INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MAORIBANK SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Maoribank School (the School). The Auditor-General has appointed me, Geoff Potter, using the staff and resources of BDO Wellington Audit 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 22, that comprise the statement of financial position as at 31 December 2019, 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 2019; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 1 May 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 22 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board 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.

BDO Wellington Audit Limited

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 Analysis of Variance, Board of Trustees Listing and Kiwisport Report, 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.

Geoff Potter
BDO WELLINGTON AUDIT LIMITED
On behalf of the Auditor-General
Wellington, New Zealand

MAORIBANK SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 2902

Principal: Karen Wellington

School Address: 32 Hillside Drive, Maoribank, Upper Hutt

School Postal Address: 32 Hillside Drive, Maoribank, UPPER HUTT, 5018

School Phone: 04 526 9552

School Email: principal@tehaukaretu.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Ross Tukukino	Chairperson	Elected	Corrections Officer	May 2022
Karen Wellington	Principal	ex Officio		
Dave Wellington	Parent Rep	Elected	Building Consultant	May 2022
Ronnie Rawiri	Parent Rep	Elected	Head Teacher/Kaiako	May 2022
Michelle Andrews	Parent Rep	Elected	Office Administrator	May 2022
Matthew Petrie	Parent Rep	Elected	Social Worker	May 2022
Donna Williams	Staff Rep	Elected	Teacher	May 2022
Neil Carroll	Other	Co-opted	Deputy CEO - Education Institute	Jun 2022

Accountant / Service Provider: Education Services Ltd

MAORIBANK SCHOOL

Annual Report - For the year ended 31 December 2019

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Maoribank 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.

Ross Tukukino
Full Name of Board Chairperson

Signature of Board Chairperson

1/5/2020.
Date:

Karen Jane Wellington
Full Name of Principal

BWellington
Signature of Principal

1/5/2020
Date:

Maoribank School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Revenue				
Government Grants	2	1,006,783	741,251	866,088
Locally Raised Funds	3	49,238	18,250	43,830
Interest income		6,802	6,000	8,450
		1,062,823	765,501	918,368
Expenses				
Locally Raised Funds	3	12,132	1,000	10,867
Learning Resources	4	719,344	498,479	632,477
Administration	5	67,023	60,452	58,276
Finance		1,100	1,006	762
Property	6	221,391	194,138	203,473
Depreciation	7	27,151	18,996	21,015
		1,048,141	774,071	926,870
Net Surplus / (Deficit) for the year		14,682	(8,570)	(8,502)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		14,682	(8,570)	(8,502)

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

IBDC

Maoribank School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 $	Budget (Unaudited) 2019 $	Actual 2018 $
Balance at 1 January		230,990	235,623	238,448
Total comprehensive revenue and expense for the year		14,682	(8,570)	(8,502)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		2,690	-	1,044
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	23	248,362	227,053	230,990
Retained Earnings		248,362	227,053	230,990
Equity at 31 December		248,362	227,053	230,990

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

IBDC

Maoribank School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Current Assets				
Cash and Cash Equivalents	8	168,737	149,439	88,198
Accounts Receivable	9	67,663	33,429	38,959
GST Receivable		12,839	5,407	3,913
Prepayments		4,854	4,425	6,350
Investments	10	91,412	-	116,712
		345,505	192,700	254,132
Current Liabilities				
Accounts Payable	12	60,370	40,295	44,590
Revenue Received in Advance	13	24,761	1,265	1,040
Provision for Cyclical Maintenance	14	-	-	30,000
Finance Lease Liability - Current Portion	15	4,615	-	5,432
Funds held for Capital Works Projects	16	43,147	-	10,785
Funds held on behalf of RTM Cluster	17	25,526	17,222	20,611
		158,419	58,782	112,458
Working Capital Surplus/(Deficit)		187,086	133,918	141,674
Non-current Assets				
Property, Plant and Equipment	11	116,638	93,135	93,358
		116,638	93,135	93,358
Non-current Liabilities				
Provision for Cyclical Maintenance	14	52,000	-	-
Finance Lease Liability	15	3,362	-	4,042
		55,362	-	4,042
Net Assets		248,362	227,053	230,990
Equity		248,362	227,053	230,990

