

# **MOUNT MAUNGANUI PRIMARY SCHOOL**

## **ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2018**



# MOUNT MAUNGANUI PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2018

## School Directory

<b>Ministry Number:</b>	1838
<b>Principal:</b>	Damien Paul Harris
<b>School Address:</b>	13 Orkney Road, Mount Maunganui 3116
<b>School Postal Address:</b>	13 Orkney Road, Mount Maunganui 3116
<b>School Phone:</b>	07 575 3960
<b>School Email:</b>	admin@mtprimary.school.nz

### Members of the Board of Trustees

Name	Position	How Position Gained	Term expires
Rebecca Jane Cross	Chair Person Oct 18	Elected	Jun-19
Damien Paul Harris	Principal	ex Officio	
Gemma Tukaki	Parent Rep	Elected	Jun-19
Matthew Hill	Parent Rep	Elected	Jun-19
Sarah Hartstone	Parent Rep	Co-opted Oct 18	Jun-19
Matt Francis	Parent Rep	Co-opted Dec 18	Jun-19
Nicali Williams	Staff Rep	Elected	Jun-19
Lisa Denyer	Chair Person	Re-elected	Oct-18
Richard Cullwick	Parent Rep	Re-elected	Aug-18

**Accountant / Service Provider:**



**Auditor:**

William Buck

# MOUNT MAUNGANUI PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2018

## Index

Page	Statement
	<b>Financial Statements</b>
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 10</u>	Statement of Accounting Policies
<u>11- 19</u>	Notes to the Financial Statements
	<b>Other Information</b>
<u>20</u>	Kiwisport
<u>21</u>	Independent Auditor's Report
<u>24</u>	Analysis of Variance

# Mount Maunganui Primary 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.

REBECCA CROSS

Full Name of Board Chairperson



Signature of Board Chairperson

28-05-2019

Date:

Damien Harris

Full Name of Principal



Signature of Principal

28-05-2019

Date:

**Mount Maunganui Primary School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	3,047,583	3,028,417	3,134,016
Locally Raised Funds	3	319,107	125,600	118,399
Interest Earned		22,121	13,000	23,248
Gain on Sale of Property, Plant and Equipment		-	-	261
International Students	4	202,132	160,000	190,208
		<b>3,590,943</b>	<b>3,327,017</b>	<b>3,466,132</b>
<b>Expenses</b>				
Locally Raised Funds	3	74,238	70,300	62,384
International Students	4	119,746	132,400	70,228
Learning Resources	5	2,237,573	2,133,580	2,204,455
Administration	6	190,083	198,950	206,612
Finance		1,687	-	1,965
Property	7	719,365	699,270	711,550
Depreciation	8	95,993	100,000	114,230
Loss on Disposal of Property, Plant and Equipment		381	-	2,733
		<b>3,439,066</b>	<b>3,334,500</b>	<b>3,374,157</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>151,877</b>	<b>(7,483)</b>	<b>91,975</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>151,877</b>	<b>(7,483)</b>	<b>91,975</b>

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

**Mount Maunganui Primary School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<b>1,017,990</b>	<b>944,010</b>	<b>926,015</b>
Total comprehensive revenue and expense for the year	151,877	(7,483)	91,975
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	6,209	-	-
<b>Equity at 31 December</b>	<b>1,176,076</b>	<b>936,527</b>	<b>1,017,990</b>
Retained Earnings	1,176,076	936,527	1,017,990
Reserves	-	-	-
<b>Equity at 31 December</b>	<b>1,176,076</b>	<b>936,527</b>	<b>1,017,990</b>

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

**Mount Maunganui Primary School**  
**Statement of Financial Position**  
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	753,698	198,727	187,867
Accounts Receivable	10	133,733	130,750	130,750
GST Receivable		-	3,790	3,790
Prepayments		35,557	6,038	6,038
Inventories	11	4,415	4,712	4,712
Investments	12	-	319,888	719,888
		<u>927,403</u>	<u>663,905</u>	<u>1,053,045</u>
<b>Current Liabilities</b>				
GST Payable		1,167	-	-
Accounts Payable	14	232,093	171,342	171,342
Revenue Received in Advance	15	80,447	124,079	124,079
Finance Lease Liability - Current Portion	17	9,989	9,810	9,810
Funds held for Capital Works Projects	18	26,678	-	(4,500)
		<u>350,374</u>	<u>305,231</u>	<u>300,731</u>
<b>Working Capital Surplus/(Deficit)</b>		577,029	358,674	752,314
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	627,395	595,588	283,411
		<u>627,395</u>	<u>595,588</u>	<u>283,411</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	21,131	14,091	14,091
Finance Lease Liability	17	7,217	3,644	3,644
		<u>28,348</u>	<u>17,735</u>	<u>17,735</u>
<b>Net Assets</b>		<u>1,176,076</u>	<u>936,527</u>	<u>1,017,990</u>
<b>Equity</b>		<u>1,176,076</u>	<u>936,527</u>	<u>1,017,990</u>

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

**Mount Maunganui Primary School**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		620,633	601,467	615,420
Locally Raised Funds		311,100	122,029	114,828
International Students		158,500	182,542	212,750
Goods and Services Tax (net)		4,957	(19,685)	(19,686)
Payments to Employees		(501,071)	(402,303)	(338,160)
Payments to Suppliers		(368,739)	(443,703)	(436,983)
Cyclical Maintenance Payments in the year		-	(54)	-
Interest Paid		(1,687)	-	(1,965)
Interest Received		21,469	12,728	22,976
Net cash from / (to) the Operating Activities		245,162	53,021	169,180
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		(381)	-	-
Purchase of PPE (and Intangibles)		(422,254)	(500,000)	(40,539)
Purchase of Investments		719,888	280,112	(519,888)
Net cash from / (to) the Investing Activities		297,253	(219,888)	(560,427)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		6,209	-	-
Finance Lease Payments		(13,971)	(12,834)	(12,834)
Funds Held for Capital Works Projects		31,178	(1,284)	(5,784)
Net cash from Financing Activities		23,416	(14,118)	(18,618)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>565,831</b>	<b>(180,985)</b>	<b>(409,865)</b>
Cash and cash equivalents at the beginning of the year	9	187,867	379,712	597,731
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>753,698</b>	<b>198,727</b>	<b>187,866</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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



# **Mount Maunganui Primary School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2018**

#### **1. Statement of Accounting Policies**

##### **a) Reporting Entity**

Mount Maunganui 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.

