

Independent Auditor's Report

To the Readers of Te Ranga School's Financial Statements

For the Year Ended 31 December 2018

The Auditor-General is the auditor of Te Ranga School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, 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 19, 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.

Our audit was completed on 31 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.

CHARTERED ACCOUNTANTS & ADVISORS

Level 2, 60 Durham Street
Tauranga 3110, New Zealand
PO Box 222
Tauranga 3144, New Zealand
Telephone: +64 7 927 1234

williambuck.co.nz

William Buck Audit (NZ) Limited

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 page 1 and on pages 23 to 31, 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.



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

TE RANGA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	2019
Principal:	Brendan Wilson
School Address:	1492 Te Matai Road, R D 8, Te Puke
School Postal Address:	1492 Te Matai Road, R D 8, Te Puke
School Phone:	07 573 8032
School Email:	office@teranga.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Expiry Date
	Chair Person	David Pugh - Elected	2019
	Principal	Brendan Wilson	
	Parent Rep	Dan Schluter - Elected	2019
	Parent Rep	Fee Edwards - Elected	2019
	Parent Rep	Tony Tamatea - Selected	2019
	Parent Rep	Bredan Grylls - Elected	2019
	Staff Rep	Eileen Hansen	2019

Accountant / Service Provider:	Barker Brown Limited
---------------------------------------	----------------------

TE RANGA SCHOOL

Annual Report - For the year ended 31 December 2018

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 11	Statement of Accounting Policies
12- 19	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Te Ranga 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.

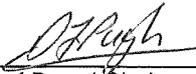
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

David Fraser Pugh

Full Name of Board Chairperson



Signature of Board Chairperson

31-5-2019

Date:

Brendan Keith Wilson

Full Name of Principal



Signature of Principal

31/5/2019.

Date:

Te Ranga School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	1,059,071	767,920	1,011,470
Locally Raised Funds	3	130,489	97,600	98,618
Interest Earned		1,137	1,500	1,346
Gain on Sale of Property, Plant and Equipment		-	-	52
Other Revenue		-	-	-
		<hr/>	<hr/>	<hr/>
		1,190,698	867,020	1,111,486
Expenses				
Locally Raised Funds	3	55,697	30,200	52,532
Learning Resources	4	719,626	549,150	714,293
Administration	5	83,039	82,500	75,833
Finance		-	-	-
Property	6	268,164	186,238	236,739
Depreciation	7	39,732	-	34,232
Impairment of Property, Plant and Equipment	11	-	-	-
Loss on Disposal of Property, Plant and Equipment		-	-	-
Loss on Uncollectable Accounts Receivable		-	-	-
Transport		-	-	-
		<hr/>	<hr/>	<hr/>
		1,166,259	848,088	1,113,629
Net Surplus / (Deficit) for the year		24,439	18,932	(2,143)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		24,439	18,932	(2,143)

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

Te Ranga 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>234,285</u>	<u>234,285</u>	<u>236,428</u>
Total comprehensive revenue and expense for the year	24,439	18,932	(2,143)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	-
Equity at 31 December	<u>258,724</u>	<u>253,217</u>	<u>234,285</u>
Retained Earnings	258,724	253,217	234,285
Reserves	-	-	-
Equity at 31 December	<u>258,724</u>	<u>253,217</u>	<u>234,285</u>

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

Te Ranga 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	56,066	129,815	110,883
Accounts Receivable	9	67,632	39,919	39,918
GST Receivable		4,196	5,239	5,239
Prepayments		6,020	4,936	4,936
Inventories	10	7,009	9,082	9,082
		<u>140,923</u>	<u>188,991</u>	<u>170,058</u>
Current Liabilities				
Accounts Payable	12	65,836	76,123	76,123
Revenue Received in Advance	13	1,950	306	306
Provision for Cyclical Maintenance	14	-	2,700	2,700
Finance Lease Liability - Current Portion	15	2,836	2,532	2,532
Funds held for Capital Works Projects	16	420	165	165
		<u>71,042</u>	<u>81,826</u>	<u>81,826</u>
Working Capital Surplus/(Deficit)		69,881	107,165	88,232
Non-current Assets				
Property, Plant and Equipment	11	212,245	167,152	167,152
		<u>212,245</u>	<u>167,152</u>	<u>167,152</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	20,608	19,240	19,240
Finance Lease Liability	15	2,795	1,860	1,860
		<u>23,403</u>	<u>21,100</u>	<u>21,100</u>
Net Assets		<u>258,724</u>	<u>253,217</u>	<u>234,284</u>
Equity		<u>258,724</u>	<u>253,217</u>	<u>234,285</u>

