

WAIMANA SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

School Address: 6 Raroa Road, Waimana

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Ministry Number: 2057

Waimana School
Financial Statements
For the Year Ended 31 December 2017

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Waimana School

Statement of Responsibility For the Year Ended 31 December 2017

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and judgments 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.

In the opinion of the Board and management, the annual financial statements for the financial year ended 31 December 2017 fairly reflect the financial position and operations of the School.

The School's 2017 financial statements are authorised for issue by the Board.

Marewa Titoko

Full Name of Board Chairperson

M Titoko

Signature of Board Chairperson

26.07.2018

Date:

Wiktorina Ani Te Pou

Full Name of Principal

W Te Pou

Signature of Principal

26.07.2018

Date:

Waimana School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue				
Government Grants	2	566,893	413,410	495,658
Locally Raised Funds	3	7,003	5,650	32,064
Interest Earned		7,040	6,000	6,646
Gain on Sale of Property, Plant and Equipment		-	-	3,130
		580,936	425,060	537,498
Expenses				
Locally Raised Funds	3	9,833	8,600	23,964
Learning Resources	4	309,513	238,589	298,040
Administration	5	42,936	44,914	38,343
Finance Costs		348	25	68
Property	6	189,863	108,223	138,905
Depreciation	7	32,899	19,390	22,627
		585,392	419,741	521,947
Net Surplus / (Deficit)		(4,456)	5,319	15,551
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(4,456)	5,319	15,551

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

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Waimana School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	555,733	502,197	538,237
Total comprehensive revenue and expense for the year	(4,456)	5,319	15,551
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	1,945
Equity at 31 December	551,277	507,516	555,733
 Retained Earnings	 551,277	 507,516	 555,733
Equity at 31 December	551,277	507,516	555,733

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

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Waimana School
Statement of Financial Position
As at 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Assets				
Cash and Cash Equivalents	8	83,209	10,223	74,794
Accounts Receivable	9	17,222	16,072	23,912
GST Receivable		6,604	9,086	3,218
Prepayments		429	87	6,293
Investments	10	210,562	197,636	204,088
Funds owed for Capital Works Projects	15	-	-	10,716
		<u>318,026</u>	<u>233,104</u>	<u>323,021</u>
Current Liabilities				
Accounts Payable	12	28,981	17,539	31,587
Provision for Cyclical Maintenance	13	68,441	61,000	37,730
Finance Lease Liability - Current Portion	14	15,454	-	7,394
		<u>112,876</u>	<u>78,539</u>	<u>76,711</u>
Working Capital Surplus/(Deficit)		<u>205,150</u>	<u>154,565</u>	<u>246,310</u>
Non-current Assets				
Property, Plant and Equipment	11	369,753	352,951	367,572
		<u>369,753</u>	<u>352,951</u>	<u>367,572</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	-	-	34,433
Finance Lease Liability	14	23,626	-	23,716
		<u>23,626</u>	<u>-</u>	<u>58,149</u>
Net Assets		<u>551,277</u>	<u>507,516</u>	<u>555,733</u>
Equity		<u>551,277</u>	<u>507,516</u>	<u>555,733</u>

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

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Waimana School
Statement of Cash Flows
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		182,182	170,741	186,631
Locally Raised Funds		6,628	(1,950)	32,064
Goods and Services Tax (net)		(3,386)	-	5,868
Payments to Employees		(80,580)	(73,786)	(108,479)
Payments to Suppliers		(80,966)	(111,595)	(104,716)
Interest Paid		(348)	(25)	(68)
Interest Received		5,824	6,000	6,738
Net cash from / (to) the Operating Activities		29,354	(10,615)	18,038
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	3,130
Purchase of PPE (and Intangibles)		(11,300)	(25,500)	(1,572)
Purchase of Investments		(6,474)	-	(6,452)
Net cash from / (to) the Investing Activities		(17,774)	(25,500)	(4,894)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	1,945
Finance Lease Payments		(13,881)	(10,088)	(2,999)
Funds Held for Capital Works Projects		10,716	-	(2,949)
Net cash from Financing Activities		(3,165)	(10,088)	(4,003)
Net increase/(decrease) in cash and cash equivalents		8,415	(46,203)	9,141
Cash and cash equivalents at the beginning of the year	8	74,794	56,426	65,653
Cash and cash equivalents at the end of the year	8	83,209	10,223	74,794

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.

