

AHIPARA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 1000
Principal: Jackie Osborne
School Address: Main Road, Ahipara
School Postal Address: PO Box 8039, AHIPARA, 0449
School Phone: 09 409 4702
School Email: maree@ahipara.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Dion Master	Chairperson	Elected	May 2019
Jackie Osborne	Principal	ex Officio	
Rowen Burt	Parent Rep	Elected	May 2019
Amelia Mash	Parent Rep	Elected	May 2019
Patau Tepania	Parent Rep	Co-opted	May 2019
June Matiu	Staff Rep	Elected	May 2019

Accountant / Service Provider: Education Services Ltd

AHIPARA SCHOOL

Annual Report - For the year ended 31 December 2018

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Ahipara 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.

Dion Thomas MASTERS

Full Name of Board Chairperson



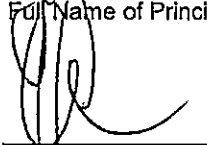
Signature of Board Chairperson

22/05/2019

Date:

Luku Osborne

Full Name of Principal



Signature of Principal

21.5.2019

Date:

Ahipara School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	2,271,286	1,881,774	2,024,302
Locally Raised Funds	3	95,499	27,489	69,990
Interest Earned		8,977	8,000	10,398
		<u>2,375,762</u>	<u>1,917,263</u>	<u>2,104,690</u>
Expenses				
Locally Raised Funds	3	56,873	30,458	40,749
Learning Resources	4	1,480,930	1,267,477	1,278,800
Administration	5	135,955	141,432	151,553
Finance Costs		2,335	811	1,272
Property	6	571,952	460,702	565,801
Depreciation	7	65,993	60,000	63,217
Loss on Disposal of Property, Plant and Equipment		-	-	1,356
		<u>2,314,038</u>	<u>1,960,880</u>	<u>2,102,748</u>
Net Surplus / (Deficit)		61,724	(43,617)	1,942
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>61,724</u>	<u>(43,617)</u>	<u>1,942</u>

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



Ahipara School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2018


	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	<u>425,330</u>	<u>470,225</u>	<u>423,388</u>
Total comprehensive revenue and expense for the year Capital Contributions from the Ministry of Education	61,724	(43,617)	1,942
Equity at 31 December	<u>487,054</u>	<u>426,608</u>	<u>425,330</u>
Retained Earnings	487,054	426,608	425,330
Equity at 31 December	<u>487,054</u>	<u>426,608</u>	<u>425,330</u>

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



Ahipara School
Statement of Financial Position
As at 31 December 2018

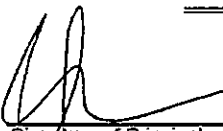
	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	165,911	37,068	182,355
Accounts Receivable	9	74,327	59,542	63,866
GST Receivable		6,261	-	980
Prepayments		6,878	3,228	3,228
Inventories	10	1,823	2,710	2,822
Investments	11	107,170	100,000	154,680
		<u>362,370</u>	<u>202,548</u>	<u>407,931</u>
Current Liabilities				
GST Payable		-	580	-
Accounts Payable	13	101,785	69,201	87,643
Revenue Received in Advance	14	10,000	-	30,043
Provision for Cyclical Maintenance	15	34,200	19,670	33,777
Finance Lease Liability - Current Portion	16	8,918	2,402	5,501
Funds held for Capital Works Projects	17	-	-	50,691
		<u>154,903</u>	<u>91,853</u>	<u>207,655</u>
Working Capital Surplus/(Deficit)		207,467	110,695	200,276
Non-current Assets				
Property, Plant and Equipment	12	310,927	320,660	259,514
Work in Progress		7,100	-	-
		<u>318,027</u>	<u>320,660</u>	<u>259,514</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	21,495	-	15,520
Finance Lease Liability	16	16,945	4,747	18,940
		<u>38,440</u>	<u>4,747</u>	<u>34,460</u>
Net Assets		<u><u>487,054</u></u>	<u><u>426,608</u></u>	<u><u>425,330</u></u>
Equity		<u><u>487,054</u></u>	<u><u>426,608</u></u>	<u><u>425,330</u></u>



Signature of Board Chairperson

22/05/2019

Date:



Signature of Principal

27/05/2019

Date:

