

DURIE HILL SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	2355
Principal:	Geoff Simes
School Address:	109 Portal Street, Durie Hill, Wanganui
School Postal Address:	109 Portal Street, Durie Hill, Wanganui, 4500
School Phone:	06 345 5946
School Email:	office@duriehill.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Clemency Boyce	Chair Person	Elected	May 2019
Geoffrey Simes	Principal	ex Officio	
Melanie Loader	Parent Rep	Elected	May 2019
Lindsay Hobbs	Parent Rep	Elected	May 2019
Gene Ridgway	Parent Rep	Elected	May 2019
Rini Puhia-Herangi	Parent Rep	Elected	May 2019
Shona Buchanan	Staff Rep	Elected	May 2019

Accountant / Service Provider: Education Services Ltd



DURIE HILL SCHOOL

Annual Report - For the year ended 31 December 2018

Index

Page	Statement
	Financial Statements
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 - 20	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Durie Hill 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.

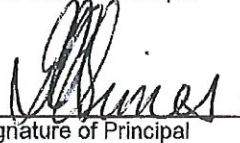
The School's 2018 financial statements are authorised for issue by the Board.

Clemency Clark Boyce
Full Name of Board Chairperson


Signature of Board Chairperson

13 May 2019
Date:

GEOFFREY SIMES
Full Name of Principal


Signature of Principal

13 May 2019
Date:

Durie Hill School
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	2,054,574	1,814,340	1,835,957
Locally Raised Funds	3	55,190	18,018	62,754
Interest Earned		5,997	4,500	2,743
Gain on Sale of Property, Plant and Equipment		7,082	-	-
		<u>2,122,843</u>	<u>1,836,858</u>	<u>1,901,454</u>
Expenses				
Locally Raised Funds	3	39,214	-	39,206
Learning Resources	4	1,506,293	1,352,857	1,347,781
Administration	5	146,305	143,865	144,151
Finance Costs		4,286	3,188	3,642
Property	6	390,711	313,532	304,399
Depreciation	7	63,609	46,540	47,650
Loss on Disposal of Property, Plant and Equipment		600	-	-
		<u>2,151,018</u>	<u>1,859,982</u>	<u>1,886,829</u>
Net Surplus / (Deficit)		(28,175)	(23,124)	14,625
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(28,175)</u>	<u>(23,124)</u>	<u>14,625</u>

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

Durie Hill School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	<u>394,152</u>	<u>351,239</u>	<u>372,062</u>
Total comprehensive revenue and expense for the year	(28,175)	(23,124)	14,625
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	7,465
Equity at 31 December	<u>365,977</u>	<u>328,115</u>	<u>394,152</u>
Retained Earnings	365,977	328,115	394,152
Equity at 31 December	<u>365,977</u>	<u>328,115</u>	<u>394,152</u>

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

Durie Hill School
Statement of Financial Position

As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	121,907	51,068	116,959
Accounts Receivable	9	73,240	62,054	75,104
GST Receivable		6,543	-	4,949
Prepayments		8,045	6,779	7,426
Inventories	10	2,939	2,874	2,082
Investments	11	24,941	24,941	24,941
		<u>237,615</u>	<u>147,716</u>	<u>231,461</u>
Current Liabilities				
GST Payable		-	6,025	-
Accounts Payable	13	112,028	89,936	105,806
Revenue Received in Advance	14	10,791	-	-
Provision for Cyclical Maintenance	15	2,813	-	6,133
Finance Lease Liability - Current Portion	16	9,182	10,791	12,478
Funds held for Capital Works Projects	17	7,644	-	4,950
		<u>142,458</u>	<u>106,752</u>	<u>129,367</u>
Working Capital Surplus/(Deficit)		95,157	40,964	102,094
Non-current Assets				
Investments (more than 12 months)	11	51,893	48,350	48,350
Property, Plant and Equipment	12	303,983	275,376	295,092
		<u>355,876</u>	<u>323,726</u>	<u>343,442</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	61,317	36,575	38,292
Finance Lease Liability	16	23,739	-	13,092
		<u>85,056</u>	<u>36,575</u>	<u>51,384</u>
Net Assets		<u>365,977</u>	<u>328,115</u>	<u>394,152</u>
Equity		<u>365,977</u>	<u>328,115</u>	<u>394,152</u>

