MAUNGAWHAU SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	1367
Principal:	Delanee Dale
School Address:	43 Ellerton Road, Mt Eden, Auckland 1024
School Postal Address:	43 Ellerton Road, Mt Eden, Auckland 1024
School Phone:	09 638 8829
School Email:	ruthd@maungawhau.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Michelle Sutcliffe	Presiding Member	Re-elected Sep 2022	September 2025
Delanee Dale	Principal ex Officio		
Hemi David	Parent Representative	Elected Sep 2022	September 2025
Luyao Wang	Parent Representative	Elected Sep 2022	September 2025
Nilesh Bhula	Parent Representative	Elected Sep 2022	September 2025
Helen Ha	Parent Representative	Re-elected Sep 2022	September 2025
Georgina Scouller	Staff Representative	Elected Sep 2022	September 2025

Accountant / Service Provider:

Edtech Financial Services Ltd

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MAUNGAWHAU SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Maungawhau School
Statement of Responsibility
For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Michelle Melanie Sutcliffe
Full Name of Presiding Member

DECLAN LEE MAKISE DALE
Full Name of Principal

Signature of Presiding Member

Signature of Principal

24 September 2024
Date:

24/09/24
Date:

Maungawhau School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Revenue				
Government Grants	2	5,635,825	3,942,100	5,481,466
Locally Raised Funds	3	913,066	819,160	764,238
Interest		37,441	6,500	18,921
Total Revenue		6,586,332	4,767,760	6,264,625
Expense				
Locally Raised Funds	3	398,984	314,800	327,662
Learning Resources	4	4,283,940	4,027,991	4,092,387
Administration	5	369,478	369,338	361,633
Interest		3,346	-	3,705
Property	6	1,506,119	471,160	1,584,653
Loss on Disposal of Property, Plant and Equipment		9,205	-	2,263
Total Expense		6,571,072	5,183,289	6,372,303
Net Surplus / (Deficit) for the year		15,260	(415,529)	(107,678)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		15,260	(415,529)	(107,678)

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

Maungawhau School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Equity at 1 January		1,976,575	1,976,575	2,084,253
Total comprehensive revenue and expense for the year		15,260	(415,529)	(107,678)
Contribution - Furniture and Equipment Grant		26,080	-	-
Equity at 31 December		2,017,915	1,561,046	1,976,575
Accumulated comprehensive revenue and expense		2,017,915	1,561,046	1,976,575
Reserves		-	-	-
Equity at 31 December		2,017,915	1,561,046	1,976,575

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.

Maungawhau School
Statement of Financial Position
As at 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Assets				
Cash and Cash Equivalents	7	366,475	84,797	210,620
Accounts Receivable	8	420,775	335,000	313,384
GST Receivable		-	45,000	51,201
Prepayments		30,344	40,000	89,119
Inventories	9	7,464	7,500	8,908
Investments	10	556,248	250,000	719,381
Funds Receivable for Capital Works Projects	16	37,005	-	191,325
		1,418,311	762,297	1,583,938
Current Liabilities				
GST Payable		36,765	-	-
Accounts Payable	12	366,195	472,000	583,082
Revenue Received in Advance	13	49,099	31,000	70,447
Provision for Cyclical Maintenance	14	-	-	35,937
Finance Lease Liability	15	18,355	11,356	20,636
Funds held for Capital Works Projects	16	346,021	-	200,522
		816,435	514,356	910,624
Working Capital Surplus/(Deficit)		601,876	247,941	673,314
Non-current Assets				
Property, Plant and Equipment	11	1,680,619	1,535,108	1,477,921
		1,680,619	1,535,108	1,477,921
Non-current Liabilities				
Provision for Cyclical Maintenance	14	244,588	213,040	156,129
Finance Lease Liability	15	19,992	8,963	18,531
		264,580	222,003	174,660
Net Assets		2,017,915	1,561,046	1,976,575
Equity		2,017,915	1,561,046	1,976,575