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Waimana School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

Waimana 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 2017 to 31 December 2017 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.

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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 14.

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.

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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 under section 28 of schedule 6 of the Education Act 1989 in relation to the acquisition of 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 \$1000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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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	40 years only
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.

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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.

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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.

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2. Government Grants

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	169,266	169,741	178,685
Teachers' salaries grants	247,250	179,031	207,860
Use of Land and Buildings grants	135,430	63,638	97,591
Other MoE Grants	14,947	1,000	11,522
	<u>566,893</u>	<u>413,410</u>	<u>495,658</u>

3. Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
Donations	735	450	25,550
Fundraising	-	-	701
Activities	1,068	-	1,213
School House	5,200	5,200	4,600
	<u>7,003</u>	<u>5,650</u>	<u>32,064</u>
Expenses			
Activities	5,732	7,600	5,583
Fundraising (costs of raising funds)	-	-	166
School House	4,101	1,000	18,215
	<u>9,833</u>	<u>8,600</u>	<u>23,964</u>
<i>Surplus for the year Locally raised funds</i>	<u>(2,830)</u>	<u>(2,950)</u>	<u>8,100</u>

4. Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	7,601	10,200	4,344
Library resources	-	150	-
Employee benefits - salaries	300,697	223,989	291,271
Staff development	589	3,250	964
Equipment & Repairs	626	1,000	1,461
	<u>309,513</u>	<u>238,589</u>	<u>298,040</u>

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5. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	2,627	2,627	2,588
Board of Trustees Fees	3,230	4,400	2,785
Board of Trustees Expenses	3,143	2,600	2,809
Communication	1,031	1,200	1,079
Consumables	2,137	8,500	5,624
Operating Lease	-	-	340
Other	2,751	2,350	2,627
Employee Benefits - Salaries	16,317	15,137	12,711
Insurance	6,996	3,100	3,076
Service Providers, Contractors and Consultancy	4,704	5,000	4,704
	<u>42,936</u>	<u>44,914</u>	<u>38,343</u>

6. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,218	1,000	4,030
Cyclical Maintenance Expense	22,365	11,544	(22,703)
Grounds	4,414	2,750	4,468
Heat, Light and Water	7,181	7,000	7,595
Rates	1,214	2,800	2,338
Repairs and Maintenance	4,146	4,250	29,143
Use of Land and Buildings	135,430	63,638	97,591
Security	1,892	550	534
Employee Benefits - Salaries	11,792	13,691	12,354
Van Expenses	211	1,000	-
Consultancy And Contractor Services	-	-	3,555
	<u>189,863</u>	<u>108,223</u>	<u>138,905</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	11,323	9,703	11,323
Furniture and Equipment	4,870	4,053	4,730
Information and Communication Technology	2,419	2,073	2,419
Motor Vehicles	464	-	-
Leased Assets	13,356	3,103	3,621
Library Resources	467	458	534
	<u>32,899</u>	<u>19,390</u>	<u>22,627</u>

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8. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash on Hand	100	-	-
BNZ - 002	81,029	10,223	72,087
BNZ - 004	1,744	-	675
BNZ - 003	336	-	2,032
Cash equivalents and bank overdraft for Cash Flow Statement	83,209	10,223	74,794

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

9. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	431	-	-
Receivables from the Ministry of Education	-	5,844	3,331
Interest Receivable	1,216	967	875
Teacher Salaries Grant Receivable	15,575	9,261	19,706
	17,222	16,072	23,912
Receivables from Exchange Transactions	1,647	967	875
Receivables from Non-Exchange Transactions	15,575	15,105	23,037
	17,222	16,072	23,912

10. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	210,562	197,636	204,088

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11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	299,870	-	-	-	(11,323)	288,547
Furniture and Equipment	28,311	-	-	-	(4,870)	23,440
Information and Communication Tech	4,990	-	-	-	(2,419)	2,571
Motor Vehicles	-	11,300	-	-	(464)	10,836
Leased Assets	30,665	23,781	-	-	(13,356)	41,090
Library Resources	3,736	-	-	-	(467)	3,269
Balance at 31 December 2017	367,572	35,081	-	-	(32,899)	369,753

