

PANMURE DISTRICT SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	1420
Principal:	Rebekah Watts
School Address:	87 Mt Wellington Highway, Panmure, Auckland
School Postal Address:	PO Box 14249, Panmure, Auckland, 1741
School Phone:	09 5277659
School Email:	office@panmure.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
AIVENHOE VEA	Chairperson	Appointed	Jun 2019
REBEKAH WATTS	Principal	ex Officio	
MOSESE LAUTI	Parent Rep	Co-opted	Jun 2019
SINEI SUAMILI	Parent Rep	Co-opted	Jun 2019
NATHAN DUNN	Parent Rep	Co-opted	Jun 2019
VIRGINIA TUPOU	Parent Rep	Co-opted	Jun 2019
ANIVA ALANOTAMA	Staff Rep	Elected	Jun 2019

Accountant / Service Provider:	Education Services Ltd
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PANMURE DISTRICT SCHOOL

Annual Report - For the year ended 31 December 2018

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Panmure District 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.

Nathan Rodney Dunn
Full Name of Board Chairperson


Signature of Board Chairperson

22/5/2019
Date:

Rebekah Elaine Adele Watts
Full Name of Principal


Signature of Principal

22.05.19
Date:

Panmure District School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,585,378	1,421,689	1,465,763
Locally Raised Funds	3	70,983	64,800	87,939
Interest Earned		1,286	7,000	4,906
		<u>1,657,647</u>	<u>1,493,489</u>	<u>1,558,608</u>
Expenses				
Locally Raised Funds	3	14,933	14,600	19,863
Learning Resources	4	683,128	638,339	634,098
Administration	5	107,473	106,310	108,192
Finance		640	640	-
Property	6	786,157	724,709	798,998
Depreciation	7	41,649	31,000	40,940
Loss on Disposal of Property, Plant and Equipment		532	-	-
Loss on Uncollectable Accounts Receivable		1,500	-	-
		<u>1,636,012</u>	<u>1,515,598</u>	<u>1,602,091</u>
Net Surplus / (Deficit)		<u>21,635</u>	<u>(22,109)</u>	<u>(43,483)</u>
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>21,635</u></u>	<u><u>(22,109)</u></u>	<u><u>(43,483)</u></u>

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



Panmure District 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	428,378	523,579	468,686
Total comprehensive revenue and expense for the year	21,635	(22,109)	(43,483)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	3,913	-	3,175
Equity at 31 December	453,926	501,470	428,378
 Retained Earnings	 453,926	 501,470	 428,378
Equity at 31 December	453,926	501,470	428,378

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

Panmure District School
Statement of Financial Position
As at 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	326,478	103,740	253,562
Accounts Receivable	9	58,609	41,550	37,639
GST Receivable		6,325	-	-
Prepayments		6,638	4,100	6,766
Inventories	10	8,398	13,964	10,279
Investments	11	-	200,000	200,000
		<u>406,448</u>	<u>363,354</u>	<u>508,246</u>
Current Liabilities				
GST Payable		-	2,821	6,273
Accounts Payable	13	95,514	70,797	92,967
Provision for Cyclical Maintenance	14	12,759	1,833	53,764
Finance Lease Liability - Current Portion	15	2,822	-	2,594
Funds held for Capital Works Projects	16	9,150	-	100,968
		<u>120,245</u>	<u>75,451</u>	<u>256,566</u>
Working Capital Surplus/(Deficit)		<u>286,203</u>	<u>287,903</u>	<u>251,680</u>
Non-current Assets				
Property, Plant and Equipment	12	179,209	241,517	195,971
		<u>179,209</u>	<u>241,517</u>	<u>195,971</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	8,417	27,950	13,382
Finance Lease Liability	15	3,069	-	5,891
		<u>11,486</u>	<u>27,950</u>	<u>19,273</u>
Net Assets		<u>453,926</u>	<u>501,470</u>	<u>428,378</u>
Equity		<u>453,926</u>	<u>501,470</u>	<u>428,378</u>

