

Ngaruawahia Primary School



2018 ANNUAL REPORTS AND FINANCIAL STATEMENTS

P.O. Box 95
Galileo Street
NGARUAWAHIA 3720

Phone: (07) 824 8426

Email: office@ngaruawahia.school.nz

School website: www.ngaruawahia.school.nz

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Ngaruawahia School (the School). The Auditor-General has appointed me, R K Owen, using the staff and resources of Owen McLeod & Co, 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 17, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 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 Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 17 July 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 arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on page 18 for the Kiwi Sport Statement and pages 1 to 5 for the Analysis of Variance Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



R K Owen
Owen McLeod & Co
On behalf of the Auditor-General
Hamilton, New Zealand

NGARUAWAHIA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 1849
Principal: M T Hamill
School Address: Gallileo St, Ngaruawahia
School Postal Address: P O Box 95, Ngaruawahia,3742
School Phone:07 8248426
School Email:office@ngaruawahia.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Expired
Peter Symons	Chair Person	Elected	May-19
Maria Hamill	Principal	ex Officio	
Tiriti Punga	Parent Rep	Elected	May-19
Raewyn Tarawhiti	Parent Rep	Elected	Resigned Feb 2018
Tania Maru	Parent Rep	Elected	May-19
Mariana Hemopo	Parent Rep	Elected	Resigned Aug 2018
Kim Rangihika	Staff Rep	Elected	May-19

Accountant / Service Provider:
Peter Granville & Associates Ltd
Chartered Accountants

NGARUAWAHIA SCHOOL

Annual Report - For the year ended 31 December 2018

Index

Page	Statement
	Financial Statements
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 10</u>	Statement of Accounting Policies
<u>11- 17</u>	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

NGARUAWAHIA 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.

Peter Symons

Full Name of Board Chairperson

MARILYN HAINES

Full Name of Principal

P. Symons

Signature of Board Chairperson

[Signature]

Signature of Principal

16-07-2019

Date:

16/7/19

Date:

NGARUAWAHIA 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	1,770,843	1,640,000	1,706,509
Locally Raised Funds	3	66,458	39,900	87,869
Interest Earned		2,335	1,500	1,945
		<hr/>	<hr/>	<hr/>
		1,839,636	1,681,400	1,796,323
Expenses				
Locally Raised Funds	3	19,334	12,700	19,798
Learning Resources	4	1,125,163	1,046,350	1,063,209
Administration	5	112,686	99,600	111,263
Finance		3,100	-	2,515
Property	6	545,077	508,900	546,513
Depreciation	7	49,420	21,500	46,914
Loss on Disposal of Property, Plant and Equipment		-	-	6,851
		<hr/>	<hr/>	<hr/>
		1,854,780	1,689,050	1,797,063
Net Surplus / (Deficit) for the year		(15,144)	(7,650)	(740)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		(15,144)	(7,650)	(740)

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



NGARUAWAHIA SCHOOL

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	<u>322,544</u>	<u>322,544</u>	<u>323,284</u>
Total comprehensive revenue and expense for the year	(15,144)	(7,650)	(740)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	3,848	-	-
Equity at 31 December	<u>311,248</u>	<u>314,894</u>	<u>322,544</u>
Retained Earnings	311,248	314,894	322,544
Equity at 31 December	<u>311,248</u>	<u>314,894</u>	<u>322,544</u>

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



NGARUAWAHIA SCHOOL
Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	149,950	164,394	129,920
Accounts Receivable	9	73,484	71,500	76,262
GST Receivable		4,524	4,500	3,945
Prepayments		4,266	4,000	5,017
Inventories	10	14,428	13,000	15,957
Funds Held for Capital Works Project	16	7,980	8,000	20,436
		<u>254,632</u>	<u>265,394</u>	<u>251,537</u>
Current Liabilities				
Accounts Payable	12	80,310	90,000	86,171
Revenue Received in Advance	13	4,195	4,000	5,830
Provision for Cyclical Maintenance	14	82,487	4,000	4,740
Finance Lease Liability - Current Portion	15	15,284	15,000	14,386
		<u>182,276</u>	<u>113,000</u>	<u>111,127</u>
Working Capital Surplus/(Deficit)		72,356	152,394	140,410
Non-current Assets				
Property, Plant and Equipment	11	243,775	245,000	271,410
		<u>243,775</u>	<u>245,000</u>	<u>271,410</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	-	78,000	69,108
Finance Lease Liability	15	4,883	4,500	20,168
		<u>4,883</u>	<u>82,500</u>	<u>89,276</u>
Net Assets		<u>311,248</u>	<u>314,894</u>	<u>322,544</u>
Equity		<u>311,248</u>	<u>314,894</u>	<u>322,544</u>

