

MOUNT MAUNGANUI SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

School Address:	13 Orkney Road, Mount Maunganui 3116
School Postal Address:	13 Orkney Road, Mount Maunganui 3116
School Phone:	07 575 3960
School Email:	admin@mtprimary.school.nz
Ministry Number:	1838

MOUNT MAUNGANUI SCHOOL

Financial Statements - For the year ended 31 December 2017

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 10	Statement of Accounting Policies
11- 19	Notes to the Financial Statements
20	Board of Trustees Members & Kiwisport Statement
21	Auditor's Report
25	Analysis of Variance Report

Mount Maunganui School

Statement of Responsibility

For the year ended 31 December 2017

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 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

LISA DENYER
Full Name of Board Chairperson

Damien Harris
Full Name of Principal


Signature of Board Chairperson


Signature of Principal

30/5/2018
Date:

30/5/2018
Date:

Mount Maunganui School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,134,016	3,089,564	3,017,383
Locally Raised Funds	3	118,399	103,800	167,658
Interest Earned		23,248	15,000	21,532
Gain on Sale of Property, Plant and Equipment		261	-	-
International Students	4	190,208	173,000	149,361
		<hr/>	<hr/>	<hr/>
		3,466,132	3,381,364	3,355,934
Expenses				
Locally Raised Funds	3	62,384	52,500	80,189
International Students	4	70,228	70,900	51,858
Learning Resources	5	2,204,455	2,255,953	2,187,205
Administration	6	206,612	215,850	180,125
Finance		1,965	-	1,834
Property	7	711,550	686,193	755,552
Depreciation	8	114,230	100,000	116,908
Loss on Disposal of Property, Plant and Equipment		2,733	-	219
		<hr/>	<hr/>	<hr/>
		3,374,157	3,381,396	3,373,889
Net Surplus / (Deficit) for the year		91,975	(32)	(17,955)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		91,975	(32)	(17,955)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Mount Maunganui School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	926,015	944,042	943,970
Total comprehensive revenue and expense for the year	91,975	(32)	(17,955)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	-
Equity at 31 December	1,017,990	944,010	926,015
Retained Earnings	1,017,990	944,010	926,015
Reserves	-	-	-
Equity at 31 December	1,017,990	944,010	926,015

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

Mount Maunganui School
Statement of Financial Position
As at 31 December 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	9	187,867	379,712	597,731
Accounts Receivable	10	130,750	111,739	111,739
GST Receivable		3,790	-	-
Prepayments		6,038	5,981	5,981
Inventories	11	4,712	1,466	1,466
Investments	12	719,888	600,000	200,000
		<u>1,053,045</u>	<u>1,098,898</u>	<u>916,917</u>
Current Liabilities				
GST Payable		-	15,895	15,896
Accounts Payable	14	171,342	198,427	198,427
Revenue Received in Advance	15	124,079	101,537	101,537
Finance Lease Liability - Current Portion	17	9,810	12,833	12,833
Funds held for Capital Works Projects	18	(4,500)	1,284	1,284
		<u>300,731</u>	<u>329,976</u>	<u>329,976</u>
Working Capital Surplus/(Deficit)		752,314	768,922	586,941
Non-current Assets				
Property, Plant and Equipment	13	283,411	195,588	359,574
		<u>283,411</u>	<u>195,588</u>	<u>359,574</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	14,091	7,045	7,045
Finance Lease Liability	17	3,644	13,455	13,455
		<u>17,735</u>	<u>20,500</u>	<u>20,500</u>
Net Assets		<u>1,017,990</u>	<u>944,010</u>	<u>926,015</u>
Equity		<u>1,017,990</u>	<u>944,010</u>	<u>926,015</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Mount Maunganui School