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	437,942	(149,395)	288,547
Furniture and Equipment	139,882	(116,442)	23,440
Information and Communication	37,200	(34,629)	2,571
Motor Vehicles	11,300	(464)	10,836
Leased Assets	58,066	(16,976)	41,090
Library Resources	16,654	(13,385)	3,269
Balance at 31 December 2017	701,044	(331,291)	369,753

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Building Improvements	311,192	-	-	-	(11,323)	299,870
Furniture and Equipment	31,470	1,572	-	-	(4,730)	28,311
Information and Communication Tech	7,410	-	-	-	(2,419)	4,990
Leased Assets	-	34,286	-	-	(3,621)	30,665
Library Resources	4,269	-	-	-	(534)	3,736
Balance at 31 December 2016	354,341	35,858	-	-	(22,627)	367,572

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Building Improvements	437,942	(138,072)	299,870
Furniture and Equipment	139,882	(111,571)	28,311
Information and Communication	37,200	(32,210)	4,990
Leased Assets	34,286	(3,621)	30,665
Library Resources	16,654	(12,918)	3,736
Balance at 31 December 2016	665,964	(298,392)	367,572

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12. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	10,537	8,106	8,733
Accruals	2,627	-	2,976
Employee Entitlements - salaries	15,575	9,261	19,706
Employee Entitlements - leave accrual	242	172	172
	<u>28,981</u>	<u>17,539</u>	<u>31,587</u>
Payables for Exchange Transactions	28,981	17,539	31,587
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>28,981</u>	<u>17,539</u>	<u>31,587</u>

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	72,163	91,456	94,866
Increase/(decrease) to the Provision During the Year	22,365	11,544	(22,703)
Use of the Provision During the Year	(26,087)	(42,000)	-
Provision at the End of the Year	<u>68,441</u>	<u>61,000</u>	<u>72,163</u>
Cyclical Maintenance - Current	68,441	61,000	37,730
Cyclical Maintenance - Term	-	-	34,433
	<u>68,441</u>	<u>61,000</u>	<u>72,163</u>

14. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	15,454	-	7,394
Later than One Year and no Later than Five Years	23,626	-	23,716
	<u>39,080</u>	<u>-</u>	<u>31,110</u>

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15. Funds Owed (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:

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Deck and Verandah	<i>completed</i>	10,716	13,885	3,169	-	-
Totals		10,716	13,885	3,169	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

-

-

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
ABC Blks Flooring-A Blk Refurb	<i>completed</i>	7,767	7,767	-	-	-
Deck and Verandah	<i>in progress</i>	-	112,937	123,653	-	10,716
Totals		7,767	120,704	123,653	-	10,716

16. Related Party Transactions

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

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

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17. Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
Board Members		
Remuneration	3,230	2,785
Full-time equivalent members	0.12	0.11
Leadership Team		
Remuneration	190,579	101,864
Full-time equivalent members	2.89	1.00
Total key management personnel remuneration	193,809	104,649
Total full-time equivalent personnel	3.01	1.11

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:

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	100 - 110
Benefits and Other Emoluments	2 - 3	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
100 - 110	-	-
	0.00	0.00

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

18. 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:

	2017 Actual	2016 Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: nil).

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20. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2017 (Capital commitments at 31 December 2016: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2017 (Operating commitments at 31 December 2016: nil).

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	83,209	10,223	74,794
Receivables	17,222	16,072	23,912
Investments - Term Deposits	210,562	197,636	204,088
Total Loans and Receivables	310,993	223,931	302,794

Financial liabilities measured at amortised cost

Payables	28,981	17,539	31,587
Borrowings - Loans	-	-	-
Finance Leases	39,080	-	31,110
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	68,061	17,539	62,697

23. Events After Balance Date

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

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TE PŪRONGO A TE KAIAROTAKE TŪ MOTUHAKE

**KI TE HUNGA PĀNUI
I NGĀ TAUAKI PŪTEA A
WAIMANA SCHOOL
MŌ TE TAU I MUTU I TE 31 HAKIHEA 2017**

Ko te Kaitātari Matua te kaiarotake i Waimana School (te Kura). Nāna ahau, a Fred Cookson i āta tohu kia arotake i ngā tauākī pūtea a te Kura i raro i tōna mana, me te whakamahi anō i ngā kaimahi me ngā rawa a Cookson Forbes & Associates.