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



Ahipara School
Statement of Cash Flows
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		645,743	608,141	595,237
Locally Raised Funds		75,456	21,489	97,801
Goods and Services Tax (net)		(5,285)	-	9,705
Payments to Employees		(344,335)	(264,516)	(349,876)
Payments to Suppliers		(282,830)	(379,733)	(274,648)
Interest Paid		(2,335)	(811)	(1,272)
Interest Received		9,769	8,000	8,443
Net cash from / (to) the Operating Activities		96,183	(7,430)	85,390
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	817
Purchase of PPE (and Intangibles)		(107,337)	(130,702)	(48,751)
Purchase of Investments		(50,000)	-	(100,000)
Proceeds from Sale of Investments		100,000	-	63,000
Net cash from / (to) the Investing Activities		(57,337)	(130,702)	(84,934)
Cash flows from Financing Activities				
Finance Lease Payments		(4,599)	(7,155)	(3,444)
Funds Held for Capital Works Projects		(50,691)	-	50,691
Net cash from Financing Activities		(55,290)	(7,155)	47,247
Net increase/(decrease) in cash and cash equivalents		(16,444)	(145,287)	47,703
Cash and cash equivalents at the beginning of the year	8	182,355	182,355	134,652
Cash and cash equivalents at the end of the year	8	165,911	37,068	182,355

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.



Ahipara School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Ahipara School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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



Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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



e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

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

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

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.



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

Leased Assets

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

Depreciation

Property, plant and equipment 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:

Buildings	40 Years
Building Improvements	10-40 Years
Furniture and Equipment	1-40 Years
Information and Communication	2-6 Years
Textbooks	4 Years
Leased Assets	7 Years
Library Resources	12 Years

Leased assets are depreciated over the life of the lease.

l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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



n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

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



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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	511,986	515,467	511,987
Teachers' salaries grants	1,190,599	997,260	989,115
Use of Land and Buildings grants	433,563	276,373	415,070
Resource teachers learning and behaviour grants	8,708	-	4,240
Other MoE Grants	124,691	92,674	101,939
Other government grants	1,739	-	1,951
	<u>2,271,286</u>	<u>1,881,774</u>	<u>2,024,302</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	3,536	2,785	6,326
Bequests & Grants	34,413	-	7,261
Activities	51,346	9,490	31,373
Trading	4,961	5,214	5,453
Fundraising	1,243	10,000	19,577
	<u>95,499</u>	<u>27,489</u>	<u>69,990</u>
Expenses			
Activities	48,720	24,458	27,337
Trading	7,756	6,000	6,760
Fundraising costs	397	-	6,652
	<u>56,873</u>	<u>30,458</u>	<u>40,749</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>38,626</u>	<u>(2,969)</u>	<u>29,241</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	52,138	102,029	61,537
Library resources	1,336	1,800	1,773
Employee benefits - salaries	1,391,741	1,134,648	1,195,215
Staff development	14,531	21,000	16,385
R&M & Purchases <\$1,000	21,184	8,000	3,890
	<u>1,480,930</u>	<u>1,267,477</u>	<u>1,278,800</u>



5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	3,987	3,835	3,909
Board of Trustees Fees	2,800	4,650	4,159
Board of Trustees Expenses	2,958	5,501	8,932
Communication	5,725	6,000	7,132
Consumables	9,135	12,292	12,613
Operating Lease	1,641	8,264	7,645
Other	8,401	9,300	11,008
Employee Benefits - Salaries	86,869	77,050	88,787
Insurance	3,251	4,000	3,549
Service Providers, Contractors and Consultancy	11,188	10,540	3,819
	<u>135,955</u>	<u>141,432</u>	<u>151,553</u>

6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	13,346	11,500	13,743
Cyclical Maintenance Expense	6,398	10,198	12,147
Grounds	12,513	17,000	14,210
Heat, Light and Water	25,944	23,709	24,975
Rates	3,991	3,750	3,778
Repairs and Maintenance	21,267	66,594	19,233
Use of Land and Buildings	433,563	276,373	415,070
Security	1,206	1,500	1,358
Employee Benefits - Salaries	55,524	50,078	55,337
Consultancy And Contract Services	(1,800)	-	5,950
	<u>571,952</u>	<u>460,702</u>	<u>565,801</u>

