

NGONGOTAHA SCHOOL
ANNUAL REPORT
 FOR THE YEAR ENDED 31 DECEMBER 2018

SCHOOL DIRECTORY

Principal Craig McFadyen
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 Website: www.ngongotaha.school.nz
 Ministry Number: 1852
 Accountant/Service Provider Kusabs Lasike Limited

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Andrea Pollard	Chairperson	Elected	May-2019
Craig McFadyen	Principal	ex officio	
Cathryn Naera	Principal		Resigned May 2018
Renee Goodson	Parent Rep	Elected	May-2019
Rebecca Moore	Parent Rep	Elected	May-2019
Rob Ryan	Parent Rep	Elected	May-2019
Rachel Shaw	Parent Rep	Elected	Resigned Feb 2018
Aroha Taipeti	Parent Rep	Elected	May-2019
Jane Nunn	Staff Rep	Elected	May-2019

NGONGOTAHA SCHOOL

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NGONGOTAHA 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 control designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

In the opinion of the Board and management, the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

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

Andrea Jane Pollard

Full Name of Chairperson

Craig Andrew McFadyen

Full Name of Principal

[Signature]

Signature of Chairperson

[Signature]

Signature of Principal

24/05/2019.

Date

24-5-19

Date

NGONGOTAHA SCHOOL

School Road
Ngongotaha

STATEMENT OF COMPREHENSIVE REVENUE & EXPENSE

FOR THE YEAR ENDED 31 DECEMBER, 2018

	Notes	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Income				
Government Grants	2	2,640,758	2,510,581	2,499,481
Locally Raised Funds	3	130,335	79,000	103,910
Other Revenue		119	-	-
Interest Earned		403	400	477
Gain on Sale of Property, Plant & Equipment		3,883	-	-
		<u>2,775,498</u>	<u>2,589,981</u>	<u>2,603,868</u>
Expenditure				
Locally Raised Funds	3	34,473	27,000	27,811
Learning Resources	4	1,905,950	1,844,628	1,838,122
Administration	5	160,883	156,140	144,882
Property	6	510,523	501,850	475,049
Depreciation	7	99,056	66,000	95,321
Finance Costs		1,100	-	965
Loss on Disposal of Assets		2,744	-	8,701
		<u>2,714,729</u>	<u>2,595,618</u>	<u>2,590,851</u>
Net Surplus/(Deficit)		60,769	(5,637)	13,017
Other Comprehensive Revenue & Expenses		-	-	-
Total Comprehensive Revenue & Expenses for the Year		<u>60,769</u>	<u>(5,637)</u>	<u>13,017</u>

This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit report

NGONGOTAHA SCHOOL

STATEMENT OF CHANGES IN NET ASSETS/EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2018

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
Equity at start of the year	860,678	860,678	847,662
Total Comprehensive Revenue & Expense for the Year	60,769	(5,637)	13,017
Total Recognised Income & Expenses	<u>60,769</u>	<u>(5,637)</u>	<u>13,017</u>
Equity at end of year	<u>921,448</u>	<u>855,041</u>	<u>860,678</u>
Retained Earnings	921,448	855,041	860,678
Reserves	-	-	-
Equity at end of year	<u>921,448</u>	<u>855,041</u>	<u>860,678</u>

This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit report

NGONGOTAHA SCHOOL

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Equity		921,448	855,041	860,678
TOTAL EQUITY		921,448	855,041	860,678
Represented by				
CURRENT ASSETS				
Cash and Cash Equivalents	8	123,289	91,014	165,149
Accounts Receivable	9	136,974	85,624	85,624
Prepayments		7,038	7,631	31,979
Stock on Hand	10	1,290	3,022	3,022
GST Holding Account		9,200	13,104	13,104
Capital Works owing by MOE	16	3,500	-	-
Total Current Assets		281,291	200,395	298,878
CURRENT LIABILITIES				
Accounts Payable	11	126,762	107,518	107,518
Finance Leases	12	23,417	25,520	25,520
Revenue in Advance	14	2,209	-	24,385
Funds held for Capital Works Projects	16	-	-	11,007
Total Current Liabilities		152,388	133,038	168,430
WORKING CAPITAL SURPLUS		128,903	67,357	130,448
NON-CURRENT ASSETS				
Property, Plant & Equipment	15	883,502	876,355	833,401
Total Non-Current Assets		883,502	876,355	833,401
NON-CURRENT LIABILITIES				
Finance Leases	12	38,849	45,248	59,748
Provision for Cyclical Maintenance	13	52,108	43,423	43,423
Total Non-Current Liabilities		90,957	88,671	103,171
Net Assets		921,448	855,041	860,678