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

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

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		496,084	427,391	421,417
Locally Raised Funds		55,132	23,000	62,754
Goods and Services Tax (net)		(1,594)	-	(10,974)
Payments to Employees		(260,044)	1,039,277	(232,631)
Payments to Suppliers		(205,989)	(1,535,063)	(172,570)
Cyclical Maintenance Payments in the year		(22,561)	(27,000)	(10,086)
Interest Paid		(4,286)	(3,188)	(3,642)
Interest Received		6,001	4,500	4,124
Net cash from / (to) the Operating Activities		62,743	(71,083)	58,392
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(49,794)	(60,000)	(85,949)
Purchase of Investments		(3,543)	-	-
Net cash from / (to) the Investing Activities		(53,337)	(60,000)	(85,949)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	7,465
Finance Lease Payments		(7,152)	(14,709)	(12,017)
Funds Held for Capital Works Projects		2,694	-	(47,792)
Net cash from Financing Activities		(4,458)	(14,709)	(52,344)
Net increase/(decrease) in cash and cash equivalents		4,948	(145,792)	(79,901)
Cash and cash equivalents at the beginning of the year	8	116,959	196,860	196,860
Cash and cash equivalents at the end of the year	8	121,907	51,068	116,959

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.

Durie Hill School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Durie Hill 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.

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

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

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

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

Depreciation

Property, plant and equipment 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:

Buildings	20-50 years
Building Improvements	5-50 years
Furniture and Equipment	1-10 years
Information and Communication	4 years
Leased Assets	5 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	396,013	377,486	373,854
Teachers' salaries grants	1,273,333	1,145,977	1,169,494
Use of Land and Buildings grants	291,931	237,772	240,592
Resource teachers learning and behaviour grants	1,248	-	3,263
Other MoE Grants	92,049	53,105	48,754
	<u>2,054,574</u>	<u>1,814,340</u>	<u>1,835,957</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	6,769	11,000	10,551
Bequests & Grants	5,000	-	-
Activities	35,538	1,018	36,704
Trading	3,301	-	2,602
Fundraising	4,582	6,000	12,897
	<u>55,190</u>	<u>18,018</u>	<u>62,754</u>
Expenses			
Activities	35,869	-	32,667
Trading	2,778	-	2,855
Fundraising costs	567	-	3,684
	<u>39,214</u>	<u>-</u>	<u>39,206</u>
<i>Surplus for the year Locally raised funds</i>	<u>15,976</u>	<u>18,018</u>	<u>23,548</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	50,155	25,180	21,415
Library resources	448	500	830
Employee benefits - salaries	1,442,610	1,301,577	1,311,057
Staff development	7,639	19,500	8,969
I C T	5,441	6,100	5,510
	<u>1,506,293</u>	<u>1,352,857</u>	<u>1,347,781</u>

5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	4,475	4,345	4,345
Board of Trustees Fees	4,345	5,000	4,345
Board of Trustees Expenses	2,418	2,800	1,881
Communication	4,063	3,500	4,295
Consumables	9,505	9,000	9,519
Operating Lease	1,039	-	1,910
Other	9,800	7,970	9,848
Employee Benefits - Salaries	96,091	95,500	92,709
Insurance	4,369	5,550	5,579
Service Providers, Contractors and Consultancy	10,200	10,200	9,720
	<u>146,305</u>	<u>143,865</u>	<u>144,151</u>

