

WHAKAMARU SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 2080

Principal: James White

School Address: Kaahu Road, Mangakino

School Postal Address: Kaahu Road, RD 1, Mangakino, 3492

School Phone: 07 882 8872

School Email: elval@whakamaru.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Craig Vanner	Chair Person	Elected	2019
Joanne Burch	Principal	ex Officio	22/07/2018
Colleen Jaques	Principal	ex Officio	14/10/2018
James White	Principal	ex Officio	
Lisa de Thierry	Parent Rep	Elected	2019
Maggie Trueman	Parent Rep	Elected	2019
Gene Turuwhenua	Parent Rep	Elected	2019
Shaun Swann	Parent Rep	Co-opted	2019
Melissa Issacson	Parent Rep	Elected	18/06/2018
Lianne Baker	Staff Rep	Elected	2019

Accountant / Service Provider: Education Services Ltd

WHAKAMARU SCHOOL

Annual Report - For the year ended 31 December 2018

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Whakamaru 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.

Craig Patrick Vanner

Full Name of Board Chairperson

James Nicholas White

Full Name of Principal

[Signature]

Signature of Board Chairperson

[Signature]

Signature of Principal

23.5.19

Date:

23.5.19

Date:

Whakamaru 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	746,905	735,646	834,743
Locally Raised Funds	3	104,430	102,520	96,549
Interest Earned		423	-	472
		<hr/>	<hr/>	<hr/>
		851,758	838,166	931,764
Expenses				
Locally Raised Funds	3	72,831	70,700	89,790
Learning Resources	4	501,081	501,634	579,879
Administration	5	73,564	76,022	80,399
Finance Costs		2,734	100	1,545
Property	6	179,014	182,242	233,413
Depreciation	7	35,528	28,000	28,015
		<hr/>	<hr/>	<hr/>
		864,752	858,698	1,013,041
Net Surplus / (Deficit)		(12,994)	(20,532)	(81,277)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		(12,994)	(20,532)	(81,277)

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



Whakamaru 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>235,381</u>	<u>292,193</u>	<u>313,473</u>
Total comprehensive revenue and expense for the year	(12,994)	(20,532)	(81,277)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	3,185
Equity at 31 December	<u>222,387</u>	<u>271,661</u>	<u>235,381</u>
 Retained Earnings	 222,387	 271,661	 235,381
Equity at 31 December	<u>222,387</u>	<u>271,661</u>	<u>235,381</u>

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



Whakamaru 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	103,943	110,844	152,458
Accounts Receivable	9	34,930	24,842	35,294
GST Receivable		917	3,943	-
Prepayments		3,566	3,178	4,178
Inventories	10	596	644	1,294
		<u>143,952</u>	<u>143,451</u>	<u>193,224</u>
Current Liabilities				
GST Payable		-	-	4,696
Accounts Payable	12	44,607	32,042	47,906
Revenue Received in Advance	13	1,134	766	835
Provision for Cyclical Maintenance	14	43,667	-	20,000
Finance Lease Liability - Current Portion	15	10,550	264	7,121
Funds held for Capital Works Projects	16	-	-	46,458
		<u>99,958</u>	<u>33,072</u>	<u>127,016</u>
Working Capital Surplus/(Deficit)		43,994	110,379	66,208
Non-current Assets				
Property, Plant and Equipment	11	234,132	206,282	242,144
		<u>234,132</u>	<u>206,282</u>	<u>242,144</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	46,100	45,000	61,700
Finance Lease Liability	15	9,639	-	11,271
		<u>55,739</u>	<u>45,000</u>	<u>72,971</u>
Net Assets		<u>222,387</u>	<u>271,661</u>	<u>235,381</u>
Equity				
		<u>222,387</u>	<u>271,661</u>	<u>235,381</u>

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

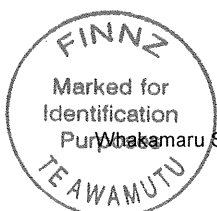


Whakamaru School
Statement of Cash Flows
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		202,125	189,000	201,483
Locally Raised Funds		103,465	15,800	97,840
Goods and Services Tax (net)		(5,613)	-	8,639
Payments to Employees		(115,337)	(96,730)	(99,608)
Payments to Suppliers		(162,775)	(100,312)	(206,218)
Interest Paid		(2,734)	(100)	(1,545)
Interest Received		423	-	473
Net cash from / (to) the Operating Activities		19,554	7,658	1,064
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(14,466)	(6,420)	(14,093)
Net cash from / (to) the Investing Activities		(14,466)	(6,420)	(14,093)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,185
Finance Lease Payments		(7,145)	(5,420)	(2,332)
Funds Held for Capital Works Projects		(46,458)	-	49,608
Net cash from Financing Activities		(53,603)	(5,420)	50,461
Net increase/(decrease) in cash and cash equivalents		(48,515)	(4,182)	37,432
Cash and cash equivalents at the beginning of the year	8	152,458	115,026	115,026
Cash and cash equivalents at the end of the year	8	103,943	110,844	152,458

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.