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



NGARUAWAHIA 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	463,144	340,260	382,978
Locally Raised Funds	65,169	39,900	77,116
Goods and Services Tax (net)	(578)	(500)	1,533
Payments to Employees	(304,983)	(206,150)	(258,331)
Payments to Suppliers	(182,129)	(156,700)	(195,339)
Cyclical Maintenance Payments in the year	-	9,800	
Interest Paid	(3,100)	-	(2,515)
Interest Received	2,374	1,550	2,000
Net cash from / (to) the Operating Activities	<u>39,897</u>	<u>28,160</u>	<u>7,442</u>
Cash flows from Investing Activities			
Purchase of PPE (and Intangibles)	(21,785)	(36,500)	(22,375)
Net cash from / (to) the Investing Activities	<u>(21,785)</u>	<u>(36,500)</u>	<u>(22,375)</u>
Cash flows from Financing Activities			
Furniture and Equipment Grant	3,848	-	
Finance Lease Payments	(14,386)	25,400	(9,021)
Funds Held for Capital Works Projects	12,456	(8,000)	649
Net cash from Financing Activities	<u>1,918</u>	<u>17,400</u>	<u>(8,372)</u>
Net increase/(decrease) in cash and cash equivalents	<u>20,030</u>	<u>9,060</u>	<u>(23,305)</u>
Cash and cash equivalents at the beginning of the year	8 129,920	116,144	153,225
Cash and cash equivalents at the end of the year	8 <u>149,950</u>	<u>125,204</u>	<u>129,920</u>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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



NGARUAWAHIA SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Ngaruawahia School is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 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 11.



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 15.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

Bank term deposits 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.

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 of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

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

o) Revenue Received in Advance

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

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



p) Provision for Cyclical Maintenance

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

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

q) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

r) Borrowings

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

s) 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.

t) Budget Figures

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

u) Services received in-kind

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



2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	351,850	290,000	358,338
Teachers' salaries grants	907,127	900,000	891,339
Use of Land and Buildings grants	409,471	400,000	412,373
Other MoE Grants	102,395	50,000	44,459
	<u>1,770,843</u>	<u>1,640,000</u>	<u>1,706,509</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	553	500	10,220
Technology	32,347	33,000	27,963
Activities	17,970	2,000	11,391
Trading	9,733	3,000	9,387
Fundraising	-	500	13,366
Other Revenue	5,855	900	15,542
	<u>66,458</u>	<u>39,900</u>	<u>87,869</u>
Expenses			
Activities	12,110	10,000	4,544
Trading	7,224	2,700	9,600
Fundraising costs	-	-	5,654
	<u>19,334</u>	<u>12,700</u>	<u>19,798</u>
	<u>47,124</u>	<u>27,200</u>	<u>68,071</u>

Surplus/ (Deficit) for the year Locally raised funds

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	31,341	27,900	34,391
Equipment repairs	371	600	378
Information and communication technology	15,534	32,200	17,054
Employee benefits - salaries	1,071,482	981,150	1,003,619
Staff development	6,435	4,500	7,767
	<u>1,125,163</u>	<u>1,046,350</u>	<u>1,063,209</u>

5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	3,718	3,300	3,400
Board of Trustees Fees	3,750	4,500	4,714
Board of Trustees Expenses	2,841	3,800	1,935
Communication	4,856	4,050	5,053
Consumables	3,393	2,300	1,299
Other	4,647	3,650	3,125
Employee Benefits - Salaries	77,967	68,000	78,587
Insurance	1,114	1,500	2,700
Service Providers, Contractors and Consultancy	10,400	8,500	10,450
	<u>112,686</u>	<u>99,600</u>	<u>111,263</u>