Te whakatau

Kua oti i a mātou te arotake ngā tauākī pūtea a te Kura kei ngā whārangi 2 ki te 19, arā, ko te tauaki tūnga pūtea i te 31 Hakihea 2017, ko te tauaki whiwhinga, whakapaunga whānui, te tauaki nekeneke hua more/tūtanga me te tauaki kapewhiti mō te tau i eke i taua rangi, me ngā whakamārama mō ngā tauaki pūtea kei reira ngā kaupapa-here kaute me ētahi atu whakamārama e hāngai ana.

Ki tō mātou whakaaro iho, ko ngā tauākī pūtea a te Kura:

- e whakaatu tika ana, i ngā āhuatanga kikokiko katoa:
- i tōna tūnga pūtea i te 31 Hakihea 2017; tae atu ki
- āna mahi whakahaere pūteame ngā kapewhiti mō te tau i mutu i taua rā; ā
- e ū ana ki ngā tikanga kaute e whakaaetia whānuitia ana i Aotearoa, ā, kua whakatakotoria i runga anō i ngā whakahau a te Me hāngai te kōrero mō te anga pūrongo ā-kaute tika (e ai ki te whakatakotoranga i te XRB A1) ki te huinga paerewa tauwhāiti kua tukuna e te Poari Paerewa Kaute o Aotearoa e hāngai ana ki te tānga e pūrongo ai te hinonga. Hei tauira, mō te hinonga painga tūmatanui Tānga 2 ko te anga pūrongo pūtea hāngai ko te 'Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

I oti tā mātou arotakenga i te 5th Here-turi-kōkā 2018. Koia nei hoki te rā i whakaputaina ai tēnei whakatau. Kei raro nei ngā whakamārama mō te pūtakenga mai o te whakatau nei. Kei te whakaaturia anō ngā kawenga kei runga i te Poari Kaitiaki me ngā kawenga kei runga i a mātou, ka whakamāramatia hoki tā mātou tū motuhake.

Kei raro nei ngā whakamārama mō te pūtakenga mai o tā mātou whakatau.

He mea whakahaere te arotakenga i runga anō i ngā Paerewa Arotake a te Kaitātari Matua, kei roto nei e mau mai ana ngā Paerewa Arotake o te Ao (ki Aotearoa) i tukuna e Te Kāwai Ārahi Pūrongo Mōwaho. He whānui ake te whakamārama o ā mātou kawenga i raro i aua paerewa i te wāhanga Ngā kawenga kei runga i te kaiarotake o tā mātou pūrongo.

Kua tutuki i a mātou ā mātou kawenga i raro i Ngā Paerewa Arotake a te Kaitātari Matua.

E whakapono ana mātou kua riro mai ngā taunakitanga arotake e rawaka ana, e tōtika ana hei tūāpapa mō tā mātou whakatau arotake.

Ngā kawenga kei runga i te Poari Kaitiaki

Kei te Poari Kaitiaki te pīkaunga ki te whakarite, ki te whakaatu tika i ngā tauākī pūtea mā te Kura, he tauākī pūtea e ū ana ki ngā tikanga kaute e whakaaetia whānuitia ana i Aotearoa. Kei te noho haepapa anō te Poari Kaitiaki mō te wāhi ki ngā whakataki tara ā-whare e whakaaro ana ia me mātua whakarite e takoto ai ngā tauākī pūtea, kāore rawa he hapa whaikiko i roto, ahakoa takea mai i te mahi māminga, he hapa pokerehū rānei.

Kei te Poari Kaitiaki te pīkaunga ki te whakarite, ki te whakaatu tika i ngā tauākī pūtea mā te Kura, he tauākī pūtea e ū ana ki ngā tikanga kaute e whakaaetia whānuitia ana i Aotearoa. Kei te Poari Kaitiaki anō hoki te kawenga mō te whāki, ina hāngai, i ngā take e pā ana ki te taruna ka noho tuwhera haere tonu te kura me te whakamahi i te kaupapa kaute o taua taruna, engari rawa arā he takune ki te kati, te hanumi rānei i te kura, kāore he kōwhiringa rānei i tua atu i te kati, te hanumi rānei.