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

Panmure District 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		416,323	301,041	345,360
Locally Raised Funds		50,183	44,800	89,768
Goods and Services Tax (net)		(12,598)	-	3,452
Payments to Employees		(239,171)	(204,200)	(237,140)
Payments to Suppliers		(152,890)	(81,470)	(159,868)
Cyclical Maintenance Payments in the year		(75,363)	(45,923)	-
Interest Paid		(640)	-	-
Interest Received		1,173	7,000	6,877
Net cash from / (to) the Operating Activities		(12,983)	21,248	48,449
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(25,419)	(119,355)	(55,263)
Proceeds from Sale of Investments		200,000	-	-
Net cash from / (to) the Investing Activities		174,581	(119,355)	(55,263)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,913	-	3,175
Finance Lease Payments		(777)	(800)	-
Funds Administered on Behalf of Third Parties		-	-	2,750
Funds Held for Capital Works Projects		(91,818)	-	51,804
Net cash from Financing Activities		(88,682)	(800)	57,729
Net increase/(decrease) in cash and cash equivalents		72,916	(98,907)	50,915
Cash and cash equivalents at the beginning of the year	8	253,562	202,647	202,647
Cash and cash equivalents at the end of the year	8	326,478	103,740	253,562

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.

Panmure District School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Panmure District 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:

Building Improvements to Crown Owned Assets	20-40 years
Furniture and Equipment	5-15 years
Information and Communication	5-50 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	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational grants	274,677	267,084	267,197
Teachers' salaries grants	582,520	563,539	520,492
Use of Land and Buildings grants	610,226	557,109	612,625
Other MoE Grants	56,360	33,957	65,449
Other government grants	61,595	-	-
	<u>1,585,378</u>	<u>1,421,689</u>	<u>1,465,763</u>

3. Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	2,590	1,500	2,400
Bequests & Grants	13,819	18,500	31,121
Activities	2,880	1,300	5,578
Trading	16,079	20,000	18,363
Fundraising	1,697	7,500	11,634
Other Revenue	33,918	16,000	18,843
	<u>70,983</u>	<u>64,800</u>	<u>87,939</u>
Expenses			
Activities	1,748	1,300	5,300
Trading	13,044	12,500	13,813
Fundraising costs	141	800	750
	<u>14,933</u>	<u>14,600</u>	<u>19,863</u>
<i>Surplus for the year Locally raised funds</i>	<u>56,050</u>	<u>50,200</u>	<u>68,076</u>

4. Learning Resources

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	8,271	14,700	14,487
Library resources	1,042	200	-
Employee benefits - salaries	671,518	616,239	614,883
Staff development	2,000	7,000	4,543
R&M/Minor Purchases	297	200	185
	<u>683,128</u>	<u>638,339</u>	<u>634,098</u>

5. Administration

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	5,697	4,600	4,485
Board of Trustees Fees	2,285	4,000	2,325
Board of Trustees Expenses	893	2,120	5,157
Communication	5,272	6,150	5,975
Consumables	8,378	8,500	9,697
Operating Lease	585	550	910
Other	14,843	7,840	8,449
Employee Benefits - Salaries	57,825	61,500	57,344
Insurance	6,115	5,350	5,930
Service Providers, Contractors and Consultancy	5,580	5,700	7,920
	<u>107,473</u>	<u>106,310</u>	<u>108,192</u>

6. Property

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	7,446	6,900	8,069
Cyclical Maintenance Expense	10,552	27,000	39,281
Grounds	8,167	3,700	9,173
Heat, Light and Water	32,836	26,500	27,455
Repairs and Maintenance	8,031	5,500	5,796
Use of Land and Buildings	610,226	557,109	612,625
Security	7,874	8,000	9,737
Employee Benefits - Salaries	93,125	90,000	86,862
Consultancy and Contract Services	7,900	-	-
	<u>786,157</u>	<u>724,709</u>	<u>798,998</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 (Unaudited)	Actual
	\$	\$	\$
Building Improvements	3,876	2,132	2,816
Furniture and Equipment	15,105	11,380	15,029
Information and Communication Technology	17,556	15,969	21,089
Textbooks	748	-	-
Leased Assets	2,800	342	452
Library Resources	1,564	1,177	1,554
	<u>41,649</u>	<u>31,000</u>	<u>40,940</u>

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	200	-	200
Bank Current Account	326,074	103,536	253,158
Bank Call Account	204	204	204
Cash equivalents for Cash Flow Statement	326,478	103,740	253,562

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

Of the \$326,478 Cash and Cash Equivalents, \$9,150 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.

