

# PAERATA SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

**Ministry Number:** 1414

**Principal:** Luke Thompson

**School Address:** Tuhimata Road, Paerata

**School Postal Address:** P O Box 1163, Pukekohe

**School Phone:** 09-238-7050

**School Email:** [office@paerata.school.nz](mailto:office@paerata.school.nz)

#### Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Kuli Taumoefolau	Chair Person	Elected May 2016	June 2019
Luke Thompson	Principal	ex Officio	-
Vanessa West	Parent Rep	Elected May 2016	June 2019
Vanessa White	Parent Rep	Elected May 2016	June 2019
Stuart Brear	Parent Rep	Elected May 2016	June 2019
Jim Wakelin	Parent Rep	Co-opted May 2016	June 2019
Jennifer Roberts	Staff Rep	Elected May 2016	June 2019

**Accountant / Service Provider:** Jim Wakelin

# PAERATA SCHOOL

Annual Report - For the year ended 31 December 2018

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# Paerata 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.

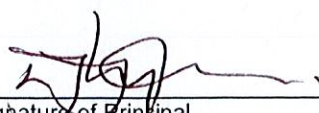
The School's 2018 financial statements are authorised for issue by the Board.

KULI TAUWAEFOLAU  
Full Name of Board Chairperson

  
Signature of Board Chairperson

Date: 29 May 2019

Luke Teamaru Thompson  
Full Name of Principal

  
Signature of Principal

Date: 29 May 2019

**Paerata School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	1,253,395	956,598	1,222,796
Locally Raised Funds	3	17,602	5,400	11,144
Interest Earned		9,886	7,500	8,605
		<u>1,280,883</u>	<u>969,498</u>	<u>1,242,545</u>
<b>Expenses</b>				
Locally Raised Funds	3	6,076	3,900	4,867
Learning Resources	4	786,305	742,350	734,937
Administration	5	73,723	85,100	80,285
Finance		989	7,500	2,393
Property	6	326,578	84,250	356,507
Depreciation	7	51,943	28,000	22,764
Loss on Disposal of Property, Plant and Equipment		289	-	-
		<u>1,245,903</u>	<u>951,100</u>	<u>1,201,753</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>34,980</b>	<b>18,398</b>	<b>40,792</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><b>34,980</b></u>	<u><b>18,398</b></u>	<u><b>40,792</b></u>

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

**Paerata School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<b>368,469</b>	<b>348,877</b>	<b>322,247</b>
Total comprehensive revenue and expense for the year	34,980	18,398	40,792
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	5,430
<b>Equity at 31 December</b>	<b>403,449</b>	<b>367,275</b>	<b>368,469</b>
 Retained Earnings	 403,449	 367,275	 368,469
Reserves	-	-	-
<b>Equity at 31 December</b>	<b>403,449</b>	<b>367,275</b>	<b>368,469</b>

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

**Paerata School**  
**Statement of Financial Position**  
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	274,230	350,000	309,606
Accounts Receivable	9	42,998	45,000	42,421
Prepayments		3,463	-	4,385
Inventories	10	638	500	598
Investments	11	100,000	-	40,000
		<u>421,329</u>	<u>395,500</u>	<u>397,010</u>
<b>Current Liabilities</b>				
GST Payable		9,048	8,933	8,891
Accounts Payable	13	74,170	55,000	61,030
Provision for Cyclical Maintenance	14	-	-	8,460
Finance Lease Liability - Current Portion	15	26,557	19,353	22,578
Funds held for Capital Works Projects	16	1,583	-	14,335
		<u>111,358</u>	<u>83,286</u>	<u>115,294</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>309,971</u>	<u>312,214</u>	<u>281,716</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	115,584	128,575	142,854
		<u>115,584</u>	<u>128,575</u>	<u>142,854</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	-	32,983	13,163
Finance Lease Liability	15	22,106	40,531	42,938
		<u>22,106</u>	<u>73,514</u>	<u>56,101</u>
<b>Net Assets</b>		<u>403,449</u>	<u>367,275</u>	<u>368,469</u>
<b>Equity</b>		<u>403,449</u>	<u>367,275</u>	<u>368,469</u>