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

7. Depreciation

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Buildings	623	590	622
Building Improvements	13,549	9,060	9,546
Furniture and Equipment	23,132	21,084	22,214
Information and Communication Technology	18,231	24,158	25,453
Textbooks	286	341	359
Leased Assets	8,123	2,867	3,021
Library Resources	2,049	1,900	2,002
	<u>65,993</u>	<u>60,000</u>	<u>63,217</u>



8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
ASB 00 Account	115,608	37,056	182,343
ASB 50 Savings	303	12	12
Short-term Bank Deposits	50,000	-	-
Cash equivalents for Cash Flow Statement	<u>165,911</u>	<u>37,068</u>	<u>182,355</u>

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

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables from the Ministry of Education	-	-	2,369
Interest Receivable	1,163	-	1,955
Teacher Salaries Grant Receivable	73,164	59,542	59,542
	<u>74,327</u>	<u>59,542</u>	<u>63,866</u>
Receivables from Exchange Transactions	1,163	-	1,955
Receivables from Non-Exchange Transactions	73,164	59,542	61,911
	<u>74,327</u>	<u>59,542</u>	<u>63,866</u>

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	1,211	2,180	1,296
Uniforms	612	530	1,526
	<u>1,823</u>	<u>2,710</u>	<u>2,822</u>

11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	107,170	100,000	154,680



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Buildings	13,893	-	-	-	(623)	13,270
Building Improvements	109,676	53,108	-	-	(13,549)	149,235
Furniture and Equipment	78,992	26,870	-	-	(23,132)	82,731
Information and Communication Tech	20,915	26,330	-	-	(18,231)	29,014
Textbooks	619	-	-	-	(286)	333
Leased Assets	21,371	8,954	-	-	(8,123)	22,202
Library Resources	14,048	2,144	-	-	(2,049)	14,142
Balance at 31 December 2018	259,514	117,406	-	-	(65,993)	310,927

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Buildings	24,893	(11,623)	13,270
Building Improvements	271,911	(122,676)	149,235
Furniture and Equipment	310,041	(227,310)	82,731
Information and Communication	184,053	(155,039)	29,014
Textbooks	19,784	(19,451)	333
Leased Assets	36,860	(14,658)	22,202
Library Resources	65,367	(51,225)	14,142
Balance at 31 December 2018	912,909	(601,982)	310,927

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Buildings	14,515	-	-	-	(622)	13,893
Building Improvements	87,067	34,227	(2,072)	-	(9,546)	109,676
Furniture and Equipment	88,719	12,588	(101)	-	(22,214)	78,992
Information and Communication Tech	42,603	3,765	-	-	(25,453)	20,915
Textbooks	978	-	-	-	(359)	619
Leased Assets	14,254	10,138	-	-	(3,021)	21,371
Library Resources	14,114	1,936	-	-	(2,002)	14,048
Balance at 31 December 2017	262,250	62,654	(2,173)	-	(63,217)	259,514

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Buildings	24,893	(11,000)	13,893
Building Improvements	218,803	(109,127)	109,676
Furniture and Equipment	295,507	(216,515)	78,992
Information and Communication	158,814	(137,899)	20,915
Textbooks	19,784	(19,165)	619
Leased Assets	27,906	(6,535)	21,371
Library Resources	63,224	(49,176)	14,048
Balance at 31 December 2017	808,931	(549,417)	259,514

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13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	12,562	-	12,475
Accruals	3,987	-	3,870
Capital accruals for PPE items	1,116	-	-
Employee Entitlements - salaries	73,164	59,542	59,542
Employee Entitlements - leave accrual	10,956	9,659	11,756
	<u>101,785</u>	<u>69,201</u>	<u>87,643</u>
Payables for Exchange Transactions	101,785	69,201	87,643
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>101,785</u>	<u>69,201</u>	<u>87,643</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue Received In Advance	10,000	-	30,043
	<u>10,000</u>	<u>-</u>	<u>30,043</u>

15. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	49,297	9,472	50,250
Increase to the Provision During the Year	6,398	10,198	12,147
Use of the Provision During the Year	-	-	(13,100)
Provision at the End of the Year	<u>55,695</u>	<u>19,670</u>	<u>49,297</u>
Cyclical Maintenance - Current	34,200	19,670	33,777
Cyclical Maintenance - Term	21,495	-	15,520
	<u>55,695</u>	<u>19,670</u>	<u>49,297</u>

