



## *Independent Auditor's Report*

### **To the readers of Roseneath School's financial statements For the year ended 31 December 2017**

The Auditor-General is the auditor of Roseneath School (the School). The Auditor-General has appointed me, Chris Ussher, using the staff and resources of PricewaterhouseCoopers, 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 19, that comprise the statement of financial position as at 31 December 2017, 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 2017; 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 Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

Our audit was completed on 31 May 2018. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

#### ***Basis for our opinion***

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### ***Responsibilities of the Board of Trustees for the financial statements***

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

### ***Responsibilities of the auditor for the audit of the financial statements***

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.



- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included within the Roseneath School 2017, the KiwiSport Funding 2017, and the Members of the Board of Trustees 2017 which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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

Chris Ussher  
On behalf of the Auditor-General  
Wellington, New Zealand

PricewaterhouseCoopers

# **ROSENEATH SCHOOL**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

School Address: 13 Maida Vale Road, Roseneath, Wellington

School Postal Address: 13 Maida Vale Road, Roseneath, WELLINGTON, 6011

School Phone: 04 384 7218

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

Ministry Number: 2982

# ROSENEATH SCHOOL

Financial Statements - For the year ended 31 December 2017

## Index

<b>Page</b>	<b>Statement</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 11	Statement of Accounting Policies
12 - 19	Notes to the Financial Statements

# Roseneath 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 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 2017 fairly reflects the financial position and operations of the school.

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

*David Ian Cooling*

Full Name of Board Chairperson

*[Signature]*

Signature of Board Chairperson

*31-05-2018*

Date:

*Adelle Broadmore*

Full Name of Principal

*[Signature]*

Signature of Principal

*31-05-2018*

Date:

**Roseneath School**  
**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>				
Government Grants	2	1,130,043	191,799	1,109,639
Locally Raised Funds	3	119,795	47,500	133,354
Interest Earned		3,038	1,800	2,380
		<u>1,252,876</u>	<u>241,099</u>	<u>1,245,373</u>
<b>Expenses</b>				
Locally Raised Funds	3	45,189	-	44,430
Learning Resources	4	645,496	63,760	698,935
Administration	5	75,900	75,405	79,851
Finance Costs		388	-	135
Property	6	363,684	61,180	369,576
Depreciation	7	22,851	40,000	43,638
		<u>1,153,508</u>	<u>240,345</u>	<u>1,236,565</u>
<b>Net Surplus / (Deficit)</b>		99,368	754	8,808
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>99,368</u></u>	<u><u>754</u></u>	<u><u>8,808</u></u>

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



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

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
<b>Balance at 1 January</b>	<u>393,373</u>	<u>393,373</u>	<u>384,565</u>
Total comprehensive revenue and expense for the year	99,368	754	8,808
Capital Contributions from the Ministry of Education			
<b>Equity at 31 December</b>	<u>492,741</u>	<u>394,127</u>	<u>393,373</u>
Retained Earnings	492,741	394,127	393,373
<b>Equity at 31 December</b>	<u>492,741</u>	<u>394,127</u>	<u>393,373</u>

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





# Roseneath School Statement of Financial Position

As at 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	60,927	147,764	342,638
Accounts Receivable	9	34,436	44,111	44,111
GST Receivable		4,461	-	-
Prepayments		1,433	-	-
Inventories	10	340	421	421
Investments	11	73,683	-	67,065
Funds owed for Capital Works Projects	17	38,196	-	-
		<u>213,476</u>	<u>192,296</u>	<u>454,235</u>
<b>Current Liabilities</b>				
GST Payable		-	33,545	33,545
Accounts Payable	13	37,573	43,881	43,881
Revenue Received in Advance	14	718	15,411	15,411
Provision for Cyclical Maintenance	15	-	11,057	11,057
Finance Lease Liability - Current Portion	16	2,596	2,387	2,387
Funds held for Capital Works Projects	17	-	-	262,693
		<u>40,887</u>	<u>106,281</u>	<u>368,974</u>
<b>Working Capital Surplus/(Deficit)</b>		172,589	86,015	85,261
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	360,152	354,156	354,156
		<u>360,152</u>	<u>354,156</u>	<u>354,156</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	35,450	41,285	41,285
Finance Lease Liability	16	4,550	4,759	4,759
		<u>40,000</u>	<u>46,044</u>	<u>46,044</u>
<b>Net Assets</b>		<u>492,741</u>	<u>394,127</u>	<u>393,373</u>
<b>Equity</b>		<u>492,741</u>	<u>394,127</u>	<u>393,373</u>

