

NGATI TOA SCHOOL

Annual Report - For the year ended 31 December 2018

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NGATI TOA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	2928
Principal:	Kaye Brunton
School Address:	Piko Street, Titahi Bay, Porirua
School Postal Address:	Piko Street, Titahi Bay, PORIRUA, 5022
School Phone:	04 236 7785
School Email:	office@ngatittoa.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Trina Kapene	Chair Person	Elected	13/06/2019
Kaye Brunton	Principal	ex Officio	
Paul Pearson	Parent Rep	Elected	13/06/2019
Helen Hotai	Parent Rep	Elected	13/06/2019
Michelle Chappell	Parent Rep	Elected	13/06/2019
Charles Ryman	Parent Rep	Appointed	13/06/2019
Nicole Avatea	Staff Rep	Elected	13/06/2019

Accountant / Service Provider: Education Services Ltd

Ngati Toa 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.

Trina Kapene

Full Name of Board Chairperson

Kaye Margaret Brunton

Full Name of Principal

Trina Kapene

Signature of Board Chairperson

Kaye Brunton

Signature of Principal

23 May 2019

Date:

23/05/19

Date:

Ngati Toa 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	1,302,239	1,197,571	1,329,903
Locally Raised Funds	3	92,255	33,000	71,058
Interest Earned		2,096	1,000	88
		<u>1,396,590</u>	<u>1,231,571</u>	<u>1,401,049</u>
Expenses				
Locally Raised Funds	3	39,039	11,945	28,677
Learning Resources	4	927,986	853,346	911,711
Administration	5	79,465	76,490	83,800
Finance Costs		1,415	1,000	1,493
Property	6	278,920	266,543	283,897
Depreciation	7	37,092	31,620	34,283
		<u>1,363,917</u>	<u>1,240,944</u>	<u>1,343,861</u>
Net Surplus / (Deficit)		32,673	(9,373)	57,188
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>32,673</u></u>	<u><u>(9,373)</u></u>	<u><u>57,188</u></u>

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

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Ngati Toa 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>75,611</u>	<u>75,611</u>	<u>18,423</u>
Total comprehensive revenue and expense for the year	32,673	(9,373)	57,188
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	2,438	-	-
Equity at 31 December	<u>110,722</u>	<u>66,238</u>	<u>75,611</u>
Retained Earnings	110,722	66,238	75,611
Equity at 31 December	<u>110,722</u>	<u>66,238</u>	<u>75,611</u>

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

MOORE STEPHENS

Ngati Toa 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	62,902	103,783	85,465
Accounts Receivable	9	83,785	33,428	76,739
GST Receivable		5,368	3,491	9,885
Prepayments		1,688	1,136	1,976
		<u>153,743</u>	<u>141,838</u>	<u>174,065</u>
Current Liabilities				
Accounts Payable	11	82,567	55,517	66,911
Revenue Received in Advance	12	-	-	7,972
Provision for Cyclical Maintenance	13	8,571	14,333	8,571
Painting Contract Liability - Current Portion	14	19,700	19,700	19,700
Finance Lease Liability - Current Portion	15	5,505	4,002	5,966
Funds held in Trust	16	2,068	-	3,771
Funds held for Capital Works Projects	17	10,915	-	13,980
		<u>129,326</u>	<u>93,552</u>	<u>126,871</u>
Working Capital Surplus/(Deficit)		24,417	48,286	47,194
Non-current Assets				
Property, Plant and Equipment	10	150,839	72,104	102,254
		<u>150,839</u>	<u>72,104</u>	<u>102,254</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	55,300	47,001	46,167
Painting Contract Liability	14	7,151	7,151	21,256
Finance Lease Liability	15	2,083	-	6,414
		<u>64,534</u>	<u>54,152</u>	<u>73,837</u>
Net Assets		<u><u>110,722</u></u>	<u><u>66,238</u></u>	<u><u>75,611</u></u>
Equity		<u><u>110,722</u></u>	<u><u>66,238</u></u>	<u><u>75,611</u></u>

