

Mountview School

Annual Report for the year ended 31 December 2018

Ministry Number:	1836
Principal:	Anna Norris
School Address:	Rangitira Street, Taupo
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Service Provider:	Edtech Financial Services Ltd

Mountview School

Annual Report

For the year ended 31 December 2018

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Mountview School
Statement of Responsibility
For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Kim Manunui

Full Name of Board Chairperson

K Manunui

Signature of Board Chairperson

31 May 2019

Date:

Anna Norris

Full Name of Principal

A Norris

Signature of Principal

31 May 2019

Date:

Mountview School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	2,392,841	2,115,235	2,259,036
Locally Raised Funds	3	95,619	30,524	69,271
Interest Earned		3,322	2,800	4,315
		<u>2,491,782</u>	<u>2,148,559</u>	<u>2,332,622</u>
Expenses				
Locally Raised Funds	3	35,267	504	54,706
Learning Resources	4	1,565,224	1,457,780	1,559,008
Administration	5	132,817	130,136	124,924
Finance Costs		2,066	5,244	2,268
Property	6	576,448	474,057	545,579
Depreciation	7	65,036	65,000	56,119
Loss on Disposal of Property, Plant and Equipment		19	-	1,757
		<u>2,376,877</u>	<u>2,132,721</u>	<u>2,344,361</u>
Net Surplus / (Deficit) for the year		114,905	15,838	(11,739)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>114,905</u></u>	<u><u>15,838</u></u>	<u><u>(11,739)</u></u>

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

Mountview School**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Balance at 1 January	429,001	429,001	440,740
Total comprehensive revenue and expense for the year	114,905	15,838	(11,739)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	5,141	-	-
Equity at 31 December	549,047	444,839	429,001
Retained Earnings	549,047	444,839	429,001
Equity at 31 December	549,047	444,839	429,001

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

Mountview School

Statement of Financial Position

As at 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	86,741	128,799	212,669
Accounts Receivable	9	118,793	86,950	87,911
GST Receivable		24,699	-	-
Prepayments		6,842	12,000	13,649
Inventories	10	127	300	153
Investments	11	120,171	100,000	100,060
		<u>357,373</u>	<u>328,049</u>	<u>414,442</u>
Current Liabilities				
GST Payable		-	7,000	9,184
Accounts Payable	13	155,810	134,000	126,795
Revenue Received in Advance	14	21,756	7,000	8,035
Provision for Cyclical Maintenance	15	33,332	33,332	17,500
Painting Contract Liability - Current Portion	16	-	-	19,451
Finance Lease Liability - Current Portion	17	10,535	9,694	9,864
Funds Held for Capital Works Projects	18	32,141	120,000	205,290
		<u>253,574</u>	<u>311,026</u>	<u>396,119</u>
Working Capital Surplus/(Deficit)		103,799	17,023	18,323
Non-current Assets				
Property, Plant and Equipment	12	486,654	467,820	467,820
		<u>486,654</u>	<u>467,820</u>	<u>467,820</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	33,806	33,806	41,249
Finance Lease Liability	17	7,600	6,198	15,893
		<u>41,406</u>	<u>40,004</u>	<u>57,142</u>
Net Assets		<u>549,047</u>	<u>444,839</u>	<u>429,001</u>
Equity		<u>549,047</u>	<u>444,839</u>	<u>429,001</u>

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

Mountview School

Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		637,341	570,059	577,739
Locally Raised Funds		109,252	30,074	74,213
Goods and Services Tax (net)		(33,883)	27,000	28,013
Payments to Employees		(284,233)	(260,053)	(312,847)
Payments to Suppliers		(271,458)	(306,610)	(336,256)
Interest Paid		(2,066)	(5,244)	(2,268)
Interest Received		3,657	2,800	4,159
Net cash from / (to) the Operating Activities		158,610	58,026	32,753
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(81,252)	(53,817)	(51,589)
Purchase of Investments		(20,111)	-	(60)
Net cash from / (to) the Investing Activities		(101,363)	(53,817)	(51,649)
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,141	-	-
Finance Lease Payments		(5,593)	(6,108)	(7,466)
Painting Contract Payments		(19,451)	(25,000)	246
Funds Held for Capital Works Projects		(163,272)	-	(24,941)
Net cash from / (to) Financing Activities		(183,175)	(31,108)	(32,161)
Net increase/(decrease) in cash and cash equivalents		(125,928)	(26,899)	(51,057)
Cash and cash equivalents at the beginning of the year	8	212,669	155,698	263,726
Cash and cash equivalents at the end of the year	8	86,741	128,799	212,669

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 omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

Mountview School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

Reporting Entity

Mountview 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.

Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Mountview School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

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.

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.

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.

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.

Mountview School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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.

Accounts Receivable

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

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.

Investments

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

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

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

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

Property, Plant and Equipment

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

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

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

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

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

Mountview School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown owned assets	20-100 years
Furniture and equipment	5-15 years
Information and communication technology	3-10 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	4-8 years
Library resources	12.5% Diminishing value

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 are 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.

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.

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.

Mountview School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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.

Revenue Received in Advance

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

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

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).

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.

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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.

Mountview School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

2 Government Grants

	2018	2018 Budget (Unaudited)	2017
	Actual \$	\$	Actual \$
Operational grants	574,926	548,556	521,449
Teachers' salaries grants	1,317,077	1,239,144	1,280,747
Use of Land and Buildings grants	428,529	310,032	403,639
Other MoE Grants	72,309	17,503	53,201
	<u>2,392,841</u>	<u>2,115,235</u>	<u>2,259,036</u>

3 Locally Raised Funds

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

	2018	2018 Budget (Unaudited)	2017
	Actual \$	\$	Actual \$
Revenue			
Donations	9,245	2,508	6,380
Fundraising	4,903	-	368
Grant Revenue	13,043	-	-
Trading	9,527	9,804	10,246
Activities	58,901	18,212	52,277
	<u>95,619</u>	<u>30,524</u>	<u>69,271</u>
Expenses			
Activities	25,799	504	41,241
Trading	9,211	-	12,982
Fundraising costs	257	-	483
	<u>35,267</u>	<u>504</u>	<u>54,706</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>60,352</u>	<u>30,020</u>	<u>14,565</u>

4 Learning Resources

	2018	2018 Budget (Unaudited)	2017
	Actual \$	\$	Actual \$
Curricular	30,809	34,536	30,164
Information and communication technology	29,256	30,084	30,203
Extra-curricular activities	6,332	-	6,341
Library resources	283	900	261
Employee benefits - salaries	1,485,330	1,377,540	1,484,628
Staff development	13,214	14,720	7,411
	<u>1,565,224</u>	<u>1,457,780</u>	<u>1,559,008</u>

Mountview School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

5 Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,104	6,588	5,800
Board of Trustees Fees	2,325	2,628	2,225
Board of Trustees Expenses	12,354	5,904	4,749
Communication	2,466	2,496	2,383
Consumables	8,617	7,092	6,691
Operating Lease	763	899	658
Other	4,803	5,556	7,749
Employee Benefits - Salaries	78,910	84,657	80,351
Insurance	5,861	6,504	6,506
Service Providers, Contractors and Consultancy	11,614	7,812	7,812
	<u>132,817</u>	<u>130,136</u>	<u>124,924</u>

6 Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,649	8,365	9,357
Consultancy and Contract Services	36,813	36,996	36,634
Cyclical Maintenance Expense	8,389	20,004	(6,620)
Grounds	5,338	6,228	10,740
Heat, Light and Water	28,345	32,604	32,714
Rates	8,892	9,096	9,103
Repairs and Maintenance	16,270	12,228	16,268
Use of Land and Buildings	428,529	310,032	403,639
Security	4,221	3,504	4,087
Employee Benefits - Salaries	33,002	35,000	29,657
	<u>576,448</u>	<u>474,057</u>	<u>545,579</u>

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

7 Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	5,440	5,120	5,294
Furniture and Equipment	16,156	14,195	16,486
Information and Communication Technology	35,867	38,775	30,054
Leased Assets	6,170	5,465	2,750
Library Resources	1,403	1,445	1,535
	<u>65,036</u>	<u>65,000</u>	<u>56,119</u>

Mountview School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

8 Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	60	212	212
Bank Current Account	76,510	125,087	209,007
Bank Call Account	-	3,500	3,450
Short-term Bank Deposits	10,171	-	-
Cash and cash equivalents for Cash Flow Statement	<u>86,741</u>	<u>128,799</u>	<u>212,669</u>