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



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

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		210,599	191,799	225,237
Locally Raised Funds		120,318	47,500	153,392
Goods and Services Tax (net)		(37,957)	-	47,104
Payments to Employees		(65,692)	(61,500)	(147,026)
Payments to Suppliers		(106,961)	(373,973)	(172,447)
Interest Paid		(672)	-	(135)
Interest Received		3,038	1,800	1,289
Net cash from / (to) the Operating Activities		122,673	(194,374)	107,414
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(28,847)	(500)	(12,878)
Purchase of Investments		(73,683)	-	(67,065)
Net cash from / (to) the Investing Activities		(102,530)	(500)	(79,943)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(965)	-	(472)
Painting contract payments		-	-	(7,564)
Funds Administered on Behalf of Third Parties		-	-	262,693
Funds Held for Capital Works Projects		(300,889)	-	-
Net cash from Financing Activities		(301,854)	-	254,657
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(281,711)</b>	<b>(194,874)</b>	<b>282,128</b>
Cash and cash equivalents at the beginning of the year	8	342,638	342,638	60,510
<b>Cash and cash equivalents at the end of the year</b>	8	<b>60,927</b>	<b>147,764</b>	<b>342,638</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.



# Roseneath School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2017

#### a) Reporting Entity

Roseneath 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.

#### *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 16.

#### *Recognition of grants*

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

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

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

### **Other Grants**

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

### **Donations, Gifts and Bequests**

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

### **Interest Revenue**

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



**d) Use of Land and Buildings Expense**

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

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

**i) Inventories**

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

**j) Investments**

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

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

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

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

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

### **Leased Assets**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Leased assets are depreciated over the life of the lease.

## **l) Intangible Assets**

### **Software costs**

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

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

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

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



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

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

##### *Non cash generating assets*

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

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

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

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

#### **n) Accounts Payable**

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

#### **o) Employee Entitlements**

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

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

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

##### *Long-term employee entitlements*

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

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

#### **p) Revenue Received in Advance**

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

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

#### **q) Funds Held in Trust**

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

#### **r) Shared Funds**

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



#### **s) Provision for Cyclical Maintenance**

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

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

#### **t) Financial Assets and Liabilities**

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

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

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

#### **u) Borrowings**

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

#### **v) Goods and Services Tax (GST)**

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

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

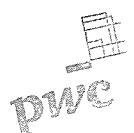
Commitments and contingencies are disclosed exclusive of GST.

#### **w) Budget Figures**

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

#### **x) Services received in-kind**

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





## 2. Government Grants

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	185,245	186,968	187,666
Teachers' salaries grants	579,658	-	568,637
Use of Land and Buildings grants	338,412	-	315,765
Other MoE Grants	16,955	2,831	37,571
Other government grants	9,773	2,000	-
	<u>1,130,043</u>	<u>191,799</u>	<u>1,109,639</u>

## 3. Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>			
Donations	72,255	39,000	39,063
Fundraising	9,835	-	15,614
Trading	5,188	2,000	48,484
Activities	28,591	6,500	30,193
Friends Of Roseneath	3,926	-	-
	<u>119,795</u>	<u>47,500</u>	<u>133,354</u>
<b>Expenses</b>			
Activities	34,459	-	-
Trading	4,141	-	42,058
Fundraising (costs of raising funds)	5,194	-	2,372
Friends Of Roseneath	1,395	-	-
	<u>45,189</u>	<u>-</u>	<u>44,430</u>
<i>Surplus for the year Locally raised funds</i>	<u>74,606</u>	<u>47,500</u>	<u>88,924</u>