This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit report

NGONGOTAHA SCHOOL

Cash Flow Statement For the year ended 31 December 2018

	2018	2018 Budget	2017
Note	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	674,776	590,687	617,238
Other Income	2,150	-	-
Locally Raised Funds	108,293	79,000	123,184
Goods and Services Tax (net)	4,379	-	(5,646)
Payments to Employees	(386,150)	(341,743)	(373,421)
Payments to Suppliers	(289,840)	(279,025)	(276,759)
Interest Received	403	400	477
		-	-
Net cash from / (to) the Operating Activities	114,011	49,319	85,073
Cash flows from Investing Activities			
Purchase of PPE (and Intangibles)	(124,635)	(108,954)	(100,029)
Proceeds from Sale of PPE (and Intangibles)	3,097	-	-
Net cash from / (to) the Investing Activities	(121,538)	(108,954)	(100,029)
Cash flows from Financing Activities			
Finance Lease Payments	(19,826)	(14,500)	(17,421)
Painting contract payments	-	-	(19,943)
Funds Held for Capital Works Projects	(14,507)	-	(25,622)
Net cash from Financing Activities	(34,333)	(14,500)	(62,986)
Net increase/(decrease) in cash and cash equivalents	(41,860)	(74,135)	(77,942)
Cash and cash equivalents at the beginning of the year	8 165,149	165,149	243,091
Cash and cash equivalents at the end of the year	8 123,289	91,014	165,149

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 omitted

NGONGOTAHA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2018

1. Statement of Significant Accounting Policies

a) Reporting Entity

Ngongotaha 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 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 the 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 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.

NGONGOTAHA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2018

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 15.

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 12.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward 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 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 but are paid directly to teachers by the Ministry of Education (the Ministry).

Use of land and building 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 income in the period it is earned.

NGONGOTAHA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2018

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry 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. They 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. 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.

The School has met the requirements under Schedule 6 Paragraph 28 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.

NGONGOTAHA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2018

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

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

Property, plant and equipment acquired with individual values under \$1,200 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Property Improvements	15-20 years
Buildings & Improvements	8-40 years
Classroom Furniture	4-15 years
Information and communication technology	3-15 years
Office Furniture & Equipment	5-15 years
Audio Visual Material	4 years
Textbooks	4 years
Sports Equipment	2 years
Other Equipment	5-15 years
Leased Assets held under a Finance Lease	4 years
Library resources	15 years
Library Books	12.5% Diminishing value

l) Impairment of property, plant and equipment

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 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.

NGONGOTAHA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2018

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

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

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

m) Accounts payable

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

n) Employee Entitlements

Short-term employee entitlements

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

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

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.

o) Revenue Received in Advance

Revenue received in advance relates to grants received where there are unfulfilled obligations for the School to provide services in the future. When those services are fulfilled the funds will be recorded as revenue.

p) 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 (10YP).

NGONGOTAHA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2018

q) Financial Assets and Liabilities

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

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

r) 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.

s) Budget figures

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

t) 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 Expenses.

NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2018

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
NOTE 2 Government Grants			
Income			
Operational Grant	608,766	566,536	574,481
Teachers Salaries Grant	1,621,034	1,550,000	1,522,050
Use of Land & Buildings Grant	339,947	360,000	340,258
Other Government Grants	71,012	34,045	62,212
Other Grants	-	-	480
	<u>2,640,759</u>	<u>2,510,581</u>	<u>2,499,481</u>

NOTE 3 Locally Raised Funds

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

Revenue

Donations	6,355	10,500	12,063
Grants	89,721	43,000	55,848
Fundraising	10,419	4,000	13,188
Activities	21,916	20,500	11,273
Trading	1,924	1,000	11,539
	<u>130,335</u>	<u>79,000</u>	<u>103,910</u>

Expenditure

Fundraising Costs	9,370	4,500	9,776
Activities	22,614	22,500	12,395
Trading	2,489	-	5,641
	<u>34,474</u>	<u>27,000</u>	<u>27,812</u>

Surplus for the year Locally Raised Funds

	<u>95,862</u>	<u>52,000</u>	<u>76,098</u>
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NOTE 4 Learning Resources

Curricular	25,639	31,085	25,500
Extra-Curricular Activities	12,714	12,200	9,109
Information & Communications Technology	9,367	9,700	7,089
Employee Benefits - Salaries	1,838,810	1,763,643	1,776,710
Staff Development	19,411	28,000	19,715
	<u>1,905,941</u>	<u>1,844,628</u>	<u>1,838,122</u>

NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2018 (continued)

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
NOTE 5 Administration			
ACC Levies	7,319	1,200	6,123
Audit Fees	4,832	5,320	4,557
Board of Trustee Fees	5,415	6,400	4,655
Board of Trustees Expenses	19,881	17,150	16,008
Communication	2,451	1,200	2,990
Consumables	12,081	14,500	11,261
Operating Leases	300	-	946
Postage & Freight	462	500	512
Other	5,531	5,770	5,794
Employee Benefits - Salaries	89,089	91,100	79,342
Insurance	7,023	7,000	6,694
Service Providers, Contractors & Consultancy	6,500	6,000	6,000
	<u>160,882</u>	<u>156,140</u>	<u>144,881</u>

NOTE 6 Property

Project Costs written off	-	-	3,957
Caretaking & Cleaning Consumables	45,640	46,500	47,272
Cyclical Maintenance Provision	8,685	10,000	(10,352)
Grounds	11,017	9,200	10,142
Heat, Light & Water	18,875	19,000	20,320
Rates	10,898	8,000	8,290
Repairs & Maintenance	39,425	12,150	19,321
Use of Land & Buildings	339,947	360,000	340,258
Employee Benefits - Salaries	36,038	37,000	35,842
	<u>510,523</u>	<u>501,850</u>	<u>475,049</u>

The use of Land & 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.

NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2018 (continued)

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
NOTE 7 Depreciation			
Property Improvements	20,732	7,000	18,215
Buildings	21,213	4,000	20,208
Classroom Furniture	9,114	8,000	9,395
Info-Tech Assets	9,821	25,000	14,596
Office Furniture & Equipment	1,151	3,000	1,003
Other Equipment	8,767	16,000	6,933
Library Resources	3,412	3,000	4,079
Leased Assets	24,846	-	20,892
	<u>99,055</u>	<u>66,000</u>	<u>95,321</u>

NOTE 8 Cash and Cash Equivalents

Cash on Hand	50	50	50
Westpac - Cheque Account	2,176	264	767
Kiwibank Account	10,738	200	207
Westpac - Imprest Account	561	500	502
Westpac - Online Saver Account	109,764	90,000	163,623
	<u>123,289</u>	<u>91,014</u>	<u>165,149</u>

The carrying value of Short-Term deposits with maturity dates of 90 days or less approximates their value.

NOTE 9 Accounts Receivable

Teachers Salaries Grant Receivable	101,330	82,016	82,017
Receivables from Ministry of Education	<u>35,644</u>	<u>3,608</u>	<u>3,608</u>
	<u>136,974</u>	<u>85,624</u>	<u>85,625</u>
Receivables from Exchange Transactions	35,644	3,608	3,608
Receivables from Non-Exchange Transactions	<u>101,330</u>	<u>82,016</u>	<u>82,017</u>
	<u>136,974</u>	<u>85,624</u>	<u>85,625</u>

NOTE 10 Stock on Hand

Stationery on Hand	<u>1,290</u>	<u>3,022</u>	<u>3,022</u>
	<u>1,290</u>	<u>3,022</u>	<u>3,022</u>

NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2018 (continued)

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
NOTE 11 Accounts Payable			
Accruals	4,764	4,557	4,557
Trade Creditors	11,138	9,806	9,805
Employee Benefits - salaries accrual	101,330	82,016	82,017
Employee Benefits - leave accrual	9,530	11,139	11,139
	<u>126,762</u>	<u>107,518</u>	<u>107,518</u>
Payables from Exchange Transactions	126,762	107,518	107,518
Payables from Non-Exchange Transactions	-	-	-
	<u>126,762</u>	<u>107,518</u>	<u>107,518</u>

The carrying value of payables approximates their fair value.

NOTE 12 Finance Leases

The school has entered into a number of finance lease agreements for laptops for teachers and photocopiers.
Minimum lease payments payable:

Not later than one year	23,417	25,520	25,520
Later than 1 year but not more than 5 years	38,849	45,248	59,747
	<u>62,266</u>	<u>70,768</u>	<u>85,268</u>

NOTE 13 Cyclical Maintenance Provision

Provision at Start of Year	43,423	57,897	57,897
Increase in Provision during the Year	8,685	(14,474)	(14,474)
Use of Provision	-	-	-
	<u>52,108</u>	<u>43,423</u>	<u>43,423</u>
Provision at the end of the Year	-	-	-
Current Liability	52,108	43,423	43,423
Non Current Liability	-	-	-
	<u>52,108</u>	<u>43,423</u>	<u>43,423</u>

NOTE 14 Revenue Received in Advance

Other	2,209	-	733
Grant Funds Unspent	-	-	23,652
	<u>2,209</u>	<u>-</u>	<u>24,385</u>

NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2018 (continued)

NOTE 15 Property, Plant & Equipment

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$		
31 Dec 2018					
Property Improvements	466,605	144,699	321,906		
Buildings	428,052	152,229	275,823		
Classroom Furniture	218,352	144,473	73,879		
Info-Tech Assets	252,414	182,656	69,758		
Office Furniture & Equipment	59,795	49,418	10,377		
Other Equipment	263,614	218,635	44,978		
Library Resources	83,117	58,132	24,985		
Leased Assets	109,999	48,203	61,796		
	<u>1,881,947</u>	<u>998,445</u>	<u>883,502</u>		
	Op/Balance (NBV) \$	Additions \$	Disposals \$	Depreciation \$	Total (NBV) \$
Property Improvements	270,985	71,880	(227)	(20,732)	321,906
Buildings	273,280	23,756	-	(21,213)	275,823
Classroom Furniture	81,538	1,455	-	(9,114)	73,879
Info-Tech Assets	32,025	47,557	(3)	(9,821)	69,758
Office Furniture & Equipment	11,528	-	-	(1,151)	10,377
Other Equipment	52,047	2,204	(506)	(8,767)	44,978
Leased Assets	84,809	1,833	-	(24,846)	61,796
Library Resources	27,188	3,216	(2,007)	(3,412)	24,985
	<u>833,401</u>	<u>151,901</u>	<u>(2,743)</u>	<u>(99,056)</u>	<u>883,502</u>

The Net carrying value of Equipment held under a finance lease is \$61,796.

NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2018 (continued)

NOTE 15 Property, Plant & Equipment cont'd

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
	31 Dec 2017		
Property Improvements	405,433	134,448	270,985
Buildings	405,111	131,831	273,280
Classroom Furniture	218,450	136,912	81,538
Info-Tech Assets	446,077	414,052	32,025
Office Furniture & Equipment	63,538	52,010	11,528
Other Equipment	279,608	227,560	52,047
Library Resources	86,523	59,335	27,188
Leased Assets	108,166	23,357	84,809
	<u>2,012,906</u>	<u>1,179,505</u>	<u>833,401</u>

	Op/Balance (NBV) \$	Additions \$	Disposals \$	Depreciation \$	Total (NBV) \$
Property Improvements	280,398	8,802	-	(18,215)	270,985
Buildings	268,399	33,790	(8,701)	(20,208)	273,280
Classroom Furniture	80,789	10,144	-	(9,395)	81,538
Info-Tech Assets	44,441	2,180	-	(14,596)	32,025
Office Furniture & Equipment	5,755	6,776	-	(1,003)	11,528
Other Equipment	47,988	10,993	-	(6,933)	52,047
Leased Assets	8,372	97,329	-	(20,892)	84,809
Library Resources	27,850	3,416	-	(4,079)	27,188
	<u>763,993</u>	<u>173,430</u>	<u>(8,701)</u>	<u>(95,321)</u>	<u>833,401</u>

The Net carrying value of Equipment held under a finance lease is \$84,809.

NGONGOTAHA SCHOOL

School Road
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2018 (continued)

NOTE 16 Funds Held for Capital Work Projects

During the year the school received and applied funding from the Ministry of Education for the following Capital Works Projects.

	Opening Balance	Funds Received	Money Spent	Balance Revenue	Closing Balance
2018	\$	\$	\$	\$	\$
Replacing Staffroom Joinery (Completed)	11,007	-	11,007	-	-
Roof Maintenance (In progress)	-	-	1,000	-	(1,000)
Blk A Admin & Lights(In progress)	-	-	500	-	(500)
ILE Blk F (In progress)	-	-	2,000	-	(2,000)
	<u>11,007</u>		<u>14,507</u>		<u>(3,500)</u>

Represented by:

Funds held on behalf of Ministry of Education

Funds due from Ministry of Education

2017

Special Needs Building Upgrade (Completed)	36,629	18,587	55,216	-	-
Replacing Staffroom Joinery (In progress)	-	11,007	-	-	11,007
	<u>36,629</u>	<u>29,594</u>	<u>55,216</u>		<u>11,007</u>

NOTE 17 Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within 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.

No related party debts or transactions have been written off or forgiven during the year.

NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2018 (continued)

NOTE 18 Remuneration

Key management personnel compensation.

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

	2018 Actual	2017 Actual
<i>Board Members</i>	\$	\$
Remuneration	5,415	4,655
Full-time equivalent members	0.08	0.07
 <i>Leadership Team</i>		
Remuneration	343,820	344,557
Full-time Equivalent Members	3.00	3.00
Total key management personnel remuneration	349,235	349,212
Total full time equivalent personnel	3.08	3.07

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 plus the estimated time for Board members to prepare for meetings.

Principals

The total value of remuneration paid or payable to the Principals is in the following bands:

	2018 Actual \$000	2017 Actual \$000
<i>Principal A</i>		
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and other payments	30 - 40	140 - 150
Benefits and other emoluments	1 - 2	3 - 4
Termination benefits	-	-
 <i>Principal B</i>		
Salary and other payments	70 - 80	0 - 0
Benefits and other emoluments	2 - 3	-
Termination benefits	-	-

Other Employees

Number of other employee who received remuneration of over \$100,000 was in the following bands:

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 110	-	1
110 - 120	1	-
	1	1
	1	1

The disclosure for "other employees" does not include remuneration of the Principals.

NGONGOTAHA SCHOOL

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2018 (continued)

NOTE 19 Compensations and Other Benefits upon leaving Remuneration

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

	2018	2017
Number of persons	-	-
Total Value	\$0.00	\$0.00

NOTE 20 Contingencies

There are no Contingent Liabilities (except as noted below) and no Contingent Assets at balance date. (Contingent Liabilities and Contingent 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 be quantified at 31 December 2018, a contingent liability for the school may exist.

NOTE 21 Commitments

(a) Capital Commitments

At balance date the Board had not entered into contract agreements for Capital Works. (2017 \$28,398)

(b) Operating Commitments

As at balance date, the Board had entered into the following contracts:

a) Laptops for Teachers

	2018 Actual	2017 Actual
	\$	\$
No later than one year	658	870
Later than one year and no later than 5years	657	1,315
	<u>1,315</u>	<u>2,185</u>

NOTE 22 Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, 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.