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

Maungawhau School
Statement of Cash Flows
For the year ended 31 December 2023

	Note	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Cash flows from Operating Activities				
Government Grants		1,187,124	1,042,077	1,311,442
Locally Raised Funds		805,154	754,577	717,676
International Students		48,652	23,152	55,391
Goods and Services Tax (net)		87,966	6,201	9,868
Payments to Employees		(752,976)	(835,929)	(899,185)
Payments to Suppliers		(1,325,918)	(1,237,420)	(1,050,878)
Interest Paid		(3,346)	-	(3,705)
Interest Received		35,290	7,370	14,962
Net cash from/(to) Operating Activities		81,946	(239,972)	155,571
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(401,044)	(327,187)	(181,630)
Purchase of Investments		-	469,381	(11,802)
Proceeds from Sale of Investments		163,133	-	
Net cash from/(to) Investing Activities		(237,911)	142,194	(193,432)
Cash flows from Financing Activities				
Furniture and Equipment Grant		26,080	-	
Finance Lease Payments		(14,081)	(18,848)	(17,539)
Funds Administered on Behalf of Other Parties		299,821	(9,197)	(74,438)
Net cash from/(to) Financing Activities		311,820	(28,045)	(91,977)
Net increase/(decrease) in cash and cash equivalents		155,855	(125,823)	(129,838)
Cash and cash equivalents at the beginning of the year	7	210,620	210,620	340,458
Cash and cash equivalents at the end of the year	7	366,475	84,797	210,620

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

Maungawhau School
Notes to the Financial Statements
For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity
Maungawhau School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period
The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

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

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

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in Applying Accounting Policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments.Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21.

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.

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

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

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

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

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

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

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

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

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

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

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

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

i) Investments
Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

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

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

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

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

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

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

The estimated useful lives of the assets are:

Board Owned Buildings	10–40 years
Furniture and equipment	3–15 years
Information and communication technology	5–15 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

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

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

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

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

m) Employee Entitlements

Short-term employee entitlements

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

n) Revenue Received in Advance

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

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

o) Funds Held for Capital Works

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

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

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 is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

q) Financial Instruments

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

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

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.

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.

Maungawhau School
Notes to the Financial Statements
For the year ended 31 December 2023

2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Government Grants - Ministry of Education	1,239,110	1,042,100	1,273,847
Teachers' Salaries Grants	3,357,166	2,900,000	3,042,650
Use of Land and Buildings Grants	1,008,980	-	1,127,374
Other Government Grants	30,569	-	37,595
	5,635,825	3,942,100	5,481,466

The school has not opted in to the donations scheme for this year.

3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Revenue	$	$	$
Donations & Bequests	235,219	239,760	216,471
Fees for Extra Curricular Activities	417,964	352,000	325,736
Trading	100	1,000	752
Fundraising & Community Grants	186,783	163,900	194,946
International Student Fees	73,000	62,500	26,333
	913,066	819,160	764,238
Expense			
Extra Curricular Activities Costs	341,513	273,000	286,595
Trading	1,444	800	(1,346)
Fundraising and Community Grant Costs	45,190	38,500	42,030
International Student - Other Expenses	10,837	2,500	383
	398,984	314,800	327,662
Surplus/ (Deficit) for the year Locally Raised Funds	514,082	504,360	436,576

During the year, the School hosted 12 International students (2022:2)

Maungawhau School
Notes to the Financial Statements
For the year ended 31 December 2023

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Curricular	122,658	131,681	119,319
Information and Communication Technology	99,409	117,536	94,806
Library Resources	969	1,250	1,084
Employee Benefits - Salaries	3,806,328	3,438,524	3,638,548
Staff Development	52,174	69,000	48,217
Depreciation	202,402	270,000	190,413
	4,283,940	4,027,991	4,092,387