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

9 Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	18,857	950	220
Interest Receivable	747	1,000	1,082
Bank Staffing Underuse	13,856	-	4,440
Teacher Salaries Grant Receivable	85,333	85,000	82,169
	<u>118,793</u>	<u>86,950</u>	<u>87,911</u>
Receivables from Exchange Transactions	19,604	1,950	1,302
Receivables from Non-Exchange Transactions	99,189	85,000	86,609
	<u>118,793</u>	<u>86,950</u>	<u>87,911</u>

10 Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	127	300	153
	<u>127</u>	<u>300</u>	<u>153</u>

11 Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	120,171	100,000	100,060
	<u>120,171</u>	<u>100,000</u>	<u>100,060</u>

Mountview School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building improvements	184,737	-	-	-	(5,440)	179,297
Furniture and equipment	76,727	30,179	-	-	(16,156)	90,750
Information and communication technology	163,128	50,563	-	-	(35,867)	177,824
Leased assets	32,487	2,637	-	-	(6,170)	28,954
Library resources	10,741	511	(19)	-	(1,404)	9,829
Balance at 31 December 2018	467,820	83,890	(19)	-	(65,037)	486,654

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building improvements	254,369	(75,072)	179,297
Furniture and equipment	696,212	(605,462)	90,750
Information and communication technology	433,095	(255,271)	177,824
Motor vehicles	21,377	(21,377)	-
Textbooks	14,048	(14,048)	-
Leased assets	66,559	(37,605)	28,954
Library resources	69,120	(59,291)	9,829
Balance at 31 December 2018	1,554,780	(1,068,126)	486,654

The net carrying value of equipment held under a finance lease is \$28,954 (2017: \$32,487).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building improvements	170,668	19,363	-	-	(5,294)	184,737
Furniture and equipment	84,732	8,481	-	-	(16,486)	76,727
Information and communication technology	171,262	22,499	(579)	-	(30,054)	163,128
Leased assets	25,133	10,104	-	-	(2,750)	32,487
Library resources	12,208	1,975	(1,907)	-	(1,535)	10,741
Balance at 31 December 2017	464,003	62,422	(2,486)	-	(56,119)	467,820

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building improvements	254,369	(69,632)	184,737
Furniture and equipment	666,035	(589,308)	76,727
Information and communication technology	382,532	(219,404)	163,128
Motor vehicles	21,377	(21,377)	-
Textbooks	14,048	(14,048)	-
Leased assets	63,922	(31,435)	32,487
Library resources	68,726	(57,985)	10,741
Balance at 31 December 2017	1,471,009	(1,003,189)	467,820

Mountview School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

13 Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	46,470	27,000	22,767
Accruals	7,787	6,000	5,663
Employee Entitlements - salaries	86,278	85,000	83,211
Employee Entitlements - leave accrual	15,275	16,000	15,154
	<u>155,810</u>	<u>134,000</u>	<u>126,795</u>
Payables for Exchange Transactions	155,810	134,000	126,795
	<u>155,810</u>	<u>134,000</u>	<u>126,795</u>

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Other	21,756	7,000	8,035
	<u>21,756</u>	<u>7,000</u>	<u>8,035</u>

15 Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	58,749	58,749	84,820
Increase to the Provision During the Year	8,389	20,004	(6,620)
Use of the Provision During the Year	-	(11,615)	(19,451)
Provision at the End of the Year	<u>67,138</u>	<u>67,138</u>	<u>58,749</u>
Cyclical Maintenance - Current	33,332	33,332	17,500
Cyclical Maintenance - Term	33,806	33,806	41,249
	<u>67,138</u>	<u>67,138</u>	<u>58,749</u>

16 Painting Contract Liability

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Liability	-	-	19,451
	<u>-</u>	<u>-</u>	<u>19,451</u>

In 2010 the Board signed an agreement with Programmed Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2006, with regular maintenance in subsequent years. The agreement has an annual commitment of \$19,451. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

Mountview School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

17 Finance Lease Liability

The school has entered into a number of finance lease agreements for Tela laptops & Photocopier.
Minimum lease payments payable (includes interest portion):