Statement of Cash Flows

For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		615,420	570,968	627,339
Locally Raised Funds		114,828	82,753	147,251
International Students		212,750	204,507	180,868
Goods and Services Tax (net)		(19,686)	27,156	27,157
Payments to Employees		(338,160)	(376,378)	(385,778)
Payments to Suppliers		(436,983)	(388,772)	(486,565)
Cyclical Maintenance Payments in the year		-	(14,146)	-
Interest Paid		(1,965)	-	(1,834)
Interest Received		22,976	13,305	22,206
Net cash from / (to) the Operating Activities		169,180	119,393	130,644
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(40,539)	-	(105,806)
Purchase of Investments		(519,888)	(43,677)	-
Proceeds from Sale of Investments		-	-	248,965
Net cash from / (to) the Investing Activities		(560,427)	(43,677)	143,159
Cash flows from Financing Activities				
Finance Lease Payments		(12,834)	-	(9,018)
Funds Held for Capital Works Projects		(5,784)	1,284	1,284
Net cash from Financing Activities		(18,618)	1,284	(7,734)
Net increase/(decrease) in cash and cash equivalents		(409,865)	77,000	266,069
Cash and cash equivalents at the beginning of the year	9	597,731	302,712	331,662
Cash and cash equivalents at the end of the year	9	187,866	379,712	597,731

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.

Mount Maunganui School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

Mount Maunganui 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 2017 to 31 December 2017 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".

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 13.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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 uncollectability) 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 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 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.

The School has met the requirements under clause 28 of schedule 6 of the Education Act 1989 in relation to the acquisition of investment securities.

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.

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

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

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Provision for Cyclical Maintenance

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

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

q) Financial 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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2017	2017 Budget (Unaudited)	2016
	Actual \$	\$	Actual \$
Operational grants	548,675	570,968	572,182
Teachers' salaries grants	1,987,653	1,987,653	1,890,509
Use of Land and Buildings grants	530,943	530,943	499,535
Other MoE Grants	66,745	-	53,048
Other government grants	-	-	2,109
	3,134,016	3,089,564	3,017,383

3. Locally Raised Funds

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

	2017	2017 Budget (Unaudited)	2016
	Actual \$	\$	Actual \$
Revenue			
Donations	39,756	27,000	88,189
Fundraising	15,017	25,300	18,542
Trading	10,745	7,400	6,686
Activities	51,058	44,100	54,241
Curriculum Recoveries	1,823	-	-
	118,399	103,800	167,658
Expenses			
Activities	53,252	45,200	73,439
Trading	9,132	7,300	6,750
	62,384	52,500	80,189
<i>Surplus for the year Locally raised funds</i>	56,015	51,300	87,469

4. International Student Revenue and Expenses

	2017	2017 Budget (Unaudited)	2016
	Actual Number	Number	Actual Number
International Student Roll	16	14	13
	2017	2017 Budget (Unaudited)	2016
	Actual \$	\$	Actual \$
Revenue			
International student fees	190,208	173,000	149,361
Expenses			
Advertising	12,769	15,000	7,540
Commissions	23,848	25,000	19,674
International student levy	6,485	5,000	4,581
Employee Benefit - Salaries	19,046	19,000	16,705
Other Expenses	8,080	6,900	3,358
	70,228	70,900	51,858
<i>Surplus for the year International Students'</i>	119,980	102,100	97,503

5. Learning Resources

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	50,482	66,300	79,255
Equipment repairs	1,209	800	234
Information and communication technology	-	-	5,015
Extra-curricular activities	1,413	1,000	1,571
Library resources	1,752	2,700	2,244
Employee benefits - salaries	2,149,599	2,185,153	2,098,886
	<u>2,204,455</u>	<u>2,255,953</u>	<u>2,187,205</u>

6. Administration

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	4,760	4,700	4,690
Board of Trustees Fees	4,250	4,000	3,005
Board of Trustees Expenses	11,508	11,750	5,617
Communication	3,667	5,800	4,830
Consumables	23,655	31,500	21,959
Operating Lease	3,802	9,500	-
Legal Fees	9,500	-	-
Other	34,974	36,600	28,677
Employee Benefits - Salaries	110,496	112,000	111,347
	<u>206,612</u>	<u>215,850</u>	<u>180,125</u>

7. Property

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	53,903	46,500	43,024
Cyclical Maintenance Expense	7,046	7,100	1
Grounds	12,808	10,650	10,743
Heat, Light and Water	25,558	25,800	25,137
Rates	5,248	5,000	4,872
Repairs and Maintenance	31,675	15,200	128,680
Use of Land and Buildings	530,943	530,943	499,535
Employee Benefits - Salaries	44,369	45,000	43,560
	<u>711,550</u>	<u>686,193</u>	<u>755,552</u>