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

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

	2018	2018	2017
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	245,474	275,664	263,450
Locally Raised Funds	130,489	97,600	97,842
Goods and Services Tax (net)	1,043	(5,239)	(7,106)
Payments to Employees	(143,256)	(147,275)	(165,655)
Payments to Suppliers	(193,052)	(203,316)	(141,876)
Interest Paid	(429)	-	-
Interest Received	1,137	1,500	1,346
Net cash from / (to) the Operating Activities	41,406	18,934	48,001
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and Intangibles)	-	-	52
Purchase of PPE (and Intangibles)	(72,493)	-	(23,100)
Purchase of Investments	-	-	-
Net cash from / (to) the Investing Activities	(72,493)	-	(23,047)
Cash flows from Financing Activities			
Finance Lease Payments	(3,106)	-	(2,672)
Loans Received/ Repayment of Loans	-	-	779
Funds Administered on Behalf of Third Parties	-	-	-
Funds Held for Capital Works Projects	(20,624)	-	(27,620)
Net cash from Financing Activities	(23,730)	-	(29,513)
Net increase/(decrease) in cash and cash equivalents	(54,817)	18,934	(4,558)
Cash and cash equivalents at the beginning of the year	8	110,883	115,441
Cash and cash equivalents at the end of the year	8	56,066	129,817

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

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

Te Ranga School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Te Ranga 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 14.

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 21.

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.

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 \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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

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

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

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.

v) 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	228,322	248,662	228,741
Teachers' salaries grants	617,460	394,200	586,598
Use of Land and Buildings grants	178,390	98,058	162,616
Other MoE Grants	34,900	27,000	28,121
Other government grants	-	-	5,394
	<u>1,059,071</u>	<u>767,920</u>	<u>1,011,470</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			
Activities	21,162	22,700	26,822
Trading	10,059	6,500	11,047
Fundraising	99,268	68,400	60,749
	<u>130,489</u>	<u>97,600</u>	<u>98,618</u>
Expenses			
Activities	34,896	22,700	31,343
Trading	11,470	7,500	21,189
Fundraising costs	9,332	-	-
	<u>55,697</u>	<u>30,200</u>	<u>52,532</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>74,792</u>	<u>67,400</u>	<u>46,086</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	29,664	55,000	27,353
Library resources	1,800	1,750	1,104
Employee benefits - salaries	682,126	476,700	678,925
Staff development	6,036	15,700	6,911
	<u>719,626</u>	<u>549,150</u>	<u>714,293</u>

5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	4,900	4,500	4,495
Board of Trustees Fees	4,510	6,000	3,380
Board of Trustees Expenses	2,139	2,000	1,453
Communication	1,563	2,200	1,716
Consumables	5,256	2,750	3,895
Operating Lease	353	2,000	486
Other	26,652	26,050	24,091
Employee Benefits - Salaries	31,345	31,000	30,690
Insurance	6,323	6,000	5,625
	<u>83,041</u>	<u>82,500</u>	<u>75,831</u>