NGONGOTAHA SCHOOL

School Road
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2018 (continued)

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
NOTE 23 Financial Instruments			
The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:			
Loans & Receivables			
Cash and Cash Equivalents	123,289	91,014	165,149
Receivables	136,974	85,624	85,625
Total Loans & Receivables	260,263	176,638	250,773
Financial Liabilities Measured at Amortised Cost			
Payables	126,762	107,518	107,518
Finance Leases	62,266	70,768	85,268
Total Financial Liabilities Measured at Amortised Cost	189,029	178,286	192,785

NOTE 24 Events after Balance Date

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

NOTE 25 Comparatives

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

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Ngongotaha School (the School). The Auditor-General has appointed me, Stephen Graham, using the staff and resources of BDO Rotorua Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 28 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 information included within the Analysis of Variance, the Board of Trustee Listing and the Kiwisport Report, 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.



Stephen Graham
BDO Rotorua Limited
On behalf of the Auditor-General
Rotorua, New Zealand

Kiwisport Expenditure 2018

Again, the Kiwisport funding we receive from the Ministry has allowed our children to learn and compete in a variety of different sporting codes this year.

In 2018, the Kiwisport funding enabled hundreds of children from Ngongotaha School to take part in Physical Education and various forms of Physical activity. From touch to flipperball, local interschool sports to Bay of Plenty Athletics competitions our children were able to showcase their sporting talents.

The funding has been used in many ways to eliminate barriers stopping children getting involved in sports. For a long time transport was an issue. With the distance we must travel to get into the city to compete, finding funding to cover the costs of buses has always been difficult. Due to the Kiwisport funding, all senior children were able to be transported to interschool sport; netball, hockey, rugby, soccer, miniball as well as a variety of other sporting activities; rippa rugby, hockey training, kapa haka and jump jam. Transport to games or events is a big expense now and not having to collect from parents for this made this much more manageable and ensured all children could take part. We reached representative levels in a number of areas which impacted of further travel for teams. but it is good to see the families and children supported.

We have been able to use the Kiwisport funding to subsidise registrations and entry fees. We find taking this cost away from families has enabled children to compete at local and representative levels. We have included into school policy that all sports will cost a maximum of \$20 per child. The rest of the registration or entry fee is covered by Kiwisport funding.

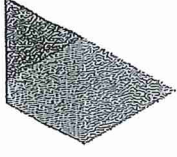
We have also been able to use a small amount of the fund for specific equipment for codes that were new to the school. The children were able to compete with pride and have the necessary tools to take part. This also included ensuring uniforms were of a high standard. Dry-cleaning of all uniforms was carried out as well. In the past staff would take uniforms home to clean them, this has taken away this personal cost and commitment and ensures the teams look and feel their best when competing.

As a school we actively encourage sport and physed participation. We employ a BoT funded sport physed co-coordinator to ensure all children have access to physed with two 45 minute sessions a week. In summer this incorporates four 45 sessions of swimming fortnightly.

Our team participation rates continue to increase across the school. In 2018 we had 4 netball teams; 2 rugby teams; 4 touch teams; 2 soccer teams; 2 hockey teams; 4 miniball teams; 2 water polo teams, 2 cricket team, 2 rippa rugby teams, 1 league team, 1 Jump Jam team. Many children were also involved with the local soccer club and rugby club as well. We also ran a school athletics day; school triathlon day; and a school family sports day. Our netball, miniball, hockey teams also played during the weekend as well as for interschool competitions.

Finally, we have been able to purchase quality equipment for our staff to use in Physical Education lessons and for the children to enjoy in their own time. The Kiwisport funding has been invaluable to the staff and tamariki of Ngongotaha School. We thank the Ministry for their continual support.

Craig McFadyen
Principal, Ngongotaha School.