##### **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 13.

**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 17.

**Recognition of grants**

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

**c) Revenue Recognition****Government Grants**

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

Operational grants are recorded as revenue when the School has the rights to the funding, which is 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 uncollectability) 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 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 – Crown	20 - 50 years
Classroom Furniture	1–15 years
Electrical Equipment	3 -10 years
SNUP Electrical Project	5-20 years
General Equipment - Inside	10 years
General Equipment - Outside	10 years
Office Equipment	1-10 years
Textbooks	8 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

### **l) 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.

### **m) Accounts Payable**

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

### **n) Employee Entitlements**

#### *Short-term employee entitlements*

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

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

### **o) Revenue Received in Advance**

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

**p) Provision for Cyclical Maintenance**

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

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

**q) 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.

**r) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**s) Budget Figures**

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

**t) Services received in-kind**

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

## 2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	547,200	577,467	548,675
Teachers' salaries grants	1,887,080	1,887,080	1,987,653
Use of Land and Buildings grants	539,870	539,870	530,943
Other MoE Grants	73,433	24,000	66,745
	<b>3,047,583</b>	<b>3,028,417</b>	<b>3,134,016</b>

## 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	53,063	48,700	39,756
Activities	141,364	45,800	51,058
Trading	17,560	10,000	10,745
Fundraising	105,200	20,100	15,017
Other Revenue	1,920	1,000	1,823
	<b>319,107</b>	<b>125,600</b>	<b>118,399</b>
<b>Expenses</b>			
Activities	57,488	61,700	53,252
Trading	16,750	8,600	9,132
	<b>74,238</b>	<b>70,300</b>	<b>62,384</b>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<b>244,869</b>	<b>55,300</b>	<b>56,015</b>

## 4. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	25	25	16
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
International student fees	202,132	160,000	190,208
<b>Expenses</b>			
Advertising	11,765	15,000	12,769
Commissions	23,793	20,000	23,848
Recruitment	-	-	-
International student levy	3,424	5,000	6,485
Employee Benefit - Salaries	56,945	83,000	19,046
Other Expenses	23,819	9,400	8,080
	<b>119,746</b>	<b>132,400</b>	<b>70,228</b>
<i>Surplus/ (Deficit) for the year International Students'</i>	<b>82,386</b>	<b>27,600</b>	<b>119,980</b>

## 5. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	54,675	80,700	50,482
Equipment repairs	152	800	1,209
Extra-curricular activities	-	-	1,413
Library resources	1,717	5,000	1,752
Employee benefits - salaries	2,181,029	2,047,080	2,149,599
	<u>2,237,573</u>	<u>2,133,580</u>	<u>2,204,455</u>

## 6. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,903	4,700	4,760
Board of Trustees Fees	3,825	4,000	4,250
Board of Trustees Expenses	1,567	2,800	11,508
Communication	2,550	5,300	3,667
Consumables	24,562	27,000	23,655
Operating Lease	409	9,500	3,802
Legal Fees	8,098	-	9,500
Other	30,105	33,650	34,974
Employee Benefits - Salaries	114,064	112,000	110,496
	<u>190,083</u>	<u>198,950</u>	<u>206,612</u>

## 7. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	48,719	50,900	53,903
Cyclical Maintenance Expense	7,040	7,100	7,046
Grounds	9,479	11,100	12,808
Heat, Light and Water	24,082	25,800	25,558
Rates	6,574	5,300	5,248
Repairs and Maintenance	37,171	14,200	31,675
Use of Land and Buildings	539,870	539,870	530,943
Employee Benefits - Salaries	46,430	45,000	44,369
	<u>719,365</u>	<u>699,270</u>	<u>711,550</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.

## 8. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	6,974	4,400	5,175
Classroom Furniture	10,450	12,500	13,026
Electrical Equipment	43,034	48,000	60,783
General Equipment - Indoor	2,944	2,300	2,701
General Equipment - Outdoor	10,550	9,100	10,862
Music	107	100	108
Office Equipment	1,007	1,800	1,132
Textbooks	3,974	10,600	4,760
Leased Assets	13,979	8,600	12,786
Library Resources	2,974	2,600	2,897
	<u>95,993</u>	<u>100,000</u>	<u>114,230</u>

## 9. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	16,186	198,727	76,152
Bank Call Account	113,771	-	111,715
Short-term Bank Deposits	623,741	-	-
Cash and cash equivalents for Cash Flow Statement	<u>753,698</u>	<u>198,727</u>	<u>187,867</u>

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

Of the \$753,698 Cash and Cash Equivalents, \$31,178 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.

## 10. Accounts Receivable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	14,426	6,419	6,419
Interest Receivable	2,619	1,967	1,967
Teacher Salaries Grant Receivable	116,688	122,364	122,364
	<u>133,733</u>	<u>130,750</u>	<u>130,750</u>
Receivables from Exchange Transactions	17,045	8,386	8,386
Receivables from Non-Exchange Transactions	116,688	122,364	122,364
	<u>133,733</u>	<u>130,750</u>	<u>130,750</u>



## 11. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	1,371	2,304	2,304
School Uniforms	3,044	2,408	2,408
	<b>4,415</b>	<b>4,712</b>	<b>4,712</b>