6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,891	5,250	5,006
Consultancy and Contract Services	4,255	-	-
Cyclical Maintenance Expense	(1,332)	3,430	423
Grounds	12,560	2,000	1,799
Heat, Light and Water	-	11,000	11,160
Repairs and Maintenance	30,595	29,500	20,202
Use of Land and Buildings	178,390	98,058	162,616
Employee Benefits - Salaries	38,806	37,000	35,534
	<u>268,164</u>	<u>186,238</u>	<u>236,739</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	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	10,808	-	10,472
Furniture and Equipment	7,470	-	7,444
Information and Communication Technology	15,776	-	12,619
Motor Vehicles	2,248	-	868
Leased Assets	2,672	-	2,011
Library Resources	759	-	819
	<u>39,732</u>	<u>-</u>	<u>34,232</u>

8. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	56,066	129,815	110,883
Cash and cash equivalents for Cash Flow Statement	<u>56,066</u>	<u>129,815</u>	<u>110,883</u>

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

9. Accounts Receivable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	12,497	1,396	1,396
Receivables from the Ministry of Education	4,058	4,184	4,184
Teacher Salaries Grant Receivable	51,077	34,339	34,339
	<u>67,632</u>	<u>39,919</u>	<u>39,918</u>
Receivables from Exchange Transactions	12,497	5,580	5,580
Receivables from Non-Exchange Transactions	55,135	34,339	34,339
	<u>67,632</u>	<u>39,918</u>	<u>39,918</u>

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	1,162	1,290	1,290
School Uniforms	5,846	7,792	7,792
	<u>7,009</u>	<u>9,082</u>	<u>9,082</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Buildings	95,759	7,275			(10,808)	92,225
Furniture and Equipment	38,479	15,242			(7,470)	46,251
Information and Communication	20,599	28,834			(15,776)	33,657
Motor Vehicles	2,400	29,218			(2,248)	29,371
Leased Assets	4,186	3,916			(2,672)	5,430
Library Resources	5,729	342			(759)	5,312
Balance at 31 December 2018	<u>167,152</u>	<u>84,827</u>	-	-	<u>(39,732)</u>	<u>212,246</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Buildings	217,905	(125,681)	92,225
Furniture and Equipment	217,465	(171,213)	46,251
Information and Communication	121,104	(87,447)	33,657
Motor Vehicles	68,818	(39,448)	29,371
Leased Assets	10,958	(5,528)	5,430
Library Resources	12,503	(7,192)	5,311
Balance at 31 December 2018	<u>648,753</u>	<u>(436,508)</u>	<u>212,245</u>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Buildings	104,058	2,173	-	-	(10,472)	95,759
Furniture and Equipment	31,189	14,734	-	-	(7,444)	38,479
Information and Communication Technology	27,228	5,990	-	-	(12,619)	20,600
Motor Vehicles	3,268	-	-	-	(868)	2,400
Leased Assets	3,525	2,672	-	-	(2,011)	4,186
Library Resources	6,344	181	-	-	(797)	5,728
Balance at 31 December 2017	<u>175,612</u>	<u>25,750</u>	-	-	<u>(34,211)</u>	<u>167,152</u>

2017	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	210,631	(114,872)	95,759
Furniture and Equipment	202,223	(163,744)	38,479
Information and Communication Technology	92,270	(71,671)	20,599
Motor Vehicles	39,600	(37,200)	2,400
Leased Assets	7,042	(2,856)	4,186
Library Resources	12,219	(6,490)	5,729
Balance at 31 December 2017	563,985	(396,833)	167,152

12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	19,973	38,559	38,559
Employee Entitlements - salaries	45,864	37,564	37,564
	65,836	76,123	76,123
Payables for Exchange Transactions	1,050	-	-
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	64,786	76,123	76,123
Payables for Non-exchange Transactions - Other	64,786	76,123	76,123
	65,836	76,123	76,123

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Other	1,950	306	306
	1,950	306	306

14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	21,940	21,940	21,517
Increase/ (decrease) to the Provision During the Year	10,665	3,430	423
Use of the Provision During the Year	(5,998)	(3,430)	-
Provision at the End of the Year	26,607	21,940	21,940
Cyclical Maintenance - Current	-	2,700	2,700
Cyclical Maintenance - Term	20,608	19,240	19,240
	20,608	21,940	21,940