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

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

	Note	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		355,593	316,598	334,671
Locally Raised Funds		17,686	1,900	9,681
Goods and Services Tax (net)		157	8,933	(7,852)
Payments to Employees		(123,777)	(144,000)	(129,488)
Payments to Suppliers		(179,471)	(101,600)	(140,688)
Cyclical Maintenance Payments in the year		(1)	(31,748)	-
Interest Paid		(989)	(7,500)	(2,393)
Interest Received		9,993	7,000	8,605
<b>Net cash from / (to) the Operating Activities</b>		<b>79,191</b>	<b>49,583</b>	<b>72,536</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		4,711	-	-
Purchase of PPE (and Intangibles)		(23,154)	(68,276)	(12,774)
Purchase of Investments		(60,000)	-	(40,000)
<b>Net cash from / (to) the Investing Activities</b>		<b>(78,443)</b>	<b>(68,276)</b>	<b>(52,774)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	5,430
Finance Lease Payments		(23,372)	21,443	(4,174)
Funds Held for Capital Works Projects		(12,752)	-	400
<b>Net cash from Financing Activities</b>		<b>(36,124)</b>	<b>21,443</b>	<b>1,656</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(35,376)</b>	<b>2,750</b>	<b>21,418</b>
Cash and cash equivalents at the beginning of the year	8	309,606	347,250	288,188
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>274,230</b>	<b>350,000</b>	<b>309,606</b>

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.

# **Paerata School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2018**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

Paerata 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 12.

###### ***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.

#### **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 \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

#### **Leased Assets**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–30 years
Furniture and equipment	5–15 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

### **l) Impairment of property, plant, and equipment and intangible assets**

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

#### **Non cash generating assets**

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

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

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

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

### **m) Accounts Payable**

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

### **n) Employee Entitlements**

#### **Short-term employee entitlements**

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

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

### **o) 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).

**p) 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.

**q) 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.

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**r) Budget Figures**

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

**s) 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	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	334,175	300,000	291,813
Teachers' salaries grants	630,212	640,000	625,885
Use of Land and Buildings grants	266,540	-	262,239
Resource teachers learning and behaviour grants	1,309	3,500	3,083
Other MoE Grants	21,159	13,098	39,776
Transport grants	-	-	-
Other government grants	-	-	-
	<b>1,253,395</b>	<b>956,598</b>	<b>1,222,796</b>

## 3. Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	2,140	-	1,664
Activities	2,978	-	1,620
Trading	1,121	400	440
Fundraising	11,363	5,000	7,420
	<b>17,602</b>	<b>5,400</b>	<b>11,144</b>
<b>Expenses</b>			
Activities	626	-	843
Trading	736	300	437
Fundraising costs	4,714	3,600	3,587
	<b>6,076</b>	<b>3,900</b>	<b>4,867</b>
<b>Surplus/ (Deficit) for the year Locally raised funds</b>	<b>11,526</b>	<b>1,500</b>	<b>6,277</b>

## 4. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	69,137	54,000	56,418
Equipment repairs	12	1,800	172
Information and communication technology	7,328	-	-
Extra-curricular activities	-	750	-
Library resources	106	300	159
Employee benefits - salaries	688,641	675,000	668,959
Staff development	21,081	10,500	9,229
	<b>786,305</b>	<b>742,350</b>	<b>734,937</b>

## 5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	4,405	4,500	4,261
Board of Trustees Fees	3,345	4,000	3,038
Board of Trustees Expenses	1,422	7,000	6,587
Communication	1,485	1,750	1,623
Consumables	6,276	7,000	6,216
Operating Lease	2,138	2,000	1,943
Other	7,782	12,600	12,715
Employee Benefits - Salaries	37,367	36,000	34,916
Insurance	1,333	1,250	1,150
Service Providers, Contractors and Consultancy	8,170	9,000	7,836
	<b>73,723</b>	<b>85,100</b>	<b>80,285</b>

## 6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	9,493	10,000	10,085
Cyclical Maintenance Expense	(21,623)	16,500	21,622
Grounds	2,341	4,500	2,516
Heat, Light and Water	9,557	9,000	8,822
Repairs and Maintenance	31,952	12,000	17,190
Use of Land and Buildings	266,540	-	262,239
Security	55	250	490
Employee Benefits - Salaries	28,263	32,000	33,543
	<b>326,578</b>	<b>84,250</b>	<b>356,507</b>

## 7. Depreciation

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Buildings	12,364	11,000	11,468
Furniture and Equipment	14,523	4,500	4,436
Leased Assets	24,699	12,100	6,430
Library Resources	357	400	430
	<b>51,943</b>	<b>28,000</b>	<b>22,764</b>