Ka hua ake ngā kawenga kei te Poari Kaitiaki i te Ture Mātauranga 1989.

Ngā kawenga kei runga i te kaiarotake mō te tātari i ngā tauākī pūtea

E whai ana mātou ki te whiwhi i te whakatūturu whaitake mō te āhua whānui o ngā tauākī pūtea, arā kāore rawa he hapa whaikiko i roto, ahakoa takea mai i te mahi māminga, he hapa pokerehū rānei, ā, ki te tuku pūrongo kaiarotake kei roto ko tā mātou whakatau.

Ko tēnei mea te whakatūturu whaitake he whakatūturu taumata teitei, engari ehara i te kī taurangi mā te whakahaere i te tātari e ai ki Ngā Paerewa Arotake a te Kaitātari Matua ka kitea i ngā wā katoa he hapa whaikiko mēnā kei reira tētahi. Ko te hapa whaikiko, he rahinga, he whākinga rānei e rerekē ana, e ngaro ana rānei, ā, ka hua mai pea i te mahi māminga, i te hapa pokerehū rānei. E whakaarohia ana te hapa whaikiko hei mea whaikiko mēnā, ahakoa takitahi, ahakoa tōpū, ko te tūmanako whaitake tērā tonu pea ka awea ngā whakatau a ngā kaupānui i muri i te pānui i aua tauākī pūtea.

Mō ngā mōhiohio tohatoha pūtea i pūrongotia i ngā tauākī pūtea, i herea ā mātou manatūnga ki te whakarite i whakaae ngā mōhiohio ki te mahere tohatoha pūtea a te Kura kua whakamanatia.

Kīhai mātou i aromātai i te haumarutanga me ngā mana i runga i te whakaputanga tāhiko o ngā tauākī pūtea

Hei wāhanga o te tātari e ai ki Ngā Paerewa Arotake a te Kaitātari Matua, ka whakamahi mātou i te whakawā ngaio me te mau tonu ki te hokirua ngaio puta noa i te tātari. I tua atu:

- Ka tautuhi mātou i te kaha tūpono ka puta he hapa whaikiko i ngā tauākī pūtea, ahakoa hapa mahi māminga nei, hapa pokerehū rānei, ka hoahoa me te whakamahi i ngā manatūnga tātari e urupare ana ki aua tūponotanga, me te whiwhi i ngā taunakitanga arotake e rawaka ana, e tōtika ana hei tūāpapa mō tā mātou whakatau arotake. He teitei ake te tūponotanga kāore e kitea he hapa whaikiko e ahu mai ana i te mahi māminga, i tērā e ahu mai ana i te hapa pokerehū, nā te mea ka whai wāhi pea te mahi kūpapa, te hara poahere, ngā hapa māriri, ngā whakaporari, me te takahi i te whakataki tara ā-whare, ki te mahi māminga.
- Ka whai mōhiotanga mātou ki ngā whakataki tara ā-whare e hāngai ana ki te tātari hei hoahoa tukanga arotake e hāngai ana ki ngā āhuatanga. Heoi anō, kāore e hoahoaia aua tikanga hei whakapuaki whakaaro ki te whaihua o ngā whakataki tara ā-whare a te Kura.
- Ka aromātai mātou i te hāngai o ngā kaupapa here kaute e whakamahia ana me te whaitake o ngā whakatau tata me ngā whāinga whai pānga, taha kaute nei, a te Poari Kaitiaki.

Ka hanga whakataunga mātou mō te hāngai o tā te Poari Kaitiaki whakamahi i te kaupapa o te taruna ka noho tuwhera haere tonu te kura, ā, i runga anō i ngā taunakitanga tātari kua riro, mēnā kei reira he kumukumu whaikiko e pā ana ki ngā takahanga me ngā āhuatanga ka whakaatu kāore pea e taea e te kura te noho tuwhera tonu mō muri atu. Mēnā ka whakatau mātou kei reira he kumukumu whaikiko, me miramira i ngā whākinga hāngai i ngā tauākī pūtea i tā mātou pūrongo tātari, tērā rānei, mēnā he takarepa aua whāinga, me whakarerekē i tā mātou whakatau. E ahu mai ana ā mātou whakatau i ngā taunakitanga kua riro tae noa ki te rā o tā mātou pūrongo kaitātari. Heoi anō, ka noho ngā takahanga, āhuatanga rānei ā muri atu he pūtake pea mō te kati, te hanumi rānei i te kura.