Whakamaru School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

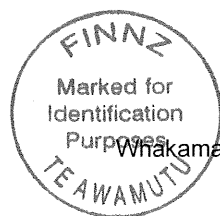
Specific Accounting Policies

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

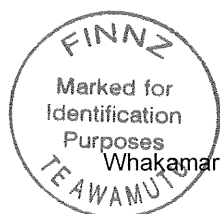
Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

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.

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 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 \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.



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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	18-40 years
Furniture and Equipment	5-15 years
Information and Communication	5 years
Library Resources	8 years DV

Leased assets are depreciated over the life of the lease.

l) Intangible Assets

Software costs

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

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

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

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

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

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

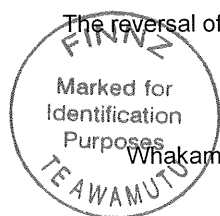
Non cash generating assets

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

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

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

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



n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

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



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

u) Borrowings

Borrowings 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.

v) Goods and Services Tax (GST)

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

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

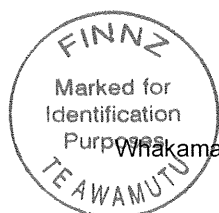
Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	162,152	165,000	167,521
Teachers' salaries grants	419,353	417,234	507,198
Use of Land and Buildings grants	122,383	129,412	122,191
Resource teachers learning and behaviour grants	1,874	-	1,087
Other MoE Grants	36,404	24,000	36,746
Other government grants	4,739	-	-
	<u>746,905</u>	<u>735,646</u>	<u>834,743</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	10,171	7,800	8,996
Bequests & Grants	4,994	7,000	7,399
Activities	6,594	1,000	9,882
Trading	4,268	4,200	4,706
Fundraising	4,023	-	1,850
School House	21,990	26,520	17,010
Bus	52,390	56,000	46,706
	<u>104,430</u>	<u>102,520</u>	<u>96,549</u>
Expenses			
Activities	3,915	200	9,520
Trading	4,478	4,000	4,522
Fundraising costs	183	-	1,634
School House	13,083	11,500	28,006
Bus	51,172	55,000	46,108
	<u>72,831</u>	<u>70,700</u>	<u>89,790</u>
<i>Surplus for the year Locally raised funds</i>	<u>31,599</u>	<u>31,820</u>	<u>6,759</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	22,120	38,900	28,737
Employee benefits - salaries	472,951	456,234	545,522
Staff development	6,010	6,500	5,620
	<u>501,081</u>	<u>501,634</u>	<u>579,879</u>



5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	3,308	3,200	3,150
Board of Trustees Fees	3,525	4,000	3,690
Board of Trustees Expenses	871	1,000	734
Communication	2,619	4,500	3,035
Consumables	13,999	10,700	10,581
Operating Lease	-	10,502	11,032
Other	5,869	4,850	4,509
Employee Benefits - Salaries	37,329	32,000	37,624
Insurance	1,124	350	1,124
Service Providers, Contractors and Consultancy	4,920	4,920	4,920
	<u>73,564</u>	<u>76,022</u>	<u>80,399</u>

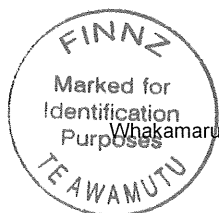
6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	2,604	2,000	2,774
Cyclical Maintenance Expense	8,067	5,000	46,700
Grounds	5,787	4,500	5,996
Heat, Light and Water	8,487	9,600	11,692
Repairs and Maintenance	5,590	5,000	9,673
Use of Land and Buildings	122,383	129,412	122,191
Employee Benefits - Salaries	26,083	25,730	25,817
Consultancy & Contract Services	13	1,000	8,570
	<u>179,014</u>	<u>182,242</u>	<u>233,413</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 \$
Building Improvements	9,742	9,680	9,685
Furniture and Equipment	5,479	4,663	4,666
Information and Communication Technology	9,331	7,824	7,828
Leased Assets	9,807	4,514	4,516
Library Resources	1,169	1,319	1,320
	<u>35,528</u>	<u>28,000</u>	<u>28,015</u>



8. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
WESTPAC CHEQUE ACCOUNT	21,920	110,844	45,523
IMPREST ACCOUNT	155	-	329
WESTPAC SAVINGS ACCOUNT	81,868	-	106,606
Cash equivalents for Cash Flow Statement	103,943	110,844	152,458