The school will be moving to a new site at Paerata Rise from Term 1 2021. There are several assets (ie Building Alterations etc) that will not be able to be moved. The board has agreed to ensure these assets are depreciated to a Nil value by the time of the move. The extra amount of depreciation included in the 2018 accounts is \$9,441

## 8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	-	-	-
Bank Current Account	98,362	350,000	106,116
Bank Call Account	125,868	-	123,490
Short-term Bank Deposits	50,000	-	80,000
Cash and cash equivalents for Cash Flow Statement	<u>274,230</u>	<u>350,000</u>	<u>309,606</u>

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

## 9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	120	3,500	204
Receivables from the Ministry of Education	1,050	-	-
Provision for Uncollectibility	-	-	-
Interest Receivable	736	500	843
Teacher Salaries Grant Receivable	41,092	41,000	41,374
	<u>42,998</u>	<u>45,000</u>	<u>42,421</u>
Receivables from Exchange Transactions	856	4,000	1,047
Receivables from Non-Exchange Transactions	42,142	41,000	41,374
	<u>42,998</u>	<u>45,000</u>	<u>42,421</u>

## 10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	638	500	598
	<u>638</u>	<u>500</u>	<u>598</u>

## 11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	100,000	-	40,000
Non-current Asset			
Long-term Bank Deposits	-	-	-

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2018</b>						
Buildings	34,378	-	-	-	(12,364)	22,014
Furniture and Equipment	41,600	18,984	-	-	(14,523)	46,061
Leased Assets	63,868	5,843	-	-	(24,699)	45,012
Library Resources	3,008	135	(289)	-	(357)	2,497
<b>Balance at 31 December 2018</b>	<b>142,854</b>	<b>24,962</b>	<b>(289)</b>	<b>-</b>	<b>(51,943)</b>	<b>115,584</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2018</b>			
Buildings	155,119	(133,105)	22,014
Furniture and Equipment	98,448	(52,387)	46,061
Leased Assets	76,817	(31,805)	45,012
Library Resources	16,405	(13,908)	2,497
<b>Balance at 31 December 2018</b>	<b>346,789</b>	<b>(231,205)</b>	<b>115,584</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2017</b>						
Buildings	45,846	-	-	-	(11,468)	34,378
Furniture and Equipment	33,543	12,496	-	-	(4,436)	41,600
Leased Assets	2,032	68,266	-	-	(6,431)	63,868
Library Resources	3,156	278	-	-	(430)	3,008
<b>Balance at 31 December 2017</b>	<b>84,577</b>	<b>81,040</b>	<b>-</b>	<b>-</b>	<b>(22,765)</b>	<b>142,854</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2017</b>			
Land	-	-	-
Buildings	155,119	(120,741)	34,378
Furniture and Equipment	76,392	(34,792)	41,600
Leased Assets	70,298	(6,430)	63,868
Library Resources	18,001	(14,993)	3,008
<b>Balance at 31 December 2017</b>	<b>319,810</b>	<b>(176,956)</b>	<b>142,854</b>



### 13. Accounts Payable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	21,972	15,000	14,095
Accruals	11,106	5,000	5,561
Employee Entitlements - Salaries	41,092	35,000	41,374
	<u>74,170</u>	<u>55,000</u>	<u>61,030</u>
Payables for Exchange Transactions	74,170	55,000	61,030
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>74,170</u>	<u>55,000</u>	<u>61,030</u>

The carrying value of payables approximates their fair value.

### 14. Provision for Cyclical Maintenance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	21,623	21,623	-
Increase/ (decrease) to the Provision During the Year	(21,623)	-	21,623
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>-</u>	<u>21,623</u>	<u>21,623</u>
Cyclical Maintenance - Current	-	-	8,460
Cyclical Maintenance - Term	-	32,983	13,163
	<u>-</u>	<u>32,983</u>	<u>21,623</u>

In 2021 the school will be moving to a new site at Paerata Rise. This will be a completely new school and the Board will no longer be required to perform cyclical maintenance on the existing school buildings.