- Ko tā mātou he aromātai i te whakaaturanga, hanganga me ngā ihirangi whānui o ngā tauākī pūtea, tae atu ki ngā whākinga, ā, mēnā he tōkeke te whakaatu a ngā tauākī pūtea i ngā whakaritenga me ngā takahanga taketake.
- Ka whakawāngia e mātou te kaha tūpono puta ake o te hapa whaikiko i te pūnaha utu kaimahi a Novopay e mau tonu nei pea he hapa i roto. Nā konā, ka whāia ētahi tukanga hei whakaiti i te tūpono ara ake o te hapa whaikiko i taua pūnaha, he hapa tērā e whakatītaha, ki tā mātou titiro, i te māramatanga whānui o te hunga pānui ki ngā tauaki pūtea.

Kei te whakawhitiwhiti mātou ki te Poari Kaitiaki mō te hōkai me te wā kua whakamaheretia mō te tātari me ngā otinga hira o te tātari, tae atu ki ētahi hapa nui i te whakataki tara-ā-whare i kitea i te wā o te tātari.

E hua ake ana tēnei kawenga i te Ture Arotakenga Tūmatanui 2001.

Ētahi atu mōhiohio

Kei te Poari Kaitiaki te kawenga mō ērā atu mōhiohio. Kei roto i ērā atu mōhiohio ko ngā mōhiohio kei ngā wāhanga 23 ki te 28, engari i roto ko ngā tauākī pūtea, me tā mātou pūrongo tātari i whai ake.

Kāore i kapi i tā mātou whakatau mō ngā tauākī pūtea ērā atu mōhiohio, ā, kāore mātou e whakapuaki i te whakatau tātari, te whakatau whakatūturu rānei mō aua mōhiohio.

Mō te taha e pā ana ki tā mātou tātari i ngā tauākī pūtea, kei a mātou te kawenga ki te pānui i ērā atu mōhiohio. Mā te pēnei, e whai whakaaro ana mātou mēnā he ōrite kore aua atu mōhiohio ki ngā tauākī pūtea, ki ngā mōhiotanga rānei i riro i a mātou i te wā o te tātari, ko te āhua nei rānei he hapa whaikiko i roto. Mēnā, whai mai ana i ā mātou mahi, ko te whakatau he hapa whaikiko i roto i āra atu mōhiohio, me pūrongo tēnā e mātou. Kāore i a mātou he mea hei pūrongo atu e pā ana ki tēnei.

Te tū motuhake

E noho motuhake ana mātou i te Kura e ai ki ngā whakaritenga tū motuhake a Ngā Paerewa Arotake a te Kaitātari Matua, kei roto ko te Paerewa Ngaio me te Matatika 1 (kua whakahōutia): *Code of Ethics for Assurance Practitioners* he mea tuku e Te Kāwai Ārahi Pūrongo Mōwaho.

I tua atu i te arotakenga, karekau ō mātou hononga, ō mātou pānga ki te Kura.


Fred Cookson
Cookson Forbes & Associates, Chartered Accountants
Mā te Kaitātari Matua
Opotiki, Aotearoa

Members of the Board of Trustees

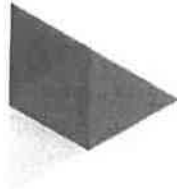
For the year ended 31 December 2017

School Name:		Waimana School		
CURRENT BOT MEMBERS:				
NAME	POSITION HELD	HOW POSITION WAS GAINED Elected/Co-opted	OCCUPATION	TERM EXPIRES
Marewa Titoko	Chairperson	Elected		May 2019
Te Pare Hillman	BOT Treasurer	Elected		November 2017
Lauralee Hillman	Member	Elected		November 2017
Irene Almond	Member	Elected		May 2019
Hohepa McLean	Member	Elected		May 2019
Phillipa Mason	Staff Rep	Elected	Teacher	May 2019
Maringa Turuwhenua	Member	Co-opted		December 2017
Wikitoria Te Pou	Principal	Appointed	Principal	

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2017, the school received total Kiwisport funding of \$712.33 (excluding GST). The funding was spent on sporting endeavours.