6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	2,885	2,500	3,548
Cyclical Maintenance Expense	8,639	7,200	8,638
Grounds	19,040	3,400	6,096
Heat, Light and Water	25,110	25,000	26,823
Rates	7,307	7,500	8,311
Repairs and Maintenance	10,313	7,200	9,499
Use of Land and Buildings	409,471	400,000	412,373
Security	2,989	1,100	1,484
Employee Benefits - Salaries	59,323	55,000	69,741
	<u>545,077</u>	<u>508,900</u>	<u>546,513</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 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Buildings	10,582	6,725	10,936
Furniture and Equipment	21,384	7,060	22,021
Information and Communication Technology	3,501	1,510	3,189
Leased Assets	13,015	5,615	9,715
Library Resources	938	590	1,053
	<u>49,420</u>	<u>21,500</u>	<u>46,914</u>

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	34	-	150
Bank Current Account	101,270	114,394	81,455
Bank Call Account	48,646	50,000	48,315
	<u>149,950</u>	<u>164,394</u>	<u>129,920</u>

Cash and cash equivalents for Cash Flow Statement

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	2,789	2,500	3,135
Receivables from the Ministry of Education	9,535	9,000	22,933
Interest Receivable	-	-	41
Teacher Salaries Grant Receivable	61,160	60,000	50,153
	<u>73,484</u>	<u>71,500</u>	<u>76,262</u>
Receivables from Exchange Transactions	2,789	2,500	3,176
Receivables from Non-Exchange Transactions	70,695	69,000	73,086
	<u>73,484</u>	<u>71,500</u>	<u>76,262</u>

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	3,807	3,000	2,271
School Uniforms	10,621	10,000	13,686
	<u>14,428</u>	<u>13,000</u>	<u>15,957</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Buildings	119,658	-	-	-	(10,582)	109,076
Furniture and Equipment	83,012	8,909	-	-	(21,384)	70,537
Information and Communication	29,374	12,746	-	-	(3,501)	38,619
Leased Assets	31,992	-	-	-	(13,015)	18,977
Library Resources	7,374	130	-	-	(938)	6,566
Balance at 31 December 2018	<u>271,410</u>	<u>21,785</u>	<u>-</u>	<u>-</u>	<u>(49,420)</u>	<u>243,775</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Buildings	203,061	(93,985)	109,076
Furniture and Equipment	239,039	(168,502)	70,537
Information and Communication	46,959	(8,340)	38,619
Leased Assets	42,912	(23,935)	18,977
Library Resources	41,387	(34,821)	6,566
Balance at 31 December 2018	<u>573,358</u>	<u>(329,583)</u>	<u>243,775</u>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Buildings	124,140	6,454	-	-	(10,936)	119,658
Furniture and Equipment	90,037	14,996	-	-	(22,021)	83,012
Information and Communication	22,038	10,525	-	-	(3,189)	29,374
Leased Assets	33,251	29,852	(15,405)	(5,991)	(9,715)	31,992
Library Resources	9,287	-	-	(860)	(1,053)	7,374
Balance at 31 December 2017	<u>278,753</u>	<u>61,827</u>	<u>(15,405)</u>	<u>(6,851)</u>	<u>(46,914)</u>	<u>271,410</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Buildings	203,061	(83,403)	119,658
Furniture and Equipment	230,130	(147,118)	83,012
Information and Communication Technology	34,213	(4,839)	29,374
Leased Assets	42,912	(10,920)	31,992
Library Resources	41,257	(33,883)	7,374
Balance at 31 December 2017	<u>551,573</u>	<u>(280,163)</u>	<u>271,410</u>

12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	8,971	20,000	22,961
Accruals	7,015	7,000	6,555
Employee Entitlements - salaries	61,160	60,000	50,153
Employee Entitlements - leave accrual	3,164	3,000	6,502
	<u>80,310</u>	<u>90,000</u>	<u>86,171</u>
Payables for Exchange Transactions	80,310	90,000	86,171
	<u>80,310</u>	<u>90,000</u>	<u>86,171</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Other	4,195	4,000	5,830
	<u>4,195</u>	<u>4,000</u>	<u>5,830</u>