## 4. Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	16,317	18,530	14,263
Extra-curricular activities	672	-	-
Library resources	55	50	462
Employee benefits - salaries	622,648	38,000	682,190
Staff development	5,804	7,180	2,020
	<u>645,496</u>	<u>63,760</u>	<u>698,935</u>



## 5. Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	987	5,400	4,930
Board of Trustees Fees	4,290	3,000	3,673
Board of Trustees Expenses	21,959	15,100	9,043
Communication	548	1,000	1,366
Consumables	8,210	7,500	17,543
Operating Lease	1,386	-	1,101
Other	7,006	9,900	583
Employee Benefits - Salaries	23,427	23,500	32,633
Insurance	-	1,205	1,150
Service Providers, Contractors and Consultancy	1,850	1,800	7,829
It	6,237	7,000	-
	<b>75,900</b>	<b>75,405</b>	<b>79,851</b>

## 6. Property

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Caretaking and Cleaning Consumables	20,896	24,000	23,445
Cyclical Maintenance Expense	(16,892)	11,800	5,699
Grounds	2,345	2,700	2,681
Heat, Light and Water	7,670	8,600	7,792
Rates	786	1,050	1,037
Repairs and Maintenance	9,138	11,630	11,965
Use of Land and Buildings	338,412	-	315,765
Security	1,329	1,400	1,192
	<b>363,684</b>	<b>61,180</b>	<b>369,576</b>

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 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Buildings	9,327	9,069	9,894
Building Improvements	4,591	4,165	4,544
Furniture and Equipment	(5,188)	6,495	7,085
Information and Communication Technology	10,807	14,714	16,052
Leased Assets	1,690	4,374	4,772
Library Resources	1,624	1,183	1,291
	<b>22,851</b>	<b>40,000</b>	<b>43,638</b>



**8. Cash and Cash Equivalents**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
BNZ 02-0560-0035404-00	17,286	147,764	1,178
BNZ - On Call	-	-	36,947
BNZ 02-0560-0035404-02	15,573	-	-
BNZ 02-0560-0035404-04	14,695	-	-
BNZ Term Deposit - 3083	-	-	304,513
Short-term Bank Deposits	13,373	-	-
Cash equivalents and bank overdraft for Cash Flow Statement	<u>60,927</u>	<u>147,764</u>	<u>342,638</u>

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	224	9,899	7,871
Interest Receivable	-	-	1,236
Teacher Salaries Grant Receivable	34,212	34,212	35,004
	<u>34,436</u>	<u>44,111</u>	<u>44,111</u>
Receivables from Exchange Transactions	224	9,899	9,107
Receivables from Non-Exchange Transactions	34,212	34,212	35,004
	<u>34,436</u>	<u>44,111</u>	<u>44,111</u>

**10. Inventories**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Trading	340	421	421
	<u>340</u>	<u>421</u>	<u>421</u>

