

2017 ANNUAL REPORT



TE KUITI PRIMARY SCHOOL

1 Rora Street

Te Kuiti

Phone: 07 878 7746

Email: admin@tekuiti.school.nz

Ministry Number: 2008

Members of the Board of Trustees

For the year ended 31 December 2017

Te Kuiti Primary School			
NAME	POSITION HELD	HOW POSITION ON THE BOARD WAS GAINED Elected/Co-opted	TERM EXPIRES
Melissa Anderton	Principal		
Wendy Verry	Chairperson	Elected	2019
Ollie Mitchell	Trustee	Elected	Resigned 26 Oct 17
Trent Dellow	Trustee	Elected	2019
Alton Mathews	Trustee	Elected	2019
Toni Thon	Trustee	Elected	2019
Paula Guilford	Trustee	Elected	2019
James Opie	Trustee	Co-opted	2019
Judith Wootton	Principal		Resigned Jan 17

KiwiSport Funding

Kiwisport is a Government funding initiative to support student's participation in organised sport. In 2016 the school received total Kiwisport funding of \$4,511.42 excl gst. The funding was spent on sports equipment. The whole school benefitted from participation in organised sport..

Te Kuiti Primary School

Financial Statements

for the year ended

31 December 2017

School Address:	1 Rora Street, Te Kuiti
School Postal Address:	P O Box 252, Te Kuiti
School Phone:	07 878 7746
School Email:	admin@tekuiti.school.nz
Ministry Number:	2008

Te Kuiti Primary School

Financial Statements

For the year ended 31 December 2017

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Te Kuiti Primary School
Statement of Responsibility
For the year ended 31 December 2017

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2017 fairly reflects the financial position and operations of the school.

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

Wendy Verry
Full Name of Board Chairperson

Melissa Anderton
Full Name of Principal

Wendy Verry
Signature of Board Chairperson

Melissa Anderton
Signature of Principal

31/12/18
Date:

31/05/18
Date:

Te Kuiti Primary School
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue				
Government Grants	2	2,222,671	2,174,706	2,215,028
Locally Raised Funds	3	125,810	25,500	107,402
Interest Earned		1,683	1,000	1,543
		<u>2,350,164</u>	<u>2,201,206</u>	<u>2,323,973</u>
Expenses				
Locally Raised Funds	3	63,611	5,500	88,039
Learning Resources	4	1,574,811	1,655,423	1,681,695
Administration	5	55,049	61,500	40,159
Finance Costs		5,628	-	4,168
Property	6	478,599	438,966	443,085
Depreciation	7	64,668	50,000	59,183
Loss on Disposal of Property, Plant and Equipment		394	-	1,917
		<u>2,242,760</u>	<u>2,211,389</u>	<u>2,318,246</u>
Net Surplus / (Deficit)		107,404	(10,183)	5,727
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>107,404</u>	<u>(10,183)</u>	<u>5,727</u>

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



Te Kuiti Primary School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2017

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Balance at 1 January	545,725	532,654	532,654
Total comprehensive revenue and expense for the year	107,404	(10,183)	5,727
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	12,188	-	7,344
Equity at 31 December	665,317	522,471	545,725
Retained Earnings	665,317	522,471	545,725
Equity at 31 December	665,317	522,471	545,725