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

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Ngati Toa 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		376,381	332,259	392,533
Locally Raised Funds		75,034	28,800	79,475
Goods and Services Tax (net)		4,517	-	(13,376)
Payments to Employees		(209,281)	(191,540)	(217,537)
Payments to Suppliers		(174,005)	(156,679)	(296,937)
Interest Paid		(1,415)	(1,000)	(1,493)
Interest Received		2,096	1,000	128
Net cash from / (to) the Operating Activities		73,327	12,840	(57,207)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(77,281)	(12,000)	(28,651)
Net cash from / (to) the Investing Activities		(77,281)	(12,000)	(28,651)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,438	-	-
Finance Lease Payments		(3,730)	(3,572)	(3,684)
Painting contract payments		(12,549)	(15,500)	96,018
Funds Administered on Behalf of Third Parties		(1,703)	-	3,771
Funds Held for Capital Works Projects		(3,065)	-	(46,797)
Net cash from Financing Activities		(18,609)	(19,072)	49,308
Net increase/(decrease) in cash and cash equivalents		(22,563)	(18,232)	(36,550)
Cash and cash equivalents at the beginning of the year	8	85,465	122,015	122,015
Cash and cash equivalents at the end of the year	8	62,902	103,783	85,465

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.

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Ngati Toa School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Ngati Toa 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.

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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 of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

k) Property, Plant and Equipment

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

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

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

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

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Furniture and Equipment	10 years
Information and Communication	5 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

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

o) Revenue Received in Advance

Revenue received in advance relates to fees received from 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.

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p) 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.

q) 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).

r) 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.

s) 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.

t) 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.

u) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	301,906	308,759	335,642
Teachers' salaries grants	786,249	704,409	767,810
Use of Land and Buildings grants	166,226	160,903	166,770
Resource teachers learning and behaviour grants	1,691	1,000	909
Other MoE Grants	41,400	22,500	30,751
Other government grants	4,767	-	28,021
	1,302,239	1,197,571	1,329,903

3. Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	8,337	500	3,300
Bequests & Grants	48,457	23,000	34,177
Activities	22,349	2,000	20,467
Trading	4,326	3,300	4,142
Fundraising	771	-	395
Hall	8,015	4,200	8,577
	92,255	33,000	71,058
Expenses			
Activities	33,813	7,345	22,387
Trading	4,090	3,300	4,887
Other Expenses	-	-	55
Hall	1,136	1,300	1,348
	39,039	11,945	28,677
<i>Surplus for the year Locally raised funds</i>	53,216	21,055	42,381

4. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	23,383	26,800	22,116
Library resources	544	500	52
Employee benefits - salaries	890,366	810,346	879,068
Staff development	13,693	15,700	10,475
	927,986	853,346	911,711

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5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	5,384	6,000	5,693
Board of Trustees Fees	2,670	3,000	2,800
Board of Trustees Expenses	1,208	2,250	13,126
Communication	2,761	3,300	3,219
Consumables	6,460	5,350	7,547
Operating Lease	320	1,250	2,343
Other	15,843	12,220	11,514
Employee Benefits - Salaries	36,899	37,000	29,638
Service Providers, Contractors and Consultancy	7,920	6,120	7,920
	<u>79,465</u>	<u>76,490</u>	<u>83,800</u>

6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	8,321	8,200	6,890
Cyclical Maintenance Expense	9,133	10,334	7,780
Grounds	2,314	700	521
Heat, Light and Water	14,401	13,600	17,467
Rates	6,823	8,770	5,182
Repairs and Maintenance	4,941	11,000	16,677
Use of Land and Buildings	166,226	160,903	166,770
Security	14,002	4,433	5,588
Employee Benefits - Salaries	47,468	48,603	47,622
Contractor & Consultancy	5,291	-	9,400
	<u>278,920</u>	<u>266,543</u>	<u>283,897</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 \$
Building Improvements	1,038	-	-
Furniture and Equipment	11,521	8,902	9,651
Information and Communication Technology	16,917	17,285	18,741
Leased Assets	6,490	4,294	4,656
Library Resources	1,126	1,139	1,235
	<u>37,092</u>	<u>31,620</u>	<u>34,283</u>