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

8. Depreciation

	2017	2017 Budget (Unaudited)	2016
	Actual		Actual
	\$	\$	\$
Building Improvements - Crown	5,175	4,400	5,175
Classroom Furniture	13,026	12,500	14,549
Electrical Equipment	60,783	48,000	56,147
General Equipment - Indoor	2,701	2,300	2,776
General Equipment - Outdoor	10,862	9,100	10,615
Music	108	100	108
Office Equipment	1,132	1,800	2,099
Textbooks	4,760	10,600	12,372
Leased Assets	12,786	8,600	10,003
Library Resources	2,897	2,600	3,064
	<u>114,230</u>	<u>100,000</u>	<u>116,908</u>

9. Cash and Cash Equivalents

	2017	2017 Budget (Unaudited)	2016
	Actual		Actual
	\$	\$	\$
Bank Current Account	76,152	379,712	97,505
Bank Call Account	111,715	-	100,226
Short-term Bank Deposits	-	-	400,000
Cash equivalents and bank overdraft for Cash Flow Statement	<u>187,867</u>	<u>379,712</u>	<u>597,731</u>

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

10. Accounts Receivable

	2017	2017 Budget (Unaudited)	2016
	Actual		Actual
	\$	\$	\$
Receivables	6,419	2,848	2,848
Interest Receivable	1,967	1,695	1,695
Teacher Salaries Grant Receivable	122,364	107,196	107,196
	<u>130,750</u>	<u>111,739</u>	<u>111,739</u>
Receivables from Exchange Transactions	8,386	4,543	4,543
Receivables from Non-Exchange Transactions	122,364	107,196	107,196
	<u>130,750</u>	<u>111,739</u>	<u>111,739</u>

11. Inventories

	2017	2017 Budget (Unaudited)	2016
	Actual		Actual
	\$	\$	\$
Stationery	2,304	370	370
School Uniforms	2,408	1,096	1,096
	<u>4,712</u>	<u>1,466</u>	<u>1,466</u>

12. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	719,888	600,000	200,000

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Building Improvements - Crown	38,354				(5,175)	33,179
Classroom Furniture	81,963	1,208			(13,026)	70,145
Electrical Equipment	116,425	14,630	(163)		(60,783)	70,109
General Equipment - Indoor	10,457	3,756			(2,701)	11,512
General Equipment - Outdoor	44,003	7,086			(10,862)	40,227
Music	276				(108)	168
Office Equipment	3,738	934			(1,132)	3,540
Textbooks	17,605	8,887			(4,760)	21,732
Leased Assets	25,303				(12,786)	12,517
Library Resources	21,450	4,300	(2,571)		(2,897)	20,282
Balance at 31 December 2017	359,574	40,801	(2,734)	-	(114,230)	283,411

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Building Improvements - Crown	117,980	(84,801)	33,179
Classroom Furniture	125,911	(55,766)	70,145
Electrical Equipment	264,945	(194,836)	70,109
General Equipment - Indoor	24,099	(12,587)	11,512
General Equipment - Outdoor	85,081	(44,854)	40,227
Music	600	(432)	168
Office Equipment	11,466	(7,926)	3,540
Textbooks	109,959	(88,227)	21,732
Leased Assets	35,306	(22,789)	12,517
Library Resources	69,869	(49,587)	20,282
Balance at 31 December 2017	845,216	(561,805)	283,411

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2016						
Building Improvements - Crown	43,529				(5,175)	38,354
Classroom Furniture	94,800	1,712			(14,549)	81,963
Electrical Equipment	85,390	87,181			(56,147)	116,425
General Equipment - Indoor	13,233				(2,776)	10,457
General Equipment - Outdoor	43,633	10,986			(10,615)	44,003
Music	384				(108)	276
Office Equipment	5,838				(2,099)	3,738
Textbooks	26,834	3,143			(12,372)	17,605
Leased Assets		35,306			(10,003)	25,303
Library Resources	21,947	2,785	(219)		(3,064)	21,450
Balance at 31 December 2016	335,588	141,113	(219)	-	(116,908)	359,574

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

The net carrying value of equipment held under a finance lease is \$12,517 (2016: \$25,303).