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	2,836	2,532	2,532
Later than One Year and no Later than Five Years	2,795	1,860	1,860
Later than Five Years	-	-	-
	<u>5,631</u>	<u>4,392</u>	<u>4,392</u>

16. Funds Held for Capital Works Projects

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

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Block K Alterations	<i>in progress</i>	165		255	-	420
Totals		<u>165</u>	<u>-</u>	<u>255</u>	<u>-</u>	<u>420</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

420

(420)

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Block K Alterations	<i>in progress</i>	27,785		27,620	-	165
Totals		<u>27,785</u>	<u>-</u>	<u>27,620</u>	<u>-</u>	<u>165</u>

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,510	3,380
Full-time equivalent members	0.12	0.26
<i>Leadership Team</i>		
Remuneration	273,799	262,569
Full-time equivalent members	3	3
Total key management personnel remuneration	<u>278,309</u>	<u>265,949</u>
Total full-time equivalent personnel	<u>3.12</u>	<u>3.26</u>

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	100 - 110
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
	<u>0.00</u>	<u>0.00</u>

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

19. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total		-
Number of People		-

20. 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.

21. Commitments

(a) Capital Commitments

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

(a) \$27,785 contract for Block K Alteration was fully funded by the Ministry of Education. \$32,040 has been received of which \$32,130 has been spent on the project to date.

(Capital commitments at 31 December 2017: \$27,785)

(b) Operating Commitments

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

(a) operating lease of a EFTPOS Machine;

	2018 Actual \$	2017 Actual \$
No later than One Year	543	543
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>543</u>	<u>543</u>

22. Managing Capital

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

23. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	56,066	129,815	110,883
Receivables	67,632	39,919	39,918
Total Loans and Receivables	<u>123,698</u>	<u>169,734</u>	<u>150,802</u>

Financial liabilities measured at amortised cost

Payables	65,836	76,123	76,123
Finance Leases	5,631	4,392	4,392
Total Financial Liabilities Measured at Amortised Cost	<u>71,467</u>	<u>80,515</u>	<u>80,515</u>

24. Events After Balance Date

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

Analysis of Variance Reporting



School Name:	Te Ranga School	School Number:	2019
---------------------	------------------------	-----------------------	------

Strategic Aim:	All students are able to access <i>The New Zealand Curriculum</i> as evidenced by achievement in relation to the expectation outlined in New Zealand Curriculum.																														
Annual Aim:	As a result of the removal of National Standards, Te Ranga School has aimed to focus on the rate of progress of target students over a year. The NZC and our own set of curriculum progressions guides us to what should be achieved in a school year. Level 1 End of Year 2 Level 2 End of Year 4 Level 3 end of Year 6 etc.																														
Target:	<p>WRITING</p> <ul style="list-style-type: none"> At least 80% of Well Below, Below and insecure At students will achieve at least 18 months accelerated progress. All target students will be tracked on data walls and be a focus of teacher inquiries. 100% of all students who are securely At and Above expectation will achieve at least one year's progress. 																														
Baseline Data:	<p>March 2018 Data for Writing at Te Ranga School</p> <table border="1" data-bbox="645 922 1805 1072"> <thead> <tr> <th></th> <th>Below</th> <th>Developing</th> <th>At</th> <th>Above</th> <th>Well Above</th> </tr> </thead> <tbody> <tr> <td>TOTAL (136 pupils)</td> <td>2% (2)</td> <td>20% (27)</td> <td>60% (82)</td> <td>17% (24)</td> <td>1% (1)</td> </tr> </tbody> </table> <p>78 % of students are at or above curriculum expectation for Writing and 22% below.</p> <p>The following table shows a summary of the percentage of students in each year level achieving the curriculum expectation in March; that are 'at', 'above' or 'well above'.</p> <table border="1" data-bbox="622 1238 1850 1385"> <thead> <tr> <th>Year level</th> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> <th>6</th> <th>7</th> <th>8</th> </tr> </thead> <tbody> <tr> <td>% achieving</td> <td>100%</td> <td>100%</td> <td>75%</td> <td>73%</td> <td>70%</td> <td>73%</td> <td>89%</td> <td>88%</td> </tr> </tbody> </table>		Below	Developing	At	Above	Well Above	TOTAL (136 pupils)	2% (2)	20% (27)	60% (82)	17% (24)	1% (1)	Year level	1	2	3	4	5	6	7	8	% achieving	100%	100%	75%	73%	70%	73%	89%	88%
	Below	Developing	At	Above	Well Above																										
TOTAL (136 pupils)	2% (2)	20% (27)	60% (82)	17% (24)	1% (1)																										
Year level	1	2	3	4	5	6	7	8																							
% achieving	100%	100%	75%	73%	70%	73%	89%	88%																							

