

TE KURA O OTANGAREI

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

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Ministry Number: 1069

TE KURA O OTANGAREI

Financial Statements - For the year ended 31 December 2017

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Te Kura o Otangarei

Statement of Responsibility

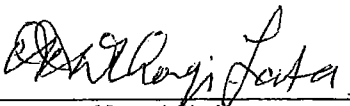
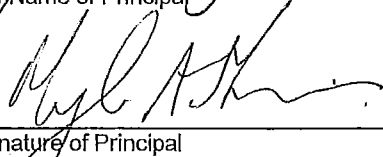
For the year ended 31 December 2017.

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.

<u>Adeline Wihongi - Tata</u>	<u>Myles Antony James Ferris</u>
Full Name of Board Chairperson	Full Name of Principal
<u></u>	<u></u>
Signature of Board Chairperson	Signature of Principal
<u>29/06/18</u>	<u>27/6/18.</u>
Date:	Date:

Te Kura o Otangarei

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	1,025,560	928,546	966,530
Locally Raised Funds	3	33,301	12,100	45,158
Interest Earned		232	800	344
Gain on Sale of Property, Plant and Equipment		-	-	12,151
		<u>1,059,093</u>	<u>941,446</u>	<u>1,024,183</u>
Expenses				
Locally Raised Funds	3	25,635	6,500	30,695
Learning Resources	4	624,914	560,361	609,760
Administration	5	89,285	99,137	92,706
Finance Costs		5,839	5,279	6,017
Property	6	243,459	213,834	254,811
Depreciation	7	30,380	28,130	29,076
Loss on Uncollectable Accounts Receivable		209	-	355
		<u>1,019,721</u>	<u>913,241</u>	<u>1,023,420</u>
Net Surplus / (Deficit)		39,372	28,205	763
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>39,372</u></u>	<u><u>28,205</u></u>	<u><u>763</u></u>

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



Te Kura o Otangarei

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	15,064	15,064	10,707
Total comprehensive revenue and expense for the year	39,372	28,205	763
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	3,594
Equity at 31 December	54,436	43,269	15,064
 Retained Earnings	54,436	43,269	15,064
Equity at 31 December	54,436	43,269	15,064

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



Te Kura o Otangarei
Statement of Financial Position
As at 31 December 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	111,869	14,917	(3,474)
Accounts Receivable	9	36,163	66,203	43,492
GST Receivable		-	11,604	6,257
Prepayments		2,651	405	-
		<u>150,683</u>	<u>93,129</u>	<u>46,275</u>
Current Liabilities				
GST Payable		2,899	-	-
Accounts Payable	11	54,147	159,503	64,087
Revenue Received in Advance	12	37	-	-
Provision for Cyclical Maintenance	13	60,797	-	-
Painting Contract Liability - Current Portion	14	-	-	3,639
Finance Lease Liability - Current Portion	15	14,165	3,075	11,847
Funds held for Capital Works Projects	16	66,942	-	10,488
		<u>198,987</u>	<u>162,578</u>	<u>90,061</u>
Working Capital Surplus/(Deficit)		<u>(48,304)</u>	<u>(69,449)</u>	<u>(43,786)</u>
Non-current Assets				
Property, Plant and Equipment	10	158,389	112,718	174,084
		<u>158,389</u>	<u>112,718</u>	<u>174,084</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	17,600	-	67,714
Finance Lease Liability	15	38,049	-	47,520
		<u>55,649</u>	<u>-</u>	<u>115,234</u>
Net Assets		<u>54,436</u>	<u>43,269</u>	<u>15,064</u>
Equity		<u>54,436</u>	<u>43,269</u>	<u>15,064</u>

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



Te Kura o Otangarei
Statement of Cash Flows
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		356,560	329,454	335,724
Locally Raised Funds		42,406	9,600	46,273
Goods and Services Tax (net)		9,156	-	5,347
Payments to Employees		(163,502)	(136,000)	(185,033)
Payments to Suppliers		(144,965)	(204,820)	(219,363)
Interest Paid		(5,839)	(5,279)	(6,017)
Interest Received		232	800	344
Net cash from / (to) the Operating Activities		94,048	(6,245)	(22,725)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(11,851)	(4,500)	(1,207)
Net cash from / (to) the Investing Activities		(11,851)	(4,500)	(1,207)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,594
Finance Lease Payments		(16,212)	(19,116)	(29,910)
Painting contract payments		(7,278)	-	(11,022)
Funds Held for Capital Works Projects		56,636	-	-
Net cash from Financing Activities		33,146	(19,116)	(37,338)
Net increase/(decrease) in cash and cash equivalents		115,343	(29,861)	(61,270)
Cash and cash equivalents at the beginning of the year	8	(3,474)	44,778	57,796
Cash and cash equivalents at the end of the year	8	111,869	14,917	(3,474)

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.