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

IBDC

Maoribank School

Statement of Cash Flows

For the year ended 31 December 2019

	Note	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash flows from Operating Activities				
Government Grants		278,998	210,428	243,987
Locally Raised Funds		70,257	17,250	42,494
Goods and Services Tax (net)		(8,926)	-	1,494
Payments to Employees		(163,290)	(109,055)	(140,412)
Payments to Suppliers		(121,247)	(127,973)	(124,753)
Cyclical Maintenance Payments in the year		(1,500)	-	(41,720)
Interest Paid		(1,100)	(1,006)	(762)
Interest Received		7,298	6,000	7,097
Net cash from Operating Activities		60,490	(4,356)	(12,575)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(46,236)	(30,000)	(27,378)
Purchase of Investments		(40,481)	-	-
Proceeds from Sale of Investments		65,781	-	38,518
Net cash from Investing Activities		(20,936)	(30,000)	11,140
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,690	-	1,044
Finance Lease Payments		(3,321)	(4,779)	(1,992)
Funds Administered on Behalf of Third Parties		6,272	-	3,389
Funds Held for Capital Works Projects		35,344	-	(101,382)
Net cash from Financing Activities		40,985	(4,779)	(98,941)
Net increase/(decrease) in cash and cash equivalents		80,539	(39,135)	(100,376)
Cash and cash equivalents at the beginning of the year	8	88,198	188,574	188,574
Cash and cash equivalents at the end of the year	8	168,737	149,439	88,198

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..

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Maoribank School
Notes to the Financial Statements
For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity
Maoribank 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 27.

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 11.

Cyclical Maintenance Provision
A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 14.

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 carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

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

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

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

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

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

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

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

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

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

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

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

h) Accounts Receivable
Short-term receivables are recorded at the amount due, less an allowance for credit losses. 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 grouped 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 uncollectibility) 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 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 $250 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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	20 years
Furniture and Equipment	10 years
Information and Communication	5 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

l) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under $1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

m) 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.

n) 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.

o) 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.

p) 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.

q) 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.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts 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.

s) 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).

t) 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.

u) 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.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

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

v) 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.

w) Budget Figures

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

x) 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	215,480	194,182	185,811
Teachers' Salaries Grants	589,111	406,274	502,708
Use of Land and Buildings Grants	130,171	124,542	116,726
Resource Teachers Learning and Behaviour Grants	4,537	-	-
Other MoE Grants	44,918	16,253	60,154
Other Government Grants	22,566	-	689
	1,005,783	741,251	866,088

3. Locally Raised Funds

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

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Revenue			
Donations	5,985	3,000	10,181
Bequests & Grants	27,684	1,000	18,019
Activities	9,252	4,250	11,111
Trading	1,086	-	-
Fundraising	2,627	9,000	2,277
Asc	2,604	1,000	2,242
	49,238	18,250	43,830
Expenses			
Activities	4,303	-	7,769
Trading	2,779	-	-
Fundraising (Costs of Raising Funds)	2,410	-	122
Asc	2,640	1,000	2,976
	12,132	1,000	10,867
Surplus for the year Locally raised funds	37,106	17,250	32,963

4. Learning Resources

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Curricular	10,929	9,900	10,928
Library Resources	665	250	258
Employee Benefits - Salaries	704,291	483,829	614,599
Staff Development	3,459	4,500	6,692
	719,344	498,479	632,477

