Year 14 student.
- NCEA Level 3 achievement has improved since 2013, lifting to 58.3% in 2018. This is higher than the national average for Decile 1-3 schools of 55.1% but lower than the national average of 64.4%.
- Three students intended to go to University and needed UE. Two students successfully achieved UE but one student missed out and had to enrol in a university bridging course.

# Analysis of Variance Reporting



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>1. Become part of the MoE “Every Day Matters” initiative so we have access to quality data and best practice strategies informed by research.</p> <p>ALL STAFF are expected to make attendance monitoring a daily priority.</p> <p>Use the Kamar portal so that whānau can see their child’s attendance in real time.</p> <p>Effective strategies to improve attendance and behaviour incorporate a focus on attendance in conjunction with efforts to raise achievement so students and their whānau understand why regular attendance matters.</p> <p>2. The focus on PB4L across the school will continue, led by the PB4L professional learning group (PLG).</p> <p>Whole staff PLD on using open to learning conversations to support</p>	<p>1. Achieved, termly reports provided to BOT.</p> <p>Achieved.</p> <p>Portal opened but few whānau are utilising this function.</p> <p>Attendance rates dropped in 2019 to 77.8%, well below the 90% target. The average regular attendance for Year 1 – 8 students varied between 44% and 37%. Secondary students attended less regularly than primary students with regular attendance ranging from 36% in Term 1 to 21% in Term 4. No year level meet the regular attendance target of 60%.</p> <p>2. PB4L PLG did not operate.</p> <p>Achieved</p>	<p>1. -</p> <p>A communication and outreach plan is needed to engage whānau with the parent portal.</p> <p>We need to more effectively engage whānau and develop more engaging student-centred learning to ensure students and their family value the learning at school and therefore attend.</p> <p>2. DP in charge did not stick to the agreed actions in this area and as a consequence little action occurred.</p> <p>-</p>	<p>1. Continue to be part of “Every Day Matters”.</p> <p>Continue.</p> <p>An action plan is developed to engage whānau with the parent portal and to help them understand the importance of attendance. The attendance rate will increase and the number of students attending school regularly will increase.</p> <p>2. PB4L will be reviewed.</p> <p>Restorative practices will continue to be a focus.</p>



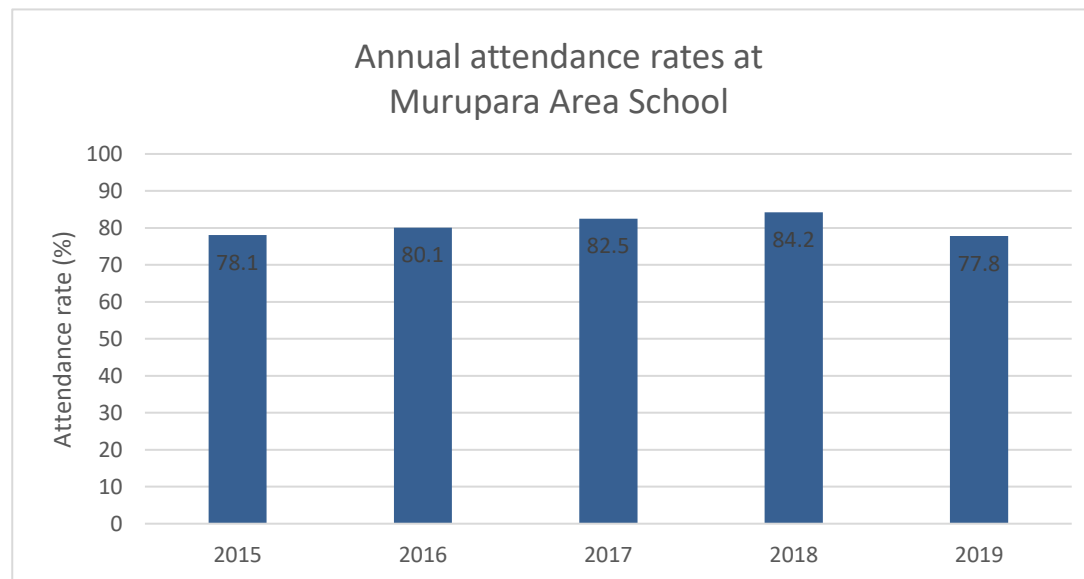
<p>restorative practice in Term 1.</p> <p>Revisit the agreed behaviour expectations matrix to shift the view of expected behaviours from “what we don’t want” to “what we do want to see”.</p> <p>Provide teachers with specific strategies to use at the start of each period and support deliberately planned lessons on behaviour.</p> <p>Increase the Positive Recognitions for students who show our school values.</p> <p>Visuals (posters, matrix, expectations) developed and displayed around the school.</p> <p>Investigate Te Mana Tikitiki (aimed at Year 4-8 learners) and Te Ara Whakamana: Mana Enhancement programme to improve the PB4L programme at MAS.</p> <p>Develop and carry out an after 3-year school wide review of PB4L.</p>	<p>Review did not occur.</p> <p>Limited evidence of teachers specifically teaching behavioural expectations.</p> <p>Not achieved.</p> <p>Not achieved.</p> <p>Initial investigation completed.</p> <p>Not yet begun.</p>		
<p>3. KLST data will be collected and used to inform target groups for specific RTLB oral language programme and accelerate their oral language acquisition.</p> <p>Professional development will be sought in Term 1 for teachers not familiar with learning-through play</p> <p>RTLB and SENCO will support with planning for a robust learning</p>	<p>3. Achieved. Poor acceleration of oral language acquisition.</p> <p>Delivered</p> <p>Learning through play was not a focus in 2019.</p>	<p>3. Staffing changes and a new hub leader meant the focus was not on the use of specific oral language strategies.</p> <p>The loss of staff experienced in learning through play prevented</p>	<p>Full review of PB4L in 2020.</p> <p>3. SENCO will work closely with RTLB to ensure the oral language programme is delivered.</p> <p>Focus will be given to implementing learning through play in Years 1</p>