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



Te Kuiti Primary School

Statement of Financial Position

As at 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Assets				
Cash and Cash Equivalents	8	290,301	208,287	202,594
Accounts Receivable	9	178,129	141,529	141,527
GST Receivable		11,535	-	-
Prepayments		1,250	595	595
Inventories	10	4,431	7,149	7,149
		<u>485,646</u>	<u>357,560</u>	<u>351,865</u>
Current Liabilities				
GST Payable		-	4,579	4,579
Accounts Payable	12	83,300	100,334	100,334
Revenue Received in Advance	13	1,057	-	-
Provision for Cyclical Maintenance	14	137,494	133,719	133,719
Finance Lease Liability - Current Portion	15	23,400	33,287	17,287
Funds Held on Behalf of RT Lit Cluster	17	4,537	-	3,764
		<u>249,788</u>	<u>271,919</u>	<u>259,683</u>
Working Capital Surplus/(Deficit)		235,858	85,641	92,182
Non-current Assets				
Property, Plant and Equipment	11	452,944	447,600	497,600
Shares in KC Energy		8,726	8,726	8,726
		<u>461,670</u>	<u>456,326</u>	<u>506,326</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	-	1,714	1,714
Finance Lease Liability	15	32,211	17,782	51,069
		<u>32,211</u>	<u>19,496</u>	<u>52,783</u>
Net Assets		<u><u>665,317</u></u>	<u><u>522,471</u></u>	<u><u>545,725</u></u>
Equity		<u><u>665,317</u></u>	<u><u>522,471</u></u>	<u><u>545,725</u></u>

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



Te Kuiti Primary School
Statement of Cash Flows

For the year ended 31 December 2017

	2017	2017	2016
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	623,991	582,247	615,441
Locally Raised Funds	110,379	10,192	92,094
Goods and Services Tax (net)	(16,114)	(4,778)	(4,778)
Payments to Employees	(305,054)	(309,488)	(347,074)
Payments to Suppliers	(301,361)	(298,886)	(328,759)
Interest Paid	(5,628)	-	(4,168)
Interest Received	1,684	997	1,540
Net cash from / (to) the Operating Activities	107,897	(19,716)	24,296
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and Intangibles)	-	-	(3,349)
Purchase of PPE (and Intangibles)	(15,067)	(79,570)	-
Net cash from / (to) the Investing Activities	(15,067)	(79,570)	(3,349)
Cash flows from Financing Activities			
Furniture and Equipment Grant	12,188	-	7,344
Finance Lease Payments	(18,084)	51,069	(8,965)
Funds Administered on Behalf of Third Parties	773	-	1,703
Net cash from / (to) Financing Activities	(5,123)	51,069	82
Net increase/(decrease) in cash and cash equivalents	87,707	(48,217)	21,029
Cash and cash equivalents at the beginning of the year	8 202,594	256,504	181,565
Cash and cash equivalents at the end of the year	8 290,301	208,287	202,594

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.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.



Te Kuiti Primary School

Notes to the Financial Statements

For the year ended 31 December 2017

1. Statement of Accounting Policies

Reporting Entity

Te Kuiti Primary 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.

Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.



Te Kuiti Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

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.

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.

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.

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.

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.



Te Kuiti Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

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.

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.

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.

Investments

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

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

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

The School has met the requirements under schedule 6 section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

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.



Te Kuiti Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown owned assets	40 years
Furniture and equipment	5-10 years
Information and communication technology	4 years
Library resources	12.5% Diminishing value

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.

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.

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.



Te Kuiti Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

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.

Revenue Received in Advance

Revenue received in advance relates to fees received from students 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 the student fees, should the School be unable to provide the services to which they relate.

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.

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).

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 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.

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

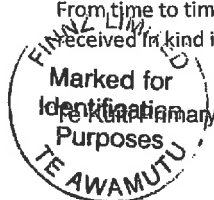
Budget Figures

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

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.