Te Kura o Otangarei

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

Te Kura o Otangarei (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 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 10.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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



e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

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

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

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

k) Property, Plant and Equipment

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

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 \$1000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.



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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings	40 years
Furniture and Equipment	5-18 years
Information and Communication	4 years
Leased Assets	4 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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



If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

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



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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	321,342	306,654	310,921
Teachers' salaries grants	518,832	493,601	484,385
Use of Land and Buildings grants	146,634	105,491	143,150
Resource teachers learning and behaviour grants	8,000	8,000	770
Other MoE Grants	21,206	14,800	27,304
Other government grants	9,546	-	-
	<u>1,025,560</u>	<u>928,546</u>	<u>966,530</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	5,344	1,100	1,917
Fundraising	27	2,000	3,130
Trading	8,598	3,800	3,751
Activities	19,332	5,200	36,360
	<u>33,301</u>	<u>12,100</u>	<u>45,158</u>
Expenses			
Activities	13,606	2,500	20,433
Trading	12,029	4,000	8,797
Fundraising (costs of raising funds)	-	-	1,465
	<u>25,635</u>	<u>6,500</u>	<u>30,695</u>
<i>Surplus for the year Locally raised funds</i>	<u>7,666</u>	<u>5,600</u>	<u>14,463</u>

4. Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	12,962	16,600	16,209
Library resources	675	960	639
Employee benefits - salaries	601,551	532,101	574,712
Staff development	8,415	7,200	10,284
R&m & Purchases <\$750	1,311	3,500	7,916
	<u>624,914</u>	<u>560,361</u>	<u>609,760</u>

5. Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	3,620	3,620	3,570
Board of Trustees Fees	3,725	3,500	3,045
Board of Trustees Expenses	1,555	8,600	1,957
Communication	4,435	5,350	4,544
Consumables	3,728	2,968	6,053
Operating Lease	3,054	2,399	7,805
Other	9,640	8,900	7,632
Employee Benefits - Salaries	51,917	55,000	50,980
Insurance	931	1,000	940
Service Providers, Contractors and Consultancy	6,680	7,800	6,180
	<u>89,285</u>	<u>99,137</u>	<u>92,706</u>



6. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,921	5,800	5,706
Cyclical Maintenance Expense	10,683	13,543	13,543
Grounds	4,768	8,100	5,830
Heat, Light and Water	13,370	11,800	12,195
Rates	8,722	8,000	7,912
Repairs and Maintenance	5,165	11,600	11,264
Use of Land and Buildings	146,634	105,491	143,150
Security	3,626	2,500	3,416
Employee Benefits - Salaries	42,435	42,500	43,934
Consultancy And Contract Services	1,135	4,500	7,861
	<u>243,459</u>	<u>213,834</u>	<u>254,811</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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	419	405	419
Building Improvements	4,037	3,906	4,037
Furniture and Equipment	6,480	5,767	5,962
Information and Communication Technology	4,333	4,445	4,594
Leased Assets	15,010	13,509	13,963
Library Resources	101	98	101
	<u>30,380</u>	<u>28,130</u>	<u>29,076</u>

8. Cash and Cash Equivalents

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	150	-	80
Westpac Main Account	31,288	14,917	(3,968)
Westpac Call Account	80,431	-	414
Cash equivalents and bank overdraft for Cash Flow Statement	<u>111,869</u>	<u>14,917</u>	<u>(3,474)</u>

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

Of the \$111,869 Cash and Cash Equivalents, \$83,742 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2018 on Crown owned school buildings under the School's Five Year Property Plan.



9. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	2,422	12,394	11,696
Teacher Salaries Grant Receivable	33,741	53,809	31,796
	<u>36,163</u>	<u>66,203</u>	<u>43,492</u>
Receivables from Exchange Transactions	2,422	12,394	11,696
Receivables from Non-Exchange Transactions	33,741	53,809	31,796
	<u>36,163</u>	<u>66,203</u>	<u>43,492</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Buildings	7,522	-	-	-	(419)	7,103
Building Improvements	79,634	-	-	-	(4,037)	75,598
Furniture and Equipment	21,955	-	-	-	(6,480)	15,474
Information and Communication Tech	6,368	9,616	-	-	(4,333)	11,651
Leased Assets	58,200	5,069	-	-	(15,010)	48,259
Library Resources	405	-	-	-	(101)	304
Balance at 31 December 2017	<u>174,084</u>	<u>14,685</u>	<u>-</u>	<u>-</u>	<u>(30,380)</u>	<u>158,389</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Buildings	16,770	(9,667)	7,103
Building Improvements	123,501	(47,903)	75,598
Furniture and Equipment	80,589	(65,115)	15,474
Information and Communication	58,718	(47,067)	11,651
Leased Assets	117,420	(69,161)	48,259
Library Resources	50,965	(50,661)	304
Balance at 31 December 2017	<u>447,963</u>	<u>(289,574)</u>	<u>158,389</u>



	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Buildings	7,941	-	-	-	(419)	7,522
Building Improvements	83,671	-	-	-	(4,037)	79,634
Furniture and Equipment	24,475	3,442	-	-	(5,962)	21,955
Information and Communication Tech	10,962	-	-	-	(4,594)	6,368
Leased Assets	23,572	62,147	(13,556)	-	(13,963)	58,200
Library Resources	507	-	-	-	(101)	405
Balance at 31 December 2016	151,128	65,589	(13,556)	-	(29,076)	174,084

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Buildings	16,770	(9,248)	7,522
Building Improvements	123,501	(43,867)	79,634
Furniture and Equipment	80,589	(58,634)	21,955
Information and Communication	49,103	(42,735)	6,368
Leased Assets	112,352	(54,152)	58,200
Library Resources	50,963	(50,558)	405
Balance at 31 December 2016	433,278	(259,194)	174,084

11. Accounts Payable

	2017 Actual	2017 Budget (Unaudited)	2016 Actual
	\$	\$	\$
Operating creditors	1,591	104,282	23,993
Accruals	3,620	-	4,106
Capital accruals for PPE items	-	-	2,570
Banking staffing overuse	14,515	-	-
Employee Entitlements - salaries	33,741	53,809	31,796
Employee Entitlements - leave accrual	680	1,412	1,622
	54,147	159,503	64,087
Payables for Exchange Transactions	39,632	159,503	64,087
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	14,515	-	-
	54,147	159,503	64,087

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2017 Actual	2017 Budget (Unaudited)	2016 Actual
	\$	\$	\$
Revenue Received In Advance	37	-	-
	37	-	-



13. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	67,714	(13,543)	54,171
Increase to the Provision During the Year	10,683	13,543	13,543
Provision at the End of the Year	<u>78,397</u>	<u>-</u>	<u>67,714</u>
Cyclical Maintenance - Current	60,797	-	-
Cyclical Maintenance - Term	17,600	-	67,714
	<u>78,397</u>	<u>-</u>	<u>67,714</u>

14. Painting Contract Liability

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Liability	-	-	3,639
Non Current Liability	-	-	-
	<u>-</u>	<u>-</u>	<u>3,639</u>

In 2005 the Board signed an agreement with Programmed Maintenance Services (the contractor) for an agreed programme of work covering a 12 year period. The programme provides for exterior paint of the Ministry owned buildings in 2005 and 2011, with regular maintenance in subsequent years. The agreement has an annual commitment of \$14,557. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

15. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	18,179	3,075	17,127
Later than One Year and no Later than Five Years	42,636	-	56,122
Future finance charges	(8,601)	-	(13,882)
	<u>52,214</u>	<u>3,075</u>	<u>59,367</u>



16. Funds Held (Owed) for Capital Works Projects

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

2017		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Carpark Upgrade	<i>in progress</i>	3,395	-	-	-	3,395
Solar Canopies	<i>in progress</i>	7,093	-	-	-	7,093
Swimming Pool Repairs	<i>in progress</i>	-	54,000	1,496	-	52,504
Electrical Repairs	<i>in progress</i>	-	22,500	39,300	-	(16,800)
Roof, Plumbing & Drainage Repairs	<i>in progress</i>	-	22,500	1,750	-	20,750
Totals		10,488	99,000	42,546	-	66,942

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

83,742
(16,800)

66,942

2016		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Carpark Upgrade	<i>in progress</i>	3,395	-	-	-	3,395
Solar Canopies	<i>in progress</i>	7,093	-	-	-	7,093
Totals		10,488	-	-	-	10,488

17. Related Party Transactions

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

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



18. Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	3,725	3,045
Full-time equivalent members	0.02	0.04
<i>Leadership Team</i>		
Remuneration	265,393	200,166
Full-time equivalent members	3.00	2.00
Total key management personnel remuneration	269,118	203,211
Total full-time equivalent personnel	3.02	2.04

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:		
Salary and Other Payments	110 - 120	110 - 120
Benefits and Other Emoluments	3 - 4	3 - 4
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
100 - 110	-	-
	0.00	0.00

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

19. 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	2016 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: nil).