## 12. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	-	319,888	719,888

## 13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2018</b>						
Building Improvements	33,179	379,345	-	-	(6,974)	<b>405,550</b>
Classroom Furniture	70,145	-	(159)	-	(10,450)	<b>59,536</b>
Electrical Equipment	70,109	18,676	-	-	(43,034)	<b>45,751</b>
General Equipment - Indoor	11,512	5,861	-	-	(2,944)	<b>14,429</b>
General Equipment - Outdoor	40,227	10,842	-	-	(10,550)	<b>40,519</b>
Music	168	-	-	-	(107)	<b>61</b>
Office Equipment	3,540	-	-	-	(1,007)	<b>2,533</b>
Textbooks	21,732	4,182	-	-	(3,974)	<b>21,940</b>
Leased Assets	12,517	17,723	-	-	(13,979)	<b>16,261</b>
Library Resources	20,282	3,727	(220)	-	(2,974)	<b>20,815</b>
<b>Balance at 31 December 2018</b>	<b>283,411</b>	<b>440,356</b>	<b>(379)</b>	<b>-</b>	<b>(95,993)</b>	<b>627,395</b>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2018</b>			
Building Improvements	482,839	(77,289)	<b>405,550</b>
Classroom Furniture	109,945	(50,409)	<b>59,536</b>
Electrical Equipment	200,032	(154,281)	<b>45,751</b>
General Equipment - Indoor	29,960	(15,531)	<b>14,429</b>
General Equipment - Outdoor	95,923	(55,404)	<b>40,519</b>
Music	600	(539)	<b>61</b>
Office Equipment	11,466	(8,933)	<b>2,533</b>
Textbooks	114,141	(92,201)	<b>21,940</b>
Leased Assets	53,029	(36,768)	<b>16,261</b>
Library Resources	72,835	(52,020)	<b>20,815</b>

**Balance at 31 December 2018**

1,170,770	(543,375)	<b>627,395</b>
-----------	-----------	----------------

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2017</b>						
Building Improvements	38,354	-	-	-	(5,175)	<b>33,179</b>
Classroom Furniture	81,963	1,208	-	-	(13,026)	<b>70,145</b>
Electrical Equipment	116,425	14,630	(163)	-	(60,783)	<b>70,109</b>
General Equipment - Indoor	10,457	3,756	-	-	(2,701)	<b>11,512</b>
General Equipment - Outdoor	44,003	7,086	-	-	(10,862)	<b>40,227</b>
Music	276	-	-	-	(108)	<b>168</b>
Office Equipment	3,738	934	-	-	(1,132)	<b>3,540</b>
Textbooks	17,605	8,887	-	-	(4,760)	<b>21,732</b>
Leased Assets	25,303	-	-	-	(12,786)	<b>12,517</b>
Library Resources	21,450	4,300	(2,571)	-	(2,897)	<b>20,282</b>
<b>Balance at 31 December 2017</b>	<b>359,574</b>	<b>40,801</b>	<b>(2,734)</b>	<b>-</b>	<b>(114,230)</b>	<b>283,411</b>

The net carrying value of equipment held under a finance lease is \$20,386 (2017: \$12,517)

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2017</b>			
Building Improvements	117,980	(84,801)	<b>33,179</b>
Classroom Furniture	125,911	(55,766)	<b>70,145</b>
Electrical Equipment	264,945	(194,836)	<b>70,109</b>
General Equipment - Indoor	24,099	(12,587)	<b>11,512</b>
General Equipment - Outdoor	85,081	(44,854)	<b>40,227</b>
Music	600	(432)	<b>168</b>
Office Equipment	11,466	(7,926)	<b>3,540</b>
Textbooks	109,959	(88,227)	<b>21,732</b>
Leased Assets	35,306	(22,789)	<b>12,517</b>
Library Resources	69,869	(49,587)	<b>20,282</b>
<b>Balance at 31 December 2017</b>	<b>845,216</b>	<b>(561,805)</b>	<b>283,411</b>

**14. Accounts Payable**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	88,350	32,240	32,240
Employee Entitlements - salaries	123,491	122,364	122,364
Employee Entitlements - leave accrual	20,252	16,738	16,738
	<b>232,093</b>	<b>171,342</b>	<b>171,342</b>
Payables for Exchange Transactions	232,093	171,342	171,342
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>232,093</b>	<b>171,342</b>	<b>171,342</b>

The carrying value of payables approximates their fair value.

#### 15. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
International Student Fees	80,447	124,079	124,079
	<u>80,447</u>	<u>124,079</u>	<u>124,079</u>

#### 16. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	14,091	14,091	7,045
Increase/ (decrease) to the Provision During the Year	7,040	7,100	7,046
Use of the Provision During the Year	-	(7,100)	
Provision at the End of the Year	<u>21,131</u>	<u>14,091</u>	<u>14,091</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	21,131	14,091	14,091
	<u>21,131</u>	<u>14,091</u>	<u>14,091</u>

#### 17. 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	11,085	10,889	10,554
Later than One Year and no Later than Five Years	7,738	4,264	4,280
Later than Five Years			
	<u>18,823</u>	<u>15,153</u>	<u>14,834</u>

#### 18. 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 Contributions	Closing Balances \$
A Block	<i>in progress</i>	(4,500)		-	-	(4,500)
B Block	<i>in progress</i>	-	25,171	(18,343)	-	6,828
Hall upgrade	<i>in progress</i>	-	36,000	(11,650)	-	24,350
Totals		<u>(4,500)</u>	<u>61,171</u>	<u>(29,993)</u>	<u>-</u>	<u>26,678</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	31,178
Funds Due from the Ministry of Education	4,500

26,678

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
The Dunes	<i>completed</i>	2,284	6,292	(8,576)	-	-
A Block	<i>in progress</i>	(1,000)	-	(3,500)	-	(4,500)
Totals		<u>1,284</u>	<u>6,292</u>	<u>(12,076)</u>	<u>-</u>	<u>(4,500)</u>

## 19. 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.

## 20. Remuneration

### *Key management personnel compensation*

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,825	4,250
Full-time equivalent members	0.08	0.09
<i>Leadership Team</i>		
Remuneration	317,863	246,943
Full-time equivalent members	3.00	2.30
Total key management personnel remuneration	<u>321,688</u>	<u>251,193</u>
Total full-time equivalent personnel	<u>3.08</u>	<u>2.39</u>

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

### *Principal*

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140

Benefits and Other Emoluments  
Termination Benefits

3 - 4

3 - 4

#### Other Employees

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

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

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

## 21. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total	\$0	\$0
Number of People	nil	nil

## 22. 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.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2018 the Board has entered into contract agreements for capital works as follows:

- (a) B Block be completed in 2019, which will be fully funded by the Ministry of Education.
- (b) During 2018 the School Hall was upgraded using Board funds of \$379,345 and a Ministry of Education contribution of \$36,000. As at 31 December 2018, retention payments of \$24,350 were held for the completed project.