<p>through play programme in Ntoreore.</p> <p>The assessment schedule will be clearly defined, and all staff will complete assessments and record student progress in Kamar in the appropriate timeframes. This will be monitored by hub leaders.</p> <p>Overall teacher judgments (OTJ's) of curriculum levels will use an agreed variety of formative and summative assessment tools and will be consistent across the school as a result of a focus on effective moderation.</p> <p>Kamar mark books will be effectively used in Years 1 – 10 to ensure that formative and summative assessments and diagnostic testing is readily available to all teachers to use in planning their teaching programme for flexible learning groups based on student learning needs and for reporting to parents and caregivers.</p> <p>Students and teachers will assess student capability against the AfL student capability matrix.</p> <p>Academic progress reports will be utilised for Years 11 – 13 so that the academic progress of these students can be more regularly communicated to whanau.</p> <p>Internal assessment processes will be further improved with a focus on ensuring that curriculum planning</p>	<p>Achieved</p> <p>Achieved</p> <p>Achieved but not always used effectively in planning</p> <p>Not completed for students</p> <p>Not completed</p> <p>Early success occurred in most subjects but not Te Reo</p>	<p>effective use of this strategy.</p> <p>Insufficient time for DP to analyse teacher data before leaving the school. Lack of focus on assessing student capability</p> <p>Low teacher capability</p>	<p>and 2.</p> <p>Continue to support staff to use data effectively and plan collaboratively.</p> <p>Specific support offered from Principal and Hub Leader for 2020.</p>
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<p>in every subject area allows for achievement of internal credits in every term and that there is opportunity for early success in <b>Term 1</b> for all Year 11-13 students.</p> <p>The senior academic mentor will continue to assist students with careers planning, academic monitoring, and academic mentoring so that students begin to take responsibility for their own academic progress.</p> <p>Learning advisory is a crucial way of supporting the academic progress of our senior students. Learning advisors will work with each student to help them to monitor their academic progress and set academic and career goals.</p>	<p>Ongoing focus</p> <p>Ongoing focus</p>		
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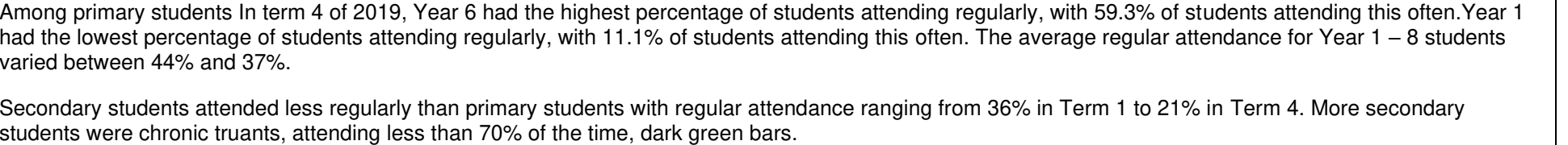
## Attendance