21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2017 (Capital commitments at 31 December 2016: nil).

(b) Operating Commitments

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

(a) operating lease of laptops;

	2017 Actual \$	2016 Actual \$
No later than One Year	1,968	2,301
Later than One Year and No Later than Five Years	5,412	7,769
Later than Five Years	-	-
	<u>7,380</u>	<u>10,070</u>

(b) The School has entered into an agreement with Programmed Maintenance Services Ltd for painting of the School's buildings.
The amount committed on the contract is:

	2017 Actual \$	2016 Actual \$
No later than One Year	-	3,639
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>3,639</u>

22. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

23. Financial Instruments

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

Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	111,869	14,917	(3,474)
Receivables	36,163	66,203	43,492
Investments - Term Deposits	-	-	-
Total Loans and Receivables	<u>148,032</u>	<u>81,120</u>	<u>40,018</u>

Financial liabilities measured at amortised cost

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Payables	54,147	159,503	64,087
Borrowings - Loans	-	-	-
Finance Leases	52,214	3,075	59,367
Painting Contract Liability	-	-	3,639
Total Financial Liabilities Measured at Amortised Cost	<u>106,361</u>	<u>162,578</u>	<u>127,093</u>



24. Events After Balance Date

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

25. Comparative Figures

Some figures have been restated to ensure compliance with the Ministry of Education's Kiwi Park School model financial statements. This change does not materially alter the financial statements.

26. Financial difficulties support

The School is experiencing financial difficulties, at balance date the School has a working capital deficit of \$48,304. The financial difficulties have arisen mainly because the School has incurred several deficits over recent years. The School is managing this by tighter budgetary control to reduce future deficits. (2016 \$43,786)

These financial statements are prepared on a going concern basis. The going concern assumption is dependent on the continuing support from the Ministry of Education. The Ministry of Education has confirmed it will continue to provide the School with resources, so it may meet its obligations as they fall due.

27. Breach of Law - Section 87 of the Education Act 1989

The Board has failed to comply with Section 87(C) of the Education Act 1989 in that the Board did not report by May 31 2018, the date fixed by the Minister of Education, by which schools were required to have sent their financial statements to the Ministry of Education.



**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF
TE KURA O OTANGAREI'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

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The Auditor-General is the auditor of Te Kura o Otangarei (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20 that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 4 July 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 for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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



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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

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

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



Steve Bennett

BENNETT & ASSOCIATES

On behalf of the Auditor-General
Whangarei, New Zealand





Members of the Board of Trustees for 2017

Name	Position	How position on Board gained	Occupation	Term expired/expires
Adeline Wihongi	Chairperson	Re-Elected May 2016	Teacher	May 2019
Myles Ferris	Principal	29 May 2012	Principal	
Karen Crosbie	Staff Rep	5 Sept 2013	Teacher	Sept 2016
Lisa Godsall-Thomas	Parent Rep	5 Sept 2013	Homemaker	Sept 2016
Robert Hill	Elected	March 2015	Homemaker	March 2018
Devi Hill	Parent Rep	19 Feb 2014	Homemaker	
Wiremu Livingstone	Parent Rep	21 Oct 2016	Homemaker	



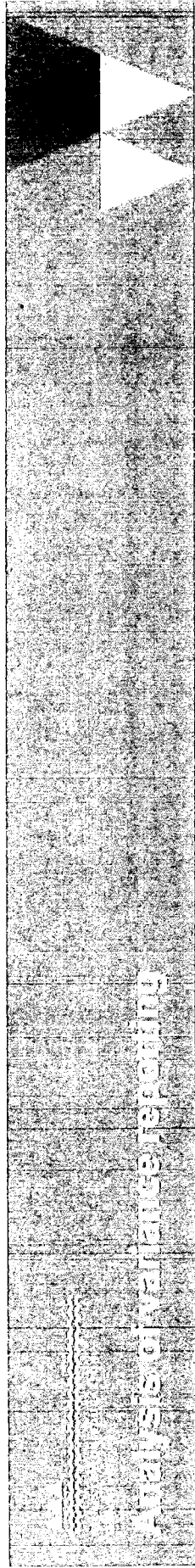
Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2015, the school received total Kiwisport funding of \$1,411.47(excluding GST).