5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Audit Fees	7,804	7,804	8,471
Board Fees	4,440	5,100	5,058
Board Expenses	25,224	26,158	26,618
Communication	8,663	8,100	6,282
Consumables	17,903	21,500	19,136
Operating Leases	35	10,150	-
Other	36,008	38,950	28,638
Employee Benefits - Salaries	241,497	223,500	241,728
Insurance	19,750	18,130	18,046
Service Providers, Contractors and Consultancy	8,154	9,946	7,656
	369,478	369,338	361,633

6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Caretaking and Cleaning Consumables	21,557	22,000	21,939
Consultancy and Contract Services	79,409	86,536	80,402
Cyclical Maintenance	52,522	83,696	105,457
Grounds	28,470	29,500	20,888
Heat, Light and Water	67,558	65,000	52,382
Repairs and Maintenance	145,477	85,428	81,245
Use of Land and Buildings	1,008,980	-	1,127,374
Security	25,204	24,000	21,155
Employee Benefits - Salaries	76,942	75,000	73,811
	1,506,119	471,160	1,584,653

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

Maungawhau School
Notes to the Financial Statements
For the year ended 31 December 2023

7. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Bank Accounts	366,475	84,797	210,620
Cash and cash equivalents for Statement of Cash Flows	366,475	84,797	210,620

Of the $366,475 Cash and Cash Equivalents, $357,249 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Receivables	62,905	30,000	27,993
Interest Receivable	8,021	5,000	5,870
Banking Staffing Underuse	85,555	-	-
Teacher Salaries Grant Receivable	264,294	300,000	279,521
	420,775	335,000	313,384
Receivables from Exchange Transactions	70,926	35,000	33,863
Receivables from Non-Exchange Transactions	349,849	300,000	279,521
	420,775	335,000	313,384

9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Stationery	4,715	5,000	8,496
School Uniforms	2,749	2,500	412
	7,464	7,500	8,908

10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Current Asset			
Short-term Bank Deposits	556,248	250,000	719,381
Total Investments	556,248	250,000	719,381

11. Property, Plant and Equipment

2023	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings	858,625	91,980	-	-	(30,824)	**919,781**
Furniture and Equipment	357,479	265,434	(973)	-	(75,714)	**546,226**
Information and Communication Technology	172,181	21,278	(5,740)	-	(64,202)	**123,517**
Leased Assets	31,632	22,208		-	(23,048)	**30,792**
Library Resources	58,004	13,405	(2,492)	-	(8,614)	**60,303**
Balance at 31 December 2023	1,477,921	414,305	(9,205)	-	(202,402)	**1,680,619**

The net carrying value of equipment held under a finance lease is $30,792 (2022: $31,632)

Restrictions
With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $	2022 Cost or Valuation $	2022 Accumulated Depreciation $	2022 Net Book Value $
Buildings	1,250,222	(330,441)	**919,781**	1,158,242	(299,617)	**858,625**
Furniture and Equipment	1,178,348	(632,122)	**546,226**	914,894	(557,415)	**357,479**
Information and Communication Technology	973,895	(850,378)	**123,517**	959,360	(787,179)	**172,181**
Leased Assets	135,655	(104,863)	**30,792**	122,394	(90,762)	**31,632**
Library Resources	184,275	(123,972)	**60,303**	178,542	(120,538)	**58,004**
Balance at 31 December	3,722,395	(2,041,776)	**1,680,619**	3,333,432	(1,855,511)	**1,477,921**

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Creditors	17,014	100,000	232,685
Accruals	6,357	7,000	6,971
Employee Entitlements - Salaries	267,042	300,000	282,892
Employee Entitlements - Leave Accrual	75,782	65,000	60,534
	366,195	472,000	583,082
Payables for Exchange Transactions	366,195	472,000	583,082
	366,195	472,000	583,082

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Grants in Advance - Ministry of Education	15,523	12,500	12,523
International Student Fees in Advance	30,000	15,000	54,348
Other revenue in Advance	3,576	3,500	3,576
	49,099	31,000	70,447

14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Provision at the Start of the Year	192,066	192,066	229,146
Increase to the Provision During the Year	52,522	83,696	105,457
Use of the Provision During the Year	-	-	(142,537)
Provision at the End of the Year	244,588	275,762	192,066
Cyclical Maintenance - Current	-	-	35,937
Cyclical Maintenance - Non current	244,588	213,040	156,129
	244,588	213,040	192,066

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan.