14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	73,848	73,848	65,210
Increase/ (decrease) to the Provision During the Year	8,639	8,152	8,638
Provision at the End of the Year	<u>82,487</u>	<u>82,000</u>	<u>73,848</u>
Cyclical Maintenance - Current	82,487	4,000	4,740
Cyclical Maintenance - Term	-	78,000	69,108
	<u>82,487</u>	<u>82,000</u>	<u>73,848</u>

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:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	15,284	15,000	14,386
Later than One Year and no Later than Five Years	4,884	4,500	20,186
	<u>20,168</u>	<u>19,500</u>	<u>34,572</u>



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:

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
5YA Projects	<i>in progress</i>	(20,436)	47,664	(35,208)		(7,980)
Totals		(20,436)	47,664	(35,208)	-	(7,980)

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

7,980

(7,980)

	2017	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
5YA Projects	<i>in progress</i>	(21,085)	321,291	(320,642)	-	(20,436)
Totals		(21,085)	321,291	(320,642)	-	(20,436)

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 trustees of the Board, Principal, Deputy Principals and Heads of Departments.

	2018 Actual	2017 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,750	4,714
Full-time equivalent members	0.14	0.14
<i>Leadership Team</i>		
Remuneration	451,236	295,862
Full-time equivalent members	5	3
Total key management personnel remuneration	454,986	300,576
Total full-time equivalent personnel	5.14	3.14

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	120-130	120-130
Benefits and Other Emoluments	0-10	0-10

Other Employees

No other employees with remuneration greater than \$100,000 was in the following bands:

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

19. Contingencies

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

20. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into contract agreements for capital works as follows:

(a) A contract for various 5YA property maintenance which will be fully funded by the Ministry of Education. To date \$374,655 of funding has been received and \$375,328 of expenditure incurred.

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following commitments

	2018 Actual \$	2017 Actual \$
No later than One Year	-	1,126
Later than One Year and No Later than Five Years	-	-
	<u>-</u>	<u>1,126</u>

21. 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.



22. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	149,950	164,394	129,920
Receivables	73,484	71,500	76,262
Total Loans and Receivables	<u>223,434</u>	<u>235,894</u>	<u>206,182</u>

Financial liabilities measured at amortised cost

Payables	80,310	90,000	86,171
Finance Leases	20,167	19,500	34,554
Total Financial Liabilities Measured at Amortised Cost	<u>100,477</u>	<u>109,500</u>	<u>120,725</u>

23. Events After Balance Date

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

24. Comparatives

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

25. Breach of Law-Failure to meet Statutory Reporting Deadline

The Board of Trustees did not comply with section 87A(1) of the Education Act 1989 in that it did not submit its annual financial statements for audit by the 31st March 2019.





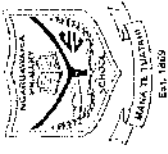
KIWISPORT STATEMENT

Kiwisport is a Government funding initiative to support students' participation in organised sport.

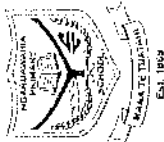
In 2018, the school received total Kiwisport funding of \$1557.10 (excluding GST).

The funding was spent on;

Swimming Instruction -use of town pools for lessons -payment for pool attendant
Sports Teams -entry subscriptions for Kopapa, netball, touch, basketball, -sports uniforms and equipment -transport costs
Outdoor Ed – Senior School Outdoor Ed – Middle School Outdoor Ed – Juniors School -outdoor experiences involving physical activities e.g. amazing race event, JUMP, Rope Climbing, Fun run events, etc..