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8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	300	-	300
ASB - 12-3254-0191023-00	44,100	103,783	-
ASB - 12-3254-0191023-01	17,638	-	-
ASB - 12-3254-0191023-02	864	-	-
ANZ 048-00	-	-	54,764
ANZ 048-46	-	-	16,601
Camp Account	-	-	13,800
Cash equivalents for Cash Flow Statement	<u>62,902</u>	<u>103,783</u>	<u>85,465</u>

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

Of the \$62,902 Cash and Cash Equivalents, \$12,115 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	9,279	575	3,717
Receivables from the Ministry of Education	18,488	-	25,829
Interest Receivable	-	40	-
Teacher Salaries Grant Receivable	56,018	32,813	47,193
	<u>83,785</u>	<u>33,428</u>	<u>76,739</u>
Receivables from Exchange Transactions	9,279	615	3,717
Receivables from Non-Exchange Transactions	74,506	32,813	73,022
	<u>83,785</u>	<u>33,428</u>	<u>76,739</u>

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10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	-	49,587	-	-	(1,038)	48,549
Furniture and Equipment	43,449	22,829	-	-	(11,521)	54,757
Information and Communication Tech	37,772	11,571	-	-	(16,917)	32,426
Leased Assets	12,471	1,690	-	-	(6,490)	7,671
Library Resources	8,563	-	-	-	(1,126)	7,436
Balance at 31 December 2018	102,255	85,677	-	-	(37,092)	150,839

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	49,587	(1,038)	48,549
Furniture and Equipment	349,532	(294,775)	54,757
Information and Communication	308,276	(275,850)	32,426
Leased Assets	24,162	(16,491)	7,671
Library Resources	36,068	(28,632)	7,436
Balance at 31 December 2018	767,625	(616,786)	150,839

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Furniture and Equipment	33,569	19,530	-	-	(9,651)	43,448
Information and Communication Tech	47,392	9,121	-	-	(18,741)	37,772
Leased Assets	11,467	5,661	-	-	(4,656)	12,471
Library Resources	7,796	2,002	-	-	(1,235)	8,563
Balance at 31 December 2017	100,224	36,314	-	-	(34,283)	102,254

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Furniture and Equipment	326,703	(283,255)	43,448
Information and Communication	296,705	(258,933)	37,772
Leased Assets	22,472	(10,001)	12,471
Library Resources	36,068	(27,505)	8,563
Balance at 31 December 2017	681,948	(579,694)	102,254

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11. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	9,242	12,547	8,113
Accruals	5,299	6,547	5,693
Capital accruals for PPE items	8,708	-	2,302
Employee Entitlements - salaries	56,018	32,813	47,193
Employee Entitlements - leave accrual	3,300	3,610	3,610
	<u>82,567</u>	<u>55,517</u>	<u>66,911</u>
Payables for Exchange Transactions	82,567	55,517	66,911
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>82,567</u>	<u>55,517</u>	<u>66,911</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Income In Advance	-	-	284
Camp Fees in Advance	-	-	7,688
	<u>-</u>	<u>-</u>	<u>7,972</u>

13. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	54,738	51,000	51,833
Increase to the Provision During the Year	7,500	10,334	7,780
Use of the Provision During the Year	1,633	-	(4,875)
Provision at the End of the Year	<u>63,871</u>	<u>61,334</u>	<u>54,738</u>
Cyclical Maintenance - Current	8,571	14,333	8,571
Cyclical Maintenance - Term	55,300	47,001	46,167
	<u>63,871</u>	<u>61,334</u>	<u>54,738</u>

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14. Painting Contract Liability