(Capital commitments at 31 December 2017: nil)

## (b) Operating Commitments

As at 31 December 2018 the Board has not entered into any operating contracts:

(a) operating lease of a laptop (2017);

	2018 Actual \$	2017 Actual \$
No later than One Year		
Later than One Year and No Later than Five Years		272
Later than Five Years		
	-	272

## 24. 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.

## 25. 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	753,698	198,727	187,867
Receivables	133,733	130,750	130,750
Investments - Term Deposits	-	319,888	719,888
Total Loans and Receivables	887,431	649,365	1,038,505

### Financial liabilities measured at amortised cost

Payables	232,093	171,342	171,342
Borrowings - Loans	-	-	-
Finance Leases	17,206	13,454	13,454
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	249,299	184,796	184,796

## 26. Events After Balance Date

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

## 27. Comparatives

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

## **Mount Maunganui Primary School Kiwisport Statement**

**As at 31 December 2018**

Kiwi sport is a government funding initiative to support students' participation in organised sport. In 2018, the school received a total Kiwi sport funding of \$6,108 (excl GST); [2017: \$5,989]. The funding was spent on a contribution towards the Sports Co-ordinator wages.



# Mount Maungarui Primary School

## 2018 Analysis of Variance

To be read in conjunction with End of Year Progress and Achievement Data  
2018





**Annual Goal: Progress for all.**  
**Accelerated progress for Learners who are below or Limited in 2017**

<b>Planned Actions</b>	<b>Outcomes</b>	<b>Next Steps</b>
Ensure staff understand their place on the Capability matrices.	All staff have highlighted their placement on the matrices.  Ongoing reflection and professional critique as a result of appraisal to improve accuracy and professional knowledge.	2019 needs to develop our middle leaders to support teachers in this process.  The AFL matrices will form the basis for an effective teacher matrix (2019 Job Description).
Map learning goals and action plans for all teaching staff.	All staff as part of Teaching as Inquiry have mapped PLD plans and actions.	2019 an increased focus on improvement not compliance.
Gather reflect on and action student voice (to measure impact.)	Student voice has been gathered. Some reflection happening.	Use voice to critique practice and impact on learning.
Participate committedly in Professional Practice in 2018.	Participation in PLD 2018 has happened. But for some has been compliance focussed.	PLD will be linked to improvement and adaptation of programmes to meet learner needs in 2019.




## Annual Goal: Progress for all. Accelerated progress for Learners who are below or Limited in 2017

Planned Actions	Outcomes	Next Steps
Plan Learning Goals for all learners. Accelerate goals for Limiteds from 2017 (brave Goals)	All learners had brave goals. - Some goals were too brave (unrealistic) to ongoing review and reflection was necessary	Next year the current teacher sets an end of term 1 goal based on knowledge of the target students.
Track progress on an ongoing (at least termly) basis.	All teachers have tracking sheets. Learning milestones are mapped and tracked each term.	Continue in 2019 Target students on tracking sheet All students tracked through LincEd
Team conversations about students not making progress (or enough progress)	Ongoing conversations in teams about student progress. Adaptations of practice, worries, hunches and possible solutions.	Continue this process in 2019
Ignites to share successes in Inquiries with a focus on acceleration.	Staff are sharing about successes, increasing focus on progress and acceleration of target students.	Continue this in 2019
In 2019 these ongoing key tasks will be lead by our Middle (Team) Leaders as such the focus needs to be on developing and supporting them to be the best leaders of learning possible based on research and our current learning focussed practices.		



## Annual Goal: Design a curriculum for the future.

Planned Actions	Outcomes	Next Steps
Continue the development of our new vision for our futures.	<p>We have a vision as a result of consultation with our students, our community and research into best (future focussed) practice.</p> <p><b>Our Vision: Together we Discover, Grow, Give.</b></p>	Team Leaders will support Teams to deliberately design learning opportunities to enact our vision.
Clearly map out the curriculum design aspects that need to be considered and enacted.		<p>Embed framework into the daily life of our school.</p> <p>Learning Design</p> <p>Making Mounties</p> <p>Hauora</p> <p>Enact our curriculum</p>
Middle leaders will be holding ongoing conversations through team meetings about the curriculum in action. This may involve challenging (coaching) conversations designed to shift thinking and practice, this will be the focus of Leadership PLD for 2019.		



# Annual Goal: Infuse Te Āo Māori into Life and Learning at Mount Primary so they can walk comfortably in the 2 worlds of Aotearoa New Zealand.

Planned Actions	Outcomes	Next Steps
Improve <u>Staff</u> Capacity through targeted PLD.	All staff have gone to Kapahaka Opportunities throughout the year for PLD. - Video/Podcast - Readings	Continue to offer opportunities to support staff professional learning.
<ul style="list-style-type: none"> <li>- Waiata</li> <li>- Karakia</li> <li>- Explicit teaching of Te Reo in class.</li> </ul>	All part of the life of a Mountie at our school. Waiata in classes, hui, kapahaka Te Reo a regular feature in classes	Look at next steps with staff about how to continue to develop and use Te Reo, Waiata and Karakia in our school.
Termly Tikanga	Termly tikanga is out to all classes	
Te Reo withdrawal classes	This has seen student whaikorero for the first time in 6 years at our school.	Continue to refine and develop this programme.



**Annual Goal: Infuse Te Āo Māori into Life and Learning at Mount  
Primary so they can walk comfortably in the 2 worlds of Aotearoa  
New Zealand.**

<b>Planned Actions</b>	<b>Outcomes</b>	<b>Next Steps</b>
Use Hautu to review and develop Board practices and Policies.	Board has reviewed practices	Continue to develop relationships with whanau and iwi
Use progress and achievement data to create a picture of Māori students learning.	See end of Year progress and achievement data.	