Analysis of Variance Reporting



School Name:	Waimana School	School Number: 2057
Strategic Aim:	Implement the curriculum statements in the seven learning areas in English and Te Reo Maori	
Annual Aim:	To improve the Achievement Levels in the National Standards for Writing and Mathematics, also to improve the Attendance of students.	
Target:	<ul style="list-style-type: none"> To have 60% of Year 4, 6 & 7 students achieve AT or ABOVE the National Standard for Written Language. To have 80% of Year 5-7 students improve their Basic fact knowledge to meet the achievement level set in the curriculum level 2-4 To improve the attendance of students with chronic absenteeism by 80% school wide. 	
Baseline Data	<ul style="list-style-type: none"> 3 yr 6 & 1 yr 7 students well below in Written Language and 3 yr 4 & 1 yr 7 students achieving below the standard. Year 5 Maths 50% well below and below. Year 7 60% well below and below. Whole school data Term 2- 80%, Term 3- 83% and Term 4- 86% ½ days present 	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Writing</p> <ul style="list-style-type: none"> Assessment data was reviewed to determine the particular learning needs of the target students. Regular evaluation of progress of target group Evaluation of learning programmes with D.A.T.s was put in place and became part of the reflective journal writing for teacher's Teacher aide support in class with group and individual sessions to help meet the identified needs of students. School-wide professional development was put in place for teachers through SAF and Kia Ata Mai providers. Moderation and collegial sharing to better develop teacher's knowledge. Student voice was used to help teachers evaluate teaching practice. Whole class modelling of different writing genre then small group instruction. Matrix from Gaye Byers and NZ curriculum English Exemplars to help students monitor and understand curriculum levels and 	<p>Data Analysis Writing</p> <p>We had 83% =5/6 girls achieve at or above the national standard and 28.8% = 2/7 boys at or above the national standard with 54% =7/13 of all our target students at or above the national standard and 15.3% = 4/13 just below the national standard for their level.</p> <p>The analysis of the end of year National Standards data showed the Year 4 and Year 6 students have made positive gains in levels of achievement in writing.</p> <p>2 students who were operating Well Below the standard have moved to below the standard. 2 students who are still Well Below the standard have had attendance issues.</p> <p>The Year 4 cohort has made progress with 1 of the 4 students being close to achieving the expected National Standard.</p>	<p>Although particular learning needs of the target students were identified not all students achieved the shifts expected.</p> <p>1 of the Year 4 students that is operating Below the standard transferred to English this year and the Well Below student has had attendance issues.</p> <p>One year 6 student had attendance issues and the other learning difficulties they both work with the RTLB and Teacher Aide on specific learning programmes.</p> <p>Teachers embraced the PD within the school and visits to another school. They used the new learning to inform their practices in their own classroom. They continue to develop strategies within their classes.</p>	<ul style="list-style-type: none"> Use D.A.Ts and Data in a more defined way to help inform practise and target specific planning of programmes for accelerating progress Continue reflective journal writing and sharing to enhance classroom practice. This reflective practice will be built into appraisals. Continue to identify and target support to improve the progress and achievement of students. Fostering a wider use of student voice across the school. Provisions for staff to participate in PD to continue to develop their instructional capability