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Liability	19,700	19,700	19,700
Non Current Liability	7,151	7,151	21,256
	<u>26,851</u>	<u>26,851</u>	<u>40,956</u>

In 2011 the Board signed an agreement with Programmed Maintenance Services (the contractor) for an agreed programme of work covering a ten year period. The programme provides for one exterior repaint of the Ministry owned buildings in 2011-2013, with regular maintenance in subsequent years. The agreement has an annual commitment of \$19,700. 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:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	5,505	4,002	5,966
Later than One Year and no Later than Five Years	2,083	-	6,414
	<u>7,588</u>	<u>4,002</u>	<u>12,380</u>

16. Funds held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	2,068	-	3,771
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>2,068</u>	<u>-</u>	<u>3,771</u>

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

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
		\$	\$	\$		\$
Blocks 2, 3, 4 Re-Roofing	<i>completed</i>	1,100	-	-	1,100	-
Electrical Switchboards	<i>in progress</i>	1,050	3,115	1,050	-	3,115
Fence & Gates - Special Needs	<i>completed</i>	5,041	-	5,041	-	-
Blocks 1 & 2 Storm Damage	<i>completed</i>	1,884	(834)	1,050	-	-
Stormwater Drain	<i>completed</i>	4,905	(2,655)	2,250	-	-
Bike Track	<i>in progress</i>	-	9,000	-	-	9,000
Blk 2 Refurbish Toilets	<i>in progress</i>	-	-	1,200	-	(1,200)
Totals		13,980	8,626	10,591	1,100	10,915

Represented by:

Funds Held on Behalf of the Ministry of Education	12,115
Funds Due from the Ministry of Education	(1,200)
	<u>10,915</u>

2017		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Blocks 2, 3, 4 Re-Roofing	<i>in progress</i>	60,777	9,337	69,014	-	1,100
Electrical Switchboards	<i>in progress</i>	-	6,450	5,400	-	1,050
Fence & Gates - Special Needs	<i>in progress</i>	-	45,995	40,954	-	5,041
Blocks 1 & 2 Storm Damage	<i>in progress</i>	-	4,851	2,967	-	1,884
Stormwater Drain	<i>in progress</i>	-	23,846	18,941	-	4,905
Totals		60,777	90,479	137,276	-	13,980

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	2,670	2,800
Full-time equivalent members	0.06	0.07
<i>Leadership Team</i>		
Remuneration	221,371	289,331
Full-time equivalent members	2.00	3.00
Total key management personnel remuneration	224,041	292,131
Total full-time equivalent personnel	2.06	3.07

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	110 - 120
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	2017 Actual
Total	-	\$2,000
Number of People	-	1

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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

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

(a) A contract is entered into to build a Bike Track project for the Ministry of Education. The project is fully funded by the Ministry and \$9,000 has been received of which none has been spent on the project to balance date. This project has been approved by the Ministry.

(b) A contract is entered into to carry out a refurbishment of block 2 toilets. The project is fully funded by the Ministry of Education and \$1,200 has been spent on it so far. Nothing has been received in 2018 year. The project has been approved by the Ministry. (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	-	845
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>845</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:

	2018 Actual \$	2017 Actual \$
No later than One Year	-	-
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>-</u>

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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	62,902	103,783	85,465
Receivables	83,785	33,428	76,739
Investments - Term Deposits	-	-	-
Total Loans and Receivables	<u>146,687</u>	<u>137,211</u>	<u>162,204</u>

Financial liabilities measured at amortised cost

Payables	82,567	55,517	66,911
Borrowings - Loans	-	-	-
Finance Leases	7,588	4,002	12,380
Painting Contract Liability	26,851	26,851	40,956
Total Financial Liabilities Measured at Amortised Cost	<u>117,006</u>	<u>86,370</u>	<u>120,247</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 the financial statements of Ngati Toa School for the year ended 31 December 2018

The Auditor-General is the auditor of Ngati Toa School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Stephens Wellington Audit, 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 21, which comprise the statement of financial position as at 31 December 2018, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 its cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime (Public Sector PBE Standards RDR)

Our audit was completed on 23 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 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 information included on pages 25 to 32 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.