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2016			
Building Improvements - Crown	117,980	(79,626)	38,354
Classroom Furniture	124,922	(42,959)	81,963
Electrical Equipment	253,565	(137,140)	116,425
General Equipment - Indoor	21,712	(11,255)	10,457
General Equipment - Outdoor	78,316	(34,313)	44,003
Music	600	(324)	276
Office Equipment	10,532	(6,794)	3,738
Textbooks	101,073	(83,468)	17,605
Leased Assets	35,306	(10,003)	25,303
Library Resources	74,494	(53,044)	21,450
Balance at 31 December 2016	818,500	(458,926)	359,574

14. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	32,240	63,756	63,756
Accruals	-	8,434	8,434
Employee Entitlements - salaries	122,364	110,547	110,547
Employee Entitlements - leave accrual	16,738	15,690	15,690
	171,342	198,427	198,427
Payables for Exchange Transactions	171,342	198,427	198,427
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	171,342	198,427	198,427

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
International Student Fees	124,079	101,537	101,537
	<u>124,079</u>	<u>101,537</u>	<u>101,537</u>

16. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	7,045	7,045	7,044
Increase to the Provision During the Year	7,046	7,100	1
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	-	(7,100)	-
Provision at the End of the Year	<u>14,091</u>	<u>7,045</u>	<u>7,045</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	14,091	7,045	7,045
	<u>14,091</u>	<u>7,045</u>	<u>7,045</u>

17. Finance Lease Liability

The School has entered into a number of finance lease agreements for TELA Laptop Scheme and Photocopier. Minimum lease payments payable:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	10,554		12,833
Later than One Year and no Later than Five Years	4,280		13,455
Later than Five Years	-	-	-
	<u>14,834</u>	<u>-</u>	<u>26,288</u>

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:

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2017	\$	\$	\$		\$
The Dunes	<i>completed</i>	2,284	6,292	(8,576)	-	-
A Block	<i>in progress</i>	(1,000)		(3,500)	-	(4,500)
Totals		1,284	6,292	(12,076)	-	(4,500)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-
(4,500)

4,500

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2016	\$	\$	\$		\$
The Dunes	<i>in progress</i>		84,745	(82,461)	-	2,284
A Block	<i>in progress</i>			(1,000)	-	(1,000)
Totals		-	84,745	(83,461)	-	1,284

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.

Richard Cullwick is a trustee of the Board and also works for Delve Research & Strategy (owned by wife Jeanette Cullwick), who the BOT contracted to put together and distribute a Community Consultation and report back to the BOT the responses from the Community. The total value of all transactions for the year was \$1,035 (2016: nil and no amount is outstanding as at balance date (Prior Period: nil). Because this amount is less than \$25,000 for the year the contract does not require Ministry approval under section 103 of the Education Act 1989.

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.

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	4,250	3,005
Full-time equivalent members	0.09	0.10
<i>Leadership Team</i>		
Remuneration	246,943	303,292
Full-time equivalent members	2.30	3.00
Total key management personnel remuneration	251,193	306,297
Total full-time equivalent personnel	2.39	3.10

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

Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	3 - 4	2 - 3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
100 - 110	0.00	0.00
	0.00	0.00

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

21. Compensation and Other Benefits Upon Leaving

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

	2017 Actual	2016 Actual
Total	\$0	\$0
Number of People	nil	nil

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: nil).

23. Commitments

(a) Capital Commitments

As at 31 December 2017 the Board has not entered into any contract agreements for capital works.