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	11,710	9,694	11,823
Later than One Year and no Later than Five Years	7,968	6,198	17,161
	<u>19,678</u>	<u>15,892</u>	<u>28,984</u>

18 Funds Held for Capital Works Projects

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

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Tech Block Renovations	<i>In progress</i>	77,841	-	77,841	-	-
Rationalisation	<i>Completed</i>	84,718	62,632	147,350	-	-
Weathertightness	<i>In progress</i>	13,500	123,855	118,305	-	19,050
Disabled Access	<i>In progress</i>	9,708	-	13,500	-	(3,792)
MOE Special Needs Modification	<i>In progress</i>	19,523	127,710	135,399	-	11,834
Drainage	<i>Completed</i>	-	9,302	9,302	-	-
Special needs modification	<i>In progress</i>	-	77,937	72,888	-	5,049
Totals		<u>205,290</u>	<u>401,436</u>	<u>574,585</u>	<u>-</u>	<u>32,141</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

32,141
32,141

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Tech Block Renovations	<i>in progress</i>	230,231	-	152,390	-	77,841
Rationalisation	<i>in progress</i>	-	92,347	7,629	-	84,718
Weathertightness	<i>in progress</i>	-	13,500	-	-	13,500
Disabled Access	<i>in progress</i>	-	9,708	-	-	9,708
MOE Special Needs Modification	<i>in progress</i>	-	66,547	47,024	-	19,523
Totals		<u>230,231</u>	<u>182,102</u>	<u>207,043</u>	<u>-</u>	<u>205,290</u>

19 Related Party Transactions

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

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

Anna Norris was the acting principal and shareholder of Norris Construction Ltd. Norris Construction Ltd carried out maintenance works during the year to the value of \$2,870. (2017: nil) and no amount is outstanding as at balance date (2017: nil). Because this amount is less than \$25,000 for the year the contract does not require Ministry approval under section 103 of the Education Act 1989.

Mountview School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

20 Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	2,325	2,225
Full-time equivalent members	0.26	0.22
<i>Leadership Team</i>		
Remuneration	552,243	389,920
Full-time equivalent members	5.00	3.00
Total key management personnel remuneration	554,568	392,145
Total full-time equivalent personnel	5.26	3.22

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	160-170
Benefits and Other Emoluments	15-20	15-20
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100-110	1	1
	1	1

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

21 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

22 Contingencies

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

(Contingent liabilities and assets as at 31 December 2017: 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, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

Mountview School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

23 Commitments

(a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

(Capital commitments as at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

- operating lease of a photocopier

No later than One Year

	2018 Actual \$	2017 Actual \$
	-	301
	-	301

24 Managing Capital

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

25 Financial Instruments

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Loans and Receivables			
Cash and Cash Equivalents	86,741	128,799	212,669
Receivables	118,793	86,950	87,911
Investments - Term Deposits	120,171	100,000	100,060
Total Loans and Receivables	325,705	315,749	400,640
Financial liabilities measured at amortised cost			
Payables	155,810	134,000	126,795
Finance Leases	18,135	15,892	25,757
Painting Contract Liability	-	-	19,451
Total Financial Liabilities Measured at Amortised Cost	173,945	149,892	172,003

26 Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MOUNTVIEW SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Mountview School. The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants Ltd, 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 18, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expenses, 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 2018; 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2019. 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.

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.

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 Board of Trustee schedule, Analysis of Variance and Kiwisport statement included as an appendices, 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.



David Fraser
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Mountview School

Members of the Board of Trustees

For the year ended 31 December 2018

Name	Position	How position on Board gained	Occupation	Term expired/expires
Kim Manunui	Chairperson	voted	Real Estate PA	May-19
Grant McDonald	Trustee	voted	House Husband	May-19
Elize van Heerden	Trustee	voted	House Wife	May-19
Raymond Wilson	Trustee	voted	Builder	May-19
Christopher Jackman	Trustee	voted	Builder	May-19
Helen Dredge	Staff Rep	voted	Teacher	May-19
Anna Norris	Principal			n/a
Carmel Hoetawa	Ex Principal			Jan-19