Michael Rania | **Moore Stephens Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand

Analysis of Variance Reporting



School Name:	Ngāti Toa School	School Number:	2928								
Strategic Aim:	Students, teachers, leaders and whanau are learning-focused, achieving excellent results.										
Annual Aim:	Students are sparked by learning to be the best they can.										
Target:	<p>80% of Years 4-6 students at or above their appropriate curriculum level in reading. 60% of Year 3 students reading at level 22 (2b). 70% of Years 4-6 students at or above their appropriate curriculum level in writing. 60% of Year 3 students writing at level 2b.</p> <p>70% of Years 4-6 students at or above their appropriate curriculum level in maths. 60% of Year 3 students at level 2b in mathematics.</p>										
Baseline Data:	<p>2017: Reading: 56% at/above the expected National Standard; Year 4-6 only, 74% Writing: 46% at/above the expected National Standard; Year 4-6 only, 51% Mathematics: 68% at/above the expected National Standard; Year 4-6 only, 66%</p> <p>NB. Not all students are represented in national Standards data: year 1 students who have not yet been at school for 40 weeks are excluded as are students who were not present in the mid-year reporting.</p> <p>Our reading National Standards has stayed almost the same as 2016 for those Year 4-6 students at or above. At 74% we have not achieved our target of 80%.</p> <p>Our writing National Standards has dropped with 51% of year 4-6 students at or above in 2017 (62% in 2016). We have not achieved the target of 80%.</p> <p>Our mathematics national Standards has dropped to 66% of Year 4-6 students at or above (70% in 2016). We have not met the target of 80%.</p> <p>Strategic Achievement Targets Total number of Year 4-6 students: 67</p> <p>Year 4-6 avg; READING</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;"></th> <th style="width: 33%; text-align: center;">% At or above 2016</th> <th style="width: 33%; text-align: center;">% At or above 2017</th> <th style="width: 33%; text-align: center;">2017 target</th> </tr> </thead> <tbody> <tr> <td style="height: 20px;"></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>				% At or above 2016	% At or above 2017	2017 target				
	% At or above 2016	% At or above 2017	2017 target								

All	74	74	80
Māori	74	71	80
Pasifika	100	100	80
Girls	73	84	80
Boys	76	70	80

Year 4-6 avg; WRITING

	% At or above 2016	% At or above 2017	2017 target
All	62	51	80
Māori	58	48	80
Pasifika	100	82	80
Girls	66	71	80
Boys	65	56	80

Year 4-6 avg; MATHEMATICS

	% At or above 2016	% At or above 2017	2017 target
All	70	66	80
Māori	63	67	80
Pasifika	100	100	80
Girls	58	65	80
Boys	76	68	80

Junior achievement information

The number of Year 1-3 students at or above the National Standard in writing has stayed almost the same as 2016.

The number of Year 1-3 students at or above in reading has dropped from 2016 to 2017.

The number of Year 1-3 students at or above in mathematics has increased from 60% in 2016 to 69% in 2017.

Achievement in WRITING, Māori boys, junior syndicate (response to ERO evaluation)

Total number of Year 1-3 students: 73

Year 1-3 avg; WRITING

	% At or above 2016	% At or above 2017
All junior students	44	45
Māori	41	46
Girls	70	60
Boys	19	36

Year 1-3 avg READING

	% At or above 2016	% At or above 2017
All junior students	56	49
Māori	52	43
Girls	62	55.4
Boys	60	39

Year 1-3 Avg: MATHEMATICS

	% At or above 2016	% At or above 2017
All junior students	60	69
Māori	57	67
Girls	73	69
Boys	51	69