5. Administration

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Audit Fee	5,340	5,340	5,906
Board of Trustees Fees	4,585	4,000	4,015
Board of Trustees Expenses	1,050	1,200	80
Communication	1,890	1,800	1,649
Consumables	2,668	2,150	2,467
Operating Lease	-	-	1,112
Other	10,261	7,762	7,296
Employee Benefits - Salaries	32,198	29,000	26,656
Insurance	3,631	3,700	3,695
Service Providers, Contractors and Consultancy	5,400	5,500	5,400
	67,023	60,452	58,276

6. Property

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Caretaking and Cleaning Consumables	6,905	6,300	7,150
Cyclical Maintenance Expense	23,500	7,143	17,720
Grounds	5,711	4,000	7,119
Heat, Light and Water	15,626	14,250	13,027
Rates	3,188	4,000	3,641
Repairs and Maintenance	7,788	10,500	16,026
Use of Land and Buildings	130,171	124,542	116,726
Security	2,370	3,500	3,365
Employee Benefits - Salaries	787	500	219
Contractors	25,343	19,403	18,480
	221,391	194,138	203,473

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	1,797	1,624	1,797
Furniture and Equipment	12,922	9,351	10,345
Information and Communication Technology	7,223	4,991	5,521
Leased Assets	4,628	2,766	3,060
Library Resources	581	264	292
	27,151	18,996	21,015

8. Cash and Cash Equivalents

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash on Hand	116	-	116
Bank Current Account	116,713	149,439	10,832
Bank Call Account	51,908	-	1,695
Short-term Bank Deposits	-	-	75,555
Cash equivalents for Cash Flow Statement	168,737	149,439	88,198

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

Of the $168,737 Cash and Cash Equivalents, $43,147 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Receivables	1,565	1,708	742
Receivables from the Ministry of Education	8,547	-	-
Banking Staffing Underuse	15,101	4,419	1,967
Interest Receivable	857	-	1,353
Teacher Salaries Grant Receivable	41,593	27,302	34,897
	67,663	33,429	38,959
Receivables from Exchange Transactions	2,422	1,708	2,095
Receivables from Non-Exchange Transactions	65,241	31,721	36,864
	67,663	33,429	38,959

10. Investments

The School's investment activities are classified as follows:

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Current Asset			
Short-term Bank Deposits	91,412	-	116,712
Total Investments	91,412	-	116,712

11. Property, Plant and Equipment

2019	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	24,553	-	-	-	(1,797)	22,756
Furniture and Equipment	46,456	23,794	-	-	(12,922)	57,329
Information and Communication Tech	11,708	21,595	-	-	(7,223)	26,081
Leased Assets	9,835	2,701	-	-	(4,628)	7,905
Library Resources	806	2,342	-	-	(581)	2,567
Balance at 31 December 2019	93,358	50,432	-	-	(27,151)	116,638

2019	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Building Improvements	56,822	(34,066)	22,756
Furniture and Equipment	279,679	(222,350)	57,329
Information and Communication	169,275	(143,194)	26,081
Leased Assets	14,967	(7,062)	7,905
Library Resources	4,687	(2,120)	2,567
Balance at 31 December 2019	525,430	(408,792)	116,638

2018	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	26,349	-	-	-	(1,797)	24,553
Furniture and Equipment	43,722	13,079	-	-	(10,345)	46,456
Information and Communication Tech	9,887	7,342	-	-	(5,521)	11,708
Leased Assets	3,714	9,181	-	-	(3,060)	9,835
Library Resources	959	140	-	-	(292)	806
Balance at 31 December 2018	84,631	29,742	-	-	(21,015)	93,358

2018	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Building Improvements	56,822	(32,269)	24,553
Furniture and Equipment	255,885	(209,429)	46,456
Information and Communication	147,680	(135,972)	11,708
Leased Assets	28,274	(18,439)	9,835
Library Resources	2,345	(1,539)	806
Balance at 31 December 2018	491,006	(397,648)	93,358