Some student cohorts clearly need more targeted intervention than others. Year 3- 6 are achieving at lower levels than other year groups and require support. NB. These figures are slightly skewed given the inconsistent distribution of students.

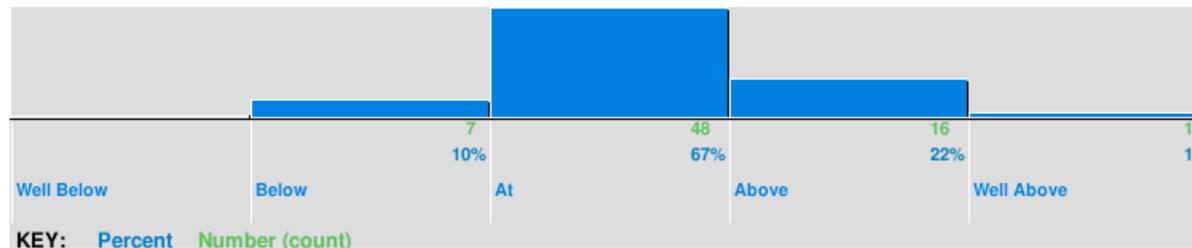
Summary of achievement in Writing at the beginning of the year based on ethnicity.

Ethnicity	Maori	NZ Euro.	Pacific Isl.	Other
% achieving	77%	78%	100%	90%

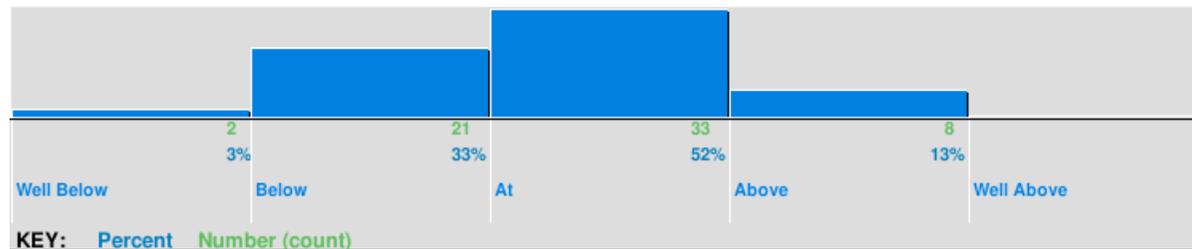
NB there are very few Pacifica or other students.

Gender data for Writing March 2017

Females (Beginning year)



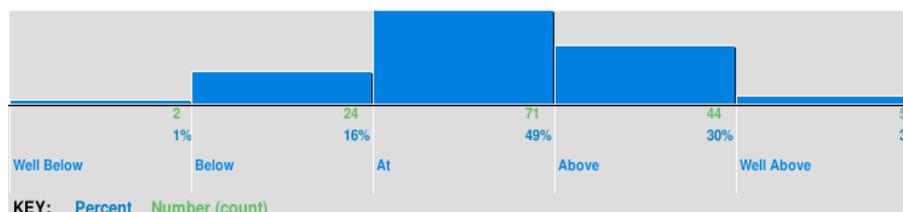
Males (Beginning year)



As the graphs indicate, boys are achieving 65% at or above curriculum expectation and 35% below. Only 8 boys - 13% are above expectation at the beginning of the year.