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	20,776	3,647	1,476
Receivables from the Ministry of Education	-	14,190	-
Interest Receivable	113	1,972	-
Teacher Salaries Grant Receivable	37,720	21,741	36,163
	58,609	41,550	37,639
Receivables from Exchange Transactions	20,889	5,619	1,476
Receivables from Non-Exchange Transactions	37,720	35,931	36,163
	58,609	41,550	37,639

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Lunchroom	-	-	40
Stationery	1,188	-	600
Uniforms	7,210	13,964	9,639
	8,398	13,964	10,279

11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset	-	-	-
Short-term Bank Deposits	-	200,000	200,000



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Building Improvements	48,651	-	-	-	(3,876)	44,775
Furniture and Equipment	82,769	3,050	(426)	-	(15,105)	70,288
Information and Communication Technology	53,480	11,836	(106)	-	(17,556)	47,654
Textbooks	-	10,449	-	-	(748)	9,701
Leased Assets	8,032	-	-	-	(2,800)	5,232
Library Resources	3,039	84	-	-	(1,564)	1,559
Balance at 31 December 2018	195,971	25,419	(532)	-	(41,649)	179,209

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Building Improvements	128,111	(83,336)	44,775
Furniture and Equipment	266,887	(196,599)	70,288
Information and Communication Technology	216,501	(168,847)	47,654
Textbooks	10,449	(748)	9,701
Leased Assets	8,484	(3,252)	5,232
Library Resources	12,514	(10,955)	1,559
Balance at 31 December 2018	642,946	(463,737)	179,209

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Building Improvements	30,265	21,202	-	-	(2,816)	48,651
Furniture and Equipment	71,379	26,420	-	-	(15,029)	82,770
Information and Communication Technology	66,925	7,643	-	-	(21,089)	53,479
Leased Assets	-	8,484	-	-	(452)	8,032
Library Resources	4,593	-	-	-	(1,554)	3,039
Balance at 31 December 2017	173,162	63,749	-	-	(40,940)	195,971

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Building Improvements	128,111	(79,460)	48,651
Furniture and Equipment	284,279	(201,509)	82,770
Information and Communication Technology	219,117	(165,638)	53,479
Leased Assets	8,484	(452)	8,032
Library Resources	12,430	(9,391)	3,039
Balance at 31 December 2017	652,421	(456,450)	195,971

13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	6,976	27,243	33,466
Accruals	5,697	5,079	5,147
Banking staffing overuse	20,000	-	-
Employee Entitlements - salaries	37,720	21,741	36,163
Employee Entitlements - leave accrual	25,121	16,734	18,191
	<u>95,514</u>	<u>70,797</u>	<u>92,967</u>
Payables for Exchange Transactions	75,514	70,797	92,967
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	20,000	-	-
	<u>95,514</u>	<u>70,797</u>	<u>92,967</u>

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	67,146	2,783	46,706
Increase to the Provision During the Year	10,552	27,000	39,281
Use of the Provision During the Year	(56,522)	-	(18,841)
Provision at the End of the Year	<u>21,176</u>	<u>29,783</u>	<u>67,146</u>
Cyclical Maintenance - Current	12,759	1,833	53,764
Cyclical Maintenance - Term	8,417	27,950	13,382
	<u>21,176</u>	<u>29,783</u>	<u>67,146</u>

15. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	2,822	-	2,594
Later than One Year and no Later than Five Years	3,069	-	5,891
	<u>5,891</u>	<u>-</u>	<u>8,485</u>

16. Funds Held for Capital Works Projects

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

		2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Admin Upgrade	<i>completed</i>		1,239	(1,239)	-	-	-
Heating Upgrade	<i>in progress</i>		21,050	-	11,900	-	9,150
5YA Block 4 Refurbishment	<i>completed</i>		51,679	8,875	60,554	-	-
5YA - Blocks 1-2-4 fixed whiteboard units	<i>completed</i>		27,000	5,400	32,400	-	-
Totals			100,968	13,036	104,854	-	9,150

Represented by:

Funds Held on Behalf of the Ministry of Education	9,150
Funds Due from the Ministry of Education	-
	9,150

		2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Hall Roofing Project	<i>completed</i>		45,175	5,034	50,209	-	-
Admin Upgrade	<i>in progress</i>		1,239	-	-	-	1,239
Heating Upgrade	<i>in progress</i>		-	27,000	5,950	-	21,050
5YA Block 4 Refurbishment	<i>in progress</i>		-	81,679	30,000	-	51,679
5YA - Blocks 1-2-4 fixed whiteboard units	<i>in progress</i>		-	27,000	-	-	27,000
Totals			46,414	140,713	86,159	-	100,968