(b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

(a) operating lease of a laptops;

	2017 Actual \$	2016 Actual \$
No later than One Year	272	2,111
Later than One Year and No Later than Five Years	-	272
Later than Five Years		
	<u>272</u>	<u>2,383</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:

Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	187,867	379,712	597,731
Receivables	130,750	111,739	111,739
Investments - Term Deposits	719,888	600,000	200,000
Total Loans and Receivables	<u>1,038,505</u>	<u>1,091,451</u>	<u>909,470</u>

Financial liabilities measured at amortised cost

Payables	171,342	198,427	198,427
Finance Leases	13,454	26,288	26,288
Total Financial Liabilities Measured at Amortised Cost	<u>184,796</u>	<u>224,715</u>	<u>224,715</u>

26. Events After Balance Date

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

Mount Maunganui School
Board of Trustees Members & Kiwisport Statement
For the year ended 31 December 2017

Name	Position	How position on Board gained	Occupation	Term expires
Damien Paul Harris	Principal			
Lisa Denyer	Chairperson	Re-elected	Lawyer	Jun-19
Richard Cullwick	Parent Representative	Re-elected	Director Market Research	Jun-19
Nicali Williams	Staff Representative	Elected	Teacher	Jun-19
Gemma Tukaki	Parent Representative	Elected	Physiotherapist	Jun-19
Matthew Hill	Parent Representative	Elected	Business Manager	Jun-19
Rebecca Jane Cross	Parent Representative	Elected	Project Developer	Jun-19

Kiwisport Statement

Kiwi sport is a government funding initiative to support students' participation in organised sport. In 2017, the school received a total Kiwi sport funding of \$5,989 (excl GST); [2016: \$6,240]. The funding was spent on a contribution towards the Sports Co-ordinator wages.

Independent Auditor's Report To The Readers of Mount Maunganui School's Financial Statements For The Year Ended 31 December 2017

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

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2017, 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 2017; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 31 May 2018. This is the date at which our opinion is expressed.

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

CHARTERED ACCOUNTANTS & ADVISORS

Level 2, 60 Durham Street
Tauranga 3110, New Zealand
PO Box 222
Tauranga 3140, New Zealand
Telephone: +64 7 927 1234
williambuck.co.nz

William Buck Audit (NZ) Limited

Basis of 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 of Trustees for the financial statements

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on page 1, page 20 and pages 25 to 36, 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 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in blue ink, appearing to read 'R. Dey', with a stylized flourish at the end.

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

Mount Maunganui Primary School

Analysis of Variance 2017



Annual Goal 1:

Maintain High levels of achievement across core curriculum

Annual Goal 1a

All students will make expected progress in reading, writing and Maths:

Please refer to end of year Progress and achievement data doc as presented to our BoT of Trustees for discussion and strategic planning.

Annual Goal 2:

Develop Culturally Responsive Practices across our school.

Outcomes 2017	Next Steps	
Ako - Practice in the classroom and beyond.		
<ul style="list-style-type: none">- Provide resources (paper & digital) for “It’s cool to Korero” (fortnightly Te Reo Maori) which was made relevant to school-wide programmes eg: Athletics or Holidays- MMPS Pipeline/ Daily School Notices- Promoted through school Awards - eg: Mounties- Te Reo Maori used in basic classroom commands- Whaea Sue - continued weekly lessons.- PTC - Practising Teacher Criteria- More awareness of Te Reo Maori being an integral part of growing up in New Zealand- More Te Reo Maori being used in the classroom and being spoken around the school- Increased consistency and fluency with pronunciation- Integration of Te Reo into everyday conversations.	<ul style="list-style-type: none">- <u>2018</u> - Upskilling Teachers through a relationship with Ngai te Rangi and the COL.- <u>2019</u> - Upskilling (through Professional Development / Te Ara Reo) so Teachers are more confident and capable to teach and speak and use Te Reo Maori & Tikanga Maori in classrooms- <u>2020</u> - Opening Te Ara Reo course up to the community.- Introduction of Tikanga Maori into MMPS School culture and how things are done - eg: Mounties don’t sit on desks- Relevant resources in the school -	<ul style="list-style-type: none">- Provide resources (paper & digital) for “It’s cool to Korero” (fortnightly Te Reo Maori) which was made relevant to school-wide programmes eg: Athletics or Holidays- MMPS Pipeline/ Daily School Notices- Promoted through school Awards - eg: Mounties- Te Reo Maori used in basic classroom commands- Whaea Sue - continued weekly lessons.- PTC - Practising Teacher Criteria