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:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
No Later than One Year	20,995	-	23,316
Later than One Year and no Later than Five Years	21,382	-	20,041
Future Finance Charges	(4,030)	-	(4,190)
	38,347	-	39,167
Represented by			
Finance lease liability - Current	18,355	11,356	20,636
Finance lease liability - Non current	19,992	8,963	18,531
	38,347	20,319	39,167

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

Maungawhau School
Notes to the Financial Statements
For the year ended 31 December 2023

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	$	$	$	$	$
Fire & Security Upgrade	5,204	-	(5,204)	-	-
Block 10ILE Upgrade	2,537	-	-	-	2,537
Drainage	2,056	-	(2,056)	-	-
Flooding Event	-	22,050	(4,913)	-	17,137
Landscaping Improvements	(52,481)	18,266	(35,739)	55,600	(14,354)
Hall Interior Upgrade	(121,790)	30,998	(17,841)	96,657	(11,976)
Security Upgrade	(1,762)	-	-	1,762	-
Administration Roofing Upgrade	(9,247)	-	-	9,247	-
Electrical Upgrades	12,250	56,950	(79,875)	-	(10,675)
Heatpumps	(6,045)	-	-	6,045	-
ILE Upgrade 1, 2, 10 (AMS)	158,750	64,488	(175,095)	-	48,143
Plumbing and roofing	9,775	-	(9,775)	-	-
Sliding Doors	9,950	-	-	-	9,950
LSPM Fencing Project	-	270,254	(2,000)	-	268,254
Totals	9,197	463,006	(332,498)	169,311	309,016

Represented by:

Funds Held on Behalf of the Ministry of Education	346,021
Funds Receivable from the Ministry of Education	(37,005)

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	$	$	$	$	$
Fire & Security Upgrade	5,204	-	-	-	5,204
Block 10ILE Upgrade	2,537	-	-	-	2,537
Drainage	2,056	-	-	-	2,056
Room 3 Flooring	1,000	-	(1,000)	-	-
Landscaping Improvements	152,295	-	(204,776)	-	(52,481)
Hall Interior Upgrade	(88,130)	11,976	(45,636)	-	(121,790)
Security Upgrade	(1,762)	-	-	-	(1,762)
Administration Roofing Upgrade	(9,247)	-	-	-	(9,247)
Electrical Upgrades	13,250	-	(1,000)	-	12,250
Heatpumps	(6,045)	-	-	-	(6,045)
ILE Upgrade 1, 2, 10 (AMS)	(6,930)	416,275	(250,595)	-	158,750
Plumbing and roofing	9,457	318	-	-	9,775
Sliding Doors	9,950	-	-	-	9,950
Totals	83,635	428,569	(503,007)	-	9,197

Represented by:

Funds Held on Behalf of the Ministry of Education	200,522
Funds Receivable from the Ministry of Education	(191,325)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2023 Actual $	2022 Actual $
Board Members		
Remuneration	4,440	5,058
Leadership Team		
Remuneration	830,963	736,546
Full-time equivalent members	7	6
Total key management personnel remuneration	835,403	741,604

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance and Property committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual $000	2022 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190-200	170-180
Benefits and Other Emoluments	25-26	26-27
Termination Benefits	-	-

Other Employees

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

Remuneration $000	2023 FTE Number	2022 FTE Number
100-110	6.00	2.00
110-120	3.00	4.00
120-130	3.00	4.00
	12.00	10.00

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

19. Compensation and Other Benefits Upon Leaving

There was no compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during this financial year.