6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	13,250	15,150	14,074
Cyclical Maintenance Expense	42,266	18,225	11,645
Grounds	11,797	11,200	5,699
Heat, Light and Water	15,914	14,950	17,094
Rates	4,166	4,000	3,835
Repairs and Maintenance	4,656	10,235	8,014
Use of Land and Buildings	291,931	237,772	240,592
Security	2,141	2,000	2,526
Consultancy And Contract Services	4,590	-	920
	<u>390,711</u>	<u>313,532</u>	<u>304,399</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Buildings	1,116	1,090	1,116
Building Improvements	8,574	7,095	7,264
Furniture and Equipment	14,515	11,225	11,493
Information and Communication Technology	15,534	12,557	12,857
Leased Assets	21,124	12,129	12,418
Library Resources	2,746	2,444	2,502
	<u>63,609</u>	<u>46,540</u>	<u>47,650</u>

8. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash on Hand	13	-	100
BNZ-0792-0018275-05	89,791	27,892	79,872
Westpac 0487344-00 Chq	9,371	5,573	14,976
Westpac 0478990-00 F/Raising	18,421	13,442	17,443
Westpac 0487344-01 Camp	214	145	512
BNZ 0792-0018275-06	4,097	4,016	4,056
Cash equivalents for Cash Flow Statement	<u>121,907</u>	<u>51,068</u>	<u>116,959</u>

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

Of the \$121,907 Cash and Cash Equivalents, \$7,644 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

The school holds a Westpac Business Card Facility with a limit of \$5,000.

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	58	-	-
Interest Receivable	3	1,388	7
Teacher Salaries Grant Receivable	73,179	60,666	75,097
	<u>73,240</u>	<u>62,054</u>	<u>75,104</u>

Receivables from Exchange Transactions	61	1,388	7
Receivables from Non-Exchange Transactions	73,179	60,666	75,097
	<u>73,240</u>	<u>62,054</u>	<u>75,104</u>

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery Account	1,410	1,511	1,529
Uniform Account	1,529	1,363	553
	<u>2,939</u>	<u>2,874</u>	<u>2,082</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	24,941	24,941	24,941
Non-current Asset			
Long-term Bank Deposits	51,893	48,350	48,350

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	35,956	-	-	-	(1,116)	34,840
Building Improvements	125,307	6,236	(600)	-	(8,574)	122,369
Furniture and Equipment	69,461	14,472	-	-	(14,515)	69,418
Information and Communication Tech	26,127	25,150	-	-	(15,534)	35,743
Leased Assets	27,409	34,886	(10,163)	-	(21,124)	31,008
Library Resources	10,832	2,519	-	-	(2,746)	10,605
Balance at 31 December 2018	295,092	83,263	(10,763)	-	(63,609)	303,983

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	46,724	(11,884)	34,840
Building Improvements	190,332	(67,963)	122,369
Furniture and Equipment	224,312	(154,894)	69,418
Information and Communication	130,699	(94,956)	35,743
Leased Assets	50,885	(19,877)	31,008
Library Resources	48,343	(37,738)	10,605
Balance at 31 December 2018	691,295	(387,312)	303,983

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	37,072	-	-	-	(1,116)	35,956
Building Improvements	84,091	48,480	-	-	(7,264)	125,307
Furniture and Equipment	47,120	33,834	-	-	(11,493)	69,461
Information and Communication Tech	37,833	1,151	-	-	(12,857)	26,127
Leased Assets	38,523	1,304	-	-	(12,418)	27,409
Library Resources	9,777	3,557	-	-	(2,502)	10,832
Balance at 31 December 2017	254,416	88,326	-	-	(47,650)	295,092

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	46,724	(10,768)	35,956
Building Improvements	184,898	(59,591)	125,307
Furniture and Equipment	224,348	(154,887)	69,461
Information and Communication	105,549	(79,422)	26,127
Leased Assets	54,320	(26,911)	27,409
Library Resources	45,823	(34,991)	10,832
Balance at 31 December 2017	661,662	(366,570)	295,092

13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	10,715	8,541	6,362
Accruals	3,823	3,639	3,693
Capital accruals for PPE items	255	-	1,924
Banking staffing overuse	3,713	-	-
Employee Entitlements - salaries	73,179	60,666	75,097
Employee Entitlements - leave accrual	20,343	17,090	18,730
	<u>112,028</u>	<u>89,936</u>	<u>105,806</u>
Payables for Exchange Transactions	108,315	89,936	105,806
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	3,713	-	-
	<u>112,028</u>	<u>89,936</u>	<u>105,806</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Grants in Advance MOE	10,791	-	-
	<u>10,791</u>	<u>-</u>	<u>-</u>

15. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	44,425	18,350	42,866
Increase to the Provision During the Year	42,266	18,225	11,645
Use of the Provision During the Year	(22,561)	-	(10,086)
Provision at the End of the Year	<u>64,130</u>	<u>36,575</u>	<u>44,425</u>
Cyclical Maintenance - Current	2,813	-	6,133
Cyclical Maintenance - Term	61,317	36,575	38,292
	<u>64,130</u>	<u>36,575</u>	<u>44,425</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:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	12,247	10,791	15,157
Later than One Year and no Later than Five Years	28,093	-	16,441
	<u>40,340</u>	<u>10,791</u>	<u>31,598</u>

17. Funds Held (Owed) for Capital Works Projects

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

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Site Subsidence	<i>completed</i>	4,950	550	5,500	-	-
Drainage Remediation	<i>in progress</i>	-	7,644	-	-	7,644
Totals		4,950	8,194	5,500	-	7,644

Represented by:

Funds Held on Behalf of the Ministry of Education	7,644
Funds Due from the Ministry of Education	-
Totals	7,644

	2017	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Block 2 Remodel	<i>completed</i>	49,542	458,773	508,315	-	-
Site Subsidence	<i>in progress</i>	-	4,950	-	-	4,950
Totals		49,542	463,723	508,315	-	4,950

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.

Gene Ridgeway is a trustee of the Board and provides tennis lessons to the value of \$391.

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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,345	4,345
Full-time equivalent members	0.34	0.35
<i>Leadership Team</i>		
Remuneration	373,385	295,203
Full-time equivalent members	3.89	3.00
Total key management personnel remuneration	377,730	299,548
Total full-time equivalent personnel	4.23	3.35

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	130 - 140	120 - 130
Benefits and Other Emoluments	17 - 18	15 - 16
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 110	-	-
	0.00	0.00

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

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:

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

21. Contingencies

There is a contingent liability for an employment issue. The outcome is unknown at balance date. There are 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.

22. Commitments

(a) Capital Commitments

The Ministry has approved a capital works project 'Junior Block Upgrade' which is to be fully funded by the Ministry of Education.

(2017: The Board of Trustees has signed an agreement with CSG Finance over a 60 month period for a photocopier at the rate of \$1,178.34 a month).

(b) Operating Commitments

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

(a) operating lease of laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	119
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>119</u>

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	121,907	51,068	116,959
Receivables	73,240	62,054	75,104
Investments - Term Deposits	76,834	73,291	73,291
Total Loans and Receivables	<u>271,981</u>	<u>186,413</u>	<u>265,354</u>

Financial liabilities measured at amortised cost

Payables	112,028	89,936	105,806
Finance Leases	32,921	10,791	25,570
Total Financial Liabilities Measured at Amortised Cost	<u>144,949</u>	<u>100,727</u>	<u>131,376</u>

25. Events After Balance Date

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

26. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Durie Hill School (the School). The Auditor-General has appointed me, Talia Anderson-Town, using the staff and resources of Silks Audit Chartered Accountants Ltd, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expenses, 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 13 May 2019. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Board of Trustee schedule included under the School Directory page and the Analysis of Variance and Kiwisport statement included as an appendices, 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.