	<p>Level 1 / 2</p> <ul style="list-style-type: none"> - Male to support Kapa Haka - Whaea Sue - Review relevance of practice - altering how she supports teachers and students. - Utilising "The Standards for the Teaching Profession" as a way to guide Teachers practice - evidence to be reflected in teaching practice. 	
Key Actions	Outcomes 2017	Next Steps
Whanaungatanga - relationships (students, school-wide, community) with high expectations.		
School Kapa Haka Rōpu	<ul style="list-style-type: none"> - Whole School kapa Haka - Teams @ Kapa Haka - Junior / Senior Groups to continue and continue to develop and grow - Whaea Mem - continue to use Mem to support our Kura. - Host the Ra Whakangahau in 2020 alongside another local school eg: Omanu / Mt Intermediate? - Continued support to be part of the Senior & Junior Kapa Haka group - 	School Kapa Haka Rōpu

	<p>Dana / Kristen / Mike - release</p> <ul style="list-style-type: none"> - Change of kapa haka timetabling to allow for Mem to spend more time with our kura - Kapa haka / supporting staff. 	
<p>Matariki Hangi</p> <ul style="list-style-type: none"> - Large numbers in both the Junior and Senior Kapa Haka groups - Participation in the Ra Whakangahau - Community links with local kindy / preschool - Community links with Mount Dance Dance Studio - Further strengthening our relationship with Whaea Mem - Mem supporting Kristen, Dana and Mike to support students and growth of Kapa Haka - Strengthened relationships within the Senior Kapa Haka Rōpu - tuakana - teina. - Strengthened links between Kapa Haka teachers and other local teachers through participation in the Ra Whakangahau. Experiences for teachers - links within the area at the Ra. - Creation of relationships with Whanau, Bay of Plenty Rugby, - Knowledge and 	<ul style="list-style-type: none"> - MMPS Matariki festival - Whole School rotation for a day doing Maori / Matariki themed activities - Experts into school - More classes visiting Matariki workshops 	<p>Matariki Hangi</p>

<p>understanding and experience for the whole school</p> <ul style="list-style-type: none"> - Cultural experience for the tamariki and staff. - Classes utilising local Matariki workshops and events 		
<p>Tangata Whenuatanga - Place-based, Socio-Cultural, awareness and knowledge</p>		
<p>CORE Breakfast - Treaty of Waitangi</p>	<ul style="list-style-type: none"> - Powhiri - having the ability to have a School Powhiri to use when necessary eg: Beginning of the year (could build to being at the beginning of each term for new students / staff) - Haka @ end of year <ul style="list-style-type: none"> - Year 6 Prizegiving / leavers assembly / Final assembly 	<p>CORE Breakfast - Treaty of Waitangi</p>
<p>Clyde Team Paparoa Marae trip, Class Visits to Culturally significant sites (Eg: Battle of Kokowai), Tauranga Library (Stories of Tauranga), Utilising Whaea Mem at Staff meetings</p> <ul style="list-style-type: none"> - Created awareness and thinking about what we do in class, how we incorporate / utilise the Treaty of Waitangi - What we could do to change our practice - Created conversations between like-minded teachers as to what they do on a daily basis 	<ul style="list-style-type: none"> - Continuing to make relevant trips to create links between Iwi / Marae and MMPS - Ngai te Rangi to support with school and class trips to significant sites in the area - eg: Battle of Kokowai story-telling - Creating a link with Kaumatua to local Marae and Iwi - Staff visits to local Marae eg: Teacher only day - Ngai te 	<p>Clyde Team Paparoa Marae trip, Class Visits to Culturally significant sites (Eg: Battle of Kokowai), Tauranga Library (Stories of Tauranga), Utilising Whaea Mem at Staff meetings</p>