The funding was spent on transporting children to sports fixtures, top up of sports equipment for a variation of sports and participation in community sports activities.

The number of students participating in inter-school sports involved all Year 3 – 8 students and as well the Year 1 – 2 students were involved in daily fitness and sports activities.

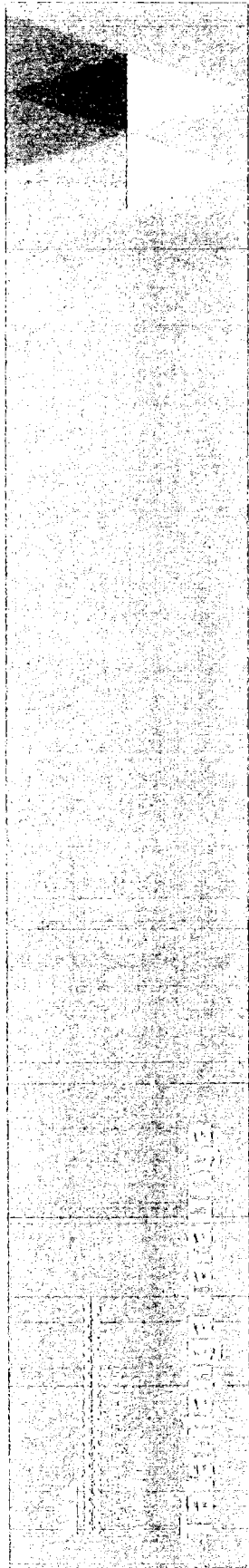
Signed:.....*B. E. Rono*.....

Date:.....*10-04-2018*.....