Analysis of Variance Reporting 2018



School Name	Ngāruawhāia Primary	School Number	1849																																																						
Strategic Aim	To ensure that Maori students enjoy and achieve education success as Maori.																																																								
Annual Aim	100% of our students achieving 'at or 'above' national standards																																																								
Targets for 2018	To accelerate the progress of students identified as "below" and "well below" in Writing" and Maths.																																																								
	<p>Writing 42 students have been identified as not achieving at their expected year 18 Well Below 24 Below These students will make accelerated progress by end of 2018.</p> <p>Maths 46 students have been identified as not achieving at their expected year level 14 Well Below and 32 Below These students will make accelerated progress in basic facts and in all Maths areas by the end of 2018</p>																																																								
1. BASELINE DATA	<p>WRITING Overall the number/percentage of students achieving Well Below or Below National Standards; Nov 2016 44/137 32% Nov 2017 59/126 47% Writing</p> <p>The number/percentage of MALE students achieving Well Below or Below National Standards; Nov 2016 40/83 48% Nov 2017 31/70 44%</p> <p>As at Dec 2017 (excludes 22 Year 8 students) the number/percentage of students achieving Well Below or Below National Standards; 24/104 23 % WB 16/24 67% males WB Overall 16/27 - 59% males Below Overall 32/104 - 31% males WB/B</p>																																																								
	<p>MATHS</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">WELL BELOW</th> <th colspan="2">BELOW</th> <th colspan="2">AT</th> <th colspan="2">ABOVE</th> <th colspan="2">TOTAL</th> </tr> <tr> <th>Number</th> <th>%</th> <th>Number</th> <th>%</th> <th>Number</th> <th>%</th> <th>Number</th> <th>%</th> <th>Number</th> <th>% at or above</th> </tr> </thead> <tbody> <tr> <td>2015 ALL STUDENTS</td> <td>16</td> <td>11.7%</td> <td>26</td> <td>19.0%</td> <td>68</td> <td>49.6%</td> <td>27</td> <td>19.7%</td> <td>137</td> <td>69%</td> </tr> <tr> <td>2016 ALL STUDENTS</td> <td>16</td> <td>11.7%</td> <td>49</td> <td>35.8%</td> <td>55</td> <td>40.1%</td> <td>17</td> <td>12.4%</td> <td>137</td> <td>53%</td> </tr> <tr> <td>2017 ALL STUDENTS NOV</td> <td>19</td> <td>15%</td> <td>43</td> <td>34%</td> <td>48</td> <td>38%</td> <td>16</td> <td>13%</td> <td>126</td> <td>51%</td> </tr> </tbody> </table> <p>As at Dec 2017 (excludes 22 Year 8 students) the number/percentage of students achieving Well Below or Below National Standards; 18/104 17 % WB 37/104 - 36% Below Overall 55/104 - 53%WB/B</p>				WELL BELOW		BELOW		AT		ABOVE		TOTAL		Number	%	Number	%	Number	%	Number	%	Number	% at or above	2015 ALL STUDENTS	16	11.7%	26	19.0%	68	49.6%	27	19.7%	137	69%	2016 ALL STUDENTS	16	11.7%	49	35.8%	55	40.1%	17	12.4%	137	53%	2017 ALL STUDENTS NOV	19	15%	43	34%	48	38%	16	13%	126	51%
	WELL BELOW		BELOW		AT		ABOVE		TOTAL																																																
	Number	%	Number	%	Number	%	Number	%	Number	% at or above																																															
2015 ALL STUDENTS	16	11.7%	26	19.0%	68	49.6%	27	19.7%	137	69%																																															
2016 ALL STUDENTS	16	11.7%	49	35.8%	55	40.1%	17	12.4%	137	53%																																															
2017 ALL STUDENTS NOV	19	15%	43	34%	48	38%	16	13%	126	51%																																															