## Annual Goal: Strengthen communication with our community

Planned Actions	Outcomes	Next Steps
<p>Streamline Class emails.</p> <ul style="list-style-type: none"> <li>- 1 a week</li> <li>- Early in the week</li> <li>- Use as a tool to build relationships.</li> </ul>	<p>All class emails out at the start of the week (Sun/Mon) Parents talk of looking forward to them Some staff are using emails as a relationship building tool.</p>	<p>Review usefulness of emails for whanau.</p>
<p>Share with our community on how curriculum and learning is changing to meet future needs.</p>	<p>The Pipeline feature Future Focus has been used to showcase our emerging curriculum. Parents talk of looking at the future focus.</p>	<p>Continue to use The Pipeline to share our practice and educate our community.</p>
<p>The Pipeline Analytics to measure uptake of The Pipeline.</p>	<p>Consistently 60% open rate for The Pipeline.  This is enough to support continuing to use The Pipeline as our key means of communication.</p>	

# **End of Year Progress and Achievement Data**

**2018**





# End of Year Progress Review Tay Team 2018

17 year Two children in Room 5

70 year One children; 40 in The Bay, 20 in Room 4, 4 in Room 5 and 6 From Room 3

The rest of Room 3 Children and Room 6 had not been at school for 6 months

Year One Children	Mid year Limited	End of year Limited	Mid year expected	End of year Expected	Mid year accelerated	End of year Accelerated	Mid year strengthening	End of year Strengthening
Reading	3	14 (2/10)	14 (2/6)	10 (2/10)	24 (2/6)	45 (6/10)	10 (2/6)	1
Writing	14 (1/6)	12 (2/10)	36 (5/6)	42 (5/10)	1	15 (2/10)	0	0
Maths	2	4 (1/10)	27 (4/6)	58 (8/10)	22 (2/6)	8 (1/10)	0	0

In the data from the Year One classes we are dealing with some different children from mid year. Included now are all children from Room 4 (mid year was only 7 children) and 6 children from Room 3 who have been at school for 6 months. **The data includes children who have not yet been at school for a full year.**

## Information on limited progress children:

### Reading

-7 of the 14 limited reading progress children are new to the data and were too young to be included in the mid year data (under 6 months at school)

-Long absences from illness or extended holidays have seen some children struggle to 'catch up' and settle when they come back

-Behavioural issues and home situations of a few children see attitudes to learning dive. We need to support and nurture the whole child first

-Some of the children have not yet had a year at school and will take time settling into the learning environment

### Writing

-2 children have been picked up and now do speech programmes taken by the ministry speech language therapists

-Some of the children have not yet had a year at school and will take time settling into the learning environment



- Some of the children are needing confidence and extra support to complete their writing

### **Maths**

- one child was reclassified and is continuing to need extra support to understand new concepts
- Long illness has hampered one child's progress this year.

### **Adaptations to class programmes:**

#### **Reading**

- Teachers have found time to do extra reading with children who need it -before school, during lessons, assembly times
- Specific teaching of reading strategies -we have talked about this as a team and discussed adaptations to programmes through ATOL observations
- Some have made up reading sight word games to send home and to play in class during lessons.

#### **Writing**

- Teaching of phonics specifically and targeting it to needs -we have discussed this in team meetings also
- Using exemplars in class to show the children where their writing is and where they are aiming for and how to get there
- Tay team Learning Intentions and Success Criteria taken from the progressions are seeing teachers have direction with their teaching lessons.

### **Maths**

- Numicon courses and equipment purchased has see classroom programmes more hands on and well supported
- Some teachers are sending home 'games' as homework to support numbers 1-20
- The use of the school progressions is seeing teachers aligned with where children need to be - we weren't inline with NZ curriculum with our old progressions.

Year Two Children	Mid year limited	End of year Limited	Mid year expected	End of year Expected	Mid year accelerated	End of year Accelerated	Mid year strengthening	End of year Strengthening
Reading	4 (1/5)	0	6 (1/5)	5 (1/4)	6 (3/5)	11 (3/4)	3	1
Writing	6 (3/5)	1 (1/4)	11	15 (3/4)	1 (2/5)	1	1	0
Maths	10 (3/5)	1 (1/4)	9 (2/5)	15 (2/4)	8	1 (1/4)	8	0

In the Year Two class it is great to see huge gains from mid year in terms of learning progress:

- Maths going from 10 limited learners at mid-year to 1 child
- Reading going from 4 limited learners to none
- Writing from 6 limited learners to 1 child at the end of the year.

#### Information on limited progress children:

The child making limited progress has had behavioural issues this year and the teacher has been working closely with parents and whanau to change his attitude to learning. A positive behaviour plan has been put into place.

#### Adaptations to class programmes:

The teacher worked hard to find extra time to spend with these children. Class programmes were adapted and changed to lots of group work in all subject areas. Phonics and spelling programmes were seen as a need with the whole class. She also added in number of the day and more strand maths. She also only had half of the year to build amazing relationships with these children and can be proud of her hard work.

# End of Year Progress Review Lee Team 2018

43 students in Year 2 (6 students identify as Maori)

45 students in Year 3 (8 students identify as Maori)

Year 2	Mid year limited	End of year Limited	Mid year expected	End of year Expected	Mid year accelerated	End of year Accelerated	Mid year strengthening	End of year Strengthening
Reading	8 (1)	3 (1)	19 (1)	20 (4)	14 (3)	14 (1)	-	5 (0)
Writing	16 (3)	11 (2)	18 (2)	31 (4)	7 (-)	1 (-)	-	- (-)
Maths	5 (1)	14 (4)	29 (3)	13 (1)	7 (1)	15 (1)	-	- (-)

Year 3	Mid year limited	End of year Limited	Mid year expected	End of year Expected	Mid year accelerated	End of year Accelerated	Mid year strengthening	End of year Strengthening
Reading	7 (2)	5 (0)	18 (4)	16 (2)	8 (2)	18 (5)	14 (-)	5 (1)
Writing	12 (2)	7 (2)	14 (3)	22 (4)	15 (3)	12 (2)	6 (-)	5 (-)
Maths	7 (1)	7 (1)	33 (5)	30 (7)	4 (1)	6 (-)	3 (1)	2 (-)

## Information on limited progress children:

- An ongoing issue with lack of attendance/ late for school/ time off school. These Yr2 children have home issues which impact on class learning and behaviour
- Many of the limited progress children have more than one learning needs area, so needed to choose the focus with these children
- Large number of children in Yr 2 who have needs - two with hearing issues, two started with IEP's, three with learning delays and four with definite behaviour issues
- Seven Yr 2 children began the year at a very low level due to any one of these learning difficulties/ issues