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

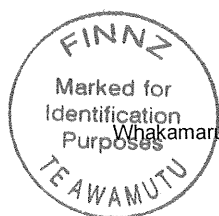
9. Accounts Receivable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	2,099	4,546	2,401
Receivables from the Ministry of Education	2,771	-	747
Interest Receivable	-	1	-
Teacher Salaries Grant Receivable	30,060	20,295	32,146
	34,930	24,842	35,294

Receivables from Exchange Transactions	2,099	4,547	2,401
Receivables from Non-Exchange Transactions	32,831	20,295	32,893
	34,930	24,842	35,294

10. Inventories

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	518	447	1,276
Canteen	78	197	18
	596	644	1,294



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Building Improvements	173,112	340	-	-	(9,742)	163,710
Furniture and Equipment	20,723	10,830	-	-	(5,479)	26,074
Information and Communication Tech	21,891	5,436	-	-	(9,331)	17,996
Leased Assets	17,064	10,911	-	-	(9,807)	18,168
Library Resources	9,354	-	-	-	(1,169)	8,184
Balance at 31 December 2018	242,144	27,517	-	-	(35,528)	234,132

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Building Improvements	407,877	(244,167)	163,710
Furniture and Equipment	206,134	(180,060)	26,074
Information and Communication	158,717	(140,721)	17,996
Leased Assets	34,287	(16,119)	18,168
Library Resources	47,252	(39,068)	8,184
Balance at 31 December 2018	854,267	(620,135)	234,132

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Building Improvements	177,613	5,183	-	-	(9,685)	173,112
Furniture and Equipment	23,168	2,221	-	-	(4,666)	20,723
Information and Communication Tech	23,253	6,466	-	-	(7,828)	21,891
Leased Assets	4,845	16,734	-	-	(4,516)	17,064
Library Resources	10,452	222	-	-	(1,320)	9,354
Balance at 31 December 2017	239,331	30,826	-	-	(28,015)	242,144

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Building Improvements	407,537	(234,425)	173,112
Furniture and Equipment	195,304	(174,581)	20,723
Information and Communication	153,281	(131,390)	21,891
Motor Vehicles	15,778	(15,778)	-
Leased Assets	23,376	(6,312)	17,064
Library Resources	47,252	(37,898)	9,354
Balance at 31 December 2017	842,528	(600,384)	242,144



12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	4,648	6,832	8,354
Accruals	3,313	3,565	3,150
Capital accruals for PPE items	2,140	-	-
Employee Entitlements - salaries	30,060	20,295	32,146
Employee Entitlements - leave accrual	4,446	1,350	4,256
	<u>44,607</u>	<u>32,042</u>	<u>47,906</u>
Payables for Exchange Transactions	44,607	32,042	47,906
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>44,607</u>	<u>32,042</u>	<u>47,906</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Income in Advance	1,134	766	835
	<u>1,134</u>	<u>766</u>	<u>835</u>

14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	81,700	40,000	35,000
Increase to the Provision During the Year	8,067	5,000	46,700
Provision at the End of the Year	<u>89,767</u>	<u>45,000</u>	<u>81,700</u>
Cyclical Maintenance - Current	43,667	-	20,000
Cyclical Maintenance - Term	46,100	45,000	61,700
	<u>89,767</u>	<u>45,000</u>	<u>81,700</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	10,550	264	7,121
Later than One Year and no Later than Five Years	12,605	-	14,300
	<u>23,155</u>	<u>264</u>	<u>21,421</u>



16. Funds Held (Owed) for Capital Works Projects

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

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2018	\$	\$	\$		\$
Roofing	<i>completed</i>	46,458	336	46,794	-	-
Heating Replacement	<i>completed</i>	-	28,371	28,371	-	-
Totals		46,458	28,707	75,165	-	-

Represented by:

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

-

-

-

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2017	\$	\$	\$		\$
Roofing	<i>in progress</i>	-	49,608	3,150	-	46,458
Totals		-	49,608	3,150	-	46,458

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	3,525	3,690
Full-time equivalent members	0.39	0.08
<i>Leadership Team</i>		
Remuneration	189,214	186,975
Full-time equivalent members	2.00	2.96
Total key management personnel remuneration	192,739	190,665
Total full-time equivalent personnel	2.39	3.04

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:		
Principal A		
Salary and Other Payments	50 - 60	100 - 110
Benefits and Other Emoluments	1 - 2	3 - 4
Termination Benefits	-	-
Principal B		
Salary and Other Payments	20 - 30	-
Benefits and Other Emoluments	0 - 1	-
Termination Benefits	-	-
Principal C		
Salary and Other Payments	20 - 30	-
Benefits and Other Emoluments	0 - 1	-
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	-	-
	0.00	0.00

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



19. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities 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.

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2018 (Capital commitments at 31 December 2017: nil).