Talia Anderson-Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

DURIE HILL SCHOOL - 2018 ANNUAL PLAN ANALYSIS OF VARIANCE – SUMMARY OF OUTCOMES

<p>3 - YEAR STRATEGIC GOALS (2018 - 2020)</p> <p>1. Encourage and enable all students to attain their highest standard of achievement in literacy and numeracy.</p>	<p style="text-align: center;">2018 ANNUAL GOALS AND ACTIONS</p> <p>(i) Maths, Reading, and Writing: review, develop, and implement assessment systems and programmes to replace National Standards. (ii) Use assessment and achievement information to identify and respond to learning needs, with a focus on underachievement for Maori, Pasifika, and in relation to literacy and numeracy; (iii) Share practice, review outcomes, and update plans to raise achievement for Maori – continue with review and development of Action Plan to support our Maori learners; - foster whanau and parental engagement, and culturally responsive practice; (iv) Engage staff in professional development through PB4L (Tier 1), and in the area of literacy/writing to support targets to improve students' outcomes.</p>	<p style="text-align: center;">SUMMARY OF OUTCOMES</p> <p>-System developed and used at management and classroom level to assess, monitor, document, and report on student progress and achievement. -Assessment information was used by classroom teachers and management to identify and respond to learning needs of students. -Practice shared and used to support our maori learners. Emphasis was on fostering positive relationships and engagement with whanau and parents. -PB4L Tier 1 School and Professional Development was undertaken, mainly involving school leader, coach, and PB4L team members, and to a lesser degree wider-staff. -Literacy- Writing: Selected teachers engaged in literacy PLD facilitated by Sheena Cameron – focus was to support in area of writing. -Selected staff engaged in Wanganui Schools Collaborative PLD, facilitated by Brian Annan and Marie Wootton – focus on assessment for learning and student agency (Learning Maps). -Reading Recovery Teacher completed Reading Recovery Training Programme and is now a fully trained Reading Recovery Teacher. (i)'CaAP' (Curriculum and Achievement Plan) for Literacy and for Mathematics was updated. -Performing arts given greater exposure through student involvement in assemblies. environmental education: a range of learning experiences integrated through class programmes and wider-school contexts, by outside providers and own teachers. - learning and teaching through use of digital technologies within the technology curriculum – higher use of digital devices particularly in middle and senior teams is evident – ipads are available for junior students, with chromebooks introduced for use by senior students. - mental and emotional health – topics relating to anti-bullying, growth mindset more evident in classroom curriculum.</p>
<p>2. Engage learners in a high quality student-responsive curriculum</p>	<p>(i) Review, update and document guidelines and expectations for our school-based Curriculum Delivery Documents for Maths and Literacy as required – to include continuation of 'CaAP' for literacy and commencement of 'CaAP' for Mathematics. (ii) Provide greater emphasis on the following areas within our school curriculum; - the performing arts within the arts curriculum; - environmental education within the science curriculum; - learning and teaching through use of digital technologies within the technology curriculum; - mental and emotional health within health curriculum.</p>	<p>(i) Tier 1 School and Professional Development was undertaken, mainly involving school leader, coach, and PB4L team members, and to a lesser degree wider-staff. -2 teachers successfully completed the Incredible Years Training Programme – an intensive programme which fits within PB4L strategies. -PLD provided for selected teachers re students with additional needs via specialist external personnel and RTLB. Staff awareness and understanding about inclusive practice and diversity increased by learning related to own students. -A selected team of staff-members completed the Ministry facilitated UBRs training Programme (Understanding Behaviour Responding Safely) – this links closely with PB4L. -Peer-Mediation refreshment course completed for school's lead teacher Cool Schools Peer Mediation Programme – to lead into development in 2019. -Increased evidence of student awareness and learning re Growth Mindset in classroom curriculum. -Extensive work completed within PB4L development relating to identification of priorities within Key Competencies, along with relationship building involving all members of our school community.</p>
<p>3. Foster a school culture enabling positive and confident learners.</p>	<p>(i) Undertake PB4L Tier 1 training to include the review and development of school-related systems and practices to enable the promotion and teaching of Positive Behaviour for Learning; (i) Raise staff awareness regarding diversity and inclusive practices - provide professional development about diversity, and about inclusion of people with different characteristics and needs – with particular attention to types of diversity for our students, their families and backgrounds; (i) Provide professional development for selected teachers in relation to students in their class with additional or differing needs; (ii) Develop staff and student awareness about concepts within Growth Mindset and self-improvement; (iii) Identify aspects for focus within the key competencies of self-management, Relating to others, and Participating and Contributing. (iv) Promote strong relationships and engagement with parents, whanau, and community, including that relating to PB4L - consult with maori regarding plans, goals/targets, and aspirations for tamariki;</p>	<p>-PB4L Tier 1 School and Professional Development was undertaken, mainly involving school leader, coach, and PB4L team members, and to a lesser degree wider-staff. -2 teachers successfully completed the Incredible Years Training Programme – an intensive programme which fits within PB4L strategies. -PLD provided for selected teachers re students with additional needs via specialist external personnel and RTLB. Staff awareness and understanding about inclusive practice and diversity increased by learning related to own students. -A selected team of staff-members completed the Ministry facilitated UBRs training Programme (Understanding Behaviour Responding Safely) – this links closely with PB4L. -Peer-Mediation refreshment course completed for school's lead teacher Cool Schools Peer Mediation Programme – to lead into development in 2019. -Increased evidence of student awareness and learning re Growth Mindset in classroom curriculum. -Extensive work completed within PB4L development relating to identification of priorities within Key Competencies, along with relationship building involving all members of our school community.</p>