Girls are achieving 90% at or above and 10% below. 17 girls- 23% are above or well above the curriculum expectation.

Year 1-8 End of Year Overall



82% of students are working at or above the expectation in writing

- 1% are WELL BELOW the end of year expectation for writing.
- 16% are BELOW the end of year expectation for writing.
- 49% are AT the end of the year expectation for writing.
- 30% are ABOVE the end of year expectation for writing.
- 3% are WELL ABOVE the end of year expectation for writing.

YEAR GROUP SUMMARY

Year Level	1	2	3	4	5	6	7	8
% Achieving	78%	78%	80%	96%	76%	78%	81%	100%

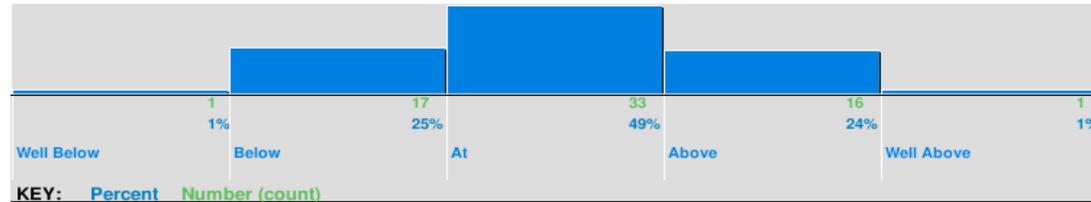
Ethnicity

By Ethnicity	Well Below	Below	At	Above	Well Above
Maori (55 pupils)	2% (1)	18% (10)	45% (25)	31% (17)	4% (2)
NZ European (78 pupils)		17% (13)	54% (42)	26% (20)	4% (3)
Pacific Island (3 pupils)	33% (1)	33% (1)		33% (1)	
Other (10 pupils)			40% (4)	60% (6)	
TOTAL (146 pupils)	1% (2)	17% (24)	49% (71)	30%(44)	3%(5)

- 84% of NZ European students are achieving at or above the curriculum expectation in writing.
 - 80% of Maori students are achieving the expectation.
 - 100% of all Other students are working at or above the expectation

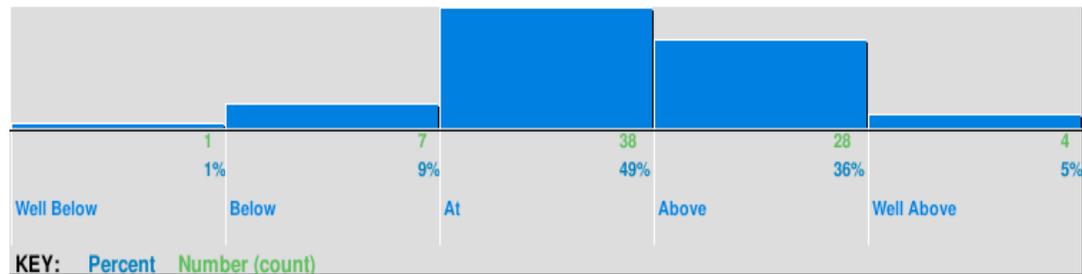
Male / Female Statistics

Males (End Year)



- 26% (18 boys) developing towards the curriculum expectation
 - 74% (50 boys) working at/above
- 19% (12 boys) are working at least 1 year above expectation

Females (End Year)



- 10% (8 girls) developing towards the curriculum expectation
 - 90% (70 girls) working at/above
- 36% (28 girls) are working 1 year above expectation and 4 girls are working at least 2 years above expectation

TARGET 1:

At least 80% of students who are Well Below (2 years) or Below (at least 1 year) the curriculum expectation, will achieve at least 18 months accelerated progress.

We tracked the 29 students from the start of the year, who we identified through OTJ's as being at least 1 year or more below the curriculum expectation.