### 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	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	14,919	2,050	22,578
Later than One Year and no Later than Five Years	18,523	3,250	42,938
Later than Five Years	-	-	-
	<u>33,442</u>	<u>5,300</u>	<u>65,516</u>

## 16. Funds Held for Capital Works Projects

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

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Toilet Upgrade	<i>completed</i>	13,935	(13,915)	-	-	20
Sewerage Upgrade	<i>completed</i>	400	-	-	-	400
Fire Alarm upgrade	<i>Completed</i>	-	36,000	34,837	-	1,163
Totals		14,335	22,085	34,837	-	1,583

### Represented by:

Funds Held on Behalf of the Ministry of Education

1,583

Funds Due from the Ministry of Education

1,583

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Toilet Upgrade	<i>completed</i>	13,935	-	-	-	13,935
Sewerage Upgrade	<i>Completed</i>	-	31,500	31,100	-	400
Totals		13,935	31,500	31,100	-	14,335

## 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.

Jim Wakelin is a Trustee of the Board and also the school financial service provider. The total value of all transactions for the year was \$7,610 (2017: \$7,500) and no amount is outstanding at balance date (Prior Period: Nil). Because this amount is less than \$25,000 the contract does not require Ministry approval under section 103 of the Education Act 1989.

## 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	3,345	3,038
Full-time equivalent members	0.11	0.09
<i>Leadership Team</i>		
Remuneration	199,438	198,799
Full-time equivalent members	2	2
Total key management personnel remuneration	202,783	201,837
Total full-time equivalent personnel	2.11	2.09

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

### *Principal*

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110-120	110-120
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	-	-

## 19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2018** (Contingent liabilities and assets at **31 December 2017**: nil).

### **Holidays Act Compliance – schools payroll**

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

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

## 20. Commitments

### **(a) Capital Commitments**

As at 31 December 2018 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2017: 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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	274,230	350,000	309,606
Receivables	42,998	45,000	42,421
Investments - Term Deposits	100,000	-	40,000
Total Loans and Receivables	<u>417,228</u>	<u>395,000</u>	<u>392,027</u>

### Financial liabilities measured at amortised cost

Payables	74,170	55,000	61,030
Finance Leases	48,663	59,884	65,516
Total Financial Liabilities Measured at Amortised Cost	<u>122,833</u>	<u>114,884</u>	<u>126,546</u>

## 23. Events After Balance Date

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

RSM Hayes Audit

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## Independent Auditor's Report

### To the readers of Paerata School's Financial statements For the year ended 31 December 2018

The Auditor-General is the auditor of Paerata School (the School). The Auditor-General has appointed me, Brendon Foy, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2018; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 30 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 of 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 includes the statement of responsibility, board member list, analysis of variance and kiwisport report but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

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

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

A handwritten signature in blue ink, appearing to read 'Brendon Foy', with a long horizontal stroke extending to the right.

**Brendon Foy**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand



# Paerata School

**Perseverance Achievement Excellence**



**Analysis of Variance 2018**



2018 Reading Targets			
Focus:	Reading		
Strategic aim	To lift achievement in Reading. This aim is to ensure we are focusing on the ongoing improved achievement in reading.		
Annual Aim for 2018	To increase the number of students making progress towards achieving their expected reading level in the New Zealand Curriculum.		
Baseline data 2017	<p>• Current data is showing:</p> <p>52% (64/123) of our students achieving at or above the National Standards in reading. This is 13% below our target of 65%. In 2018, 16 students will need to make accelerated progress to achieve our target.</p> <p>45% (25/55) of male students are achieving at or above the National Standard. This is 15% below our target of 60%. In order for the school to meet its target 8 male students will need to make accelerated progress.</p> <p>48% (37/76) of Maori students are achieving at or above the National Standard. This is 12% below our target of 60%. In order for the school to meet its target 9 Maori students will need to make accelerated progress.</p> <p>59% (17/29) of Pasifika students are achieving at or above the National Standard. This is 4% (1 student) above our target of 55%.</p>		
Targets 2018	<p>Overall: By the end of 2018 we will have 65% (83/128) of students at or above their expected New Zealand Curriculum Level</p> <p>Maori: By the end of 2018 we will have 60% (49/81) of the students at or above their expected New Zealand Curriculum Level</p> <p>Pasifika: By the end of 2018 we will have 65% (18/28) of the students at or above their expected New Zealand Curriculum Level</p>		
Actions		Outcomes	Variance & Evaluation
<p>Explicit teaching of comprehension strategies (Effective Literacy Practice Years 1-4, Building Comprehension)</p> <p>Creating links through integrated planning with reading and writing programmes.</p> <p>CAAP gives teachers clear guidelines on expected outcomes for students, school's annual plan goals, student progress from one year to the next in response to the NZ Curriculum levels, national signposts associated with this progress, monitoring and assessment and student behaviours that would trigger tier support.</p> <p>As part of their appraisal teachers conducted a spiral of inquiry into their practice and its relationship to student progress. Professional learning groups were flexible and established to analysis data, effective teaching and to share good practice.</p>		<p>Overall: By the end of 2018 we have 51.2% (64/125) of the students at or above their expected New Zealand Curriculum Level</p> <p>Maori: By the end of 2018 we have 45.2% (33/73) of the students at or above their expected New Zealand Curriculum Level</p> <p>Pasifika: By the end of 2018 we have 58.6% (17/29) of the students at or above their expected New Zealand Curriculum Level</p>	<p>Daily guided reading sessions with a strongly structured approach</p> <p>eg:</p> <p>Day 1: Making predictions, accessing prior knowledge and book introduction</p> <p>Day 2: Reading part of longer text and exploration of new vocabulary</p> <p>Day 3: Making connections and reading part of longer texts</p> <p>Day 4: Comprehension strategies and reading part of longer texts</p> <p>Day 5: Comprehension strategies - summarising exploring author's purpose. Evaluating information</p> <p>The students who moved from below to 'at' curriculum standard had targeted needs based teaching.</p> <p>Reading progressions were used by the students to track their progress. The progressions were used by teachers to inform planning. Some of the Pasifika students who have remained below the expected level have made accelerated progress and some Pasifika students are ESOL students.</p>