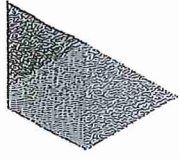
Analysis of Variance Reporting

School Name:	NGONGOTAHA SCHOOL	School Number:	1852
Strategic Aim:	All students can access the New Zealand Curriculum as evidence by progress and achievement in relation to the levels in the NZ curriculum.		
Annual Aim:	MATHEMATICS- Year four children will be working independently at Level 2 of the NZ curriculum in Number and Algebra.		
Target:	2018 target: At least 75% of the children in this cohort will be working independently at Level 2 of the NZ Curriculum		
Baseline Data:	At the beginning of 2018, out of the 57 Year 4 students, only 51% were working at Level 2 of the NZ Curriculum. Of these students, only 39% of the boys and 62% of girls were working at Level 2 of the NZ Curriculum.		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Goal sheets were designed to track progress</p> <p>Class timetables were changed to reflect adequate time devoted to the teaching of mathematics. (at least 3 hours per week, scheduled in prime learning times)</p> <p>Students being made aware of their goals and next learning steps</p> <p>Support for classroom teachers from within the school.</p> <p>PLD on mathematics for teachers requiring further support</p> <p>Assessment carried out regularly to ensure accurate teaching and learning.</p>	<p>At the start of the year only 29 of the 57 children were working at Level 2 of the NZ Curriculum</p> <p>In June 42 of the children (changed from 57 to 56) were working at Level 2 of the NZ Curriculum</p> <p>In October 49 of the children (now at 55) were working at Level 2 of the NZ Curriculum</p>	<p>Timetables showed maths taught every day for 3+ hours over the course of the week. Most maths sessions take place during prime learning times.</p> <p>Student goal sheets are being used consistently, with students monitoring their own progress.</p> <p>Carolyn and Tawi attended a course on Numicon earlier in the year. Carolyn has previous experience working with this programme. She has implemented aspects of the Numicon in her classroom programme and has shared her knowledge with her team.</p> <p>The new planning and monitoring sheets, based on the Ngongotaha Maths framework, are being used by all teachers. Student goal sheets are directly correlated to these.</p> <p>The trajectory sheets are being used consistently and are updated regularly. They are used for students who are not meeting curriculum expectations. The trajectory sheets focus on the essential skills and knowledge needed for students to make the</p>	<p>Review end of year data and start of 2019 data for current and new children. Identify and continue with individual education plans for target children.</p> <p>Continue to use pangarau resources to focus teaching pedagogy on acceleration.</p> <p>Development of a Numicon withdraw group to accelerate progress of targeted students.</p> <p>Obtain funding to continue the use of kaiawhina to support target children</p> <p>Continued moderation of practice within school and across schools in our Kahui Ako</p>

	necessary progress and are designed to facilitate accelerated progress.	
Planning for next year		
<p>Review end of year data and start of 2019 data for current and new children. Identify and continue with individual education plans for target children.</p> <p>Continue to use pangarau resources to focus teaching pedagogy on acceleration.</p> <p>Development of a Numicon withdraw group to accelerate progress of targeted students.</p> <p>Obtain funding to continue the use of kaiwhina to support target children</p> <p>Continued moderation of practice within school and across schools in our Kahui Ako</p> <p>Utilise the expertise of the maths team to ensure programmes are specific to the needs of the children</p>		

Analysis of Variance Reporting



School Name:	NGONGOTAHA SCHOOL	School Number: 1852
Strategic Aim:	Teachers are supported to improve pedagogy, teaching, learning and assessment practices which will lead to increased student progress and achievement.	
Annual Aim:	PB4L PB4L to continue as a consistent school approach to the development of a safe school environment	
Target:	2018 target: No more than 5% of total roll will be at Tier 3 and no more than 10% of the total roll will be at Tier 2	
Baseline Data:	It is difficult to gain accurate baseline data in relation to this goal. All children start at Tier 1 and remain there unless behaviours dictate otherwise.	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Close monitoring of target children at class level through ODR data and team minutes</p> <p>Individual behaviour plans for Tier 3 students</p> <p>Regular home school contact for Tier 2 students</p> <p>Specifically targeted in school interventions e.g. Check In Check Out, peer and staff mentoring, behaviour notebooks etc.</p> <p>Functional Behaviour Assessments completed for target students</p> <p>Use of RTLB services for Tier 2 students</p> <p>Use of Ministry support and other agencies e.g. The Children's Team, for Tier 3 students</p> <p>Reviewing classroom equipment and class programmes to optimize student engagement</p> <p>Explicit teaching of school expectations</p>	<p>We have seen a significant decrease in Tier 3 students, achieving our goal to have less than 5% of the roll as Tier 3.</p> <p>A significant reduction of yellow and red cards used in class</p> <p>Informal observations noticing less incidences in the playground</p>	<p>Monitoring of ODR's and quick action when needed to support children</p> <p>Whanau being aware of schoolwide expectations and support school when needed</p> <p>Children (including specifically selected students) actively involved in playground activities limited time to make poor decisions</p> <p>Direct support from MOE in supporting decisions around Stand downs.</p> <p>Positive support through observations and guidance programs for classroom teachers</p>	<p>Further develop positive reinforcements in class and in the playground</p> <p>Continue to develop our schoolwide matrix</p> <p>Upskill new staff members in PB4L</p>

Weekly analysis of behaviour data (ODR) to identify trends and "hot spots"

Deliberately targeting Tier 2 students for positive incentives when they are doing the right thing

Directing specific children into monitored lunchtime activities e.g. sports and lunch clubs

Planning for next year:

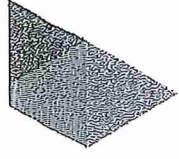
Inclusion of whole school Maunga behaviour management system to encourage teachers to look for the good in all students

New stage of PLD for PB4L

Specific weekly focus to discuss with students and unpack with the PB4L matrix

Signage around the school supporting the PB4L message

Analysis of Variance Reporting



School Name:	NGONGOTAHA SCHOOL	School Number:	1852
Strategic Aim:	All students can access the New Zealand Curriculum as evidence by progress and achievement in relation to the levels in the NZ curriculum.		
Annual Aim:	<p>READING- Year two target children will have progressed 12 reading sub levels by the end of the school year. Year three target children will have progressed to Gold, or above, instructional level by the end of the school year.</p>		
Target:	<p>2018 target: At least 75% of Year two target children will have progressed 12 reading sub levels by the end of the school year. At least 75% of Year three target children will have progressed to Gold, or above, instructional level by the end of the school year.</p>		
Baseline Data:	<p>At the beginning of 2018, 16/47 Year 2 students are working below curriculum expectations (34%). 14/16 of these students are boys (88%) 14/44 Year 3 students are working below curriculum expectations (32%). 10/14 of these students are boys (71%)</p>		