12. Accounts Payable

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Operating Creditors	13,852	7,748	4,903
Accruals	3,836	4,458	3,680
Employee Entitlements - Salaries	41,593	27,302	34,897
Employee Entitlements - Leave Accrual	1,089	787	1,110
	60,370	40,295	44,590
Payables for Exchange Transactions	60,370	40,295	44,590
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	60,370	40,295	44,590

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Income in Advance	2,991	1,265	1,040
Income in Advance - Grants	21,386	-	-
Income in Advance MOE	384	-	-
	24,761	1,265	1,040

14. Provision for Cyclical Maintenance

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Provision at the Start of the Year	30,000	(7,143)	54,000
Increase to the Provision During the Year	23,500	7,143	17,720
Use of the Provision During the Year	(1,500)	-	(41,720)
Provision at the End of the Year	52,000	-	30,000
Cyclical Maintenance - Current	-	-	30,000
Cyclical Maintenance - Term	52,000	-	-
	52,000	-	30,000

15. Finance Lease Liability

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

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
No Later than One Year	5,261	-	5,432
Later than One Year and no Later than Five Years	3,362	-	5,441
	8,623	-	10,873

16. Funds Held (Owed) 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 Contribution/ (Write-off to R&M)	Closing Balances $
Roofing,Spouting,Electrical	*completed*	760	9,608	10,368	-	-
Special Needs Modifications	*in progress*	10,025	158,159	164,822	-	3,362
Carpet / Ceiling Replacement	*in progress*	-	43,543	40,902	-	2,641
Fencing Project	*in progress*	-	24,794	24,567	-	227
Stormwater Drainage	*in progress*	-	15,000	8,171	-	6,829
Block 4 Refurbish classrooms 2,3,4 In	*in progress*	-	30,088	-	-	30,088
Totals		10,785	281,192	248,830	-	43,147

Represented by:

Funds Held on Behalf of the Ministry of Education	43,147
Funds Due from the Ministry of Education	-
	43,147

	2018	Opening Balances $	Receipts from MoE $	Payments $	BOT Contribution/ (Write-off to R&M)	Closing Balances $
Roofing	*completed*	7,683	(7,683)	-	-	-
Roofing,Spouting,Electrical	*in progress*	104,484	7,683	111,407	-	760
Special Needs Modifications	*in progress*	-	11,225	1,200	-	10,025
Totals		112,167	11,225	112,607	-	10,785

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17. Funds held on behalf of RTM Cluster

Maoribank School is the lead school and holds funds on behalf of the Kiwi Park cluster, a group of schools funded by the Ministry of Education to share ICT professional development.

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Funds Held at Beginning of the Year	20,612	17,222	17,222
Funds Received from Cluster Members	15,711	-	15,158
Funds Spent on Behalf of the Cluster	10,797	-	11,769
Funds Held at Year End	25,526	17,222	20,611

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

18. Related Party Transactions

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

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

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19. Remuneration

Key management personnel compensation

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

	2019 Actual $	2018 Actual $
Board Members		
Remuneration	4,585	4,015
Full-time equivalent members	0.22	0.13
Leadership Team		
Remuneration	184,408	232,822
Full-time equivalent members	2.00	3.00
Total key management personnel remuneration	188,993	236,837
Total full-time equivalent personnel	2.22	3.13

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	110 - 120	100 - 110
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	2019 FTE Number	2018 FTE Number
100 - 110	-	-
	0.00	0.00

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

20. 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	-	-
Number of People	-	-

21. 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.

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

23. 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.

24. 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 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash and Cash Equivalents	168,737	149,439	88,198
Receivables	67,663	33,429	38,959
Investments - Term Deposits	91,412	-	116,712
Total Financial assets measured at amortised cost	327,812	182,868	243,869

Financial liabilities measured at amortised cost

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Payables	60,370	40,295	44,590
Borrowings - Loans	-	-	-
Finance Leases	7,977	-	9,474
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	68,347	40,295	54,064

25. 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. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

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.