16. 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	9,731	2,402	6,543
Later than One Year and no Later than Five Years	18,006	4,747	20,814
	<u>27,737</u>	<u>7,149</u>	<u>27,357</u>



17. 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:

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
5YAI Room 9-10 Upgrade	<i>completed</i>	52,491	2,366	54,857	-	-
5YAI Library	<i>completed</i>	(1,800)	-	(1,800)	-	-
Totals		50,691	2,366	53,057	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

-

-

	2017	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
5YAI Room 9-10 Upgrade	<i>in progress</i>	-	53,791	1,300	-	52,491
5YAI Library	<i>in progress</i>	-	-	1,800	-	(1,800)
Totals		-	53,791	3,100	-	50,691

18. 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.

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19. 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	2,800	4,159
Full-time equivalent members	0.06	0.16
<i>Leadership Team</i>		
Remuneration	330,021	296,428
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	332,821	300,587
Total full-time equivalent personnel	3.06	3.16

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	150 - 160	120 - 130
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

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

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

20. 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 \$1,000	2017 Actual
Total	1	-
Number of People	1	-

21. 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.

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2018 (Capital commitments at 31 December 2017: nil).

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	660	1,226
Later than One Year and No Later than Five Years	330	990
Later than Five Years	-	-
	<u>990</u>	<u>2,216</u>

23. 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.

24. 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	165,911	37,068	182,355
Receivables	74,327	59,542	63,866
Investments - Term Deposits	107,170	100,000	154,680
Total Loans and Receivables	<u>347,408</u>	<u>196,610</u>	<u>400,901</u>

Financial liabilities measured at amortised cost

Payables	101,785	69,201	87,643
Borrowings - Loans	-	-	-
Finance Leases	25,863	7,149	24,441
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>127,648</u>	<u>76,350</u>	<u>112,084</u>

25. Events After Balance Date

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

26. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Ahipara School (the School). The Auditor-General has appointed me, Stewart Russell, using the staff and resources of PKF Francis Aickin Ltd, 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 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting.

Our audit was completed on 27 May 2019. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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Directors: Dale Adamson, CA; Eddie Aickin, BCom, CA; Stewart Russell, CA

PKF Francis Aickin Limited is a member firm of the PKF International Limited and PKF New Zealand Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member or correspondent firm or firms.

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 2018 and the Kiwisport Report on pages 21 - 26, but does not include the financial statements, and our auditor's report thereon.

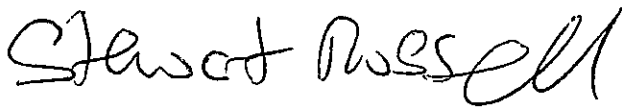
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Stewart Russell
PKF Francis Aickin Ltd
On behalf of the Auditor-General
Kaitiaki, New Zealand