17. Related Party Transactions

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

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

Key management personnel compensation

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	2,285	2,325
Full-time equivalent members	0.05	0.04
<i>Leadership Team</i>		
Remuneration	302,912	248,706
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	305,197	251,031
Total full-time equivalent personnel	3.05	3.04

Principal

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Principal A		
Salary and Other Payments	110 - 120	100 - 110
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-
Principal B		
Salary and Other Payments	20 - 30	-
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

19. Compensation and Other Benefits Upon Leaving

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

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into a \$23,800 contract to have classrooms 7,8,9 and 10 heating upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$nil has been received of which \$11,900 has been spent on the project to balance date. This project has been approved by the Ministry.
(Capital commitments at 31 December 2017: \$75,363)

(b) Operating Commitments

There are no operating commitments as at 31 December 2018 (Operating commitments at 31 December 2017: nil).

22. 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.

23. 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	326,478	103,740	253,562
Receivables	58,609	41,550	37,639
Investments - Term Deposits	-	200,000	200,000
Total Loans and Receivables	385,087	345,290	491,201

Financial liabilities measured at amortised cost

Payables	95,514	70,797	92,967
Finance Leases	5,891	-	8,485
Total Financial Liabilities Measured at Amortised Cost	101,405	70,797	101,452

24. Events After Balance Date

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

25. Comparatives

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

26. Breach of Authority to Acquire Securities

The Board of Trustees did not comply with Schedule 6 (clause 28) of the Education Act 1989 in that the Board acquired securities (advances to employees), not authorised by that section without the authority of the Ministers of Finance and Education.

JOLLY DUNCAN & WELLS
CHARTERED ACCOUNTANTS | BUSINESS ADVISORS
INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF PANMURE DISTRICT SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Panmure District School (the School). The Auditor-General has appointed me, Brian Sheridan, using the staff and resources of Jolly Duncan & Wells, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime

Our audit was completed on 29 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.

Partners

Brian Sheridan B.Com CA
Murray Wells B.Com CA CMA

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwi Sport Statement, the List of Trustees and Statement of Responsibility which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

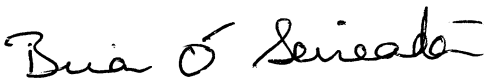
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

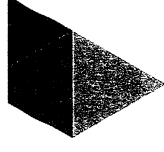
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing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

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



Brian Sheridan
JOLLY DUNCAN & WELLS
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance Reporting



School Name:		Panmure District School	School Number: 1420																								
Strategic Aim:	Grow holistically academic students																										
Annual Aim:	To shift all students who achieved just below where they should be in AsTTle Assessments to be at or above where they should be by the end of the year.																										
Target:	<p>75% of our students scoring at or above where they should be on the AsTTle Reading Assessment tool.</p> <p>80% of our students scoring at or above where they should be on the AsTTle Writing Assessment tool.</p> <p>70% of our students scoring at or above where they should be on the AsTTle Maths Assessment tool.</p>																										
Baseline Data:	<p>Baseline data Reading</p> <table> <thead> <tr> <th>Year Level</th><th># of Students</th><th>Percentage at or above at the end of 2017</th><th>Target for the end of 2018</th></tr> </thead> <tbody> <tr> <td>5</td><td>11</td><td>64%</td><td>90%</td></tr> <tr> <td>6</td><td>9</td><td>22%</td><td>75%</td></tr> <tr> <td>7</td><td>14</td><td>71%</td><td>85%</td></tr> <tr> <td>8</td><td>14</td><td>36%</td><td>65%</td></tr> <tr> <td>All</td><td>48</td><td>48%</td><td>75%</td></tr> </tbody> </table> <p><i>Target: Move 14 students who are currently working just below to being at or above by the end of the year.</i></p>			Year Level	# of Students	Percentage at or above at the end of 2017	Target for the end of 2018	5	11	64%	90%	6	9	22%	75%	7	14	71%	85%	8	14	36%	65%	All	48	48%	75%
Year Level	# of Students	Percentage at or above at the end of 2017	Target for the end of 2018																								
5	11	64%	90%																								
6	9	22%	75%																								
7	14	71%	85%																								
8	14	36%	65%																								
All	48	48%	75%																								

Writing

Year Level	# of Students	Percentage at or above at the end of 2017	Target for the end of 2018
3	11	45%	90%
4	14	21%	65%
5	10	60%	70%
6	9	22%	75%
7	14	79%	90%
8	14	57%	85%
All	72	47%	80%

Target: Move 24 students who are currently working just below to being at or above.