<p>achievement.</p> <ul style="list-style-type: none"> • RT Lit and RTL B teacher's supporting individual students and teacher with writing strategies. • OTJ's and alignment with indicators professional development. • End of year data was analysed to inform progress and planning for the following year. 	<p>Data Analysis Basic Facts</p> <p>Of the target 15 Yr 5-7 students, we had 73.3% = 11/15 achieve at or above the national standard and 26.6% = 4/15 Below and Well Below the national standard set in curriculum levels 2-4 for Mathematics.</p> <p>The collation of the end of year Overall Teacher Judgements showed over 70% of students in the target group are working at the curriculum levels 2-4 and have improved their basic facts knowledge. Of concern are the 4 boys who are achieving Well Below and Below the National Standard. They have experienced success at the stage they are currently on.</p> <p>New maths text books were purchased providing more students with the resources</p>	<p>Reason for Variance</p> <p>Although particular learning needs of the target students were identified not all students achieved the shifts expected.</p> <p>Two of the target students that had difficulty with Basic facts have had attendance issues and learning difficulties. Progress made is slow in comparison to their age.</p>	<p>Where to Next</p> <ul style="list-style-type: none"> • The PAT test identified where individual students strengths and needs were. Teachers used this data to make links in their teaching and learning programmes. This will be continued in 2018. • Year 5-8 children will also sit the AsTTLe Mathematics assessment in 2018. • Collation of the medium term plans for each stage and reflective practise will be built in to numeracy planning in 2018, • Provision in daily programme for maths maintenance to be included in teachers daily programme. • Foster Student voice • Teachers using specific and Deliberate acts of teaching to target At risk students
<p>Basic Facts</p> <ul style="list-style-type: none"> • School-wide Pearson Mathematics programme followed throughout the school. • School-wide assessments included Gloss and Pearson Numeracy and PAT Mathematics. • Reviewed assessment data to determine the particular learning needs of the target students. • Put a revised learning programme in place which included a teacher aide to help meet the identified needs of students. • The provision of PAT Mathematics on-line testing was achieved. This reported specific areas of teaching and learning for teachers to plan 			

<p>for.</p> <ul style="list-style-type: none"> • Collegial sharing to better develop teachers knowledge with the assessment tools. • Targeted and Deliberate Acts of teaching for whole class modelling and small group instruction. • End of year data was analysed to inform progress and planning for 2018 	<p>necessary for learning.</p> <p>Achievements were celebrated during school assemblies and in the newsletters.</p>		<ul style="list-style-type: none"> • Reflective journal writing • Continue on-going daily basic fact knowledge. Speed tests and financial literacy activities to be included in classroom programmes.
<p>Attendance</p> <ul style="list-style-type: none"> • Parents were given information on a regular basis about their child's attendance face to face. • Students with a history of chronic attendance were rewarded for full week of attendance. • Information for parents about student's improved learning due to good attendance regular basis. • Administration made effort to record absentees each day and contacted parents to check. • Notifications on electronic rolls to be followed up by office admin. <p>A term report was generated at the</p>	<p>Data Analysis Attendance</p> <p>Term 1 = 80.98% of students present</p> <p>Term 2= 84.67% of students present</p> <p>Term 3= 87.20% of students present</p> <p>Term 4= 88% of students present</p> <p><u>Unjustified Absence:</u></p> <p><u>Term 1</u> 5.82% Highest group of unjustified absence 19.15% Year 4 Males</p> <p><u>Term 2</u> = 5.86% Highest group of unjustified absence 19.42% Year 4 Males</p> <p><u>Term 3</u> = 4.57%</p>	<p>Reason for Variance</p> <p>Term 1 some students attended for short periods. Reasons not explained as Justified. Parents were not informing the school of absence.</p> <p>Term 2 (the winter months) had impact on attendance.</p> <p>Vehicle and isolation issues had impact on one family.</p> <p>Health reasons made up a small proportion of absenteeism while truancy and unjustified explanations the other. Parents did not contact the school to provide a reason for their child's absence.</p>	<p>Where to next</p> <ul style="list-style-type: none"> • Chronic absenteeism parents will be asked to sign their child in daily for a period of time. • Monitoring of daily attendance through office. • Continue efforts to remind parents attendance matters. • At Risk students will have regular checks and contact with parents through the office. • Monitoring of chronic absenteeism will be through the electronic register. Administration to check this

end of each term providing teachers with information and sporting trends in attendance.	<p>Highest group of unjustified absence 16.25% Year 4 Males</p> <p>Term 4 = 6.36%</p> <p>Highest group of unjustified absence 21.76% Year 3 Males</p>	<p>daily.</p> <ul style="list-style-type: none"> Send home the attendance matters pamphlet every term.
Planning for next year:		
<ol style="list-style-type: none"> 1. Targeted Action Plan with MoE to accelerate achievement across the school 2. PLD Literacy: with external facilitator with the goal to improve competency in identified areas of Literacy. 3. Use and evaluate instructional capability strategies to assist children to reach the 2019 achievement targets 4. Improve whole school moderation around literacy & numeracy 5. Monitor chronic absenteeism through electronic register of attendance. 		