**11. Investments**

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	73,683	-	67,065



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	251,116	-	-	-	(9,327)	241,789
Building Improvements	41,906	-	-	-	(4,591)	37,315
Furniture and Equipment	36,664	7,569	-	-	(5,188)	49,421
Information and Communication Tech	12,592	20,818	-	-	(10,807)	22,603
Leased Assets	2,844	-	-	-	(1,690)	1,154
Library Resources	9,034	460	-	-	(1,624)	7,870
<b>Balance at 31 December 2017</b>	<b>354,156</b>	<b>28,847</b>	<b>-</b>	<b>-</b>	<b>(22,851)</b>	<b>360,152</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	353,744	(111,955)	241,789
Building Improvements	113,008	(75,693)	37,315
Furniture and Equipment	123,294	(73,873)	49,421
Information and Communication	236,323	(213,720)	22,603
Leased Assets	7,618	(6,464)	1,154
Library Resources	44,820	(36,950)	7,870
<b>Balance at 31 December 2017</b>	<b>878,807</b>	<b>(518,655)</b>	<b>360,152</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Buildings	245,154	-	-	-	(9,894)	251,116
Building Improvements	34,107	-	-	-	(4,544)	41,906
Furniture and Equipment	21,693	12,878	-	-	(7,085)	36,664
Information and Communication Tech	28,644	-	-	-	(16,052)	12,592
Leased Assets	-	7,618	-	-	(4,772)	2,844
Library Resources	9,034	-	-	-	(1,291)	9,034
<b>Balance at 31 December 2016</b>	<b>338,632</b>	<b>20,496</b>	<b>-</b>	<b>-</b>	<b>(43,638)</b>	<b>354,156</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Buildings	353,744	(102,628)	251,116
Building Improvements	113,008	(71,102)	41,906
Furniture and Equipment	115,724	(79,060)	36,664
Information and Communication	215,505	(202,913)	12,592
Leased Assets	7,618	(4,774)	2,844
Library Resources	44,361	(35,327)	9,034
<b>Balance at 31 December 2016</b>	<b>849,960</b>	<b>(495,804)</b>	<b>354,156</b>



**13. Accounts Payable**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	2,590	9,165	3,319
Accruals	-	-	5,156
Banking staffing overuse	369	-	-
Employee Entitlements - salaries	34,212	34,212	35,004
Employee Entitlements - leave accrual	402	504	402
	<u>37,573</u>	<u>43,881</u>	<u>43,881</u>
Payables for Exchange Transactions	37,204	43,881	43,881
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	369	-	-
	<u>37,573</u>	<u>43,881</u>	<u>43,881</u>

The carrying value of payables approximates their fair value.

**14. Revenue Received in Advance**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Income in Advance	718	15,411	15,411
	<u>718</u>	<u>15,411</u>	<u>15,411</u>

**15. Provision for Cyclical Maintenance**

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	52,342	40,542	46,643
Increase/(decrease) to the Provision During the Year	(16,892)	11,800	5,699
Provision at the End of the Year	<u>35,450</u>	<u>52,342</u>	<u>52,342</u>
Cyclical Maintenance - Current	-	11,057	11,057
Cyclical Maintenance - Term	35,450	41,285	41,285
	<u>35,450</u>	<u>52,342</u>	<u>52,342</u>

**16. 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	2,596	2,387	2,387
Later than One Year and no Later than Five Years	4,550	4,759	4,759
	<u>7,146</u>	<u>7,146</u>	<u>7,146</u>



## 17. 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
		\$	\$	\$		\$
Remodelling School & Hall	<i>in progress</i>	(262,693)	142,031	442,920	-	38,196
<b>Totals</b>		<b>(262,693)</b>	<b>142,031</b>	<b>442,920</b>	<b>-</b>	<b>38,196</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-  
38,196  
38,196

	2016	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Remodelling School & Hall	<i>in progress</i>	-	298,462	35,769	-	(262,693)
<b>Totals</b>		<b>-</b>	<b>298,462</b>	<b>35,769</b>	<b>-</b>	<b>(262,693)</b>

## 18. 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.



**19. 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 \$
<i>Board Members</i>		
Remuneration	4,290	3,673
Full-time equivalent members	0.48	0.50
<i>Leadership Team</i>		
Remuneration	182,500	205,389
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	186,790	209,062
Total full-time equivalent personnel	2.48	2.50

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
<i>Salaries and Other Short-term Employee Benefits:</i>		
<i>Principal A</i>		
Salary and Other Payments	40 - 50	-
Benefits and Other Emoluments	0 - 1	-
Termination Benefits	-	-
<i>Principal B</i>		
Salary and Other Payments	0 - 10	-
Benefits and Other Emoluments	0 - 1	-
Termination Benefits	-	-

*Other Employees*

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

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

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

**20. 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	-	-



## 21. Contingencies

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

## 22. 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).

## 23. 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.

## 24. 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	60,927	147,764	342,638
Receivables	34,436	44,111	44,111
Investments - Term Deposits	73,683	-	67,065
Total Loans and Receivables	<u>169,046</u>	<u>191,875</u>	<u>453,814</u>