- Ten Year 2 children who struggle to work independently without direct adult support or supervision
- For many of the limited progress students the teachers believe that the start of year levels were levels they were working at rather than achieved levels. This then shows limited progress.
- Students who have made limited progress have done so despite receiving additional learning with a teacher aide

#### Adaptations to class programmes:

##### **Reading**

- Lots of regular reading practise and for those who don't read at home re-reading their reader independently and with a buddy.
- Began lunchtime reading to a buddy programme.
- Regular practise with basic list words for each reading level, extending as they achieve these
- Reading games to reinforce learning
- Practise retell skills by sentence, paragraph, page and whole story
- Comprehension focussing on a specific area regularly
- Accelerated Reading Programme - highlighting various aspects on a regular basis (eg. synonyms, antonyms, vocabulary extension etc)
- Specific comprehension workshops - target comprehension when reading
- Developing students to ask lots of questions about the text

##### **Writing**

- Accelerated Writing Programme - writing Warm ups - focussing on language from a picture, modelling a sentence using correct punctuation (lots of linking to reading as literacy rather than just reading and writing)
- Stretch a sentence
- Phonics skills to develop the sounds they hear
- Lots of discussion about what they see/ wonder
- Experience based writing
- Regular writing with progressions introduced to build on their existing learning
- Lots of verbal discussion about their story idea before they write

## Maths

- Accelerated Maths Programme with Number of the week which enables practise with many of the numeration skills, focussing on a weekly rotation with addition and subtraction, multiplication and division, fractions and strand learning.
- Problem solving in small groups and in mixed ability groups
- Regular practise with the basic facts/ different ways to make a number
- Collaborative Maths - introduction of workshops so targeting the children's gaps in a smaller group size. Warm up and warm down related to overall focus - children being able to hear others ways of thinking/working through a problem.
- Number of the day - children complete activities to do with number which expand their sense of how numbers work, e.g expand it, how many tens, double it, halve it, add 30, subtract 32, multiply by 3
- Use of numicon equipment, with a teacher and independently

# End of Year Progress 2018 - Clyde Team

Year 3 - 21 Students (2 identify as Maori)

Year 4 - 77 Students (10 identify as Maori)

Year 3 Children	Mid year Limited	End of year Limited	Mid year expected	End of year Expected	Mid year accelerated	End of year Accelerated	Mid year strengthening	End of year Strengthening
Reading	0	1	11	5 (1)	9 (1)	15 (1)	1	0
Writing	0	2	6 (1)	6 (2)	13	10	2	3
Maths	1	1	10	13	10 (1)	7 (2)	0	0

Year 4 Children	Mid year Limited	End of year Limited	Mid year expected	End of year Expected	Mid year accelerated	End of year Accelerated	Mid year strengthening	End of year Strengthening
Reading	1 (1)	4	17 (2)	15 (3)	49 (6)	50 (5)	11 (2)	8 (2)
Writing	1	18 (4)	14 (3)	26 (3)	34 (5)	20 (2)	29 (3)	13 (1)
Maths	3 (2)	7 (1)	41 (6)	33 (4)	17	13 (1)	17 (3)	24 (4)

## Information on limited progress children:

- 1 x year 3 limited in Writing entered after the mid-year data collection point meaning OTJ was used and then moderated near the end of the year
- 5 x Year 4 'Limited' in writing had made progress but used data at the start of 2018 which was not consistently 'Achieved data' so appeared Limited at end of the year
- 1 x year 4 in Maths and Writing had made progress however had started the year 'well below' and then moved to 'below'
- Overall the 'Limited' data has increased by the end of the year, due to better moderation and assessment practices that support teacher

OTJs

### Adaptations to class programmes:

- 1-1 support from teacher - small groups
- Workshops - Children grouped in fluid groups according to needs and areas of support required
- Use of progressions to support teaching and student goal-setting. Students aware of areas of strength and need
- Use of a wider range of assessment that could be used in moderation across the team and school; e-asttle, number knowledge, PROBE, PM Running records
- Intervention such as Numicon used for 1 target student
- Use of technology as a tool to support - eg: writing time to reduce the stress of handwriting ideas.
- Integrated programmes across the curriculum, allowed children to read, write and do maths throughout the day rather than at structured and set times.
- Some of the target children had retention issues and had had previous interventions made through Rt.Lit and RTLB
- New teachers in both Room 9 and 12. These teachers have both spent time after entering their classroom setting up their Classroom Culture, expectations and programmes.
- Many of the limited progress students, the teachers believe that the start of the year levels were working in levels, rather than achieved, therefore causing end of year data to be "Limited".

# End of Year Progress Review Orkney Team 2018

84 students in Year 5 (8 students identify as Maori)  
84 students in Year 6 (16 students identify as Maori)

Year Five	Mid year Limited	End of year Limited	Mid year expected	End of year Expected	Mid year accelerated	End of year Accelerated	Mid year strengthening	End of year Strengthening
Reading	6 (1)	3 (1)	39 (1)	30 (3)	29 (3)	49 (4)	10 (2)	2 (0)
Writing	16 (2)	6 (1)	40 (2)	35 (2)	27 (2)	42 (5)	1 (1)	0 (0)
Maths	8 (2)	14 (3)	62 (3)	45 (4)	9 (1)	24 (1)	5 (1)	1 (0)

Year Six	Mid year Limited	End of year Limited	Mid year expected	End of year Expected	Mid year accelerated	End of year Accelerated	Mid year strengthening	End of year Strengthening
Reading	3 (1)	0 (0)	39 (9)	33 (4)	19 (1)	39 (9)	22 (5)	12 (3)
Writing	18 (4)	10 (3)	37 (8)	30 (5)	21 (3)	33 (7)	7 (1)	11 (1)
Maths	5 (0)	8 (1)	49 (10)	42 (7)	21 (4)	24 (7)	8 (2)	10 (1)

## Information on limited progress children:

- For many of the limited progress students the teachers believe that the start of year levels were levels they were working at rather than achieved levels. This then shows limited progress.
- Students who made limited reading progress don't read regularly outside of school and some have issues with concentration and attitude towards learning
- Students who have made limited progress have done so despite receiving additional learning with a teacher aide and Numicon programme



- For some students their lack of fluency around number facts is significantly impacting on their ability to make progress
- Attitude and home circumstances are impacting on a number of the students with limited progress
- There are students with identified learning difficulties for whom progress is limited due to learning delays and ADHD. Poor attendance impacts two of the target students

#### Adaptations to class programmes:

##### **Reading**

- In one class the teacher used student voice to inform her choices of reading material and included novel studies, Literacy Circles and a range of journal activities to increase comprehension and interest. Students consistently asked for more reading time. This teacher also spent a lot of one-on-one time with target students to assist with developing skills and confidence in decoding.