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p>WRITING/MATHS</p> <p>2018 Target students identified, tracked and monitored through teacher, team and school wide processes.</p> <p>Within school, teacher worked with teachers to strengthen writing and maths programmes.</p> <p>Consolidated school wide class routines consistent in all classroom for Maths and Writing programmes</p> <p>School wide tests/evaluations established and implemented i.e. –</p> <ul style="list-style-type: none"> -6-year net surveys -Basic sight words -spelling list -Post and Pre Strand tests -Basic Facts -consistency of OTJ and ITJ's across the school -target students' progress reporting formats <p>2018 school wide electronic planning and assessment templates implemented with Senior teachers regularly monitoring planning and assessment of team members</p> <p>PLD to upskill teachers to analyze class data, Class teachers providing</p>	<p>There were slight changes in the number of identified targeted students achieving BELOW OR WELL BELOW in Maths and Writing in the Feb 2018.</p> <p>As from Feb 2018</p> <p>Writing</p> <p>Dec 2017 Feb 2018</p> <p>42 students 40 students</p> <p>Maths</p> <p>Dec 2017 Feb 2018</p> <p>46 students 50 students</p> <p>Writing</p> <p>Target; 40 students identified <i>well below</i> and <i>below</i> in Writing. These students will make accelerated progress by end of 2018.</p> <p>24/40 males - 60%</p> <p>16/40 females - 40%</p> <p>22/40 - 55% had <i>not accelerated</i></p> <p>15/22 - 68% are <i>males</i></p> <p>7/22 -44% are <i>females</i>.</p> <p>14/40 - 35% had <i>accelerated</i></p> <p>4/40 - 10% had <i>accelerated+</i></p> <p>18/40 - 45% in total had made <i>accelerated/acc+ progress</i></p> <p>In total 13 Year 3 and 4 students were identified as targets</p>	<p>2018 Target students list was reviewed in the new year. The changes occurred because some students had left and others had not been left off or there were errors in data analysis.</p> <p>Staff turnover / changes impacted on our school data and student/teacher relationships i.e. newly appointed Deputy Principal and newly appointed PRT</p> <p>departure midyear, shared teaching practises for 2 classes as a result of the relievers not wanting to work full time, principal having to teach and lead syndicate despite repeated efforts in advertising teaching positions nationally.</p> <p>A large proportion of students that had not made progress in maths and writing were in classes where teacher changes occurred during the year.</p> <p>The accelerated progress of students has been contributed to teachers 'knowing their learners', and using interests to plan writing, and significant increase in student agency.</p>	<p>Improve stability of staff by appointing permanent experienced staff with proven Leadership skills (Deputy Principal and Senior Teacher – Junior classes)</p> <p>A new leader / leaders will be appointed to collect data on teachers PLD needs and develop an action plan to address these needs. Differentiated PLD will then be provided.</p> <p>Teachers are placed strategically at Year levels similar to previous year for stability and consistency.</p> <p>School's Maths and writing curriculum plan to be put in place so teachers are clear of teaching expectations/assessments used in a year overview</p> <p>Application for teacher PLD in Accelerated Learning in Literacy (ALL). Whole staff PLD and discussion to define Schoolwide understanding of what ACCELERATION.</p> <p>Assessment procedures in Writing and Maths will be streamlined and the progressions will be used by teachers and students to identify</p>

<p>data using 3-4 multiple testing tools as evidence to justify their ITJ's /OTJ's in Feb, June and Nov.</p> <p>Consolidated in using school writing benchmarks and kid speak progressions to support and promote self-led learning by student</p> <p>Staff PLD - using E Assile- Writing to support teachers to make dependable judgements about students' Continued</p> <p>End of Term reflection on results of target students to the board and senior leaders.</p> <p>Staff PLD -newly appointed Maths facilitator Bruce Moody providing "best practice" classroom modelling for teachers and students.</p> <p>Team Leaders strengthened through coaching and mentoring to improve/enhance teacher inquiry practices in Writing, Maths and leadership capabilities with PLD providers.</p> <p>Consolidated on the use of Teaching Inquiry to improve teacher practice and pedagogy in Maths and Writing</p>	<p>10/13 - 70% had <i>accelerated/acc+</i> The 4 /40 students that made <i>accelerated +</i> progress are in the same class.</p> <p>In total 19 Year 7 and 8 students were identified as targets 11/19 - 58% had <i>not accelerated</i> 8/19 - 42% had <i>accelerated</i></p> <p>Overall a large proportion of target students are Years 7 and Year 8.</p> <p>Maths Target: 50 students identified <i>well below</i> and <i>below</i> in Writing. These students will make accelerated progress by end of 2018.</p> <p>29/50 males - 58% 21/50 females - 43%</p> <p>25/50 - 50% had <i>not accelerated</i> 18/25 -72% are <i>males</i>- more than twice the number when compared with females.</p> <p>17/50 - 34% had <i>accelerated</i> 8/50 - 16% had <i>accelerated +</i> 25/50 - 45% in total had made <i>accelerated progress</i></p> <p>In total 11 Year 3 and 4 students were identified as targets 7/11 - 64% had <i>accelerated/acc+</i></p>	<p>Professional development could not be sustained over the year because of teacher changes. Although teachers have a better understanding of moderation, this is still variable and needs strengthening.</p> <p>Boys are still disengaged with learning. The use of IT not used effectively to stimulate learning, monitoring and evaluating progress. Used as an incentive to encourage students to complete tasks.</p> <p>Teachers had different levels of engagement with the progressions, and the unfamiliarity with their year level progressions were a cause of uncertainty for next steps planning</p> <p>Many students are not aware of maths and writing progressions, could not relate to it or are unable to identify and discuss their goals.</p> <p>Resources to consolidate and reinforce concepts taught to student are not readily available. Students who had not accelerated are those with irregular attendance and perceptions of themselves that</p>	<p>next learning steps, set goals and monitor rates of progress.</p> <p>Student Agency programme implemented - taking ownership of their own learning and being able to articulate their successes and improvements.</p> <p>Schools writing child speak progressions will continue to be used by students to target specific learning needs, to measure progress and to develop student agency. Teachers and students will collaboratively identify next learning steps, set goals and monitor rates of progress.</p> <p>Consolidation of Teaching as Inquiry in Writing and Maths using Arinui Programme to monitor teacher growth</p> <p>Regular contact between school and home to engage parents in their children's learning.</p> <p>Expectation that CRT Time, teachers organise to go and observe best practise, trialling aspects in own programmes and then reporting on outcomes to colleagues.</p>
---	--	--	---