Analysis of Variance Reporting



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Raising Achievement Plan:</p> <ul style="list-style-type: none"> Children identified in tiers (1=achieving; 2=short term intervention required; 3=longer term intervention). Priority learners (mostly tier 2) clearly the focus of teacher inquiries. Intervention programmes begun (i.e. Talk to Learn, Early Words) Training for support staff and teachers in FivePlus and SevenPlus. RTLit working with targeted children. In-depth work on reading and writing progressions. Literacy professional learning and development: facilitator working with teachers in their classrooms. Use of PaCT for reading and writing. 	<p>READING</p> <p>We have achieved the target of 80% of Year 4-6 students at or above their appropriate curriculum level in reading at 83%. We have achieved the target of 60% of Year 3 students reading at Level 22 or above at 63%..</p> <p>WRITING</p> <p>There are 56% of Year 4-6 students at or above their appropriate curriculum level in writing therefore we have not achieved the target of 70%. (We would need to shift about 8 more children).</p> <p>There are 43% of Year 3 students writing at Level 2b therefore we have not achieved the target of 60%. (We would need to shift 5 more children).</p> <p>Mathematics has not been a priority target area this year.</p>	<p>Our reading results have been achieved by incorporating phonological awareness programmes and supporting oral language development with the support of our professional learning facilitator.</p> <p>The tiering of the children made it very clear who needed to be targeted and we think our interventions are becoming better matched to our learners' needs.</p> <p>In writing, we began with lower achievement than reading so had a bigger gap to close. Teachers became more deliberate about including oral language and vocabulary development into programmes. They also talked about the need to be even more protective over their writing time and ensure there is regular daily writing and opportunities to practice what they are teaching.</p>	<p>In 2019:</p> <p>We will continue our approach in Reading. For writing we will introduce a greater focus including:</p> <ul style="list-style-type: none"> Interventions even more targeted and matched to learners' needs. Six week bursts on programmes and more closely monitored by teachers and support staff. Continued professional learning and development in oral language and vocabulary development on a one-to-one basis for teachers. Focused inquiries will continue this year with priority children and literacy at the centre. Progress reporting using LINC-ED means that teachers will have the indicators for reading, writing and mathematics for each curriculum level in their sights at all times.

Planning for next year:

The Board have agreed to keep our writing target as it was in 2018 (70%) and have another go at achieving it. We will increase our reading target to 85% for 2019. Maths target? Professional learning and development application is pending now.

Strategic Aim:	Students, whanau and staff take pride in knowing and telling their story and their connection to our school and local area.
Annual Aim:	Students, whanau and staff are strongly connected to the school and community.
Target:	By 2021, Ngāti Toa school is founded on culturally-responsive practice
Baseline Data:	<p>As a staff we developed a culturally-responsive practice matrix in 2017 that identified aspects of our practice for further consideration and development:</p> <ul style="list-style-type: none">• Ako – partnership• Whanaungatanga – participation• Tangata whenuatanga – protection, identity• Manaakitanga – culture, caring• Wananga - language

Analysis of Variance Reporting



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Target: By 2021, Ngāti Toa school is founded on culturally-responsive practice.</p> <p>Measure: Staff, students and whanau operating at the 'highly responsive' stage of the Culturally Responsive Framework (CRF).</p> <p>Strategic initiatives:</p> <p>1 a) engage with iwi regarding content and support of CRF.</p> <p>b) building and implementing the Culturally Responsive Framework</p> <p>c) engaging the community with the culturally responsive framework and action plan</p>	<p>We maintained a regular and positive dialogue with the iwi through the year but did not achieve as much feedback on the CRF as was originally planned.</p>	<p>Our iwi contacts noted that the iwi is called upon extensively for feedback and consultation on many issues from many different quarters. In 2018 this significantly compromised its capacity to engage fully on our CRF.</p>	<p>We will continue our regular engagement with the iwi and will progress the CRF when it is better placed to engage in the process.</p> <ul style="list-style-type: none"> •
<p>Planning for next year:</p>			
<p>The BoT will review and develop this strategic goal in 2019 with a view to strengthening it. Participation in the whanau focus group and analysis of the feedback that comes from this consultation and the whanau survey will inform the goal development.</p>			
<p>Strategic Aim:</p>	<p>The school is able to attract quality staff, have well-maintained, modern learning environments and adequate resourcing to provide quality teaching programmes.</p>		
<p>Annual Aim:</p>	<p>Curriculum content and delivery that sparks motivation and engagement.</p>		
<p>Target:</p>	<p>By the end of 2021, the Ngāti Toa school curriculum and teaching practice support tamariki to be high achievers, thinkers, learners and kaitiaki.</p>		