MINISTRY OF EDUCATION
 Te Moutaka o Te Kaitiaki

Analysis of variance reporting



School name: Ahipara School	School number: 1000
Focus: Literacy 2018	
Strategic Aim: All students are able to access the NZ Curriculum as evidenced by progress and achievement in relation to the National Standards. Annual Aim: To increase the number of students achieving at or above the National Standards for Reading and Writing, particularly Maori and children with special needs (priority groups).	
<p>Target: Reading A group of Year 2 and 4 students (2018) below the standard will make more than one year's progress and will achieve curriculum expectation. A group of Year 2 below the standard will make accelerated progress by achieving at least 8 reading levels. A group of Year 4 below the standard will make accelerated progress by achieving at least 10 reading levels.</p> <p>Target: Writing School wide writing data in November 2017 showed 72% of all students were achieving or exceeding National Standards. Analysis of the data identified concerns with the achievement of all year levels.</p> <ul style="list-style-type: none"> • All students below the standard will make accelerated progress of at least 18 months (as indicated by Astle points) • Transient students to be double taught. • School-wide Teaching as Inquiry focus "teaching writers rather than writing" 	
<p>Baseline data: Reading School wide reading data in November 2017 showed 82% of all students were achieving or exceeding National Standards. Analysis of the data identified concerns with the achievement of the Year 2 and 4 students (2018) with significant numbers below the standard.</p> <p>Baseline data: Writing School wide writing data in November 2017 showed 72% of all students were achieving or exceeding National Standards. Analysis of the data identified concerns with the achievement of all year levels.</p>	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Began implementing Ahipara Learning Model.</p> <p>Began implementing Learn, Create, Share model.</p> <p>Strengthened moderation of Astile writing samples at school and cluster level.</p> <p>ALL PLD has included pedagogies around Manaiaakalani frameworks.</p> <p>Digital devices have been used to provide authentic opportunities/audience for learning – e.g. blogging.</p> <p>Teachers worked with students around Growth Mindset and Student Advocacy.</p> <p>Extended audience and purpose of writing through class and individual blogs.</p> <p>Spelling programmes beginning to develop more consistency.</p> <p>Teachers explored authentic opportunities for learning – e.g. environmental.</p> <p>Teaching as Inquiry and QLC's</p>	<p>Reading</p> <p>87% of students are now achieving the National Curriculum levels. This is an increase of 5% from 2017.</p> <p>86% of target students in Year 2 achieved progress of at least eight levels. One student moved four levels.</p> <p>Of the students who were below in Year 4 one achieved progress of seven levels and the other achieved progress of two levels. The target of ten levels was not achieved.</p> <p>Writing</p> <p>81% of students are now achieving the National Curriculum levels. This is an increase of 8% from 2017.</p> <p>63% of students who were below in 2017 (25 out of 40) achieved more than 45 Astile points from end 2017 to end 2018. 13 students achieved more than 100 points. Of the other 15 students 8 made good shift and two students made negative progress.</p> <p>Transient students were double taught across all year levels.</p> <p>Teachers participated in Writing</p>	<p>Investigated pedagogies for accelerated progress.</p> <p>Use of digital devices.</p> <p>Inclusive practices through SENCO</p> <p>All classes had reading and writing target intervention groups.</p> <p>Drilling into data – looking at expected rates of progress. Two thirds of learners with complex needs are new enrolments and/or transient students. Making comparisons about what is a year's achievement and how students compare.</p> <p>Teacher knowledge is increasing – shared understandings of progressions are strengthened so teachers are able to make more robust judgments</p> <p>Gave teachers more opportunities to make professional judgements about student achievement</p>	<p>Differentiate achievement using targets for Maori.</p> <p>Immerse students in Learn, Create, Share pedagogy.</p> <p>Coach Ahipara Learning Model – student advocacy.</p> <p>Investigate whanau liaison responsibilities particularly for those with complex needs.</p> <p>Continued student advocacy using the cluster developed tool.</p> <p>Using provocations and next steps from Woolf Fisher school and cluster data.</p> <p>Investigating ways to identify and improve achievement</p> <p>More opportunities to be in instructional groups (double/stretch teaching)</p> <p>PLD – High Expectation Teaching – cluster participating in cluster inquiries and PLD.</p> <p>Authentic learning opportunities through design and development of</p>

<p>feedback/feed-forward around writing.</p> <p>Students having opportunities to have a voice online</p>	<p>Inquiry.</p>		<p>school-wide garden/environmental</p> <p>Evaluate Manakalani outcomes with Woolf Fisher researchers</p> <p>Individual blogs will be developed through Manakalani –giving writers a voice.</p> <p>Teaching safe practices – Cyber safety/ Digital Citizenship.</p> <p>Teaching writers –as opposed to teaching writing.</p> <p>Review reporting cycle to include termly goal setting with students and whanau.</p> <p>Teaching as Inquiry focus around designing tasks to promote critical thinking.</p> <p>Building teachers capability in a digital world.</p> <p>Building students capabilities around taking tests.</p> <p>More consistency of spelling programmes.</p> <p>Teachers modelling writing.</p>
<p>Planning for next year: Teaching as Inquiry – designing tasks to promote critical thinking.</p> <p>Formative use of data</p> <p>Develop Learn, Create, Share pedagogy and build digital capabilities.</p> <p>Review reporting procedures to include termly goal setting with students and whanau.</p> <p>PLD to align with Te Hiku/Manakalani Outreach cluster informed by Woolf Fisher.</p>			