Evidence of accelerated progress of target students shared 2x a term with senior leaders and colleagues. Classroom teachers monitored target student attendance on a daily and weekly basis.

4 students in the same class made *accelerated* + progress

In total 12 Year 5 and 6 students were identified as targets
5/12 - 42% had *accelerated/acc* +
7/12 - 48% had *not accelerated*

4 students in the same class had made *accelerated* + progress

In total 26 Year 7 and 8 students were identified as targets

14/26 - 54% had *not accelerated*
12/26 - 46% had *accelerated*

A large proportion of Year 7 target students did *not accelerate*

WRITING

At or Above

	No.	%
2015	84/137	61
2016	93/137	68
2017	63/126	54
2018	67/98	68

MATHS

At or Above

	No.	%
2015	95/137	69
2016	72/137	53
2017	64/126	51
2018	56/98	57

they are not good at writing and maths.

Teachers were assigned to new class levels in 2018. Some experienced difficulty in adjusting and adapting to the teaching, learning and management of students at those Year levels.

Learning and teaching of students were largely effected by student's behaviour and attitude in the class.

Over the last 2 years the percentage of students who are *at or above* in Maths and Writing has increased
The cohort of targets students identified in 2018 who *did not make progress* or who *did accelerate* but are *not* within their Year level are once again focus learners in 2019.
New students are included as focus learners after collation and analysing 2018 November data and 2019 February data. The cohort of focus learners will be tracked and monitored closely.

Target Year 5/6 and Year 7/8 levels for both Maths and Writing

Professional Learning Development focusing on effective strategies to engage boys and Māori in their literacy and Maths learning

Formulate assessments appropriate for all year levels for the different strands including;

-E-Astle maths in the testing schedule.

-Pre and Post Tests consistently used for strands.

-Basic Facts data collected confirmed for twice a term for all Year levels.

Ensure maths facilitator Bruce Moody continues to assist us with staff development in Maths

Provide a variety of 'hands on' activities and repetitive practise work to stimulate interest and engagement.

Review, induct and implement PB4L programme to improve student management in classes.

Planning for next year

Stability of staff is imperative and having reviewing classroom management strategies will be implemented. Teachers will use data and evidence to inform planning for learning. Teachers will continue to develop their assessment in writing and maths.

Teachers and students focus on growth mindset and integrate with School values.
Students will have evidence and data to set goals. There will be clarity around 'what they are learning and why.'
Students will use progressions to inform next learning / goal setting. Student agency will continue to be developed.
Targets are collaboratively set, understood and monitored for all students who are below. Focus learner groups will be identified.
Data will be tracked and progress and achievement frequently and regularly monitored, analysed, disaggregated and discussed as part of 'how effective is my teaching', and also used to inform teaching and learning.
Teachers will plan rich tasks to provide evidence of student accelerated achievement towards curriculum levels.
Teachers will demonstrate a high awareness of diverse students' cultures, needs and interests. Tasks will reflect knowledge of their learners.
There will be clarity and understanding of the links between reading and writing.
Ka Hikitia will be implemented and Maori perspective included in learning.
Student and community voice will be collected and considered when making decisions.