<ul style="list-style-type: none"> - Generated ideas of what else we could / should be doing - Gives purpose and relevance to learning for students, staff, whanau and community - Allows MMPS Students and Staff to view different sides to a story, different beliefs and awakens a desire to learn more - Development of a sense of connection, understanding and partnership between everyone involved. 	<ul style="list-style-type: none"> - Rangi to support. - Getting in local experts to talk to kids and staff - Continuing to use Whaea Mem to support and teach staff - Waiata, Tikanga Maori, Protocols etc. 	
Manaakitanga - Values - integrity, trust, sincerity, equity.		
<p>Te Hihiri o te Wairua</p> <ul style="list-style-type: none"> - Consistency across the school - Ability to start the day in "Unity" as well as at the beginning of School Hui - brings the kura together - Allows everyone to have the same intention for the day 	<ul style="list-style-type: none"> - Beginning Staff Hui with our Te hihiri o te wairua - Use a "before eating" Karakia as well as and end of day Karakia. - Further support those not using these to learn them and be confident to do so. - "Mountieisms" to include a Te Reo Maori translation and whakatauki. 	
Wananga - Communication, problem solving, innovation.		
<p>Mem - Staff Waiata</p> <ul style="list-style-type: none"> - Introduces Waiata that the staff can sing as a whole. - Introduced Pepeha to the staff - Mem shared hers with the staff as a way to get to 	<ul style="list-style-type: none"> - Continue to learn Waiata - Introduce Staff to creating their own pepeha - Professional 	<p>Mem - Staff Waiata</p>

know her and whee she is from.	Development in teaching and speaking Te Reo Maori for Staff.	
<u>Other ideas</u> <ul style="list-style-type: none"> - Inclusion in the Local Pasifika Festival - Holding a Whanau meeting or parents of Maori learners at MMPS - aspirations for their child's learning and culture, what is working well for them and their child, what could be better and potential collaborative pathways to do this. - BoT review of Policy, Procedure and Guidelines using Hautu tool. 		

Annual Goal 3:
Strengthen our International education programme.

Goal	Key Actions	Outcomes 2017	Next Steps
<i>Review Policies, Procedures and Systems to ensure the school upholds its obligations as a signatory to The Education (Pastoral Care of International Students) Code of Practice 2016.</i>	<p><i>Attended SIEBA Professional Development Workshops on 'Code' Compliance requirements.</i></p> <p><i>Collaboration with other International Student Managers in our school cluster for support and guidance.</i></p>	<p><i>Completed the Education (Pastoral Care of International Students) Code of Practise self review for Compliance and Quality Assurance.</i></p> <p><i>Confirmation that Attestation has been done and is signed off by Damien Harris and sent to the NZQA for Quality Assurance purposes.</i></p>	<p><i>From the information found in the self review Damien and I have made goals in our Strategic Plan for 2018.</i></p> <p><i>Review and Update Enrolment Book and Student Handbook.</i></p> <p><i>Create, Review or Update relevant school policies where International Students are concerned.</i> <i>Eg. Refunds Policy,</i> <i>Insurance Policy,</i> <i>Accommodation Policy (groups and Homestay Students),</i> <i>Grievance Policy,</i> <i>Fee Protection Policy.</i></p>

<p><i>GRADCERTTEAL 2017 - Massey University (Graduate Certificate in Teaching English as an Additional Language)</i></p>	<p><i>Semester 1 2017 - Paper on 'Understanding Migrant Cultures In Aotearoa/New Zealand.</i></p>	<p><i>After 3 assignments I passed with 89.5% (A).</i></p> <p><i>Gave me a new insight into what new families settling into a new area may experience - culture shock-</i></p> <p><i>Provided practical ideas to improve good practise for my International Students and their families.</i></p>	<p><i>Continue with my second and final year of study in 2018.</i></p>
	<p><i>Semester 2 2017 - Paper on 'Language and Culture'</i></p>	<p><i>After 2 assignments and a final exam, I am currently sitting on 40/50 with my exam mark to come (B - B+).</i></p> <p><i>Illustrated the many ways language and culture are intrinsically linked and how different cultures use language.</i></p>	<p><i>Use what I have learnt to run a staff meeting to help the staff have an understanding of what our International Students maybe feeling when coming into their class and to give practical ideas as to how they can teach a Non english speaker when they arrive. Teacher Only Day 2018.</i></p>