##### **Writing**

- A greater focus on teaching spelling sounds and patterns rather than words in some classes improved the students' writing
- By using a structured format for lessons two teachers were able to provide a comprehensive range of writing tasks, which were completed independently by students, allowing the teachers the time to work with small groups, conference individual students and work closely with their goals. These classes had good gains in levels of achievement.
- Students were given a choice of topics in some classes. High interest activities such as comic writing, quick writes, being allowed to write outside in the playground hooked reluctant boy writers in for the class that tried these approaches.
- One teacher used graphic organisers to support her target writers. These helped the students group ideas and structure writing.

##### **Maths**

- One teacher made a deliberate grouping of students and identified gaps in knowledge and understanding. These were addressed with good progress for most students in the group.
- Two teachers used a structured format for lessons that included a wide range of tasks such as noticing, real life maths applications, number of the day challenges and increasingly used rich contextual problems for the students to solve.
- All classes began to incorporate mixed ability group problem solving tasks
- Four teachers made a focus of flexible workshops based on identified needs in e-asTTle assessments

One teacher identified that strand knowledge wasn't strong so incorporated this with number learning and used lots of hands-on real life learning tasks. Daily problem solving was a feature in this class.

## Progress against 2018 annual goal

Progress for all - Accelerated progress for Learners who are below or limited in 2017

Students with Limited progress in 2017	Limited 2018	Expected 2018	Accelerated 2018	Left 2018	Total
Reading	5	7	18	4	34
Writing	11	30	23	6	70
Mathematics	6	20	7	8	41

Many of the limited students have additional learning needs or are additional language learners. Expected achievement means that they have made a years progress. Depending on the individual student this may or may not mean they are working at the expected level for their time at school.

Students working Below or Well Below expectation in 2017	Limited 2018	Expected 2018	Accelerated 2018	Left 2018	Total
Reading	6	10	20	18	54
Writing	15	25	21	25	86
Mathematics	14	26	10	20	70

There are a number of students who are below or well below who have additional learning needs or are additional language learners. Those students who have made limited or expected progress are still working below their expected level for their time at school. These numbers are still greater than for those who have made accelerated progress. To address this we need to strengthen acceleration practices across the school and ensure that staff are carefully planning and monitoring these students. In 2019 these students will be more closely tracked and form part of target groups in class with the Deputy Principal for ALN working with teachers on acceleration practices.

## Achievement over time

The following tables show the percentages of student across our school who are at or above the expected National Standard for their time at school. From 2018 this data is in relation to the curriculum expectations for the New Zealand Curriculum rather than National Standards. In 2018 we also established clarity around reporting student achievement rather than current instructional level.

The EOY data for 2018 has some differences in total numbers across year levels in each subject area. This is due to some challenges in getting the data into our new student management system, especially around students who were reclassified to a different year level. Our new SMS also measures progress against year levels rather than time at school. This means that some 1-3 students are identified as being below, however for the actual weeks at school are at the expected level of achievement. We have identified all students who are working below or with limited progress in 2018 through our tracking data over 2018.

Reading						
Year % At and Above	2013	2014	2015	2016	2017	2018
	93%	87%	86%	88%	88%	84%

Writing						
Year % At and Above	2013	2014	2015	2016	2017	2018
	90%	80%	77%	82%	81%	76%

Maths						
Year % At and Above	2013	2014	2015	2016	2017	2018
	89%	86%	86%	85%	84.5%	84%

## Cohort Achievement over time Reading

Cohort	Well below	Below	At	Above	Total in Cohort
Year 1 2018		25*	8	27	60
Year 1 2017	8	7	27	24	66
Year 2 2018	2	9	11	31	53
Year 2 2017	6	3	26	39	74
Year 3 2018	5	7	13	40	65
Year 3 2017	2	9	23	38	72
Year 4 2018		9	8	50	67
Year 4 2017	3	5	20	56	84
Year 5 2018	1	3	2	72	78
Year 5 2017	3	3	26	49	81
Year 6 2018		5	14	62	81

\*Not all of these students have had one year at school but SMS measures against 1 year expectation

This shows that year on year most cohorts we have shifted the number of students who are below or well below to meet expectation. There has also been an increase in the number of students who have moved from at to above.

# Reading

All Students in this group

Print Download

OTJ	Mid Year 1	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	Totals
Above	27 (45.00%)	31 (56.49%)	40 (61.54%)	50 (74.63%)	72 (92.31%)	82 (76.54%)			282
At	8 (13.33%)	11 (20.75%)	13 (20.00%)	8 (11.94%)	2 (2.56%)	14 (17.28%)			56
Below	25 (41.67%)	9 (16.98%)	7 (10.77%)	9 (13.49%)	3 (3.85%)	5 (6.17%)			58
Well Below		2 (3.77%)	5 (7.69%)		1 (1.28%)				8
Totals	60	53	55	67	78	81	8	0	484

Reading all levels	Well Below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	No.
All students	8	2%	58	14.3%	56	13.9%	282	69.8%	404
Maori			6	10.2%	18	30.5%	35	59.3%	59
Pasifika	1	20%			1	20%	3	60%	5
Asian	2	8.7%	8	34.8%	4	17.4%	9	39.1%	23
NZ European/Pakeha/Other European	5	1.7%	43	14.1%	26	8.5%	231	75.7%	305
Male	4	2%	28	13.3%	37	17.6%	141	67.1%	210
Female	4	2.1%	30	15.4%	19	9.8%	141	72.7%	194

## Cohort Achievement over time

### Mathematics

Cohort	Well below	Below	At	Above	Total in Cohort
Year 1 2018		2	57	3	62
Year 1 2017	1	9	49	7	68
Year 2 2018		25	19	15	59
Year 2 2017	4	7	43	19	73
Year 3 2018		9	34	27	70
Year 3 2017		10	36	27	73
Year 4 2018		7	23	43	73
Year 4 2017		11	38	35	84
Year 5 2018	1	10	31	40	82
Year 5 2017	4	16	24	37	81
Year 6 2018	1	15	21	44	81

This shows data shows that the 2018 Year 2 cohort has some significant behavioural and learning challenges that are impacting on progress and achievement. There are some students in this cohort however who have moved to above the expected level of achievement. Both Year 3 and Year 4 have shown a shift in levels of achievement, with fewer students below expectation and more working above expectation. Year 5 and 6 show small rates of acceleration.