### Financial liabilities measured at amortised cost

Payables	37,573	43,881	43,881
Borrowings - Loans	-	-	-
Finance Leases	7,146	7,146	7,146
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>44,719</u>	<u>51,027</u>	<u>51,027</u>

## 25. Events After Balance Date

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





**Roseneath School  
Members of the Board of Trustees 2017**

Name	Position	How position on Board gained	Occupation	Current term expired / expires
Adelle Broadmore	Principal	Appointed Feb. 2017	Teacher	Maternity leave April 2017
Luana Carroll	Principal	Acting, appointed April 2017	Teacher	Jan. 2018
David Cooling	Staff representative	Re-elected, May 2016	Teacher	May 2019, resigned March 2017
Pat Gilligan	Parent trustee	Elected, May 2016	Professional	May 2019
	Parent trustee	Co-opted. Feb. 2017	Professional	
	Parent trustee	Elected. March 2017	Professional	May 2019
Kate Harrison	Parent trustee	Elected. March 2017	Professional	May 2019
Simon Rillstone	Parent trustee	Elected. March 2017	Professional	May 2019
Roni Saul	Parent trustee	Elected, May 2016	Professional	May 2019, resigned Feb 2017
Andrew Thomson	Parent trustee	Re-elected, May 2016	Professional	May 2019
Jon Wall	Parent trustee	Re-elected, May 2016	Professional	May 2019, resigned Feb 2017

*Ad Broadmore*



### **KiwiSport Funding 2017**

KiwiSport is a government funding initiative to support students' participation in organised sport. In 2017, the school received total KiwiSport funding for 125 students of \$ 1,648.91 (excluding GST).

The funding supported the purchase of sports equipment for students across the school. All students in Years 1-8 participate in regular fitness and PE activities and explore a wide range of sports. Many of our students carry on to participate in after school and weekend sports such as netball, basketball, cricket and floorball.



<b>School Name:</b>	Roseneath School	<b>School Number:</b>	2982	
<b>Strategic Aim:</b>	Our student achievement meets the high expectations of the school community through personalised learning programmes based on quality assessment data that result in improved learning outcomes for individuals, groups and cohorts, including achievement of our Maori and Pasifika students and our students with special learning needs.			
<b>Annual Aim:</b>	All students will achieve at their expected National Standard in reading, writing and mathematics.			
<b>Target:</b>	<p><b>Reading:</b></p> <ol style="list-style-type: none"> <li>1. Proportion of children achieving 'below' the National Standard reduced to 4% or less</li> <li>2. Increase the proportion of children achieving above the National Standard to 36% or more.</li> </ol> <p><b>Writing</b></p> <ol style="list-style-type: none"> <li>1. To raise the achievement of the group of students in Years 4 and 5 2017 that were below in 2016 (11 students).</li> <li>2. To improve the achievement levels of our boys.</li> </ol> <p><b>Mathematics</b></p> <ol style="list-style-type: none"> <li>1. Reduce the number of students in Year 3, 4, 5 achieving below the standard (currently 7 students in Year 3, 4, 5 are below)</li> <li>2. Reduce the % of boys achieving below the National Standard (in 2016 11% of boys compared to 5% of girls)</li> <li>3. Increase the % of girls achieving above the standard (in 2016 22% of girls compared to 28% of boys)</li> </ol>			
<b>Baseline Data:</b>	<p><b>2016 Reading:</b></p> <p>31% of all students achieved above the National Standard, 61% at, 7% below, and 1% well below. Our girls achieved particularly well with 46% achieving above the standard. 80% of our Maori and Pasifika students were at or above standard. Our boys in year 1-4's in 2016 were a target cohort and three of the 6 target students moved from below to at. One of these students made 2 year's progress in 6 months. 1:1 reading support had a big impact on his learning.</p>			



MINISTRY OF EDUCATION

*To Think is to Achieve*

#### 2016 Writing:

20% of all students achieved above the National Standard, 66% at, 12% below, and 2% well below.