Te Kuiti Primary School Annual Report and Financial Statements



Te Kuiti Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

2 Government Grants

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	564,958	537,000	535,934
Teachers' salaries grants	1,199,504	1,259,140	1,259,140
Use of Land and Buildings grants	362,995	318,266	318,266
Other MoE Grants	72,911	50,300	84,354
Transport grants	15,906	10,000	15,308
Other government grants	6,397	-	2,026
	<u>2,222,671</u>	<u>2,174,706</u>	<u>2,215,028</u>

3 Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
Donations	29,622	15,000	13,893
Other revenue	29,190	500	7,800
OSCAR After School Programme	-	-	8,944
Trading	33,020	-	27,986
Activities	33,978	10,000	48,779
	<u>125,810</u>	<u>25,500</u>	<u>107,402</u>
Expenses			
Activities	31,939	5,500	31,063
Trading	31,672	-	40,132
OSCAR After School Programme	-	-	13,909
Other Locally Raised Funds Expenditure	-	-	2,935
	<u>63,611</u>	<u>5,500</u>	<u>88,039</u>
	<u>62,199</u>	<u>20,000</u>	<u>19,363</u>
<i>Surplus for the year Locally Raised Funds</i>			

4 Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	27,518	41,758	33,447
Equipment repairs	231	1,500	2,867
Information and communication technology	18,358	16,500	19,854
Extra-curricular activities	5,151	3,000	4,728
Library resources	870	1,500	1,517
Employee benefits - salaries	1,506,602	1,563,165	1,598,269
Staff development	16,081	28,000	21,013
	<u>1,574,811</u>	<u>1,655,423</u>	<u>1,681,695</u>



Te Kuiti Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

5 Administration

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	4,090	6,000	4,010
Board of Trustees Fees	3,425	3,500	3,690
Board of Trustees Expenses	4,151	6,450	3,539
Communication	3,882	3,200	2,325
Consumables	3,330	15,000	1,537
Operating Lease	(67)	-	404
Postage	342	500	696
Other	19,974	13,850	9,317
Employee Benefits - Salaries	1,151	1,800	4,282
Insurance	5,775	3,200	5,849
Service Providers, Contractors and Consultancy	8,996	8,000	4,510
	<u>55,049</u>	<u>61,500</u>	<u>40,159</u>

6 Property

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	15,667	15,500	10,052
Consultancy and Contract Services	36,551	38,000	38,911
Cyclical Maintenance Provision	2,061	20,000	2,867
Grounds	2,253	2,000	3,094
Heat, Light and Water	19,044	21,500	21,792
Rates	7,686	5,000	4,988
Repairs and Maintenance	28,452	15,200	36,936
Use of Land and Buildings	362,995	318,266	318,266
Security	3,890	3,500	6,179
	<u>478,599</u>	<u>438,966</u>	<u>443,085</u>

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

7 Depreciation of Property, Plant and Equipment

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Building Improvements - Crown	13,457	10,000	13,457
Furniture and Equipment	9,521	9,000	11,987
Information and Communication Technology	20,833	20,000	21,360
Leased Assets	19,819	10,000	10,588
Library Resources	1,038	1,000	1,791
	<u>64,668</u>	<u>50,000</u>	<u>59,183</u>



Te Kuiti Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

8 Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Bank Current Account	34,101	18,959	13,266
Bank Call Account	183,000	189,328	189,328
Short-term Bank Deposits	73,200	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>290,301</u>	<u>208,287</u>	<u>202,594</u>

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

9 Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	40,643	24,155	24,155
Receivables from the Ministry of Education	31,796	42,528	42,526
Interest Receivable	2	3	3
Bank Staffing Underuse	47,517	606	606
Teacher Salaries Grant Receivable	58,171	74,237	74,237
	<u>178,129</u>	<u>141,529</u>	<u>141,527</u>
Receivables from Exchange Transactions	40,645	24,158	24,158
Receivables from Non-Exchange Transactions	137,484	117,371	117,369
	<u>178,129</u>	<u>141,529</u>	<u>141,527</u>

10 Inventories

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Stationery	1,071	1,744	1,744
School Uniforms	3,360	5,114	5,114
Canteen	-	291	291
	<u>4,431</u>	<u>7,149</u>	<u>7,149</u>