26. Comparatives

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

27. 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 8 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 9 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

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Board of Trustees 2019

Māoribank School

Ross Tukukino	Board Chair	teari1175@gmail.com	Elected 21 June 2019	021 072 3235
Karen Wellington	Principal	principal@maoribank.school.nz		027 526 5267
Donna Williams	Staff Rep	donna.williams@maoribank.school.nz	Elected 21 June 2019	027 416 1504
Ronnie Rawiri	Māori Rep	kahimou23@yahoo.co.nz	Elected 21 June 2019	027 241 5119
Matt Petrie	Parent Rep	waiata@me.com	Elected 21 June 2019	022 658 1042
Michelle Andrews	Parent Rep	michellemcarthur19@gmail.com	Elected 21 June 2019	027 672 1514
Dave Wellington	Property Rep	davewgtn@xtra.co.nz	Elected 21 June 2019	027 425 7070
Neil Carroll	Finance Rep	carrolls@xtra.co.nz	Co-opted 23 July 2019	027 447 2603

Analysis of Variance Reporting

School Name:	Māoribank School	School Number	2902

2019

Strategic Aim:

1. Students will improve their academic engagement and success, through sharing and collaborating with other students, and this will be evidenced in relation to the NZC.
2. The wellbeing of students improves, in particular, Maori and students with additional learning support needs, by combining inclusive practices, cultural competence, and a focus on soft skills.
3. Actively encourage and empower all parents/ family/ whanau/, aiga to support our students to achieve success in their learning, through effective engagement and communication.

Annual Aim:

1. The wellbeing of students improves, in particular, Maori and students with additional learning support needs, by combining inclusive practices, cultural competence, and a focus on soft skills.
2. Students will improve their academic engagement and success, through sharing and collaborating with other students, and improved student wellbeing. This will be evidenced in relation to the NZC.

Target:

1. All of our priority students will have improved scores in their wellbeing/key competencies surveys including attendance where applicable.
2. The majority of our school will be working within the curriculum level appropriate for their cohort for math.

Baseline Data:

2017 End of Year results Mathematics

Maths	WB	Below	At	Above	
Maori	3%	40%	46%	11%	100%
NZE	0%	43%	48%	9%	100%
Pasifika	0%	55%	36%	9%	100%
Whole	2%	43%	45%	10%	100%

By the end of 2017, 57% of Maori were working at or above their cohort in math.

57% of NZE students were working at or above their cohort in math.

45% of Pasifika students were working at or above their cohort in math.

2018 End of Year results Mathematics

Math	Maori	Pasifika	NZE
Above	5%	0%	9%
At	65%	60%	73%
Below	28%	40%	15%
Well below	2%	0%	3%

By the end of 2018, 70% Maori students were working at or above their cohort level. This is 19% higher than in 2017.

NZE students were ahead with 82% of them working at or above in mathematics. This is 31% increase than in 2017.

Pasifika students were the lowest cohort with 60% (note that this is 3 students, total 5 Pasifika students). This is 25% increase on 2017.

2017 End of Year results Reading

Reading	WB	Below	At	Above
Maori	16%	32%	41%	11%
NZE	10%	37%	29%	24%
Pasifika	27%	9%	46%	18%
Whole	16%	30%	38%	16%

By the end of 2017, 52% of Maori students were working at the level expected for their age.

53% of NZE students were working at the level expected at their cohort for reading.

64% of Pasifika students were working at the level expected at their cohort for reading.

2018 End of Year results in Reading

Reading	Maori	Pasifika	NZE
Above	2%	20%	15%
At	63%	40%	76%
Below	30%	20%	6%
Well below	5%	20%	3%

By the End of 2018, 65% of Maori were working at the level expected for their age. This is a 20% improvement on 2017.

IN comparison, 91% of NZE students were working at or above the level expected for their age. This is a 42% improvement on 2017.