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p>Close monitoring of target children at class level through running records twice a term</p> <p>Individual plan around what each child can do and what they are working towards</p> <p>Instructional daily reading</p> <p>Ensure mileage through reading to peers, teacher and at home, liaise with whanau members to promote reading at home and home reading books sent home for the holiday breaks</p> <p>Develop a range of comprehension strategies and activities to ensure these children are reading for meaning</p> <p>Access outside agencies such as RTLB and RT Lit.</p> <p>Access to school support through Ngati Whakaue programme</p> <p>Access to school support through Reading Recovery</p> <p>Discuss eye checks with whanau to eliminate possible barriers</p> <p>Literacy team to discuss with staff what they are doing in class and how they can help, or suggest ideas to promote student achievement</p>	<p>At the start of the year only 29 of the 57 children were working at Level 2 of the NZ Curriculum</p> <p>In June 42 of the children (changed from 57 to 56) were working at Level 2 of the NZ Curriculum</p> <p>In October 49 of the children (now at 55) were working at Level 2 of the NZ Curriculum</p>	<p>The Literacy Curriculum team consists of representatives from each Whanau Group. This means that information, feedback and feedforward is reaching all teaching staff (at team meetings) in a timely manner, and that professional discussions around literacy take place at the team meetings and at designated staff meetings.</p> <p>Support programmes for identified students (e.g. Ngati Whakaue Year 3 students) and Reading Recovery (Year 2 Students).</p> <p>PB4L framework - Positive relationships between students, teachers and students, school and whanau; Great Values focussing on achievement, etc.</p> <p>School/Home partnerships.</p> <p>High expectations of all students.</p> <p>Cultural responsiveness</p> <p>Close monitoring of student progress and achievement by class teachers, team leaders and Literacy Curriculum team. This includes the use of IEPs for all students across the school who</p>	<p>Teachers, team leaders and the Literacy Curriculum Team will continue to closely monitor the progress of all students, especially the target students - particularly Year Two students.</p> <p>Literacy team to look at current assessment practices and ensure consistency within and across teams, including the use of loan sheets for reading.</p> <p>Early Words Reading programme for Year Two students.</p> <p>Encourage and promote accelerated progress urgency for the students so they are set up for future learning.</p>

Selected staff to attend literacy based professional development e.g. Yolanda Soryl

are working below their expected curriculum levels in writing.
Use of student goal sheets which give students greater ownership of their learning.

Planning for next year

Review end of year data and start of 2019 data for current and new children. Identify and continue with individual education plans for target children.

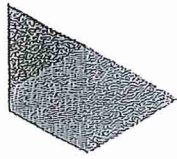
Teachers, team leaders and the Literacy Curriculum Team will continue to closely monitor the progress of all students, especially the target students - particularly Year Two students.

Literacy team to look at current assessment practices and ensure consistency within and across teams, including the use of loan sheets for reading.

Early Words Reading programme for Year Two students.

Encourage and promote accelerated progress urgency for the students so they are set up for future learning.

Analysis of Variance Reporting



<p>School Name:</p>	<p>NGONGOTAHA SCHOOL</p>	<p>School Number:</p>	<p>1852</p>
<p>Strategic Aim:</p>	<p>Students in Rumaki settings, are engaged in their learning and are achieving educational success as evidenced by progress and achievement in relation to curriculum levels from Te Marautanga o Aotearoa</p>		
<p>Annual Aim:</p>	<p>TUHITUHI AND KORERO- A focus on the development of our Year 3-6 children for both Tuhutuhu and Korero with an emphasis on target children identified from our baseline data</p>		
<p>Target:</p>	<p>2018 target: Year three target children will be working independently at Taumata 1 - He Pakari - by the end of the school year Year four and five target children will be working independently at Taumata 2 for Aheinga and Puna Reo by the end of the school year Year six target children will be working independently at Taumata 3 for Rautaki Reo by the end of the school year</p>		
<p>Baseline Data:</p>	<p>3/6 year three children are working below tuhituhi and korero curriculum expectations 5/15 year four and five children are working below tuhituhi curriculum expectations 3/15 year four and five children are working below korero curriculum expectations 4/8 year six children are working below tuhituhi curriculum expectations 3/8 year six children are working below korero curriculum expectations</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Daily group work with kaiako minimum 15 minutes per group.</p> <p>Scaffolding of writing structures for text types</p> <p>Strategies modelled daily</p> <p>Writing samples collected twice a term for priority learners to track progress and achievement</p> <p>Team moderation and discussions of samples produced with particular focus on improvements, gaps and next steps</p> <p>Te reo korero for minimum 30 minutes daily</p> <p>Specific sentence structures taught, modelled and assessed</p> <p>Develop confidence to korero through peer conferencing, small group discussions, whole class sharing and leadership tasks</p> <p>Key strategies used to encourage korero before any writing expected</p> <p>Transferring of new knowledge to tuhituhi</p>	<p>By the end of 2018, 66% of students were working at Level 2 for Tuhituhi. Up from 50% in February.</p> <p>Results remained the same for Korero. 3 of the 6 children were working at Level 2</p>	<p>Target students will continue to receive 15 minutes group work with the teacher on a daily basis.</p> <p>Priority students writing progress were tracked regularly and gaps identified and explicitly taught.</p> <p>Professional development for teachers in relation to tuhituhi.</p> <p>Te Whanau Maunga utilised the strengths of the team to facilitate peer observations and feedback/feedforward.</p>	<p>Te Whanau Maunga to consider the success of their current tuhituhi programme and areas for improvement</p> <p>Develop a support programme for priority learners focusing on speed writing and punctuation</p> <p>Teachers to review planning and practice strategies</p> <p>Teachers to investigate second language acquisition strategies, possibly professional development across the team</p> <p>Review entry criteria to rumaki from mainstream to rumaki</p>