Te Kuiti Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Building improvements	353,612	-	-	-	(13,457)	340,155
Furniture and equipment	38,346	11,622	-	-	(9,521)	40,447
Information and communication technology	30,208	3,444	-	-	(20,833)	12,819
Leased assets	66,733	5,340	-	-	(19,819)	52,254
Library resources	8,701	-	(394)	-	(1,038)	7,269
Balance at 31 December 2017	497,600	20,406	(394)	-	(64,668)	452,944

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Building improvements	538,299	(198,144)	340,155
Furniture and equipment	507,226	(466,779)	40,447
Information and communication technology	184,338	(171,519)	12,819
Leased assets	82,660	(30,406)	52,254
Library resources	54,134	(46,865)	7,269
Balance at 31 December 2017	1,366,657	(913,713)	452,944

The Board considers that no assets have suffered an impairment during the year.

The net carrying value of equipment held under a finance lease is \$55,611 (2016: \$66,733).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2016						
Building improvements	367,069	-	-	-	(13,457)	353,612
Furniture and equipment	49,638	695	-	-	(11,987)	38,346
Information and communication technology	50,035	1,533	-	-	(21,360)	30,208
Leased assets	-	77,321	-	-	(10,588)	66,733
Library resources	11,288	1,121	(1,917)	-	(1,791)	8,701
Balance at 31 December 2016	478,030	80,670	(1,917)	-	(59,183)	497,600

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2016			
Building improvements	538,299	(184,687)	353,612
Furniture and equipment	495,604	(457,258)	38,346
Information and communication technology	180,894	(150,686)	30,208
Leased assets	77,321	(10,588)	66,733
Library resources	56,698	(47,997)	8,701
Balance at 31 December 2016	1,348,816	(851,216)	497,600



Te Kuiti Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

12 Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	12,822	17,140	17,140
Accruals	4,300	4,145	4,145
Employee Entitlements - salaries	59,322	74,237	74,237
Employee Entitlements - leave accrual	6,856	4,812	4,812
	<u>83,300</u>	<u>100,334</u>	<u>100,334</u>
Payables for Exchange Transactions	83,300	100,334	100,334
	<u>83,300</u>	<u>100,334</u>	<u>100,334</u>

The carrying value of payables approximates their fair value.

13 Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Other	1,057	-	-
	<u>1,057</u>	<u>-</u>	<u>-</u>

14 Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	135,433	135,433	132,566
Increase to the Provision During the Year	2,061	20,000	2,867
Use of the Provision During the Year	-	(20,000)	-
Provision at the End of the Year	<u>137,494</u>	<u>135,433</u>	<u>135,433</u>
Cyclical Maintenance - Current	137,494	133,719	133,719
Cyclical Maintenance - Term	-	1,714	1,714
	<u>137,494</u>	<u>135,433</u>	<u>135,433</u>

15 Finance Lease Liability

The school has entered into a number of finance lease agreements for computer equipment. Minimum lease payments payable (includes interest portion):

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	35,256	-	22,692
Later than One Year and no Later than Five Years	48,150	-	57,827
	<u>83,406</u>	<u>-</u>	<u>80,519</u>



Te Kuiti Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

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:

		BOT				
		Opening	Receipts	Payments	Contribution/ (Write-off to R&M)	Closing
2017		Balances	from MoE			Balances
		\$	\$	\$		\$
Modern Learning Environment	<i>in progress</i>	(26,501)	71,534	70,555	-	(25,522)
A Block Wet Areas	<i>in progress</i>	(9,392)	6,324	3,206	-	(6,274)
Fence	<i>completed</i>	(6,633)	117,967	111,334	-	-
Totals		(42,526)	195,825	185,095	-	(31,796)

		BOT				
		Opening	Receipts	Payments	Contribution/ (Write-off to R&M)	Closing
2016		Balances	from MoE			Balances
		\$	\$	\$	\$	\$
Modern Learning Environment	<i>in progress</i>	(28,081)	385,891	384,311	-	(26,501)
A Block Wet Areas	<i>in progress</i>	-	56,916	66,308	-	(9,392)
Fence	<i>in progress</i>	-	-	6,633	-	(6,633)
Totals		(28,081)	442,807	457,252	-	(42,526)