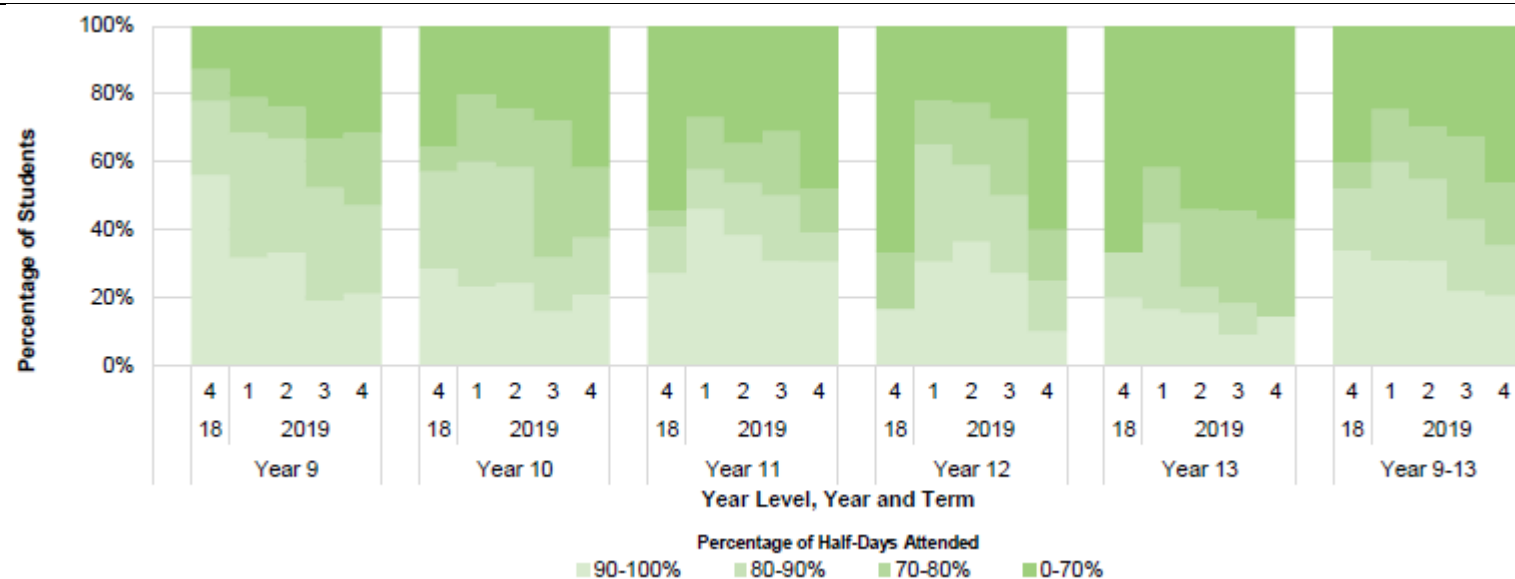
For students at Murupara Area School the overall attendance rate rose from 2015 to 2018 but in 2019 it dropped by a massive 6.4% to 77.8%, lower than in 2015. This means our tamariki are missing an average of 1.2 days per week. Attendance never reached the school's target of 90% for any year level in 2019.



The graph below shows how student attendance changes between terms by year level, broken down by level of attendance. The palest green bars show the percentage of Year 1 – 8 students attending regularly, that is attending over 90% of half-days.







Our 2019 target was that 60% of students would attend regularly, this was not met by any year level in any term.

### Attitude

The number of minor behaviour incidents such as disobedience, refusal to work, disrespectful dropped to 940 in 2019. A detailed analysis of specific behaviours across the years would be helpful for the review of PB4L.

There were 112 stand downs in 2019 down by 13 from the 125 stand downs in 2018.

### Achievement

The kindergarten language screening test, KLST-2 is a language screening test that assesses the expressive and receptive language competence.

											st1-3		st1,2	
Stanine	1	2	3	4	5	6	7	8	9	total	at risk	%	serious	%
ALL Pre Students	4	1	2	1	4					12	7	58%	5	42%
ALL Post Students	2	1	2	1						6	5	42%	3	25%

In 2019, 58% of our new entrants were at risk of educational failure as a result of poor levels of oral language, with 5 (42%) at serious risk of educational failure.