# Mathematics

All Students in this group

Print Download

QTY	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above	3 (4.64%)	15 (25.42%)	27 (36.57%)	43 (58.90%)	40 (48.76%)	44 (54.32%)			172
At	57 (91.94%)	19 (32.20%)	34 (48.57%)	23 (31.51%)	31 (37.80%)	21 (25.93%)			185
Below	2 (3.23%)	25 (42.37%)	9 (12.86%)	7 (9.59%)	10 (12.20%)	15 (18.52%)			68
Well Below					1 (1.22%)	1 (1.23%)			2
Totals	6	52	59	73	82	81	0	0	427

	Well Below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	No.
Mathematics all levels									
All students	2	0.5%	68	16%	185	43.3%	172	40.2%	427
Maori			15	24.2%	25	40.3%	22	35.5%	62
Pasifika			1	20%	1	20%	3	60%	5
Asian			1	4.5%	11	50%	10	45.5%	22
NZ European/Pakeha/Other European	2	0.6%	47	14.5%	142	43.7%	134	41.2%	325
Male	2	0.9%	31	14%	88	39.6%	101	45.5%	222
Female			37	18%	97	47.3%	71	34.7%	205



## Cohort Achievement over time Writing

Cohort	Well below	Below	At	Above	Total in Cohort
Year 1 2018		13	37	12	62
Year 1 2017	4	8	41	13	66
Year 2 2018		29	22	8	59
Year 2 2017	5	7	41	21	74
Year 3 2018		11	43	15	69
Year 3 2017		15	28	29	72
Year 4 2018		26	23	24	73
Year 4 2017	3	14	55	12	84
Year 5 2018	1	17	53	11	82
Year 5 2017	7	15	36	23	81
Year 6 2018		6	37	38	81

This shows data shows that the 2018 Year 2 cohort has some significant behavioural and learning challenges that are impacting on progress and achievement. Only the Year 6 cohort has shown a significant level of progress since 2017.

# Writing

## All Students in this group

Print Download

OTJ	End of Year 1	End of Year 2	End of Year 3	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8	Totals
Above	12 (19.35%)	8 (13.56%)	16 (21.74%)	24 (32.89%)	11 (13.41%)	38 (46.91%)			108
At	37 (59.68%)	22 (37.29%)	49 (62.32%)	23 (31.51%)	53 (64.63%)	37 (45.88%)			215
Below	13 (20.97%)	29 (49.15%)	11 (15.94%)	28 (35.82%)	17 (20.73%)	6 (7.41%)			102
Well Below									1
									1

Totals	0	82	59	68	73	82	81	0	435
--------	---	----	----	----	----	----	----	---	-----

Writing all levels	Well Below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	No.
All students	1	0.2%	102	24%	215	50.5%	108	25.3%	426
Maori			22	35.5%	28	45.2%	12	19.3%	62
Pasifika			1	20%	2	40%	2	40%	5
Asian			13	59.1%	7	31.8%	2	9.1%	22
NZ European/Pakeha/Other European	1	0.3%	63	19.4%	171	52.8%	89	27.5%	324
Male			70	31.5%	113	50.9%	39	17.6%	222
Female	1	0.5%	32	15.7%	102	50%	69	33.8%	204

# End of Year Progress Review International and ESOL 2018

16 Foreign fee paying students  
18 Domestic ESOL students

Foreign fee paying students	Limited	Expected	Accelerated	Strengthening
Reading	0	3	13	0
Writing	1	7	8	

Out of the sixteen Foreign Fee paying students at Mt Primary, most students have made Expected or Accelerated progress overall. Those who have not made expected progress are those who:

- Are new to school (arrived in the second half of the year)
- Left school to return to Korea
- Experiencing 'culture shock' so require a lengthy period of time to settle and assimilate into an English speaking classroom

What do I (International Student Manager) intend to do about the student with Limited progress in 2018

- This student will require close monitoring with a mix of group and one-to-one ESOL teaching sessions where the focus will be oral language (speaking and listening). Once the student has some vocabulary meaning, the focus will include reading and then writing.
- I predict that during the second half of the student's first year of ESOL sessions (this student started midway in 2018), they will be at the Expected standard for reading and writing
- Having had time to settle, the 'culture shock' will be less of a factor so would expect the learning to begin to make expected progress.

Domestic ESOL	Limited	Expected	Accelerated	Strengthening
Reading	5	5	6	0
Writing	3	7	6	0

Out of the 18 domestic ESOL students at Mt Primary, most students have made Expected or Accelerated progress overall. Those who have not made expected progress are those who are new to the school or have made progress against the ELLPs, which are different to the NZ curriculum levels

- Four students arrived at school in Term 4
- One has made steady progress with ELLPs but still limited in relation to the NZ curriculum

What do I (International Student Manager) intend to do about the students with Limited progress in 2018

- Increase the frequency of ESOL lessons for these students
- Give limited progress students more one-to-one where necessary
- Work alongside students in the classroom
- Be aware the ELLP indicators are different to the NZ curriculum and although ESOL students may show great progress they may still be limited in progress according to the curriculum expectations.

72% of our Migrant Students have achieved expected or accelerated progress in writing. This is very pleasing as writing in English is the hardest skill our new students learn. It is formulated from lengthy oral language experiences which include speaking and listening exercises.