(b) Operating Commitments

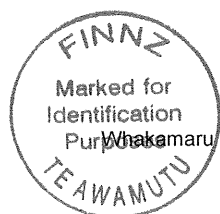
As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	159
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>159</u>

22. 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.



23. 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	103,943	110,844	152,458
Receivables	34,930	24,842	35,294
Investments - Term Deposits	-	-	-
Total Loans and Receivables	138,873	135,686	187,752

Financial liabilities measured at amortised cost

Payables	44,607	32,042	47,906
Borrowings - Loans	-	-	-
Finance Leases	20,189	264	18,392
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	64,796	32,306	66,298

24. Events After Balance Date

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

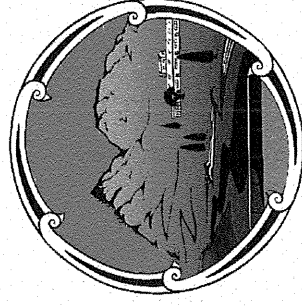
25. Comparatives

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



Whakamaru School - Analysis of Variance 2018
Annual School Improvement Plan

Whakamaru School



Analysis of Variance 2018

Annual School Improvement Plan

Curriculum Targets – Writing 2018

TARGET: At least 80% of students achieving at the appropriate level NZC (Refer Whakamaru School Assessment Guidelines Booklet) and to close the gap between male and female achievement.

To focus on Year 4's and Year 7/8 Maori boys with the aim of at least 70% achieving at the required curriculum level.

Assessment tool – Writing sample assessment; Teacher judgment (whole staff moderated) using Learning Progressions, Class work, ongoing formative assessment.

STRATEGY:

1. Through quality weekly planning concentrating on core skills and incorporating these skills into their general work. Teachers becoming familiar with the resources and teaching strategies.
2. Professional learning support for staff members through accessing RTLit and CoL Across School Teachers
3. Teachers continuing to develop and use strategies from 'Write That Essay' – Ian Hunter ongoing PLD
4. To review target student achievement progress once a month a staff meetings and share successful teaching a learning strategies with other staff members
5. Developing individual student goal setting practices that are linked to current achievement level, next level and next steps to achieve this. Student, teacher and parents to be able to verbalise these goals and next steps
6. Employ part-time teacher to focus on individual student's achievement in writing – hooking our boys into writing through hands on tasks and using digital technology.

PERSONNEL:

Literacy Leaders
Classroom teachers

BUDGET CODE:

Literacy

BUDGET:

\$1500 Literacy
\$500 PD

BACKGROUND DATA:

There has been a continued fall and rise in student achievement in writing at this school over the past few years.

We have a very transient school community so it is hard to compare the number of students achieving at each level from year to year as the groups change constantly. Changing principals throughout the year has not helped either. We still need to close the gap between male and female achievement – males are lower at present. There is little variance between Maori and non-Maori achievement increasing boys interest into writing will be a major focus for 2019 and improving the cohort of Year 4 & 5s in 2019.

Previous year PERFORMANCE:

OUTCOME – END OF 2017

62% of our students are at or above

After 1 year	11/14	(79%)
After 2 years	9/14	(64%)
After 3 years	2/7	(28%)
Year 4	8/11	(73%)
Year 5	9/13	(70%)
Year 6	3/10	(30%)
Year 7	5/8	(62%)
Year 8	4/5	(80%)

REASONS AND EVALUATION: There has been an overall increase in writing data across the school of 7% this year. It has been pleasing to see a particular increase in this year's Year 4, 5, 7 and 8 cohorts, especially the year 8's. Our girls (85%) are still ahead of our boys (46%) and our Maori students (particularly boys are still of concern). This will be a target group for next year – especially the 2018 Year 4 and 7 boys who are cohorts with a very high % of students with high learning and behavioural needs.

CURRENT PERFORMANCE:

OUTCOME – END OF 2018

65% of our students (59/90) are working at or above their recommended NZ Curriculum level.

After 0-1 year	15/15	(100%)
After 2 years	14/17	(82%)
After 3 years	5/14	(35%)
Year 4	4/9	(44%)
Year 5	8/11	(72%)
Year 6	6/10	(60%)
Year 7	4/7	(57%)
Year 8	3/6	(50%)

REASONS AND EVALUATION:

From last year our data has stayed steady overall with 65% of our students writing at or beyond their recommended NZ Curriculum level. Of the 35% (29) not reaching their curriculum level, 21 are Maori and 18 are boys. Of concern are our Year 3 students 9/14 (64%) are not reaching their recommended curriculum level.