60% of Pasifika students were working at or above their cohort level. This is a 7% drop from 2017.

2017 End of Year results in Writing

Writing	WB	Below	At	Above
Maori	16%	42%	40%	2%
NZE	10%	52%	33%	5%
Pasifika	18%	55%	27%	0%
Whole	14%	48%	35%	3%

By the end of 2017, 42% of our Maori students were working at the level expected for their age in writing.

38% of our NZE students were working at the level expected for their cohort in writing,

38% of Pasifika students were working at the level expected for their cohort.

2018 End of Year results in Writing

Writing	Maori	Pasifika	NZE
Above	2%	0%	3%
At	63%	40%	73%
Below	33%	40%	24%
Well below	2%	20%	0%

By the end of 2018, 65% of our Maori students were working at the level expected for their age in Writing. This is an increase of 35% compared with 2017.

76% of NZE students were working at or above their cohort in writing. This is double the number from 2017.

40% of Pasifika students were working at their cohort level (this is a total of 2 students). This is a 5% increase from 2017.

<table>
<tr><th>Actions
What did we do?</th><th>Outcomes
What happened?</th><th>Reasons for the variance
Why did it happen?</th><th>Evaluation
Where to next?</th></tr>
<tr><td>Math:
We chose to go the DMIC way in mathematics due to our core beliefs that we needed to become more culturally responsive in our teaching methods.</td><td>End of year results in mathematics for 2019:<table><tr><th>Maths</th><th>WB</th><th>B</th><th>M</th><th>Ab</th></tr><tr><td>Maori</td><td>0%</td><td>32%</td><td>60%</td><td>8%</td></tr><tr><td>NZE</td><td>0%</td><td>20%</td><td>73%</td><td>7%</td></tr><tr><td>Pasif.</td><td>11%</td><td>22%</td><td>67%</td><td>0%</td></tr><tr><td>Whole</td><td>1%</td><td>25%</td><td>68%</td><td>6%</td></tr></table>Students who are at or above their cohorts:
Maori have moved down 2% from last year;
NZE have moved down 2% from last year;
Pasifika have moved up 7% from last year.</td><td>The DMIC way is very Pasifika focussed, and we think the 2019 results could be because of the way math is delivered. A 2% shift downwards is very small, but still disappointing that the Maori and NZE students' results didn't improve.</td><td>Continue to hone our DMIC PLD for 2020, to make DMIC more tailored to our school. Also, focus on how we assess our students in DMIC.
Investigate why the results are the way they are for Maori & NZE.</td></tr>
<tr><td>Reading:
We continued to take guided reading groups, but we have made more of an effort to raise the levels of te reo in reading books increase. We also continue to provide reading recovery.</td><td>End of year results in reading for 2019:<table><tr><th>Reading</th><th>WB</th><th>B</th><th>Met</th><th>Ab</th></tr><tr><td>Maori</td><td>2%</td><td>35%</td><td>53%</td><td>10%</td></tr><tr><td>NZE</td><td>0%</td><td>16%</td><td>67%</td><td>17%</td></tr><tr><td>Pasifika</td><td>0%</td><td>22%</td><td>78%</td><td>0%</td></tr><tr><td>Whole</td><td>1%</td><td>24%</td><td>62%</td><td>13%</td></tr></table>Students who are at or above their cohorts:
Maori have moved down 2% from last year;
NZE have exactly the same percentage as last year working at or above their cohort;
Pasifika have increased 18% in their reading.</td><td>It's likely that the main reasons why Pasifika students have moved so much, is that:
more than half of the Pasifika students have changed (an extra 5 in 2019), and
one Pasifika student who we did not measure in 2019 who we did measure in 2018 was ESOL born in Samoa.</td><td>We need to figure out how to increase student acceleration in reading, particularly in Maori students.</td></tr>
</table>

Writing:

We had begun using the PaCT tool in 2018, to better analyse what next steps our students needed in their writing.