Baseline Data:

During 2017 and 2018 we worked on developing the front end of our Ngāti Toa School curriculum with a review of our vision, strategic goals and initiatives, values and a graduate profile. We consulted our whanau about the places and stories they thought their children should learn about; graduate profile competencies and various approaches to teaching and learning i.e. learning through play and place, cooperative learning and the Enviroschools approach.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Curriculum content and delivery sparks motivation and engagement. Target:By the end of 2021, the Ngāti Toa school curriculum and teaching practice support tamariki to be high achievers, thinkers, learners and kaitiaki. Measure: Completed matrix for models/programmes showing coverage across graduate profile competencies of learners, thinkers, kaitiaki. Strategic initiatives: 3. a) implement a curriculum that includes programmes that deliver on the graduate profile competencies of being a learner, thinker and kaitiaki b) integrate programmes into current curriculum c) upskill teachers to deliver the programmes. Outcome: Students are excelling in achievement and excited about, and engaged in learning.</p>	<p>We now have the front-end of the Ngāti Toa curriculum and we think this has been well consulted and reflects the beliefs and aspirations of our community (whanau, teachers, leaders and some student voice).</p> <p>We began working on the accompanying curriculum delivery section by identifying indicators across the capabilities and learning areas at the end of year 3 and year 6.</p> <p>We have identified expectations for reading, writing and mathematics across Years 1-6.</p> <p>We have reviewed the graduate profile competencies and satisfied these will serve us well in terms of developing learners who can think, have strong learning dispositions and care for people and their environment.</p>	<p>We made progress in this area as we continued to revisit and reshape our thinking throughout the year. This is not quick work and needs time for development and reflection.</p>	<p>In 2019, work is already underway to develop our matrix of pedagogical approaches that will align to the graduate profile competencies showing how the approach is developing each competency. From this deepened understanding of the approaches (using readings, research, video etc), we will then identify where teachers need more professional learning and development to strengthen their practice. Lead teachers have been appointed in play- and place-based learning and they will support other teachers through action plans that seek to strengthen teacher practice. Students will be learning not only content but also reflecting on how they are going about their learning so that they can see they have a raft of learning dispositions to call on when learning something new.</p>
Planning for next year:			
<p>The initiatives identified above will continue to remain in focus in 2019. By the end of 2019 the Ngāti Toa School curriculum should be complete with vision, values, strategic goals, content and delivery, graduate profile and teachers and students well on the way to knowing what they are learning and how they are going about their learning. The ideal is that students will be able to articulate what they know, how they know they know it, and how they went about learning it.</p>			



1 March 2019

KIWISPORT FUNDING 2018

The Kiwisport funds have been used to enhance the physical participation of all students in our school. We have purchased physical education equipment for each of our 7 classes. The equipment has promoted our school value of Hakinakina (fun and fitness) and enhanced the physical activities our students participate in during break times and in class physical education sessions. Equipment purchased included a variety of balls, skipping ropes, and we also added to our netballs, basketballs, soccer balls, and rugby balls. We also purchased SportStart resource folders for each of the teachers.

We have also assisted our students in participating in local school competitions at Te Rauparaha Arena by subsidising our school swimming lessons, basketball, Unihoc and Futsal.

Yours sincerely

Kaye Brunton
Principal