<p>Child speak progressions were written to be used as a more precise and user friendly tool for both students and teachers.</p> <p>Referrals were made to outside agencies as required.</p>		<p>Teaching goals were set in the areas that each teacher identified from the teacher capability matrix. Teachers were provided with time to conduct inquiries into how their actions had an impact on student progress. Weekly reflections were kept and shared.</p> <p>Poor attendance had an impact on the progress of a small number of students.</p>
<p><b>Planning for 2019:</b></p> <ul style="list-style-type: none"> <li>• Students will use evidence and data to set goals. There will be clarity around 'what they are learning and why.'</li> <li>• Students will use progressions to inform both next learning and goal setting. Student agency will continue to be developed.</li> <li>• There will be clarity and understanding of the links between reading and writing.</li> <li>• Targets are collaboratively set, understood and monitored for all students who are below. Priority groups will be formed - Maori, Pasifika, ESOL</li> <li>• Data will be tracked and progress and achievement frequently and regularly monitored, analysed, disaggregated and discussed as part of how effective is my teaching, and also used to inform teaching and learning through gap analysis.</li> <li>• Teachers will use data and evidence to inform planning for learning.</li> <li>• Teachers will continue to develop their assessment literacy.</li> <li>• LI's and SC will be collaboratively developed and co-constructed with students.</li> <li>• Teachers will plan rich tasks and provide evidence of student progress and achievement.</li> <li>• Teachers will demonstrate a high awareness of diverse students' cultures, needs and interests. Texts and tasks will reflect knowledge of their learners.</li> <li>• There will be ongoing cycles of inquiry to build adaptive expertise.</li> <li>• Teachers will be involved in professional learning discussions.</li> <li>• Ka Hikitia will be implemented and Maori perspective included in learning.</li> <li>• Student and community voice will be collected and considered when making decisions.</li> </ul>		