Maths

Year Level	# of Students	Percentage at or above at the end of 2017	Target for the end of 2018
5	10	60%	70%
6	9	33%	55%
7	14	71%	85%
8	14	14%	65%
All	47	45%	70%

Target: Move 12 students who are currently working just below to being at or above.

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>In 2018, in the senior school we started to work on creating a classroom environment which gave students a greater opportunity to have choice and use their student agency through their learning in reading. In reading we began to move to mixed ability groups with students choosing groups based on the strategies they needed to develop further and all students being taught at the level they needed to be at by the end of the year.</p> <p>In the Junior School, (years 1-3) students were involved in play based learning to help develop their oral language skills. We have found that a lot of our students are ELL and arrive at school with limited English so this environment should help them to develop their language further which in turn should feed into their reading and writing abilities. During the set up of our Play Based Learning environment we worked closely with an RTLB specialist.</p> <p>Across the school, we were involved in Leadership and Assessment with an external facilitator – Kay Penniall. Through</p>	<p>In reading, of the 14 students originally identified as targets, only 9 remained at the end of the year. All students made progress in reading except for 1 (11.1%), who is now well below. That particular student had lost engagement as the year had gone on. 1 (11.1%) students did not make a full years progress and are now considered well below, 3 (33.3%) students made a full years progress but this was not enough for them to be at the standard and 4 (44.4%) students made accelerated progress and are now achieving at the standard. We noticed a huge improvement in motivation and engagement for our students, especially our lowest ability students by introducing mixed ability grouping in reading this year. They were far keener to learn than in the past and as a result a few of our well below students are now just below the expected level.</p> <p>In Writing, of the 24 students originally identified as targets, only 17 remained at the end of the year. All students made progress except 4 (23.5%), who are now well below. 2 (11.8%) students did</p>	<p>Our biggest focus was reading throughout the school. We were working on reading with our external facilitator, our junior school was focused on oral language to support their reading and the senior school was focused on flexible learning pedagogies in reading. 77.7% of our reading target students made 1+ year and 44.4% made accelerated progress in 2018.</p> <p>In writing, there would have been some carry over effects from the reading initiatives but without the core focus on writing we didn't make the same kind of movement. Only 64.8% of our writing target students made 1+ year progress in 2018.</p> <p>Our biggest concern moving into 2019 is our maths results. Only 45.5% of our maths target students made 1+ year progress in 2018.</p> <p>There are a few aspects to take into consideration with these results:</p> <p>One teacher was on competency for the majority of the year and had</p>	<p>Same: PLD sessions with Kay Penniall Play Based Learning Mixed Ability Grouping in Reading Flexible Learning Environment for senior students Student Choice and Agency</p> <p>Different: Focus for external PLD sessions to include links between reading and writing Play based learning to include Year 4s looking at more sophisticated forms of play Play based learning to include mixed year level sessions as well as single class sessions Mixed ability grouping to be extended to writing and maths Two new teachers to take the flexible learning environment with senior students</p> <p>Of the 5 teachers at our school in 2018, the teacher who was on competency left, the long term reliever left and one of the flexible learning teachers went on extended leave for 2019. Of the remaining two staff, one has shown tremendous growth in their teacher practice and is having excellent results with her students</p>