Our girls achieved particularly well with 34% achieving above the standard.

100% of our Maori students met the standard. Our Pasifika student data was spread across-  $\frac{2}{5}$  were below,  $\frac{2}{5}$  were at, and  $\frac{1}{5}$  were above the standard.

Our Year 4s in 2015 were a target cohort and one of the 5 target students moved from below to at. They continue to be a target area, along with our Year 3s from 2016- 33% of our Year 3s (5 students) were below the standard at the end of the year.

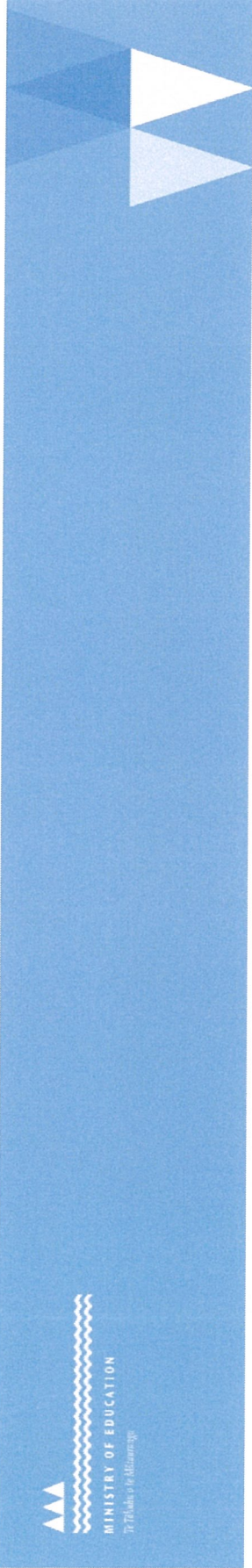
#### 2016 Maths:

90% of our students achieved at or above the National Standard in maths, a similar trend from 2015 where 88% achieved at or above the National Standard. Out of the group of 5 students who were below we shifted 4 from Below to At. The 5<sup>th</sup> child remains a target student and received extra Ministry funding.



MINISTRY OF EDUCATION

*Te Whakapiri ki te Mātauranga*



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p><u>Reading:</u> Close monitoring in reading, writing maths through regular assessment, observations of learning behaviours, and regular moderation meetings each term.</p> <p>Teaching as Inquiry in particular with target students/those at risk of not achieving at their potential.</p> <p>Staff professional development meetings focused on engaging students with their learning</p> <p>Working on refining our goals for our target students to ensure that they are SMART goals and focused on acceleration. This is a work in progress</p> <p>Developing teacher practice around learning mapping for activating student voice and learner agency</p>	<p><u>Reading:</u> 1. We did not reduce the proportion of students below the National Standard to 4%. 2. We did not reach our goal of having 36% of students above, we had 25% above. In the middle of year we set up a list of students we were aiming to move from at to above. 26% of the children identified have shifted, and others are heading towards being above with some more time. This would be worthwhile to do at the start of 2018.</p>	<p><u>Reading:</u> 1. We have had a number of new students and ELL students join our school during the year. We have put ELL targeted teacher aide support in place to help these students with their English literacy acquisition.</p> <p>2. Our actions- in particular targeting those with the potential to be above- were starting to show an impact (26% shift) but we need to continue our relentless focus on these students over time in order to see the shift.</p>	<p><u>Reading:</u> 1. We will continue to access targeted funding to help us to meet the literacy acquisition needs of our ELL students. The Year 4-6 group may need to be a focus in reading in 2018. There is a small group of children consistently performing below expectations in reading from year to year. We need to continue to inquire into what we can do differently for this group</p> <p>2. Early in the year we will identify students who are at the expected level but who have the potential to be above expectations.</p>