Whakamaru School - Analysis of Variance 2018
Annual School Improvement Plan

Literacy – Writing - Actions to Achieve Targets

Actions to achieve targets and review 2018.		Led by:	Timeframe
Writing samples to be completed and analysed using Learning Progressions and exemplars in March for collection of baseline data then reassessed in November. This process was started but did not continue due to the changing of Principals over the year. Principal left in term 2, interim principal term 3 and a first time principal in term 4. The Learning Progressions were used to help make some basic assessment of where each student was at for their end of year report.		Teachers/Principal	On-going.
Each teacher to select a target group within their class to show targeted teaching and accelerated learning with this group and to impact on rest of class This data updated at the end of each term on a Google excel sheet, showing level, programmes, and achievement progress. Target student progress data shared with BOT (names were removed when reporting) - Google sheet - https://docs.google.com/spreadsheets/d/1XvfDL0I0hvZO7dGP64wgEtiG6dr_HDMHe1JQbTVet5w/edit#gid=1435872138		Teacher/Principal	By End of Term
Continue to develop the use of class and personal blogs as authentic writing platforms Blogs became difficult to use and the Easy blogs went bust in term 2 but the students started using seesaw in term 4 which created an enthusiastic response from the students where all started to blog to their parents		Teachers	On-going
Use strategies from 'The Writing Book' to develop literacy skills in the classroom Teachers throughout the year have shared strategies and ideas of best practices and have supported each other when needed.		Teachers	Teachers
Continuing to develop Ian Hunter "Write that Essay" sentence structures (CoL PD) One of our teachers became the in-school support for our CoL and would share ideas from her days PD throughout the year. In 2019 the across the schools teachers in the CoL have booked to do some more hands on PD for staff in our area.		Teachers	On-going
Use different genres of writing to involve children in authentic learning situations. Teachers have integrated different genre into their writing programme where it has come up.		Teachers	On-going
Regular moderation meetings using student writing to develop Overall Teacher Judgments, within school and across schools (Marotiri/Mangakino) This was successful within school but due to the change in Principals in our Pinelands cluster the across schools it did not happen in 2018. While our PacT writing was never used due to no real PD from the CoL.		Teachers/Principal	On-going

Whakamaru School - Analysis of Variance 2018
Annual School Improvement Plan

Ensure new staff are familiar with LP's and exemplars to form assessment judgements The newer teachers at our school used AsTTle rubrics successfully this year although they preferred the writing progressions rather than the AsTTle rubrics.	Principal	On-going
Continued development of writing modelling books in classrooms for group work and assessment Modelling books are used across the school and have been shared at staff meeting throughout the year.	Teachers/Principal	On-going
Review target student achievement progress once a month a staff meetings - share successful teaching a learning strategies with other staff members This has been a successful process and the continued use of the Progressions boards have been a real motivating factor and has encouraged discussions about the successes and the targeted students not moving as quick.	Teachers/Principal	Monthly staff meetings
Actively seek authentic writing opportunities to generate and publish students writing. We are working on developing our "Learning through Play" programme that has provided some authentic writing opportunities for our students but now we will be looking to integrate a stronger Learning through Play pedagogy into our whole school curriculum in 2019, with a PD day and a possible visit to a school well entrenched in "learning through play" (LTP)	Teachers	On-going
Look at boys as a target group – professional readings- lifting boys achievement in writing. The continuous development of the LTP programme has definitely motivated our junior boys into writing but must be developed further as well as the improved Inquiry philosophy from Kath Murdoch has helped the senior boys motivation in writing.	Teachers	By End of Term 1
Professional learning support for staff members through accessing RTLit – depending on individual teacher need. Due to the changing of principals this was never followed up, throughout the year.	Teachers/Principal	On-going
Continue to develop individual student goal setting practices that are linked to current achievement level, next level and next steps to achieve this. Student, teacher and parents to be able to verbalise these goals and next steps. Setting goals and next steps has been a success in the junior school and is developing well in the senior classes. We will be looking to develop this further in 2019 and make it consistent throughout the school.	Teachers/Principal	On-going
Selected target students for 2018 to be working with part time literacy teacher and Col In-school teacher to increase writing engagement and achievement This has been a long process to get under way but in 2019 this will be covered through the CoL.	Teachers	Term 1 onwards
Use Digital tools (Chromebooks and iPads) – programmes and apps (Linked to literacy) within classroom programmes. All classes are using digital tools in literacy we will be reviewing the effectiveness of a range of tools used throughout the next term.	Teachers/Principal	On-going

Curriculum Targets – Reading 2018

TARGET 80% of students achieving at the appropriate level NZC (Refer Whakamaru School Assessment Guidelines

Booklet) and to close the gap between male and female achievement.