17 Funds Held on Behalf of RT Lit Cluster

Te Kuiti School is the lead school and holds the funds on behalf of the RT Lit cluster, a group of schools funded by the Ministry of Education to share RT Lit Funding

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Funds Held at Beginning of the Year	3,764	-	2,061
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	14,964	-	14,964
Funds Spent on Behalf of the Cluster	14,191	-	13,261
Funds Held at Year End	4,537	-	3,764

18 Transport Network Group

Te Kuiti School is a member of the Te Kuiti Transport Network Group. Te Kuiti High School is the fund holder, they record all income and expenses for the Transport Network Group in their financial statements. Te Kuiti School will record income and expenditure as received or charged by the fund holder school.

20 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.



Te Kuiti Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

21 Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	3,425	3,690
Full-time equivalent members	-	-
<i>Leadership Team</i>		
Remuneration	362,880	415,464
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	366,305	419,154
Total full-time equivalent personnel	4.00	4.00

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

Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
<i>Principal 1</i>		
Salary and Other Payments	60-70	130-140
Benefits and Other Emoluments	1-5	10-20
Termination Benefits	-	-
<i>Principal 2</i>		
Salary and Other Payments	30-40	-
Benefits and Other Emoluments	1-5	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
110-120	1	-
	1	0

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

22 Compensation and Other Benefits Upon Leaving

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

	2017 Actual \$5,000	2016 Actual
Total	1	-
Number of People	1	-

23 Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2017.

(Contingent liabilities and assets as at 31 December 2016: nil)



Te Kuiti Primary School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

24 Commitments

(a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

(Capital commitments as at 31 December 2016: nil)

(b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

- operating lease of a Motor Vehicle
- laptops (TELA) and an eftpos machine

No later than One Year

Later than One Year and No Later than Five Years

	2017 Actual \$	2016 Actual \$
	6,791	7,820
	5,802	10,949
	<u>12,593</u>	<u>18,769</u>

25 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.

26 Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Loans and Receivables			
Cash and Cash Equivalents	290,301	208,287	202,594
Receivables	178,129	141,529	141,527
Total Loans and Receivables	<u>468,430</u>	<u>349,816</u>	<u>344,121</u>
Financial liabilities measured at amortised cost			
Payables	83,300	100,334	100,334
Finance Leases	55,611	51,069	68,356
Total Financial Liabilities Measured at Amortised Cost	<u>138,911</u>	<u>151,403</u>	<u>168,690</u>

27 Events After Balance Date

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

28 Prior Year Comparatives

Comparative figures included in the financial statements relate to the financial year ended 31 December 2016. Where necessary these figures have been reclassified on a basis consistent with current disclosure for the year ended 31 December 2017.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TE KUITI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

The Auditor-General is the auditor of Te Kuiti School (the School). The Auditor-General has appointed me, Jonathan Hurst, using the staff and resources of Finnz Limited, to carry out the audit of the financial statements of the School on his behalf.

We have audited the financial statements of the School on pages 1 to 18 that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue & expense, statement of changes in net assets/equity, and statement of cashflows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

Opinion

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2017; and
 - financial performance and cashflows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity (PBE) Standards, Reduced Disclosure Regime.

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

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

Basis of opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance Report, Kiwisport Note, and Trustee list, but does not include the financial statements, and our auditor's report thereon.