Analysis of Variance Reporting



School Name:	Mountview School	School Number: 1836
Strategic Aim:	<p>Accelerate achievement rates for students whose achievement is all below and well below across, reading, writing and maths.</p> <p>Accelerate achievement rates in Pangarau, Tuhituhi, Panui, The Community of Learning targets are incorporated into the Charter</p> <p>Strengthen Cultural responsiveness for relational pedagogy (CR for RP) and Whanau engagement</p>	
Annual Aim:	<p>Whanau engagement with the focus on supporting learning. Whanau aspirations for their child is captured at the beginning of the year and forms the basis of our Individual Learning Plans.</p> <p>Cultural Responsiveness for Relational Pedagogy will be introduced, and data collated with Rongia Te Hau and Well Being surveys</p> <p>Teaching as Inquiry becomes a strong lever in accelerating student achievement in reading, writing and maths with a formative assessment focus.</p> <p>Oral language and korero for new entrants and year one students will see teachers' inquiry develop over discovery time practices with support of Special Education in English Medium and Resource Teacher Maori in Maori Medium (Rumaki). PLD for both mediums will focus on Writing. Maori medium will also have PD focused on Te Reo Mātatini. In 2019 Pangarau PLD will support the acceleration in Pangarau achievement. Another focus will be on use of digital resources with Maori Medium.</p> <p>The effective use of Formative Assessment practices will develop teacher capability across the whole school.</p> <p>Effective monitoring of students' progress throughout the year.</p> <p>Innovative Learning Practices with effective use of digital tools is supported to develop collaborative problem solving.</p> <p>Effective appraisal and teacher feedback and feed forward.</p> <p>Learner agency increases as teachers understand how and to embed this and what it looks like in the classroom.</p> <p>Te Reo, nga tikanga, and Tuwharetoatanga is at the heart of the school.</p> <p>Students' ability to articulate their learning and their next steps will reveal the depth of learner agency developed in classrooms and the professional development needs of individual teachers.</p> <p>The development of Writing across all levels will continue through PLD through into 2019 via the Community of Learning focus. 2019 will also see the Community of Learning goal focus around student well-being and its impact on student achievement.</p>	

Target:

English Medium

Reading: By the end of 2019, ALL students with End of Year 2018 data which had them Well below and below National Standards will make sufficient progress to be proficient or advanced with curriculum expectations and/or have made accelerated progress within curriculum levels. Specific focus will be on Maori boys and girls and our year 7 cohort who represent the most

Writing: By the end of 2019, ALL students with End of Year 2018 data which had them Well below and below National Standards will make sufficient progress to be proficient or advanced with curriculum expectations and/or have made accelerated progress within curriculum levels

Maths: By the end of 2019, ALL students with End of Year 2018 data which had them Well below and below National Standards will make sufficient progress to be proficient or advanced with curriculum expectations and/or have made accelerated progress within curriculum levels

Maori Medium: by the end of 2019 Rumaki students who at the end of 2018 were at Manawa taki and Manawa aki will make accelerated progress to reach Manawa ora and Manawa toa levels in Te Marautanga o Aotearoa.

*All Pasifika students are achievement at and above.

Baseline Data:

All below are our Priority students and will be our baseline data for 2019 progress.

English Medium:

2018			
	All	Maori Boys	Maori Girls
Reading	27	10	13
Below			
Well Below	18	10	3
Total Students	45	20	16
Particular Focus on Year 7's			
Below	6		
Well Below	7		
	15 out of 29		

Writing	2018			
	All	Maori Boys	Maori Girls	
	Below	13	12	
	Well Below	14	6	
	Total Students	27	18	
Particular Focus on Year 7's				
	Below	4		
	Well Below	12		
	16 out of 29			
Maths	2018			
	All	Maori Boys	Maori Girls	
	Below	6	10	
	Well Below	6	4	
	Total Students	12	14	
Particular Focus on Year 7's				
	Below	1		
	Well Below	10		
	11 out of 29			
Maori Medium:				
Rumaki - (Maori Medium)				
Panui	Manawa Āki (Below)	4		
	Manawa taki (WB)	4		
Tuhituhi	Manawa Āki (Below)	4		
	Manawa taki (WB)	4		
Te tau	Manawa Āki (Below)	6		
	Manawa taki (WB)	9		
NB Maori medium student numbers are too low to put in due to privacy reason.				