End of year results in writing for 2019:

Writing	WB	B	Met	Ab
Maori	2%	35%	60%	3%
NZE	0%	22%	69%	9%
Pasifika	11%	11%	78%	0%
Whole	1%	27%	67%	5%

Students who are at or above their cohorts:

- Maori have moved down by 2% from last year
- NZE have also moved down by 2%
- Pasifika have increased by 38%.

It's likely again that the reason for the big shift in Pasifika student success in writing is that we have 5 new PI students, with one below student last year having left.

Wonderings:
Are we at the stage where we have the "hard to shift" kids who are just stuck? If we analyse who they are, what would we find?

We've seen a huge shift from 2017 to 2018 data, and then very little progress in 2019. We think that the work we've been doing on key comps, hauora, and values in 2018 and 2019 has been having a positive affect on student achievement, and that it is stable.

Hauora in our Priority students:
We measured the rate of success of priority students in their key competencies.

- By the end of the year, 2 students made 1 point negative progress - 1 Pasifika boy and 1 Maori girl.
- Everyone else made progress - 8x boys - 5 Maori and 3 NZE; and 5 girls - 5 Maori girls.
- 2 students made accelerated progress - 1 Maori boy, 1 NZE girl

Our goal was that all priority students would shift positively. We know that at least one of the students has low self-esteem. These students are the hard to shift students, and we think they have on the whole, made good progress.

Planning for next year (2020):

1. **Priority students** – We will refocus our shift to the Key Competencies area of "Thinking" and focus on deep thinking/metacognition strategies.
2. The majority of our students are working at or above their cohort, and the Pasifika students are the ones who have benefited from our math PLD this year with this group making the biggest amount of progress in all areas of academia ie. Reading, writing, maths. **Our focus for 2020 will be to focus on making DMIC mathematics suit the needs of our students better. We would like to see an acceleration of mathematics learning in 2020 for the majority of students.**

Data at year level:

2017:

2017	WB	B	At	Ab
Math Y1	0%	25%	63%	12%
Math Y2	0%	20%	73%	7%
Math Y3	0%	67%	27%	6%
Math Y4	0%	46%	38%	16%
Math Y5	20%	60%	20%	0%
Math Y6	0%	47%	38%	15%

56% of the School is working at or above the standard expected for their cohort in maths for 2017.

The year 5 cohort consists of only 5 students. We were very aware of their needs.

The other cohort of concern was the year 3 group.

2017	WB	B	At	Ab
Rdg Y1	38%	0%	62%	0%
Rdg Y2	20%	40%	7%	33%
Rdg Y3	20%	33%	47%	0%
Rdg Y4	0%	31%	55%	14%
Rdg Y5	20%	40%	20%	20%
Rdg Y6	8%	31%	38%	23%

54% of the School is working at or above the standard expected for their cohort in reading in 2017.

The year 3, year 3, and year 5 cohorts are cause for concern in reading here.

The year 1 cohort have many new entrants who are functioning at extremely low levels – even for early childhood.

2017	WB	B	At	Ab
Wtg Y1	12%	38%	50%	0%
Wtg Y2	20%	33%	47%	0%
Wtg Y3	20%	47%	33%	0%
Wtg Y4	0%	61%	31%	8%
Wtg Y5	40%	60%	0%	0%
Wtg Y6	8%	46%	38%	8%

Despite our PLD work on writing this year, only 39% of our students are writing at the expected level for their cohort in 2017.

This was our first year with trialling the PaCT tool, and it's possible that this has had an impact.

All levels of the school are of concern for writing.

At this stage, we had been concerned about all areas of reading, writing maths, and wondered what we could do that would have an impact all round.

2018: In 2018, we had begun to focus intensely on our key competencies. We developed rubrics, and began to report on them with parents. This was also the focus our familes/whanau wanted to take (from parent surveys).