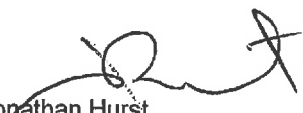
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Jonathan Hurst
Finnz Limited
On behalf of the Auditor-General
Te Awamutu, New Zealand

Analysis of Variance Reporting



School Name:	Te Kuiti Primary School	School Number:	2008
Strategic Aim:	To improve teaching and learning and raise student achievement in Writing.		
Annual Aim:	To increase the number of students writing at or above the National Standard in writing by 10-15% (approximately 50 students)		
Target:	Year 1&2 students will be addressing the achievement concerns for early years at school through their team inquiry. Year 3 student achievement needs to be lifted and to meet the school target 10 students will need to be moved from below the standard to the standard. Across the school another 40 students will be expected to reach the expected standard who are not currently achieving at the expected level for their age. These students are named in team plans and target information.		
Baseline Data:	Overall 104 (34%) of our students were identified as below the expected standard for their age and 34 (11%) were well below. Of most concern are the 2017 -year 3,6&7 students particularly Maori students. Maori boys represent 60% of the under achievement.		

Analysis of Variance Reporting



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>												
<ul style="list-style-type: none"> Peer response techniques Artefacts to help prompt students Editing charts walls Writing feedback Pink and Green Docs 'Comments' on Google Docs 'eAsttle' reports/rubrics/exemplars Student choice or relates to experience Lots of student voice for writing topics Students help form goals, writing plans, and choice of topics Student voice in style of writing Connecting to experiences of the students Backwards by design Moderation of eAsttle Exploration of text models Ensuring the students can connect to the topic Daily writing opportunities Building vocabulary and sentence structures Students writing on display in learning environments Mini lessons Text models Share students work with each other Chance to publish writing Students in authors chair Daily writing 	<table border="1" data-bbox="375 1008 638 1635"> <thead> <tr> <th>Well below</th> <th>Below</th> <th>Above</th> <th>Total Number of Learners</th> <th>% age well below or below</th> <th>% age at or above</th> </tr> </thead> <tbody> <tr> <td>28</td> <td>102</td> <td>35</td> <td>302</td> <td>43</td> <td>57</td> </tr> </tbody> </table> <ul style="list-style-type: none"> 130/302 (43%) of students are well below/below the expected level in Writing. 172/302 (57%) of students are at/above the expect level in Writing. Girls are achieving higher than boys. Boys are struggling in writing. More students are at/above than below the expected level. Year 7/8 cohort needs to be targeted. There has been a small shift in the progress of writing across the school. This is a little disappointing as intense Professional Development has taken place in the school. 	Well below	Below	Above	Total Number of Learners	% age well below or below	% age at or above	28	102	35	302	43	57	<ul style="list-style-type: none"> Lack of engagement of Maori and Pasifika learners. Inconsistency of Overall Teacher Judgments There was a large number of new enrolments (104) with students entering TKP at a low level Change in staffing throughout the school Change in Principal, Term 3. Unsettled environments, particularly Year 7/8. 	<ul style="list-style-type: none"> Large range of useful writing tools and strategies eg: how to write a letter, resume, essay, argument, script Student opportunity to share speech and presentation Observes teachers (experienced) Students looking at writing and knowing the next steps Handwriting and pride of books – Higher expectations Making writing more closely linked other curriculum areas Development around teaching other genre of writing – not just memoir Ensure previous PD 'Gail Loane' is shared with new staff Develop imaginative writing Develop publishing books Language experiences that don't take too long to set up Wider range of genre Students to see their teachers as writers Collaborative topics
Well below	Below	Above	Total Number of Learners	% age well below or below	% age at or above										
28	102	35	302	43	57										

Planning for next year:

- Support for ESOL students – develop an action plan and support
- Focus on shifting students who are at the expected level to above
- Focus on key transition ages – New Entrants, Year 3/4, Year 7/8.
- Closely monitor attendance of all students
- Tracking progress of all students
- Individual action plans for individual groups
- Extending Gifted and Talented students
- Keeping stability in Senior School
- Development of Teacher Inquiry to develop teacher pedagogy.