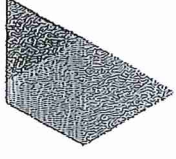
Planning for next year:

Full time Kaiawhina in both Rumaki classes.

Te Whanau Maunga to consider the success of their current tuhiuhi programme and areas for improvement

Develop a support programme for priority learners focusing on speed writing and punctuation

Analysis of Variance Reporting



School Name:	NGONGOTAHA SCHOOL	School Number:	1852
Strategic Aim:	All students can access the New Zealand Curriculum as evidence by progress and achievement in relation to the levels in the NZ curriculum.		
Annual Aim:	WRITING- Year four children will have progressed two (2) Asttle rubric levels in spelling and organisation.		
Target:	2018 target: At least 70% of the children in this cohort will have moved two Asttle rubric levels in spelling and organisation.		
Baseline Data:	At the beginning of 2018, 51% of the 57 Year 4 students were working at or above Level 2 of the NZ curriculum. 49% were below Level 2.		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Closely monitor the target children at class level through Asttle sample analysis each term with a focus on the spelling and organisation rubrics.</p> <p>Using e-Asttle writing rubrics to breakdown areas of concern and identify next learning steps</p> <p>Individual plans to identify what target children can do and what they need to learn</p> <p>Writing at least four times a week</p> <p>Whanau support. Provide ways they can help learning at home</p> <p>Access outside agencies to support- RTLB, RTLit etc</p> <p>Vision testing to support targeted learners</p> <p>Literacy team to support staff members.</p>	<p>At the start of the year, only 29 of the 57 children were working at Level 2 of the NZ Curriculum</p> <p>In June, 58% had moved 1 rubric level and 11% had already moved 2 levels in spelling and 15% in organisation meaning they had achieved the target already.</p> <p>In October, 73% had moved 2 rubric levels, achieving the target.</p>	<p>The Literacy Curriculum team consists of representatives from each Whanau Group. This means that information, feedback and feedforward is reaching all teaching staff (at team meetings) in a timely manner, and that professional discussions around spelling and organisation take place at the team meetings and at designated staff meetings.</p> <p>Strong collegial support throughout the school.</p> <p>Strong support from leadership for classroom teachers.</p> <p>Experienced teachers with sound personal and professional knowledge and pedagogy.</p> <p>Support programmes for identified students (e.g. Ngati Whakaue focus at Year 4).</p> <p>PB4L framework - Positive relationships between students, teachers and students, school and whanau; Great Values focussing on achievement, etc.</p> <p>School/Home partnerships.</p> <p>High expectations of all students.</p>	<p>Teachers, team leaders and the Literacy Curriculum Team will continue to closely monitor the progress of all students, especially the target students.</p> <p>We will keep an eye out for professional development opportunities for staff, if necessary and appropriate to teacher needs (Two teachers are attending a workshop on proofreading and editing).</p> <p>Class teachers to set group and individual goals within their classes, in collaboration with their students.</p> <p>Literacy team to look at current assessment practices and ensure consistency within and across teams, including the use of Ican sheets for writing.</p>

Cultural responsiveness

Close monitoring of student progress and achievement by class teachers, team leaders and Literacy Curriculum team. This includes the use of IEPs for all students across the school who are working below their expected curriculum levels in writing.

Use of student goal sheets which give students greater ownership of their learning.

PLD through the purchase of a book called "Effective Spelling" for all staff and staff meetings around this resource to focus teachers on 'Word noticing'.

Planning for next year

AP to coach teachers who need support

Teachers, team leaders and the Literacy Curriculum Team will continue to closely monitor the progress of all students, especially the target students.

Staff to attend professional development to support their knowledge of teaching quality writing and accelerating student achievement

Class teachers to set group and individual goals within their classes, in collaboration with their students.

Literacy team to look at current assessment practices and ensure consistency within and across teams.