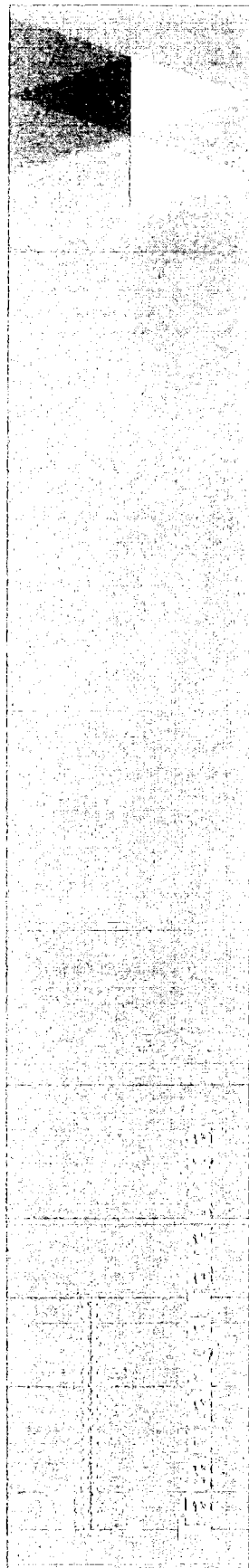


School name: Te Kura o Otangarei	School number: 1069
Focus: The key focus area for Te Kura o Otangarei for 2017 was Writing and the acceleration of students well-below and below the national standard to at the expected level.	
Strategic Aim: Te Manu e kai ana i te miro, nona te ngahere – To strengthen student engagement and achievement based on valued outcomes through effective teaching and learning in literacy and numeracy	
Annual Aim: School wide Literacy focus on accelerating student achievement through targeted support of At Risk students	
Target: 75% of students who have been with us from the beginning of the year will be At or Above the National Standards in Writing by the end of the year	
Other targets: 75% of students who have been with us from the beginning of the year will be At or Above the National Standards in Reading by the end of the year 75% of students who have been with us from the beginning of the year will be At or Above the National Standards in Maths by the end of the year	
Baseline data: 2016 data used to inform 2017 target – 46% of students in 2016 were At or Above the National Standards in Writing.	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Embarked on extensive PLD in Teaching as Inquiry through the use of the Professional Learning Communities to further develop our capability to target at-risk students and provide an accelerated program with regular support and feedback.</p> <p>All classroom teachers were observed multiple times and provided with support to improve. All teaching staff were supported by the Literacy facilitators and with senior teachers and management within the school.</p>	<p>67% of students who were with us for at least 1 year achieved At or Above the National Standards in Writing.</p> <p>Teaching staff felt supported and we were able to further develop our Teaching as Inquiry skills. There were a number of positive gains made in all classes. Year 1 students were at 50% so tended to drag the results down.</p>	<p>We identified that writing was the highest concern for our students and the teaching staff made the effort to find deeper understanding of the teaching of Writing. The focus on Teaching as Inquiry and further developing that process and the procedures around that placed the focus on the targeted students. A greater emphasis on what was really making a difference across the school led to teachers sharing ideas that worked which created a higher level of enthusiasm.</p> <p>The data did improve from 46% to 67% but did not meet the targets we set. The improvements were due to the above factors combining to support the targeted students at all levels. Students were identified and targeted for acceleration through this and the in-class programs. The focus on front-loading targeted students gave greater confidence for our reluctant writers and allowed them to develop better deeper level writing skills.</p>	<p>Continue to identify students with high needs and provide additional support and programs to raise their reading levels through our Special Needs tracking register.</p> <p>Further develop Teacher understanding of teaching the writing process through a variety of genre by way of developing a better understanding of the learning progressions for writing.</p> <p>Continue to improve our Teaching as Inquiry practice and processes through a faster and more effective reporting process in the PLC.</p>
<p>Planning for next year:</p> <p>Key targets for 2018 are related to writing as this has been identified as the next area of importance. Significant gains in Reading are to be maintained to increase Reading levels for all students but Writing will be the key focus. Teachers will be focusing on the Writing progressions using student directed learning through individual Action Plans</p>			



Ingoa o te kura me te kura nama: Te Kura o Otangarei	1069
Arotahi: The key focus area for Te Kura o Otangarei for 2017 was Tuhituhi and the acceleration of students well-below and below Nga Whanaketanga to at the expected level.	
Whāinga rautaki: Te Manu e kai ana i te miro, nona te ngahere – To strengthen student engagement and achievement based on valued outcomes through effective teaching and learning in literacy and numeracy	
Wāhanga ā-tau: School wide Literacy focus on accelerating student achievement	
Uaratanga: BY THE END OF 2017 90% of Students who have been with us for a year will be achieving At or Above the Nga Whanaketanga expected levels in Tuhituhi	
Raraunga o terā tau: Data from 2016	
53% of students were At or Above the expected levels for Tuhituhi in Nga Whanaketanga	



Tukanga (I aha mātou?)	Ngā hua (He aha ngā hua?)	Ngā take e rerekē ana (He aha i pēnei ai?)	Aromātai (He aha ināianei?)
<p>Both teachers in Rumaki were inexperienced kaiako with one starting at the end of Term 2 as a 1st Year PRT and the other a 3rd year teacher and therefore had a number of areas that required support to get them to the level of an experienced kaiako. Maintaining a balanced curriculum even within individual curriculum areas needed to be addressed. Assessment of students particularly in tuhihi was an area that required development along with the process of Teaching as Inquiry to accelerate students at risk. Classroom behaviour management was challenging at times for the sole kaiako at the beginning of the year. Student learning took a back seat at times to enable individual students to realise their potential through the development of learning skills. That aside however, both kaiako managed to develop in all of these areas rapidly to enable a stronger finish to the year. This did not relate to a significant shift in achievement although there is evidence of shifts within levels. Again however there was little accelerated achievement.</p>	<p>Tuhihi is of concern as the majority of students are not meeting the expected levels. Only 32% of students were At or Above their Whanaketanga levels. 77% of students in the Senior class did meet the required levels however and this shows that there is a lot of progress over time. The Senior class also has the more experienced teacher.</p>	<p>Teaching staff felt overwhelmed at times with the requirement of regular reporting to meet the requirements of the PLC.</p> <p>The changes to the teaching staff and the requirement to try to track student progress for teachers who are just trying to get to know the students proved to be difficult.</p>	<p>The Rumaki unit had been reduced to 1 class due to low numbers the previous year. We had 33 students start at the beginning of the year and as a result of that and the difficulty with finding a suitable part time replacement we maintained a single class and provided Teacher Aide support. This proved to be very difficult so we advertised and was only able to attract another kaiako at the end of Term 2.</p> <p>Tuhihi is to be a strong focus with additional support by way of PLD support. Facilitator support is also being provided in literacy through targeted PLD from the Ministry.</p> <p>IEP's for Learning challenged students to focus on removing learning barriers and accelerating learning.</p>
<p>Mahere mahi mo te tau heke mai ana:</p>			