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																																																
Termly collection of student voice in regards to learner agency and well-being	At the beginning of 2018 we had 67/118 Maori boys in English Medium as our Priority Learners within our Reading, Writing Maths targets. 12 of these boys left during the 2018 school year. 4/118 are Priority Learners in Maori Medium.	Student voice gave evidence of majority of students happy at school and felt cared for and valued by staff.	Rongohia Te Hau - How do we as a teacher define success? How can we increase learner agency a opportunities?																																																
PB4L strategy is a sustained practice in the school. Students behaviour is monitored and positive interventions are put in place when need is identified. Collated evidence of our Cultural Responsive Pedagogy across the school using Rongohia te Hau	English Medium Reading: By the end of 2018, all Maori boys with End of Year 2017 data which had them Well below and below National Standards will make sufficient progress to be proficient or advanced with curriculum expectations and/or have made accelerated progress within curriculum levels	Non-maori voice reflected that they didn't feel their culture was as valued as Maori in our school.	Carry out Well-being Survey as part of PB4L strategy																																																
Teacher as Inquiry with a formative assessment focus. This was aligned with appraisal and specific to our priority learners. Teachers shared evidence of progress and reflections in twice termly professional learning groups.	<table><tr><th></th><th colspan="3">2017</th><th colspan="3">2018</th><th></th></tr><tr><th></th><th>WB</th><th>B</th><th>AT</th><th>AB</th><th>Increase</th><th></th><th></th></tr><tr><td>Reading</td><td>18</td><td>2</td><td>7</td><td>7</td><td>2</td><td>50%</td><td></td></tr><tr><td></td><td>Below</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td>Well Below</td><td>19</td><td>7</td><td>6</td><td>0</td><td>63%</td><td></td></tr><tr><td>Total Students</td><td>37</td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>		2017			2018					WB	B	AT	AB	Increase			Reading	18	2	7	7	2	50%			Below								Well Below	19	7	6	0	63%		Total Students	37							Our student achievement data is affected by behaviour of children enrolling in our school. Student voice reflected the stress that this puts on other students.	Collection of termly student voice which is reflected on by the teacher to show evidence of increased learning agency
	2017			2018																																															
	WB	B	AT	AB	Increase																																														
Reading	18	2	7	7	2	50%																																													
	Below																																																		
	Well Below	19	7	6	0	63%																																													
Total Students	37																																																		
Formative assessment focus – learning intentions and success criteria to increase learner agency	Writing: By the end of 2018, all Maori boys with End of Year 2017 data which had them Well below and below National Standards will make sufficient progress to be proficient or advanced with curriculum expectations and/or have made accelerated progress within curriculum Levels	New teachers to Mountview this year had higher OTJ	Twice termly 1-1 coaching on Teacher As Inquiry focus is Formative assessment practice																																																
	<table><tr><th></th><th colspan="3">2017</th><th colspan="3">2018</th><th></th></tr><tr><th></th><th>WB</th><th>B</th><th>AT</th><th>AB</th><th>Increase</th><th></th><th></th></tr><tr><td>Writing</td><td>22</td><td>1</td><td>9</td><td>12</td><td>0</td><td>54%</td><td></td></tr><tr><td></td><td>Below</td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td>Well Below</td><td>25</td><td>10</td><td>10</td><td>5</td><td>60%</td><td></td></tr><tr><td>Total Students</td><td>47</td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>		2017			2018					WB	B	AT	AB	Increase			Writing	22	1	9	12	0	54%			Below								Well Below	25	10	10	5	60%		Total Students	47							Formative Assessment practice – focus on Success Criteria and Learning Intentions	Mountview Curriculum – inquiry based and include PLD of integration of new Digital Technologies curriculum.
	2017			2018																																															
	WB	B	AT	AB	Increase																																														
Writing	22	1	9	12	0	54%																																													
	Below																																																		
	Well Below	25	10	10	5	60%																																													
Total Students	47																																																		
		Focus on developing Learner Agency	Leadership coaching and PLD on Better Conversations and using Leadership Capabilities to identify strengths and weakness in our strategic direction. This will form a leadership collaborative Inquiry. (Leadership as Inquiry)																																																