Four students were referred for speech language therapy and a fifth child was referred for early intervention and an ORRS application made. When reassessed, 5 students (42%) remained at risk of educational failure down from 58% at the start of the year. Our 2019 target was that less than 10% of our Year 1 students would have an oral language in Stanine 1 -3, as assessed by KLST, will be less than 10% by the end of their first year at school.

### **Reading**

Year 10 students should be advanced at curriculum level 5 so that they are ready to access level 6 for NCEA. Only one student had reached this level by the end of 2019. Most students at Year 10 were working at Level 4, 1 to 2 years behind where they should be in Reading.

Our target for 2019 was that 75% of our Year 10 students would be working at Level 5 in the curriculum framework. Only one student was working at that level and she has left Murupara Area School to go to a school in Rotorua.

### **Writing**

Year 10 writing data shows that most students are working at Levels 3 & 4 of the NZC with none working at Level 5. This is three to four years behind the expected level for Year 10 students.

### **Mathematics**

The asTTle data shows that there is a very wide range of Math ability for Year 4 – 10 students. At Year 10 only 4 students in the school are working at or above the curriculum level 5. Most students in the school are working 2 – 4 years behind where we would expect them to be in the curriculum framework in Math.

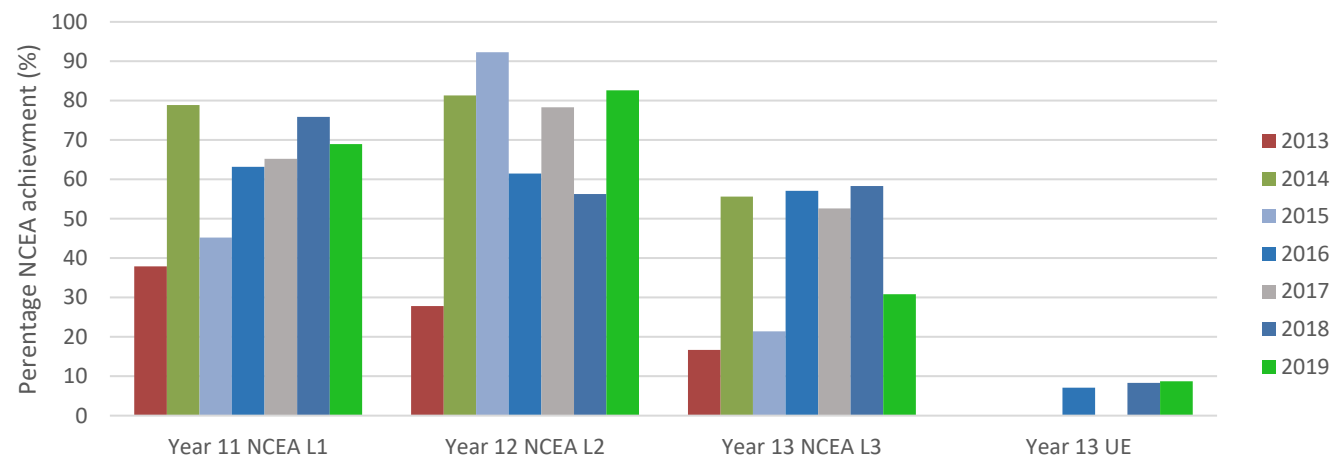
### **NCEA**

The 2019 target was a 90% pass rate for both literacy and numeracy.

79.3% of Level 1 students gained their Level 1 Literacy, the same achievement as in 2018 and a big improvement on 2017 when 67.9% achieved.

93.1% of Level 1 students gained their Level 1 Numeracy which was above our target.

### Annual comparison of NCEA achievement at Murupara Area School since opening



NCEA achievement at Level 1 improved from 2013 – 2018 and dropped only slightly from 75.9% in 2018 to 69.0% in 2019.

Achievement of Level 2 was higher again in 2019 at 82.6%. It was nearly at the target of 85%. This data includes two students who left school for employment without completing their Level 2 certificate. Only two students completed the year with us and did not achieve their Level 2 certificate and we can take pride in this.