<p>4. Foster and support hauora and well-being.</p>	<p>(i/ii) Undertake PB4L Tier 1 training to include the review and development school-related systems and practices to enable the promotion and teaching of Positive Behaviour for Learning – incorporates student management and restorative approaches;</p> <p>(ii) Raise awareness through professional development (reading and professional conversation) about:</p> <ul style="list-style-type: none"> - mental and emotional health for students and staff - support in these areas -- identify resources and engage external support services and school-based support; -teaching resiliency. <p>(ii) Carry out Well-Being at School Survey - NZCER;</p> <p>(ii) Increase student-parent-staff awareness about bullying, prevention and response strategies, and anti-bullying resources - include cybersafety and online bullying;</p> <p>(iii) Model safe and healthy practices;</p> <p>(iv) Engage all students in a range of physical activities – include delivery by external providers and use of community resources through the school's 'Kiwisport' fund.</p> <p>(v) Foster strong relationships with school whanau and resource personnel within the community - utilise for support.</p>	<p>-Continued actions undertaken to promote positive relationships with whanau and parents, including consultation with Maori. Actions were taken at an individual teacher/classroom level, and also integrated within our school's PB4L development.</p> <p>-PB4L: Good progress made with first year in PB4L school development, with some changes made with systems, wider-school practice, and with classroom practice.</p> <p>-Mental and emotional health: staff more aware of the place of this within health curriculum. External support is accessed to respond to children and families requiring support.</p> <p>-NZCER Well-Being Student Survey was undertaken for first time with a group of Year 6 students – to be extended in 2019.</p> <p>-Anti-bullying resources provided to schools: Greater visual evidence and use of external resources in classrooms.</p> <p>-High level of Physical Activity Programmes with high level utilisation of external providers funded by Kiwisport Fund.</p> <p>-Parent support utilised to support out-of-school sport.</p> <p>-Full Kiwisport allocation of \$3,782.36 within Ministry of Education's 2018 Operational Grant was fully expended by undertaking Physical Activity Programmes delivered to all classes.</p>
<p>5. Use information technology purposefully to support learning and teaching.</p>	<p>(i) Equip junior classes with ipads – equip senior classes with chromebooks;</p> <p>(ii) Update ICT Annual Plan/documentation to include management and guidelines for use of portable devices and online safety;</p> <p>(ii) Explore and utilise software and online resources to support learning and teaching.</p> <p>(iii) Provide ICT training for staff – to focus on use of portable ICT devices within classroom; software and online resources to support learning and teaching; and online safety/online bullying;</p>	<p>-1 device per 2 students provision of chromebooks in 4 senior classrooms – smaller number of ipads available for junior class use.</p> <p>-ICT Annual Plan not updated, but student user information updated in line with recent Neisafe update and recommendations.</p> <p>-Online resources and software sourced by teachers with sharing of these with colleagues.</p> <p>-Better staff awareness and use of online safety/online bullying resources and communication made with parents on this matter.</p>

Please read on:

2018 CHARTER ACHIEVEMENT TARGETS – OUTCOMES AND ANALYSIS OF VARIANCE
BEGINNING TERM ONE 2018 – END TERM FOUR 2018

TARGET 1

To accelerate the achievement of all students who are not achieving at their expected level in Reading (43 students), Writing (73 students), and Numeracy (49 students).