2018 Writing Targets			
Focus:	Writing		
Strategic aim	To raise the student achievement level in writing in line with the New Zealand Curriculum. This aim is to help focus the teaching to be specific to the learners.		
Annual Aim for 2018	To increase the number of students making progress towards achieving their expected writing level in the New Zealand Curriculum.		
Baseline data 2017	<p>Current data is showing:</p> <ul style="list-style-type: none"> <li>54% (66/123) of our students achieving at or above the National Standards in writing. This is 11% below our target of 65%. In 2018, 14 students will need to make accelerated progress to achieve our target.</li> <li>42% (23/55) of male students are achieving at or above the National Standard. This is 13% below our target of 55%. In order for the school to meet its target 7 male students will need to make accelerated progress.</li> <li>52% (40/76) of Maori students are achieving at or above the National Standard. This is 13% below our target of 65%. In order for the school to meet its target 6 Maori students will need to make accelerated progress.</li> <li>52% (15/29) of Pasifika students are achieving at or above the National Standard in reading. This is 8% below our target of 60%. In order for the school to meet its target 2 Pasifika students will need to make accelerated progress.</li> </ul>		
Targets 2018	<p>Overall: By the end of 2018 we will have 65% (83/128) of the students at or above their expected New Zealand Curriculum Level</p> <p>Maori: By the end of 2018 we will have 65% (53/81) of the students at or above their expected New Zealand Curriculum Level</p> <p>Pasifika: By the end of 2018 we will have 60% (17/28) of the students at or above their expected New Zealand Curriculum Level</p> <p>Males: By the end of 2018 we will have 55% (32/59) of the students at or above their expected New Zealand Curriculum Level</p>		
Actions	Outcomes	Variance & Evaluation	
Target students have detailed action plans in target folders.	Overall: By the end of 2018 we have 47.2% (59/125) of the students at or above their expected New Zealand Curriculum Level	Creating links through integrated planning with reading and writing	
Provide opportunities for students to have choice about their learning and the flexibility to work where they feel comfortable.	Maori: By the end of 2018 we have 45.2% (33/73) of the students at or above their expected New Zealand Curriculum Level	Increasing student agency by letting students choose topics which are of high interest	
Group collaboration will continue in the form of all unit planning and also when suitable/possible, classes working collaboratively together.	Pasifika: By the end of 2018 we have 37.9% (11/29) of the students at or above their expected New Zealand Curriculum Level	Short bursts on different genre - ie 2-3 weeks on a genre rather than a whole term	
Year 7 & 8 - Class display of student writing progressions for Levels 2, 3, 4	Males: By the end of 2018 we have 33.9% (21/62) of the students at or above their expected New Zealand Curriculum Level	Creating a variety of writing experiences, students can do independently ie diary writing, cartoons, letters and cards, lists	
Regular review of objectives and progress.		Exploring different ways of publishing student's work-presentation and sharing.	
DATS related to the writing genre and to discuss objectives, goals.		Using oral language to help write grammatically correct sentence structure.	
		Each student identifies their learning objective(s) and records using Personal Assessment book and Seesaw.	

<p>Continue whole staff development in writing, continuing to build shared understandings of excellent teaching and learning practices</p>		<p>Regular contact teacher/student/home after initial notification.</p> <p>Teacher/student interaction using email.</p> <p>Staff meetings complete and valuable insight in supporting writers, especially boys.</p> <p>Personal development goals included in staff professional plan as needed. Continues through Teachers professional development Teaching and Learning Time.</p> <p>Shared understandings continue with the use of Peer observations, personalised programme for each Teacher.</p>
<p><b>Planning for 2019:</b></p> <ul style="list-style-type: none"> <li>• Observation of teachers working with priority students to ensure teaching is meeting learning needs.</li> <li>• Specific teacher feedback support and modelling as needed.</li> <li>• We will review the School Literacy Implementation Plans</li> <li>• Leaders will identify teacher strengths and needs to make decisions regarding Professional Development.</li> <li>• Scheduled Literacy meetings will be held using teacher strengths as ideas to share.</li> <li>• Good communication with parents and whanau will be further developed to enhance their understanding of their child's learning and performance.</li> <li>• Culturally responsive Professional development will be arranged, to meet the needs of Maori and Pasifika pupils, in collaboration with their parents.</li> <li>• Well Below/Below pupils will be targeted to receive extra assistance.</li> <li>• Analysed data will be used to inform future progress and planning.</li> <li>• Professional Development and support to enter data for analysis on Musac Edge SMS</li> <li>• Identify and track priority learners (and link these to Teacher Inquiries).</li> </ul>		