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay Equity Settlement Wash-up Amounts
In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. In late February, the school received a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023 and this is included in the accounts. As at the reporting date, the per person amount received by each eligible staff member is not known so the portion of the wash-up split between Property and Learning Resource Salaries has been estimated.

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of $351,692 (2022:$353,041) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	$	$	$
Flooding Event	22,050	4,913	17,137
LPSM Fencing Project	270,254	2,000	268,254
ILE Upgrade 1, 2, 10 (AMS)	458,512	392,211	66,301
Total	**750,816**	**399,124**	**351,692**

(b) Operating Commitments

As at 31 December 2023, the Board has not entered into any contracts.

22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Cash and Cash Equivalents	366,475	84,797	210,620
Receivables	420,775	335,000	313,384
Investments - Term Deposits	556,248	250,000	719,381
Total financial assets measured at amortised cost	1,343,498	669,797	1,243,385

Financial liabilities measured at amortised cost

Payables	366,195	472,000	583,082
Finance Leases	38,347	20,319	39,167
Total financial liabilities measured at amortised cost	404,542	492,319	622,249

23. Events After Balance Date

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

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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MAUNGAWHAU SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Maungawhau School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, 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 23, that comprise the statement of financial position as at 31 December 2023, 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:

a) present fairly, in all material respects:

- its financial position as at 31 December 2023; and
- its financial performance and cash flows for the year then ended; and

b) comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 24 September 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.
Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.
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Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Kiwisport Report, School 2023 Plan and Compliance with Good Employer Policy, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

MAUNGAWHAU SCHOOL

Maungawhau School 2023

Kiwisport Statement

Sport continues to be prioritised at Maungawhau School in terms of student participation and the development of physical education and sporting skills. The school funds 2-part time Physical Education specialists who works with each class and coaches' teams for Eden/Albert sports competitions.

Our Kiwisport budget as part of our Operations Grant for 2023 was $10,021.00.
Funding was spent on additional sports equipment, our membership fees to participate in zone competitions, and partial funding towards our Physical Education Specialists salaries.

Delanee Dale
PRINCIPAL

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Maungawhau School 2023 Plan
Shaping the future

Mission/ Ambition	**The Maungawhau community will work together to educate and inspire our children, creating confident and connected learners, achieving their unique potential and ready to shape the future**	
Strategic Goals	Whakamana -ākonga Wellbeing and Progress High aspirations for every ākonga, with all ākonga to have the foundational skills, knowledge, competencies, agency and attributes, based on high expectations for all ākonga	Te Mātaiaho NZ Curriculum Begin the implementation of Te Mātaiaho the refreshed NZ Curriculum, to design and deliver education that responds to ākonga needs, and sustains their identities, languages, and culture
Strategic Initiatives	1a.To enable our ākonga to reach their potential with an emphasis on skills in literacy and mathematics, statistics and science as described in Te Mātaiaho 1b. To provide a relevant and holistic education for our students that fosters a strong approach to mental wellbeing	2a. To make meaningful and respectful connections with ākonga, whanau, and the community to design and deliver education that responds to their needs, and sustain their identities, language and culture 2b. Begin the implementation of Te Mātaiaho the refreshed NZ Curriculum, one that is underpinned by cultural responsiveness and that brings Te Tiriti o Waitangi to life
Strategic Actions	1a. Engage in a math contract (ACCoS initiative led by Rob Proffitt-White, The Learner First) with other Auckland schools Continue to embed MoE Phonics Plus years 1-3 Release Dr Cooper a day per week to work with students in developing their science skills Year 0-3 teachers to engage in Professional Learning around identifying and meeting the unique learning needs of gifted ākonga 1b. All staff attend Mitey training (mental health) and implement programme	2a. Schedule school-wide International Day and invite community to facilitate some stations 2b. Continue to review and implement Te Mātaiaho beginning with NZ Histories
Success	Phonics Plus, The Learner First (Maths contract) and Mitey (Hauora) delivered consistently across classrooms. Teachers' confidence in the teaching of science grows from mentoring with Dr Cooper	Cultural student ambassadors, established and operating to support peers High engagement and cultural pride at our International day