NCEA Level 3 achievement was considerably lower in 2019, dropping from 58.3% in 2018 to 30.8% in 2019. This does reflect a small, less academic cohort but also issues with disengagement and a lack of clear pathway for many of these students.



## Planning for next year:

Ongoing intense focus on increasing our attendance rates and the number of students attending regularly.

PB4L will be reviewed and strengthened, so that it is relevant and meaningful for our students, staff, and whānau. The review will be led by our Deputy Principal in charge.

Restorative Practices will become embedded across the school, supported by relevant PLD..

Ongoing focus will be placed on the acquisition of oral language in the early years.

Teachers will understand and report on the progress of all Year 1 - 10 students against the curriculum progressions in all curriculum areas with greater detail.

Flexible learning groups will ensure accelerated progress is seen in the priority areas of Reading, Writing and Mathematics

NCEA achievement levels will continue to improve with a specific focus on maintaining achievement of NCEA literacy and numeracy at Level 1 and improving achievement at Level 2.

The development of a greater number of achievement standard pathways at Level 2 and 3 will lead to increased achievement at Level 3 and in UE.

<b>Strategic Goal 3:</b>	Developing a school culture of 'excellence'.
<b>Annual Aims:</b>	<ol style="list-style-type: none"> <li>1. Student achievement across all areas of endeavour will be recognised and celebrated and students will have a sense of pride in themselves and of their school.</li> <li>2. The educational opportunities offered at Murupara Area School will be valued by students, their whanau, the wider community, iwi, and other stakeholders.</li> <li>3. It is the Board of Trustees expectation that by embracing the community and involving them in the life of the school, that over the longer term, Murupara Area School will become the school of choice based on the excellent quality of education offered and the improved student achievement that follows.</li> </ol>
<b>Targets:</b>	<ol style="list-style-type: none"> <li>1. The SLT and Board will focus on improving communication within the school and with whānau, Iwi, and community. They will develop a communication plan.</li> <li>2. An engagement plan will be developed to strengthen Community involvement and interest in the school.</li> <li>3. This will result in improved whanau engagement as evidenced by whanau involvement in their child's education and by a willingness to engage in the life of the school.</li> </ol>
<b>Baseline Data 2018:</b>	See our FB page, newsletters, and reports from 2018.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ol style="list-style-type: none"> <li>1. A community engagement plan will be developed with the Board by the end of Term 2.</li> <li>2. Events such as MAS Welcome, 'Meet the Teacher' evenings, 'Reading Together', school sports days, and Te Houhi sports will continue to encourage whānau to visit the school, play or take part in learning with their child, and get to know their child's teacher so that the school is seen as 'theirs'.</li> <li>3. The whanau support group will be further developed.</li> <li>4. Approved community events will be held in the community gym / hall and school.</li> </ol>	<ol style="list-style-type: none"> <li>1. Not achieved.</li> <li>2. Two whānau events were held each term but they were variously successful. Te Houhi sports did not run as a specific programme but overall the sporting opportunities at MAS continued to increase in 2019 (see sports coordinator annual report). Reading together did not run in 2019.</li> <li>3. Did not operate in 2019.</li> <li>4. The gym is host to a variety of community events.</li> </ol>	<ol style="list-style-type: none"> <li>1. The review and ending of the statutory intervention (LSM) and a new Board meant that this was not a priority for the Board.</li> <li>2. Whānau remain hard to engage despite trying to reach out in a variety of ways.</li> <li>3. Was not a focus in 2019.</li> <li>4. -</li> </ol>	<ol style="list-style-type: none"> <li>1. Continue to improve newsletters, FB, use of the community radio etc to encourage whānau to engage with the school.</li> <li>2. Review and reflect on all school/community outreach.</li> </ol> <p>The development of a community engagement plan needs to be a focus in 2020.</p>
<div data-bbox="136 922 2069 1018"> <b>Planning for next year:</b> </div> <div data-bbox="136 1018 2069 1294"> <p>The school's vision will be reviewed, and a shared vision developed.</p> <p>Student achievement, academic, cultural, and sporting, will continue to be recognised and celebrated and successes communicated effectively with whānau, Iwi, and community.</p> <p>An engagement plan will be developed to strengthen Community involvement and interest in the school. This will result in improved whanau engagement as evidenced by whanau involvement in their child's education and by a willingness to engage in the life of the school.</p> </div>			