To focus on our Year 4 and Year 7 students with an aim to have 70% working at the required curriculum level

Assessment Tools: Running Records, PAT Comp and Vocab Y4-8, Teacher observations and on-going formative assessment

STRATEGY:

1. To continue to develop and reflect on our Reading programme – with support of our in-school/across-school Col teachers
2. With the support of the RTLB introduce 'Quick 60' with target groups across all classrooms for children who are achieving below their chronological age level, once the resource has been purchased and look at implementing other programmes
3. To attempt to access grant money to purchase our own Quick 60 Level 1 and 2 resource.
4. For each teacher to identify target groups of children in their class for accelerated learning
5. To review target student achievement progress once a month a staff meetings and share successful teaching a learning strategies with other staff members
6. To continue with the Reading Recovery Programme for eligible target students
7. Use R/R Col teacher to support staff with Running Records moderation
8. Developing individual student goal setting practices that are linked to current achievement level, next level and next steps to achieve this. Student, teacher and parents to be able to verbalise these goals and next steps.
9. Offer Reading Together parent workshops to Junior school parents and Reading at Home workshop to Senior school parents

PERSONNEL:

Literacy Leaders
Classroom teachers

BUDGET CODE:

Literacy

BUDGET:

\$1500 Literacy
\$500 PD

BACKGROUND DATA:

There has been steady progress with previous year data at or working beyond their curriculum level where we have made a slight improvement of 5%. We need to continue with this increase to achieve an overall target of 80% and hope that through our changing school pedagogy integration of our Inquiry (Kath Murdoch) and Learning through Play philosophy we will create authentic opportunities to improve reading, especially in our juniors. We also need to target our Year 2-3-4 boys in 2019 with an aim of having 80% of them achieving at or above their recommended reading level by the end of the year. We will also use our Quick60 programme on our targeted readers to improve their reading level.

Previous year 2017 PERFORMANCE:

OUTCOME – END OF 2017

65% of our students are at or above

After 1 year	4/14	(29%)
After 2 years	11/14	(78%)
After 3 years	3/7	(43%)
Year 4	9/11	(82%)
Year 5	12/13	(92%)
Year 6	4/10	(40%)
Year 7	7/8	(88%)
Year 8	3/5	(60%)

REASONS AND EVALUATION: We have stayed stable in our number of students achieving at or above standard in Reading this year. We find that our students are slow to start with reading when they arrive at 5 years usually taking 12 – 18mths to take off, which most do in year 2. This can be seen in the increase of this cohort- 2016 Y1s- 39% to 2017 Y2's-78%). Our Maori students achievement has slightly risen from 2016 – 58% to 63%) and are achieving on par with NZE (61%). There has been a pleasing increase in the Year 4 cohort (2016 64% % to 2017 82%) and Y 5's (72% to 92%). In 2018 the target groups will be Year 4 and 7 cohorts,

Current PERFORMANCE:

OUTCOME – END OF 2018 - 70% of our students (62/90) are working at or beyond their their recommended NZ Curriculum level.

After 1 year	7/15	(47%)
After 2 years	8/17	(47%)
After 3 years	11/14	(79%)
Year 4	6/9	(67%)
Year 5	10/11	(91%)
Year 6	9/11	(81%)
Year 7	5/7	(72%)
Year 8	6/6	(100%)

REASONS AND EVALUATION: We have continued to stay stable with our data although we have improved by 5% overall school wide this year in Reading. There has been an improvement in each year, with 2017 year 6s sitting at 40% to improve in 2018 to 72%. 31/49 boys reaching the required curriculum level and 18 boys (20% of all students) needing support. 18/59 (30%) Maori have not reached their recommended level of rereading achievement in 2018. The introduction of the "Quick 60 programme" has helped lift students level of reading overall. 18/28 students not reaching their curriculum level are Maori and 18/28 are boys.