School Name:	Te Kuiti Primary School	School Number: 2008
Strategic Aim:	To improve teaching and learning, and raise student achievement and in Reading	
Annual Aim:	To increase the number of students reading at or above the National Standard in reading.	
Target:	In 2017 we aim to lift reading achievement by between 10-15% (35 students) from 61% in 2016 Maori boys in year 8 and all year 3 students will be the school targets in reading. Year 1&2 students will be exploring a range of alternative programmes to address the need for acceleration in reading during 2017 as we remain concerned about the overall low literacy levels in years 1&2.	
Baseline Data:	<p>At the end of 2016, 91 students (30%) were identified as below the expected standard for their age and 27 (9%) were well below (23 of the students not achieving at standard were new to the school in 2016). While there were fewer students identified as well below in 2016 not enough students were identified as achieving at the expected level for their age while</p> <p>Of most concern are the 2017 year 7&8 Maori boys and all year 3 students.</p> <p>However to ensure an overall improvement across the school all teachers will have target students related to the identified areas of concern in their year groups.</p> <p>Our 6-year net data indicates that there are approximately 30-33% of students in 2016 achieving at appropriate levels for their age. This is a slight improvement on 2015. We will be continuing to investigate differing programmes in our New Entrant and Y1&2 classes to accelerate language acquisition in order to accelerate overall learning.</p>	

Analysis of Variance Reporting



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>												
<ul style="list-style-type: none"> Use of PACT to improve teacher knowledge of reading (7 different aspects) Use of EPIC for encouraging reading mileage and engagement Focused group instruction Reading mileage – buddy reading Using student interests or science topics to engage readers Looking at comprehension skills (including inference and summarizing) Use of technology – current events, geography, biology Inquiry and reading linked Teaching reading strategies Creative activities for low learners Follow up on independent activities Smaller group sizes Variety of text types Sharing the lesson focus Reading for inquiry 	<table border="1" data-bbox="406 1019 670 1624"> <thead> <tr> <th>Well below</th> <th>Below</th> <th>Above</th> <th>Total Number of Learners</th> <th>%age well below or below</th> <th>%age at or above</th> </tr> </thead> <tbody> <tr> <td>29</td> <td>86</td> <td>25</td> <td>301</td> <td>38.2</td> <td>61.8</td> </tr> </tbody> </table> <ul style="list-style-type: none"> 25% (3/12) of our Pasifika students are well below 30% Maori students are below 96% of males are well below and below in reading. This is higher than females Students peak at Year 3/4 as more students are at/above the expected level of the curriculum and then seem to drop in Year 7/8 Gap has closed between Maori and all students – success of target students Majority of students well below/below in Reading are Maori students. The amount of students below in Reading decreases as they move up the year levels. 	Well below	Below	Above	Total Number of Learners	%age well below or below	%age at or above	29	86	25	301	38.2	61.8	<ul style="list-style-type: none"> Lack of engagement of Maori and Pasifika learners. Inconsistency of Overall Teacher Judgments There was a large number of new enrolments (104) with students entering TKP at a low level Change in staffing throughout the school Change in Principal, Term 3. Unsettled learning environments, particularly Year 7/8. 	<ul style="list-style-type: none"> Continue to assess progress using a variety of assessment tasks Stronger links between reading and writing Continue to use PACT for all reading targets and have whole staff moderation meetings Reading planning/focus for teacher aides working with at risk students Observe teachers working with students Sustained silent reading Use of technology – doing more development around iPads, Google suite apps and their use for innovating teaching and learning More encouragement for parents to read with students at home Richer follow up activities Chance for 'fun' activities Questioning (eg: inferring, global) Assessment tool for senior school Visualisation of their learning Tracking progress
Well below	Below	Above	Total Number of Learners	%age well below or below	%age at or above										
29	86	25	301	38.2	61.8										

Planning for next year:

- Support for ESOL students – develop an action plan and support
- Focus on shifting students who are at the expected level to above
- Focus on key transition ages – New Entrants, Year 3/4, Year 7/8.
- Closely monitor attendance of all students
- Tracking progress of all students
- Individual action plans for individual groups
- Extending Gifted and Talented students
- Keeping stability in Senior School
- Development of Teacher Inquiry to develop teacher **pedagogy**.