<p>this PLD teachers have looked at effective teaching pedagogies in reading and the strategies that should be taught.</p>	<p>not make a full years progress and are now considered well below, 1 (6%) student made a full years progress but this was not enough for them to be at the standard and 10 (58.8%) students made accelerated progress and are now achieving at the standard.</p> <p>In Math, of the 12 students originally identified as targets, only 11 remained at the end of the year. Only 6 of the 11 students made progress, 5 (45.5%) students are now well below. 1 (9%) student did not make a full years progress and is now considered well below, 3 (27.3%) students made a full years progress but this was not enough for them to be at the standard and 2 (18.2%) students made accelerated progress and are now achieving at the standard.</p>	<p>poor classroom management, therefore we did not see the results we were hoping to see in her class despite her students increase in motivation for learning.</p> <p>Another teacher was a long term reliever because we were unable to fill a vacancy. She was unwilling to change her pedagogy.</p> <p>The two teachers in the flexible learning environment did not collaborate and work well together so their students did not reap the benefits of being in that environment. One teacher was unwilling to change her practice.</p> <p>The principal was absent for the majority of the year due to health concerns and there was a temporary principal in for a term and then the Deputy Principal stepped up for</p> <p>Strategies that worked were having mixed ability groups based on needs as this motivated our low ability students who felt proud to be in the same learning group as the students they knew as the top readers in the past.</p> <p>Focusing on gaps through workshops but giving students work at the right level. Students were being exposed to the level of</p>	<p>and the other requires a lot of senior leader motivation and support. The Deputy Principal will be going back into the classroom and will continue to lead the junior school. There is a whole new staff in the senior school, both coming from intermediate schools.</p> <p>One major aspect of staff needs is to know the progressions from Year 1 to Year 8 so that teachers have a firm understanding of the expected learning to be achieved by the end of each year and also when our Year 8 students leave our school.</p> <p>Another major aspect of staff need is content knowledge at all levels especially their own and ensuring that the curriculum is taught in its entirety.</p> <p>There is a clear indication that we need to have a big focus on our maths curriculum in 2019. We will be budgeting \$1000 for this. We will also have a major focus in maths in our Spiral of Inquiry meetings.</p> <p>Writing is also a major focus so our main PLD with our external facilitator will shift from a reading only focus to a reading and writing linked focus.</p>
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	<p>work they needed to achieve by the end of the year so they knew what was expected of them.</p> <p>Play based learning for our juniors helped because the students in that class are beginning to articulate their learning better as a result of improved language.</p>
Planning for next year:	
<p>In 2019, we are going to use the 2018 Evidence Based Assessments to inform our targets. These are based on the New Zealand Curriculum and will be an accumulation of students' learning over time, taking into consideration what is happening in the classroom as well as standardised testing. Throughout 2019, we will be making these more specific by ensuring that teachers know the exact</p> <p>In our team meetings, we are going to focus on student data and research and implement changes to our teaching practices based on current research and pedagogies.</p> <p>A focus on moving away from ability based groups to mixed ability focus groups in all areas of the curriculum will be one major way we are changing our practices, we trialled this in reading in 2018 with much success in terms of engagement and motivation. Giving students more choice and agency over their learning will be another major area of focus. In 2019, these pedagogies will be rolled out to writing and maths.</p> <p>In Year 1 – 4, we will continue to be using Play Based Learning Pedagogies to improve our students' oral language and look at the link between the development of oral language to their work in reading and writing.</p> <p>Through our external facilitator we will be looking at the links between reading and writing more closely. Writing will be a major focus for us through the Leadership and Assessment PLD in 2019</p> <p>Whanau engagement will continue to be a major focus to have our parents working with us to develop their children.</p> <p>Through our spiral of inquiry meetings we will be having a big focus on looking at the progressions of levels across the school (year 1 – 8) and what that looks like so that all teachers know what the end goal is by the time the child leaves our school and what the expectation is for each child by the end of each year. Through this development we will also look at teacher strength and areas of development in regards to content knowledge and look to fill their content knowledge where necessary.</p>	

Kiwisport Report 2018

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwisport funding of \$1,443. The \$1,443 was used to contribute towards Tamaki Sports which was used to include us in the Tamaki Sports Competition and gave us Kiwisport sessions for our students run by external groups.

The high number of students participating in organised sport was maintained throughout 2018 as the school has a full physical education, sport and fitness programme. The majority of students were actively engaged in lunch interval activities.

Activity		Term 1	Term 2	Term 3	Term 4
Physical Education	All	Swimming	Hockey	Cross Country Dance	Athletics
	0-5	Gymnastics	Tae Kwon Do		
	6-8	Orienteering	Touch		
Fitness		All years - Monday to Thursday			
School Sports		House Comp All years			House Comp All years
Sports		Various Eastern Zone and Tamaki Zone tournaments throughout the year			
Organised lunch sports (Comp Y5-8)		Coaching provided by teachers/ external coaches for tournament teams			
Organised lunch sports (fun)		Organised by senior students			
School House Competitions		Swimming		Cross Country	Athletics
Free Choice Play		Students own choice using school equipment			