2018	WB	B	At	Ab
Math Y1	11%	6%	83%	0%
Math Y2	0%	0%	78%	22%
Math Y3	0%	45%	55%	0%
Math Y4	0%	5%	84%	11%
Math Y5	0%	50%	44%	6%
Math Y6	25%	0%	75%	0%

67% of our students are working at or above their expectations in maths for 2018 which was a 17% increase improvement from 2017.

Our year 5 cohort are of particular concern, and we think DMIC will help to support their learning in mathematics at this stage.

Our year 3 cohort are also low, despite the interventions we put in place for them.

2018	WB	B	At	Ab
Reading Y1	11%	17%	72%	0%
Reading Y2	0%	0%	89%	11%
Reading Y3	0%	40%	60%	0%
Reading Y4	0%	16%	68%	16%
Reading Y5	13%	19%	50%	18%
Reading Y6	25%	25%	50%	0%

73% of our students were working at or above their cohort for reading in 2018. This was a 26% increase in improvement from 2017.

The year 6 cohort seem to be of most concern, however, there are only 4 students here and we worked towards giving them extra support. The two students who are below and well below have external agency support also.

Again, the year 3 cohort are of concern.

2018	WB	B	At	Ab
Writing Y1	0%	39%	61%	0%
Writing Y2	0%	0%	100%	0%
Writing Y3	0%	35%	65%	0%
Writing Y4	0%	16%	79%	5%
Writing Y5	12%	44%	38%	6%
Writing Y6	25%	25%	50%	0%

In 2018, 67% of our students were working at or above their cohort in writing. This was a whopping 42% increase on 2017's results.

It's possible that PACT has begun to support teachers to be more deliberate in their teaching of student next steps.

The year 6 cohort were the most concerning cohort – again the same two students as for reading.

2019	WB	B	At	Ab
Math Y1	0%	7%	93%	0%
Math Y2	0%	13%	87%	0%
Math Y3	0%	58%	42%	0%
Math Y4	0%	17%	70%	13%
Math Y5	6%	44%	50%	0%
Math Y6	0%	25%	67%	8%

2019:

72% of our students are working at or above their cohort level in math which is 7% up from 2018.

Our year 5 cohort are of concern here (it is always year 5's – a nationwide thing as they are stepping up curriculum levels)

Our year 3's are of concern as well, and again it's a nationwide issue as they are stepping up to a new curriculum level.

RDG	WB	B	Met	Ab
Year 1	0%	36%	64%	0%
Year 2	0%	0%	80%	20%
Year 3	0%	42%	58%	0%
Year 4	0%	17%	56%	27%
Year 5	0%	44%	56%	0%
Year 6	8%	9%	58%	25%

75% of our students are at or above their cohort in reading. This is 3% up from last year.

Again, the year 3 and year 5 cohorts are of concern, and it looks as though the year 1 cohort is creeping up, however, we are not concerned at this time. They have time to catch up and learn how learning works.

2019	WB	B	Met	Ab
WTG Y1	0%	29%	71%	0%
WTG Y2	0%	0%	93%	7%
WTG Y3	0%	50%	50%	0%
WTG Y4	0%	22%	70%	8%
WTG Y5	6%	50%	38%	6%
WTG Y6	8%	17%	67%	8%

70% of our students are writing at or above their cohort level in writing. This is 4% up from last year.

The year 3 and 5 cohorts continue to show being below due to their hike in curriculum levels.

Maoribank School

Māoribank School

He waka eke noa:
We're all in this waka together.

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13 March 2020

To Whom It May Concern,

Kiwisport Funds

I wish to confirm that all our Kiwisport funds of $1425.26 for 2019 were used to maintain our school pool. This meant that every child in the school was able to access the pool and have swimming lessons 3 or more times per week for more than 10 weeks in 2019.

Yours sincerely

KWellington

Karen Wellington
Principal