School Name:	Te Kuiti Primary School	School Number:	2008
Strategic Aim:	To improve teaching and learning and raise student achievement in Mathematics		
Annual Aim:	To increase the number of students at or above the National Standard in maths by 10-15% (approximately 40 students)		
Target:	<p>All students in year 3 will be targeted to accelerate their learning and Maori girls in Y6. Maori boys in year 7&8 must also be targeted to make accelerated progress in maths.</p> <p>2016 showed only 50% of the current year 3 group at or above standard and Maori boys were significantly below this (36% at or above standard) this identified group will need to have their learning accelerated in order to reach the expected level for 2017.</p> <p>Year 6 had only 33% (2/6) Maori girls achieving at expectation in 2016. Year 7 2017 Maori girls totalled (3/8) 38% at standard in 2016 and this group will also need their progress accelerated.</p> <p>Year 8: a total of 23/39 (59%) of students were at or above the expected level for their age.</p> <p>6 /24 Maori students were below the standard expected and these 6 students need to be targeted</p> <p>Overall 87 (29%) of our students were identified as below the expected standard for their age and 32 (11%) were well below.</p>		
Baseline Data:			

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>										
<ul style="list-style-type: none"> Class Rotations – Students learnt and developed across a range of Mathematics areas including Algebra, Geometry, Number. Group levels – Students at similar levels are developing together Integrating strand into Maths problems Focused on developing basic facts knowledge to enable students to solve more complex problems faster/more effectively. Use of 'Kahoot' to engage learners and gain assessment data. Shared unit plans Student goal sheets – effective Problem solving Collaborative discussion Accountable independent tasks Opportunities for students to always practice their new learning Repetitive learning Different approaches for different learners 	<table border="1" data-bbox="284 1025 555 1630"> <thead> <tr> <th>Well below</th> <th>Below</th> <th>Above</th> <th>%age well below or below</th> <th>%age at or above</th> </tr> </thead> <tbody> <tr> <td>29</td> <td>86</td> <td>161</td> <td>38.2</td> <td>61.8</td> </tr> </tbody> </table> <ul style="list-style-type: none"> 54% of Pasifika students are below 50% of students are well below or below at the end of Year 8 Maori students are achieving better in Maths than other ethnicities 23/48 Year 7 students are achieving at the expected level in Maths Students in Year 4 Maths are making steady progress. No above students at the end of Year 7. Males are slightly stronger in Maths than females. Majority of students below in Maths are Maori. 	Well below	Below	Above	%age well below or below	%age at or above	29	86	161	38.2	61.8	<ul style="list-style-type: none"> Lack of engagement of Maori and Pasifika learners. Inconsistency of Overall Teacher Judgments There was a large number of new enrolments (104) with students entering TKP at a low level Change in staffing throughout the school Change in Principal, Term 3. Unsettled learning environments, particularly Year 7/8. 	<ul style="list-style-type: none"> Teacher observations of experienced teachers All target children have action plans Improving basic facts not just testing Knowledge/ideas around teaching strand – links to life contexts Richer – above students Catering for activities that are reinforcing the learning Independent the students are using the strategies independently
Well below	Below	Above	%age well below or below	%age at or above									
29	86	161	38.2	61.8									
Planning for next year:													
<ul style="list-style-type: none"> Support for ESOL students – develop an action plan and support Focus on shifting students who are at the expected level to above Focus on key transition ages – New Entrants, Year 3/4, Year 7/8. Closely monitor attendance of all students Tracking progress of all students Individual action plans for individual groups Extending Gifted and Talented students Keeping stability in Senior School Development of Teacher Inquiry to develop teacher pedagogy. 													