Strategic Goal 1

Whakamana -ākonga Wellbeing and Progress
High aspirations for every ākonga, with all ākonga to have the foundational skills, knowledge, competencies, agency and attributes, based on high expectations for all ākonga

1a. To enable our ākonga to reach their full potential with emphasis on skills in literacy, mathematics, statistics as described in Te Mātaiaho

2023	2024	2025
Engage in a year long math contract (ACCoS) Continue to implement Phonics Plus years 1-3 Release Dr Cooper a day a week to work with teachers/students in developing scientific skills Year 0-3 teachers to engage in Professional Learning around identifying and meeting the unique learning needs of gifted ākonga	Embed 2023 math contract learning Embed Phonics Plus years 1-3 Continue to develop students' science skills and knowledge Continue to build on teacher capability in Year 0-3 to meet the needs of gifted ākonga. Extend this to Professional Learning to build on the capability of our Year 4-6 teachers to meet the learning needs of gifted ākonga	Embed 2023 math contract learning Embed Phonics Plus years 1-3 Continue to develop student's science skills and knowledge Continue to build on teacher capability in Year 0-6 to meet the learning needs of gifted ākonga

1b. To provide a relevant and holistic education for our students that fosters a strong approach to mental wellbeing

2023	2024	2025
Continue to embed Pause, Breathe, Smile programme All staff train in Mitey (Mental Health programme) and attend on-going PD to implement this programme school-wide Introduce new NZ Mental Health Curriculum (2022)	Continue to embed Pause, Breathe, Smile programme Commence year 2 of Mitey (Mental Health) programme and attend on-going PD to implement this programme school-wide Embed NZ Mental Health Curriculum	Continue to embed Pause, Breathe, Smile programme Commence year 3 of Mitey (Mental Health programme) and attend on-going PD to implement this programme school-wide Embed NZ Mental Health Curriculum

Strategic Goal 2:Te Mātaiaho NZ Curriculum

Begin the implementation of Te Mātaiaho the refreshed NZ Curriculum, to design and deliver education that responds to ākonga needs, and sustains their identities, languages and cultures.

2a. To make meaningful and respectful connections with ākonga, whanau and the community to design and deliver education that responds to their needs and sustains their identities, languages and culture.

2023	2024	2025
Continue Maori, Pasifika and Chinese community consultations aiming for more than 60 % engagement The community expertise database to be updated regularly, so that we access community expertise around languages and culture Schedule school-wide International Day and invite our community to facilitate some stations Student Cultural ambassadors established to support peers new to our school	Continue Maori, Pasifika and Chinese community consultations aiming for more than 70 % engagement The community expertise database to be updated regularly, so that we access community expertise around languages and culture Schedule school-wide International Day and invite our community to facilitate some stations Student Cultural ambassadors established to support peers new to our school	Continue Maori, Pasifika and Chinese community consultations aiming for more than 75 % engagement The community expertise database to be updated regularly, so that we access community expertise around languages and culture Schedule school-wide International Day and invite our community to facilitate some stations Student Cultural ambassadors established to support peers new to our school

2b. Begin the implementation of Te Mātaiaho the refreshed NZ Curriculum, one that is underpinned by cultural responsiveness that brings Te Tiriti o Waitangi to life

2023	2024	2025
Schedule pōwhiri to welcome new families for the beginning of every school term Resource, upskill staff and introduce NZ Histories Curriculum	Schedule pōwhiri to welcome new families for the beginning of every school term Embed NZ Histories Curriculum	Schedule pōwhiri to welcome new families for the beginning of every school term Embed NZ Histories Curriculum