<p><u>Writing:</u></p> <p>Close monitoring in writing through regular assessment, observations of learning behaviours, and regular moderation meetings each term.</p> <p>Teaching as Inquiry in particular with target students/those at risk of not achieving at their potential.</p> <p>Staff professional development meetings focused on engaging students with their learning</p> <p>Working on refining our goals for our target students to ensure that they are SMART goals and focused on acceleration. This is a work in progress</p> <p>Revision and practice of accelerated learning strategies for students at risk of not achieving to their potential.</p> <p>ALL trained teacher worked with writing acceleration group in collaboration with classroom teachers.</p> <p>Developing teacher practice</p>	<p><u>Writing:</u></p> <ol style="list-style-type: none"> <li>1. By the middle of the year two students in the Year 4 and 5 cohort had been moved from 'below' to 'at'. Since then three boys and one girl have moved from 'below' to 'at'. We still have five students remaining in the 'below' group.</li> <li>2. By accelerating the progress of more of our boys, the achievement trends data for boys and girls are now very similar</li> <li>3. Despite some progress with the target Year 4 and 5 cohort and will accelerating our boys in writing, we still have 18% of our overall student population achieving below. Writing continues to be our greatest area of need.</li> </ol>	<p><u>Writing:</u></p> <p>We continue to work on our moderation of writing. Like many schools, assessment of writing has unique challenges for consistency and there is a possibility that our increased focus on moderation and consistency has led to us identifying more students who are just below rather than judging them at the standard.</p> <p>Identify students for accelerated writing group early in the year</p> <p>Develop a programme that meets their learning needs.</p> <p>PL and D focus on increasing engagement in writing process, developing active learners in writing, enriching our programmes to integrate writing in a more purposeful way</p> <p>Continue with our learning map work to develop better understanding of students, and by students, regarding how they learn.</p>
--	---	--

around learning mapping for activating student voice and learner agency

Teacher PD for two staff with a larger cohort of students below in writing around accelerating boys in writing

Maths:

Close monitoring in maths through regular assessment, observations of learning behaviours, and regular moderation meetings each term.

Teaching as Inquiry in particular with target students/those at risk of not achieving at their potential.

Staff professional development meetings focused on engaging students with their learning

Working on refining our goals for our target students to ensure that

Maths:

1. We reduced the number of students in Years 3-5 achieving below. Of our initial cohort in February, four students have moved to being at standard, and five students remain below, but have made significant progress in their number knowledge and basic facts. They are gaining more confidence in explaining the strategies they are learning, and are transferring their number knowledge to the strategies they are learning. All of these students are now just slightly below standard.

Maths:

1. Most of our target Year 3-5 students who were below in mathematics students have been on the Spring into Maths programme, this has enabled the students to make this progress in number knowledge and basic facts.

New students have since entered school. Some of these students receive ELL funding, so even though they were not part of our tracked cohort for this goal, this has impacted on our overall end of

Continue with Spring into Maths for targeted students.

Identify students who are at the high end of 'at' and have the potential to be extended in their mathematics learning

Utilise the expertise of our Deputy Principal to refresh our mathematics practices.

they are SMART goals and focused on acceleration. This is a work in progress

Moving students onto, through and out of the Spring into Maths efficiently so that more students are targeted, students don't languish or plateau

2. We achieved this goal by reducing the % of boys achieving below from 11% to 9% in 2017.

3. We are really thrilled with our improvement in this goal area. In 2017 33% of our female students and 31% of our male students are above their National Standard. This is an improvement from 22% and 28% respectively and means that 32% of all of our students are above National Standards in mathematics.

Other trends of note in

Mathematics:

Maori and Pasifika students achieved 40% above, and 60% at, with no Maori or Pasifika students below expectations. These students are outperforming other students in the school.

year data for mathematics. At mid-year we identified children who we wanted to shift from at to above. We discussed the teacher actions that would shift student achievement. At end of year assessment, we have shifted 33% of these children to above

### Planning for next year:

We have included aims and targets in our 2018 strategic plan that address areas of variance in our end of 2017 data They are specifically:

90% of all Year 3-8 students are at or above their expected curriculum level in reading, writing and mathematics by the end of the year.

Increase the percentage of boys achieving above their expected reading level



Students will demonstrate increased engagement in writing  
Increase the % of students in Years 3-8 achieving above their expected level in Mathematics