<p>Mountview School localised curriculum kept at the forefront of integrating the curriculum.</p> <p>Specific PLD support in Rumaki in Korero, Panui, Pangarau and Tuhituhi.</p> <p>Leadership coaching PLD twice termly</p> <p>Consistent use of PACT across the school. This support teachers pedagogy and understanding of what they need to teach and to identify gaps in our own teaching rather than student learning. This allows us to identify specific needs for curriculum leaders to target their PLD.</p>	<p>Outside coach</p> <p>Utilising COL expertise</p> <p>PACT – becoming consistent with our overall teacher judgements.</p>	<p>UBIS – PLD Understanding Behaviour – Responding safely.</p> <p>Continue with Oral Language interventions</p> <p>Explore using Discovery/Play-Based learning and its impact on student achievement</p> <p>PACT moderation across the school</p> <p>Principal engaged in coaching, Member of Curriculum, Progress and Achievement Group, Member of the Progress Information Needs sub group, Member of Taupo Learning Advisory and Taupo Pathway team within Taupo Kahui Ako.</p>																																																												
<p>Maths: by the end of 2018, By the end of 2018, all Maori boys with End of Year 2017 data which had them Well below and below National Standards will make sufficient progress to be proficient or advanced with curriculum expectations and/or have made accelerated progress within curriculum levels</p> <table><tr><th></th><th colspan="2">2017</th><th colspan="2">2018</th><th></th></tr><tr><td></td><td>WB</td><td>B</td><td>AT</td><td>AB</td><td>Increase</td></tr><tr><td>Maths</td><td>17</td><td>2</td><td>7</td><td>1</td><td>53%</td></tr><tr><td></td><td>Below</td><td></td><td></td><td></td><td></td></tr><tr><td></td><td>Well Below</td><td>3</td><td>3</td><td>0</td><td>75%</td></tr><tr><td>Total Students</td><td>31</td><td></td><td></td><td></td><td></td></tr></table> <p>Maori Medium: by the end of 2018 Rumaki students who at the end of 2017 were at Manawa taki and Manawa aki will make accelerated progress to reach Manawa ora and Manawa toa levels in Te Marautanga o Aotearoa.</p> <table><tr><th colspan="5">Rumaki Maori Medium</th></tr><tr><th>Manawa Toa</th><th>Manawa Aki</th><th>Manawa Ora</th><th>Manawa Taki</th><th></th></tr><tr><td>21%</td><td>21%</td><td>11%</td><td>47%</td><td></td></tr><tr><td>21%</td><td>21%</td><td>11%</td><td>47%</td><td></td></tr><tr><td>60%</td><td>40%</td><td>0%</td><td>0%</td><td></td></tr></table> <p>18 Maori medium student numbers are too low to put in due to privacy reasons.</p> <p>4 target students in Panui 3/4 made progress moving to Manawa Toa with 1 remaining at Manawa Aki.</p> <p>4 students in Tuhituhi 3 students progressing to Manawa aki with at 1 Manawa Ora</p> <p>All 4 students remain at Manawa Taki level for Te Taunga me to Tuponotanga</p>		2017		2018				WB	B	AT	AB	Increase	Maths	17	2	7	1	53%		Below						Well Below	3	3	0	75%	Total Students	31					Rumaki Maori Medium					Manawa Toa	Manawa Aki	Manawa Ora	Manawa Taki		21%	21%	11%	47%		21%	21%	11%	47%		60%	40%	0%	0%		
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Planning for next year:

See Strategic Annual Implementation Plan for:

Ruamki PLD
Mountview Curriculum – Digital Technology Curriculum
Formative Assessment practice
Teacher As Inquiry – 1-1 coaching
Leadership As Inquiry – 1-1 coaching using the Leadership Capabilities as indicators
Cultural Responsive Pedagogy Leader– whanau aspirations and engagement, Rongohia Te Hau PB4L
Greening Taupo – Leader
Maths Leader
Literacy Leader
PACT moderation
Seesaw Leader
Tikanga, Te Reo and Kapa Haka leadership
Curriculum Action Plans
Taupo Kahui Ako
Oral Language intervention



Mountview School

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Kiwisport Expenditure 2018

Kiwisport funds were used for the following:

- Transport of students to and from sporting events like Rippa Rugby, Athletics, Junior BMX, Inter school fixtures for Swimming and Gym club.
- Equipment purchases for Rugby, and Netball
- Volleyball fees
- Kiwisports co-ordinators

Signed:  Date: 12/4/19

Principal – Anna Norris