Strategic Goal 1: Whakamana - ākonga Wellbeing and Progress Foundational skills, knowledge and attributes, based on high expectations for all ākonga	**1a. Strategic Initiative To enable our ākonga to reach their potential with an emphasis on skills in literacy and mathematics, statistics and science as described in Te Mātaiaho**		
	12 - month milestone: End of year review of literacy and math occurs around curriculum refresh. Curriculum policies and procedures in these areas updated	Key actions: • Continue to embed Phonics Plus in years 1-3 (Lynley-Anne) • Literacy Lead Teachers Lynley-Anne and Georgina Jackson attend external PD to keep abreast of the curriculum review in literacy • Literacy Lead teachers resource and upskill staff in literacy as needed • Math lead teachers Tania and Ajita engage in ACCoS PD • Math lead teachers resource and upskill staff in math as needed • Dr Cooper establishes Science lab (terms 1-3) and models science teaching to staff and students • GEMS Aotearoa facilitators to provide professional learning to Year 0-3 teachers to upskill them to meet the learning needs of gifted ākonga.	Outcome:
	1b. Strategic Initiative To provide a relevant and holistic education for our students that fosters a strong approach to mental wellbeing		
	12 - month milestone: The mental health of all tamariki is strengthened through our Mental Health programmes	Key actions: • Pause, breathe, smile course taught. New staff to Maungawhau attend PD in this area • Mitey programme launched in January Teacher only Day • Mitey staff model teaching in all classrooms term 1 • All staff teach one Mitey unit • 2022 NZ Mental Health curriculum consulted and introduced	Outcome:

Strategic Goal 2: Te Mātaiaho NZ Curriculum Refreshed and culturally responsive in Te Mātaiaho Curriculum	**2a. Strategic Initiative To make meaningful and respectful connections with ākonga, whanau, and the community to design and deliver education that responds to their needs, and sustain their identities, language and culture**		
	12 - month milestone: Consultations have occurred and community engagement is high across key activities	Key actions: • Hold Maori, Pasifika and Chinese consultations in term 1 (Delanee, Liz, board members) • Community cultural knowledge input encouraged through consultations, advertising integrated units each term and personal invitations • International Day for the whole school (Melissa, staff & FOMS) • Continue to run kapa haka groups throughout the year (Robyn, Cam, some parents) • Schedule ESOL consultation/sharing of teaching practices for parents (Liz, Shoba, Ann) • Engage community expertise around STEAM Learning (STEAM team)	Outcome:
	2b. Begin the implementation of Te Mātaiaho the refreshed NZ Curriculum, one that is underpinned by cultural responsiveness that brings Te Tiriti o Waitangi to life		
	12 - month milestone: Successful Teachers knowledge and confidence around delivering NZ Histories Curriculum	Key actions: • Schedule a pōwhiri for new staff, students and whanau at the start of each term (Delanee) • Junior School to visit Orakei Marae term 1 (Liz) • Schedule whole staff PD using external providers around Te Tiriti o Waitangi & NZ Histories • Shared team planning around Te Tiriti o Waitangi & NZ Histories i (Team Leaders) • Engage in Kahui Ako Te Ao Maori workstream with other schools and develop a Te Ao Maori plan • End of year review scheduled	Outcome:

As of the 31st of December 2023, Maungawhau School has ensured the fair and proper treatment of its employees in all aspects of employment by;

a. Good and safe working conditions.
b. Equal employment opportunities. Our EEO requirements are set out by your Equal Employment Opportunities and Appointment Procedure policy (and its subtopics).
c. Appointment of a health and committee is covered by our Worker Engagement, Participation, and Representation policy.
d. Recognition of the aims and aspirations and employment requirements of Māori people.
e. Opportunities for the enhancement of the abilities of individual teachers.
f. Recognition of the aims and aspirations and the cultural differences of ethnic or minority groups.
g. Recognition of the employment requirements of women; and
h. Recognition of the employment requirements of persons with disabilities.
i. Meet the requirements identified in best practice methods and complying with conditions stated in our employee contracts.