Whakamaru School - Analysis of Variance 2018
Annual School Improvement Plan

Literacy – Reading - Actions to Achieve Targets

Actions to achieve targets and review 2018.		Led by:	Timeframe
Continued use of Home-School Reading partnerships workshops. This was a successful addition in 2017 but was never reintroduced in 2018, so will be looking to reintroduce this programme to the parents in 2019.		Deputy Principal	On-going
'Quick 60' programme implemented within each class (RTLb- PD with staff). Apply for grant to purchase kits Quick 60 programme was purchased and introduced into our school programme this year and had a major effect on the targeted students. The engagement in the programme was very high but we have to look at creating a way to make it more sustainable way of managing the programme to get even more out of the programme.		Principal/Teachers/RTLb	Once grants are accessed
Direct approach to our whanau – 'shoulder tapping' to come and hear children read. A few grandparents came throughout the year to read to the children but we have to think out of the box to encourage more response in the future.		Principal/Teachers	By the end of Term 1
Teacher aide 'spare time' to be used to gather children who need extra reading mileage. Our teacher aides have worked with our targeted students to increase the reading mileage throughout the year but may need more consistency for our students to really benefit		Principal/Teachers	Initiated by mid Term 1 then on-going
Buddy reading' school-wide – 2 x 15 slots weekly – Maunga groups Classes found it was easier to manage this within their own classes.		Teachers	Implemented after swimming Term 1 then on-going
Use different types of texts to engage our boy readers – e.g. magazines, short stories, journals for SSR, etc A little bit of budget money was used in the library to help add more engaging books for boys to read, the Duffy books that were given to the school has a number of engaging content for our boys.		Teachers	On-going
Reading Recovery Programme (junior school target students) Our reading recovery programme is a successful adding to the school however it would be nice to get more funding to give a few more students an opportunity to go on the programme - 1 student is not enough.		Reading Recovery Teachers	On-going
To review target student achievement progress once a month a staff meetings and share successful teaching a learning strategies with other staff members This has been a successful process and the continued use of the Progressions boards have been a real motivating factor and has encouraged discussions about the successes and the targeted students not moving as quick.		Principal/Teachers	Monthly staff meetings
Continue to develop individual student goal setting practices that are linked to current achievement level,		Principal/Teachers	By the end of Term 1

Whakamari School - Analysis of Variance 2018
Annual School Improvement Plan

next level and next steps to achieve this. Student, teacher and parents to be able to verbalise these goals and next steps. Setting goals and next steps has been a success in the junior school and is developing well in the senior classes. We will be looking to develop this further in 2019 and make it consistent throughout the school.		
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Curriculum Targets – Numeracy 2018

TARGET: At least 80% of students achieve to the appropriate level NZC (Refer Whakamaru School Assessment

Guidelines Booklet)

To focus on the Year 7 cohort with the expectation that 75% of these students will be achievement the required Curriculum level at the end of 2018

Assessment tools: PACT Y1-8, Gloss, JAM, On-going Formative Assessment

STRATEGY:

1. To utilize staff strengths within the school – e.g. Lead Teacher, etc. – to develop staff confidence and ability.
2. Access CoL across-school teachers with Numeracy expertise to share
3. To cross-group (where applicable) 4. For each teacher to identify a target group of 3 – 4 children.
4. To move children on with their learning rather than making sure everything is covered in a stage before moving them on, providing challenge rather than complacency.
5. To review target student achievement progress once a month a staff meetings and share successful teaching with other staff members
6. Developing individual student goal setting practices that are linked to current achievement level, next level and next steps to achieve this. Student, teacher and parents to be able to verbalise these goals and next steps
7. To increase Teacher understanding of PACT tool through moderation and PD (CoL support) and use as a school-wide assessment tool.

PERSONNEL:

Literacy Leaders
Classroom teachers

BUDGET CODE:

Numeracy

BUDGET:

\$1000 Numeracy
\$500 PD

BACKGROUND DATA:

Our background data shows we are not far away from our targeted level in most years. We have implemented activities throughout Maths Week 201, these activities went home and helped to engage whanau in maths.

Through the identification of our targeted students, teachers will provide opportunities for the students to increase their understanding of large numbers upto 1000 and part/whole numbers (fractions & decimals)

CURRENT PERFORMANCE:

END OF 2017

82% OF OUR STUDENTS ARE AT OR ABOVE

After 1 year	14/14	(100%)
After 2 years	13/14	(93%)
After 3 years	5/7	(72%)
Year 4	9/11	(82%)
Year 5	10/13	(77%)
Year 6	5/10	(50%)
Year 7	8/8	(100%)
Year 8	3/5	(60%)

REASONS AND EVALUATION: There has been a very pleasing increase in the overall % of students who have achieved At or Above NS – from 68% in 2016 to 82% this year. Our Maori students (83%) are achieving at the same high level as their NZE peer. Though there has been a good increase in overall achievement of our boys, of 25% (2016 50% to 2017-75%) our girls are still achieving high rates of success (2016 -80% to 2017 -91%). The 2018 Year 7 cohort will be a target group, in maths

CURRENT PERFORMANCE:

OUTCOME – END OF 2018 - 72% of our students (63/90) are working at or beyond their recommended NZ Curriculum level.

After 1 year	15/15	(100%)
After 2 years	9/17	(53%)
After 3 years	7/14	(50%)
Year 4	7/9	(78%)
Year 5	8/10	(80%)
Year 6	9/11	(82%)
Year 7	4/7	(57%)
Year 8	4/6	(67%)

REASONS AND EVALUATION:

Over the past few years there has been an increase in achievement levels although we have seen a 10% drop overall, this year 26/90 (28%) students are not reaching their expected curriculum level. 14/28 are Maori and 16/28 are boys. The largest concern are the Year 2's & 3's and Year 7s. These areas of maths that students tend to struggle are moving from add/sub with the Year 2 & 3's to large numbers to 1000 and the Year 7's moving to part whole numbers.