Analysis of variance reporting

School name: Ahipara School	School number: 1000
Focus: Mathematics 2018	
Strategic Aim: All students are able to access the NZ Curriculum as evidenced by progress and achievement in relation to NZ Curriculum expectation	
Annual Aim: To increase the number of students achieving at or above the National Standards for Mathematics, particularly Maori and children with special needs (priority groups).	
Target: A group of Year 3, 7 and 8 students (2018) will make more than one year's progress and will achieve curriculum expectation. 100% of Year 3 students below the standard will make accelerated progress of at least 18 months shift (Gloss) 100% of Year 7 students below the standard will make accelerated progress of at least 18 months shift (PAT) 100% of Year 8 students below the standard will make accelerated progress of at least 18 months shift (PAT)	
Baseline data: School wide mathematics data in November 2017 showed 74% of all students were achieving or exceeding National Standards. Analysis of the data identified concerns with the achievement of the Year 3, 4, 7 and 8 students (2018) with 32% of Year 3, 28% of Year 4, 50% of Year 7 and 40% of Year 8 below the standard.	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)

<p>Began implementing Ahipara Learning Model.</p> <p>Teachers participated in Teaching as Inquiry at staff meetings and all teachers participated in QLC's at syndicate level- with a specific focus on strategies to increase achievement of target cohorts.</p> <p>PLD on strengthening formative practices.</p> <p>Lead Teacher attended ALIM PLD, MST and ALIM programmes in school.</p> <p>Trial of Matic programme focussing on Place Value.</p> <p>Teachers embedded PLD around progressions delivered by facilitator over the last two years</p>	<p>84% of students are now achieving the National Curriculum levels. This is an increase of 9% since 2017.</p> <p>31% of students who were below in Years 7 and 8 achieved at least 7.5 points in PAT Mathematics (which is accelerated progress). Another 15% made progress towards it.</p> <p>In Year 3 there was very good shift 56% (5 students out of 9) achieved at least one stage level improvement across all domains and the other 44% achieved improvement of at least one stage across two domains out of three.</p> <p>The discrepancy between Maori and All achievement has decreased from 4% in 2017 to 2% in 2018.</p>	<p>Drilling into data – looking at expected rates of progress.</p> <p>Investigated pedagogies for accelerated progress – e.g. grouping for maths instruction.</p> <p>Teachers undertook MST and ALIM training and implemented programmes.</p> <p>This data is representative of all students including SWANS.</p> <p>Shared understandings of mathematical progressions and pedagogies are becoming more aligned.</p> <p>Some teachers using Talk Moves.</p> <p>PLD – Growth Mindset.</p> <p>Students given year-level tests as opposed to their current curriculum level.</p>	<p>Up-skill on PAT testing and administration – students working at curriculum level.</p> <p>Investigate and strengthen whanau engagement particularly with priority learners – termly goal setting.</p> <p>Continue to implement Talk Moves throughout the school</p> <p>PLD- strengthen formative practices- particularly student advocacy</p> <p>Develop capability of teachers around using data formatively and formative practices e.g. analysing hotspots</p> <p>Authentic opportunities for teaching and learning in mathematics e.g. rich tasks</p> <p>CaAR needs to be reviewed.</p> <p>Encourage flexi groupings e.g. mixed ability groups for problem solving</p> <p>Building students capabilities around taking tests.</p> <p>Develop a shared understanding of essential skills and knowledge to progress into the next level.</p> <p>Teachers to conference around next steps for learning.</p>
<p>Planning for next year: Continue to address the discrepancy between Maori and All achievement e.g. Maori Achieving Success as Maori and deepen our understandings of culturally responsive pedagogies.</p> <p>Continue to explore acceleration practices e.g. ALIM</p> <p>Formative use of data</p> <p>Develop Learn, Create, Share pedagogy</p> <p>Review reporting procedures and goal setting</p> <p>Up-skill teachers in PAT</p> <p>Teachers to conference regarding pressure points with an emphasis on basic facts and place value.</p> <p>Trial 10-10 acceleration programme.</p>			

Ahipara School

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School Website www.ahipara.school.nz



Kiwisport

For the Year Ended 31 December 2018 we received \$3,194.29 for Kiwisport funding. This was spent on a Kiwisport co-ordinator (via Paparore School), and buses for transport to and from sporting events.