<p><i>Maintain Quality Learning Programmes for our ESOL Learners</i></p> <p><i>Manage 2 Teacher Aides who together with the ISM collaboratively plan and teach the ESOL programme to our Domestic and International ESOL students.</i></p> <p><i>Programmes are individualised based on the learning needs of each student.</i></p> <p><i>Programmes taught are based on the ELLPS (English Language Learning Progressions) which cover Oral Language of Speaking and Listening, Reading and Writing.</i></p> <p><i>Term Trips for IS with buddies.</i></p>	<p><i>Collaboration between the teacher aides for ideas and support.</i></p> <p><i>Sharing of resources</i></p> <p><i>All ESOL Students are making progress through the ELLPs progressions with some progressing faster than others.</i></p> <p><i>Assessments for International Students is not compared to National Standards in the 1st Year of study as students take different amounts of time to settle.</i></p> <p><i>In Reading, based on the progressions of one level a month being AT standard, all International Students are achieving this with some learning at an accelerated pace.</i></p>	<p><i>Set up 'Little Diplomats' with Wuhan Weiming Primary School in China.</i></p> <p><i>Choose 10 students in Yr 5 - 6 to connect with a child in China where our children will learn Mandarin and they will learn English. Students will get an insight into Chinese education and likewise with ours.</i></p> <p><i>Create a new ESOL report which shows the learning progressions and the rate at which the ESOL learners are moving. This could slot into the class reports.</i></p>	<p><i>Maintain Quality Learning Programmes for our ESOL Learners</i></p>
---	---	--	--

<p><i>ID and Develop Secondary Markets Maintaining consistency in numbers of IS.</i></p> <p><i>Currently have a diverse market of IS from Korea, Germany, UK, Brazil, Japan.</i></p> <p><i>Building relationships with on shore agents from Secondary markets including China (Dongmei), Japan (Sachiko Dan and Brandon), Mareieke (Study Nelson - agents for Germany/Austria)</i></p> <p><i>Marketing trips to China with Education Tga - brand marketing</i></p> <p><i>Building Alumni from previous students and their families to help promote and market our school at trade fairs.</i></p>	<p><i>6 new Korean students to start 2018 - 5 as a direct result of Korean Time Fair in Korea this year.</i></p> <p><i>A UK family on an overseas adventure enrolling their 2 sons for one term initially and now extending to 3 terms.</i></p> <p><i>On shore agents Japan) are sending 2 groups of students early 2018 for a Mt Primary experience. All Mt Primary IS are staying for another two terms or full year or are pathwaying through to Intermediate.</i></p>	<p><i>Grow our full time equivalent (FTE) numbers from diverse markets.</i></p> <p><i>Create marketing materials in German/ Brazilian which maybe our emerging markets.</i></p> <p><i>Split marketing trip 2018 so Damien and I go in different directions - Korea/Japan and China or NZ</i></p> <p><i>Education Tauranga delegation trip to China April 2018 - will communicate with Dongmei (Chinese on shore agent) to perhaps meet up with her over there. Check out 'Little Diplomats' school and make connections in the hope of attracting long term students for 2019. Investigate agents within NZ - Auckland based, Study Nelson, to promote students to study in Tauranga.</i></p>	<p><i>ID and Develop Secondary Markets</i></p>
--	---	---	--

Summary:

Going forward our 2018 numbers are looking good and we are maintaining our cultural diversity which is very beneficial to our 'Mounties' who get to experience new children from very different cultures to what they are used to. As a result we

see many International Students and families forming friendships with 'kiwi' kids which could be the start of future global friendships and connections.

Projected Forecast - 2018 - Maintain 15/16 FTE International Student numbers

2 groups of students - Japan - school visits

Short term groups - 1 - China - Dongmei

2018: Goals:

Set up and run Little Diplomats Programme - Wuhan Weiming School China.

Host our first group - with or without Homestays

Continue PD SIEBA and Education Tauranga - Best Practise

Finish GRADCERTTEAL papers - Massey University

Create ESOL reporting based on ELLPS - student progress based on progressions.

Overall Statement:

2017 was a year of considerable alignment of staff focus on the progress of students across our school.

Annual goals were on the whole achieved. Those students who made limited progress will be the focus of targeting in 2018 to push for acceleration.