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Numeracy - Actions to Achieve Targets

Actions to achieve targets and review 2018.		Led by:	Timeframe
To provide challenge to learners rather than reinforcing what they already know – linking maths to Discovery Time (Juniors) and STEM (Seniors) where applicable. Through LTP the junior classes have been able to provide authentic opportunities to challenge our students thinking towards maths, measurement while making something, use of money to help with place value when playing shopping all have had a significant effect on our students learning. Our seniors have used STEM to challenge their thinking towards maths.		Teacher	On-going
Use of Numeracy staff ability within the school During staff meetings each teacher shared strategies and knowledge to help lift student achievement. The lead teacher in Math shared apps, maths programmes that has created an improved attitude to math.		Numeracy Lead Teachers	On-going
Select new Numeracy Leader and work with them to develop the role within the School to give support and guidance to staff members – including observations After a year in this role the lead teacher has gained confidence and has been able to help other teachers with their maths programmes. This teacher is fairly new to the role so still could benefit from more PD.		Numeracy lead/Principal	Beg term 1 On-going
As part of the ICT parent workshop share fun and education online links with parents to be used at home No maths night in 2018 but we did a maths week, online programmes to help improve their basic facts, with quiz week to encourage parent involvement, Prodigy & Extra maths was a programme were introduced.		All Staff	By End of Term 2
Each teacher to identify a group of 3-4 target students to accelerate.		Teacher	End of Term 1
Use of Ikan sheets in the Juniors to give evidence of stage progressions. We did not use Ikan in the juniors because we decided that using the learning progressions as we felt they were more beneficial for the students learning.		Junior class Teachers	On-going
Use Teacher Aides for Stages 4 – 5 in Senior school to catch up these stages-support within classroom. Teacher-Aides were used to work with the students that needed their support.		Teacher planned programme	On-going
Continued development of numeracy modelling books or IWB flipcharts in classrooms for group work and assessment. Modelling books are used in the classrooms but the IWB was not used as well as they could have been but the individual blogs were used instead.		Literacy leaders	On-going
To review target student achievement progress once a month a staff meetings and share successful teaching		Teachers/Principal	Monthly staff meetings

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a learning strategies with other staff members. This has been a successful process and the continued use of the Progressions boards have been a real motivating factor and has encouraged discussions about the successes and the targeted students not moving as quick.		
Continue to develop individual student goal setting practices that are linked to current achievement level, next level and next steps to achieve this. Student, teacher and parents to be able to verbalise these goals and next steps. This is a developing practices with the learning progression walls. The seniors have made theirs more specific for the students. This made it easier for teachers to track student progress. In 2019 this will continue to be developed over time to help the students become more focused on their learning with a goal to reach.	Teachers/Principal	By End of Term 1
Use Digital tools (Chromebooks and iPads) – programmes and apps (linked to numeracy) within classroom programmes. All teachers have found and are using apps that are appropriate to their class level and have placed them in their weekly planning.	Teachers	On-going
PACT tool used for maths assessment – continue to work with staff on using this tool, before uploading requirements in June, to ensure understanding of the process. Process was not taken on due to the change of principal in term 2.	Numeracy lead/Principal	Term 2

Other Development Areas: 2018

Outcomes and Results:

Te Ataarangi (Literacy Aotearoa) - the passing of our kaiako Nepia put a halt on the whole programme. Low parent input but staff were engaged and motivated to learn more. Unfortunately due to our kaiako and his passing the course never continued.

Evaluation:- Although we have a very transient roll we have made some progress in all areas of the students learning. With this transient roll comparing data from the beginning of the year to the end makes it very difficult.

General Comments

The school has gone through a change in Principals throughout the year having three different principals in a year, along with two new staff who were employed at the beginning of 2017 some aspects of procedures have been affected. Our school continues to have a transient nature and it becomes hard to compare apples with apples from the beginning of the year to the end. We may look at some way to track our students who are in our school from the beginning to the end of the year.

Whakamaru School

KiwiSport Funding for the year ended 31 December 2018

Kiwisport is a Government funding initiative to support student's participation in organised sport.
The school received total Kiwisport funding of \$1,162.77 excl gst.
The whole school benefited from participation in organised sport.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Whakamaru School (the School). The Auditor-General has appointed me, Jonathan Hurst, using the staff and resources of Finnz Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20 that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue & expense, statement of changes in net assets/equity, and statement of cashflows 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
 - financial performance and cashflows 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 23rd 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 arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance Report, Kiwisport Note, and Trustee list, 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.



Jonathan Hurst
Finnz Limited
On behalf of the Auditor-General
Te Awamutu, New Zealand