READING LEVEL	WRITING STAGE	NUMERACY GLOBAL STAGE
<p>Number of students not achieving at their expected level (February 2018) = 43 students</p> <p>From the 43 students identified in this group, 10 made accelerated progress.</p> <p>Another 18 made progress equivalent to one year.</p> <p>20 of the students in this target group are now achieving At their expected level.</p> <p>1 student left school during the year from this target group.</p>	<p>Number of students not achieving at their expected level (February 2018) = 73 students</p> <p>From the 73 students identified in this group, 15 made accelerated progress.</p> <p>Another 19 made progress equivalent to one year.</p> <p>17 of the students in this target group are now achieving At their expected level.</p> <p>4 students left school during the year from this target group.</p>	<p>Number of students not achieving at their expected level (February 2018) = 49 students</p> <p>From the 49 students identified in this group, 3 made accelerated progress.</p> <p>Another 13 made progress equivalent to one year.</p> <p>8 of the students in this target group are now achieving At their expected level.</p> <p>3 students left school during the year from this target group.</p>

TARGET 2

To accelerate the achievement of our Maori students who are not achieving at their expected level in Reading (12 students), Writing (22 students), and Numeracy (20 stds).

READING LEVEL	WRITING STAGE	NUMERACY GLOBAL STAGE
<p>Number of Maori students not achieving at their expected level (February 2018) = 12 students</p> <p>From the 12 students identified in this group, 4 made accelerated progress.</p> <p>Another 5 made progress equivalent to one year.</p> <p>8 of the students in this target group are now achieving At their expected level.</p>	<p>Number of Maori students not achieving at their expected level (February 2018) = 22 students</p> <p>From the 22 students identified in this group, 6 made accelerated progress.</p> <p>Another 9 made progress equivalent to one year.</p> <p>9 of the students in this target group are now achieving At their expected level.</p>	<p>Number of Maori students not achieving at their expected level (February 2018) = 20 students</p> <p>From the 20 students identified in this group, 0 made accelerated progress.</p> <p>Another 6 made progress equivalent to one year.</p> <p>5 of the students in this target group are now achieving At their expected level.</p>

TARGET 3

To accelerate the achievement of our boys who are not achieving at their expected level in Writing (49 students).

WRITING STAGE

Number of male students not achieving at their expected level (February 2018) = 49 students

From the 49 boys identified in this group, 9 made accelerated progress.

Another 8 made progress equivalent to one year.

11 of the students in this target group are now achieving At their expected level.

4 students left school during the year from this target group.

INTERVENTIONS TO SUPPORT STUDENT PROGRESS IN RELATION TO 2018 TARGETS

Action: to implement Reading Recovery Programme;

Outcome: This action was achieved.

Analysis of Variance - Outcomes Reading Recovery

All' students who completed the duration of their reading recovery series of lessons in 2018 made accelerated progress and shifted from reading 'below' their expected level to reading 'At' their expected reading level.

Action: to resource to allocate teacher-aid support through SEG and TFEA funding to implement the following interventions:

- * STEPS;
- * Taped Assisted Reading Programme;
- * Talk to Learn.

Outcome: These actions were achieved.

Analysis of Variance - Outcomes Steps to Literacy Programme (STEPS)

Number of students = 15.

From this target group:

- 9 students made accelerated progress of more than one year;
- 2 students made progress of 11-12 months.
- 3 students made progress of 6 months.
- 1 student left the school.

Analysis of Variance - Outcomes Taped Assisted Reading Programme

Number of students = 9.
Programme duration = 6 months.

From this target group:

- 6 made accelerated progress in Reading Level of 6 months or more (1 student progressed by 1.5 years);
- 4 of the students in this target group progressed from 'Below' their expected reading level to 'At' their expected level.