2018 Maths Targets			
Focus:	Maths		
<b>Strategic aim</b>	To lift achievement in Maths. This aim is to ensure we are focusing on the ongoing improved achievement in maths, specifically in numeracy and problem solving.		
<b>Annual Aim for 2018</b>	To increase the number of students making progress towards achieving their expected maths level in the New Zealand Curriculum.		
<b>Baseline data 2017</b>	<ul style="list-style-type: none"> <li>Current data is showing:               <ul style="list-style-type: none"> <li>57% (69/123) of our students achieving at or above the National Standards in maths. This is 4% below our target of 61%. In 2018, 5 students will need to make accelerated progress to achieve our target.</li> <li>61% (46/76) of Maori students are achieving at or above the National Standard. This is 1% above our target of 60%.</li> <li>37% (11/29) of Pasifika students are achieving at or above the National Standard. This is 23% below our target of 60%. In order for the school to meet its target 7 Pasifika students will need to make accelerated progress.</li> </ul> </li> </ul>		
<b>Targets 2018</b>	<p>Overall: By the end of 2018 we will have 65% (83/128) of the students at or above their expected New Zealand Curriculum Level</p> <p>Maori: By the end of 2018 we will have 65% (53/81) of the students at or above their expected New Zealand Curriculum Level</p> <p>Pasifika: By the end of 2018 we will have 60% (17/28) of the students at or above their expected New Zealand Curriculum Level</p>		
Actions	Outcomes	Variance & Evaluation	
<p>End of year data was analysed to inform progress and planning for the following year. All students who were identified as below at the end of 2017 were classified as target students.</p> <p>Effective assessment practice was used to analyse data in order to identify individual student needs and inform teaching practice.</p> <p>The Maths leader used a spiral of inquiry to establish how effectively our maths progressions support teachers and students to set goals and monitor learning.</p> <p>Online maths apps were made available for Years 1 – 8 students.</p> <p>Teachers integrated their knowledge of assessment, the curriculum, content knowledge and pedagogical content knowledge in order to be</p>	<p>Overall: By the end of 2018 we have 57.6% (72/125) of the students at or above their expected New Zealand Curriculum Level</p> <p>Maori: By the end of 2018 we have 52% (38/73) of the students at or above their expected New Zealand Curriculum Level</p> <p>Pasifika: By the end of 2018 we will have 51.7% (15/29) of the students at or above their expected New Zealand Curriculum Level</p>	<p>A new leader / leaders will be appointed to collect data on teachers PLD needs and develop an action plan to address these needs. Differentiated PLD will then be provided.</p> <p>Teachers will use a spiral of inquiry to record progress against their goals as well as student progress and achievement.</p> <p>There will be regular contact between school and home and parents will be engaged in their children's learning.</p> <p>Identity, language and culture will be recognised, affirmed and valued in the learning.</p> <p>Assessment procedures will be streamlined and the progressions will be used by teachers and students to identify next learning steps, set goals and monitor rates of progress.</p> <p>Progressions and other assessments (JAM, Basic facts and GLoSS) will be used to identify strengths and gaps in student knowledge, and to identify target and priority students.</p>	

<p>responsive to students' needs.</p> <p>CAAP gives teachers clear guidelines on expected outcomes for students, school's annual plan goals, student progress from one year to the next in response to the NZ Curriculum levels, national signposts associated with this progress, monitoring and assessment and student behaviours that would trigger tier support.</p> <p>As part of their appraisal teachers conducted a spiral of inquiry into their practice and its relationship to student progress. Professional learning groups were flexible and established to analyse data, effective teaching and to share good practice.</p> <p>End of year data was analysed to inform planning. Differentiated teaching programmes were developed to meet specific needs.</p> <p>Referrals were made to outside agencies as required.</p>		<p>Gap analysis will be completed by teachers using the above tools.</p> <p>Teacher strengths will be recognised and utilised.</p> <p>There will be a continued focus on student agency and students will develop the skills to take responsibility for their learning and rates of progress.</p>
<p><b>Planning for 2019:</b></p> <ul style="list-style-type: none"> <li>• Students will use evidence and data to set goals. There will be clarity around 'what they are learning and why.'</li> <li>• Students will use progressions to inform next learning / goal setting. Student agency will continue to be developed.</li> <li>• Targets are collaboratively set, understood and monitored for all students who are below. Priority groups will be identified - Maori, Pasifika, and ESOL</li> <li>• Data will be tracked and progress and achievement frequently and regularly monitored, analysed, disaggregated and discussed as part of 'how effective is my teaching', and also used to inform teaching and learning through gap analysis.</li> <li>• Teachers will use data and evidence to inform planning for learning.</li> <li>• Teachers will plan rich tasks to provide evidence of student achievement towards curriculum levels.</li> <li>• Teachers will demonstrate a high awareness of diverse students' cultures, needs and interests. Tasks will reflect knowledge of their learners.</li> <li>• Use Kahui Ako resourcing to support maths practices across the School</li> </ul>		

## **Paerata School**

For the year ended 31 December 2018

### **Kiwisport Statement**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018 the school received a total of \$1,981.79 (excluding GST).

The funding was spent on transporting students to organised sporting events including Girls & Boys 'Have a Go Days', Soccer tournaments, orienteering and Athletics.