Did not make 12 months progress.	Made accelerated progress of more than 12 months progress, but did not achieve the target of 18 months progress.	Achieved the target of at least 18 months accelerated progress.
7 students (24%)	11 students (38%)	11 students (38%)

38% of our below and well below students achieved our goal and made accelerated progress that exceeded 18 months' achievement.

76% of students made accelerated progress in excess of 12 months' achievements. In retrospect, a target of 80% of below and well below students achieving at least 12 months would have been a more obtainable and realistic goal. We will implement this in 2019.

TARGET 2:

100% of students who are At and Above curriculum expectation will achieve at least one year's progress. There were 107 students operating at and above curriculum expectation at the start of the year.

Did not make 12 months progress.	Made accelerated progress of around 12 months progress	Achieved that least 18 months accelerated progress.
6 students (6%)	77 students (72%)	24 students (22%)

4 students improved from 1 year above expectation to 2 years above expectation. 20 students moved from at curriculum expectation to at least 1 year above. In total 22% of Target 2 students made at least 18 months accelerated progress. Our target was that 100% of at or above expectation students make at least 12 months' progress. 94% of our Target 2 students achieved this goal.

Actions <i>What did we do?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>We have set up Data Walls to track progress. Photos of students were placed on a board identifying their progress and achievement. At meetings, teachers collaboratively analysed the progress of students, reviewing the programmes and practices in class and supported colleagues with ideas and insights.</p> <p>We changed from 15 minutes of silent sustained reading every day, to alternating between reading and writing.</p> <p>We have been deliberate in establishing a “safe” classroom environment so that students could feel comfortable taking risks, being creative and attempting to experiment with new genre and vocabulary. As a school we have been intentional in endorsing the value of “having a go,” being different and creative in our learning.</p> <p>To improve Boys writing we:</p> <ul style="list-style-type: none"> • were supported by Colleen Wills (U of W) to identify practices that motivate and engage learners. • undertook a workshop with Zebong with unmotivated boy writers • created a repository of resources that support boys writing including, stimulating prompts from pictures or videos and shared at staff meetings <p>We received 30 hours centrally funded PLD to support the teaching of writing. We worked in partnership with Colleen Wills from the University of Waikato. All teachers were observed by Colleen who gave feedback identifying areas of growth that was to be used as part of teachers inquiry.</p> <p>We worked with Etap to create graphs that track the long term progress of students. We can now observe patterns over time</p>	<p>Target 1</p> <p>80% of below students to make at least 18 months accelerated progress.</p> <p>Result</p> <p>24% of below students made at least 18 months accelerated progress</p> <p>Why ??</p> <p>We have changed from tracking our whole school’s National Standards results to tracking individual students rate of progress over a year. This was the first time we set targets in this way and we were far too optimistic. All the target students we tracked were below expectation because they had not previously been making 12 months’ progress in a year. To suddenly expect 80% of these students to suddenly make 18 months progress in a year was too lofty a goal.</p> <p>Boys writing remains a weakness. 74% of our male students are not meeting the curriculum expectation, while 90% of girls are. Until we address this disparity and develop effective programmes for boys we will struggle to meet our targets in writing.</p> <p>At the end of last year, we received a large group of students from other schools who were below expectation</p>	<p>In 2018 we created learning progressions in “student friendly” language so pupils could easily identify what they can do in writing and their next learning steps. We believe this will be an effective tool to help develop student agency, assessment literacy and motivate and engage the learners. However, the implementation of the progressions was inconsistent across the school. The feedback from teachers indicated there was some poor wording and duplication of progressions, and that some teachers required more guidance to administer this tool effectively. In 2019, we are refining the progressions’ and an expectation of use has been created so that there is a clear timeline and implementation plan. We are also looking at creating the progressions in a digital format with a link to show evidence of achievement.</p> <p>All students across the school have been set up with a Seesaw account. Their writing will be accessible to their parents on their phones through this application. We are hoping there will be greater opportunity for feedback and an authentic purpose for writing. We believe this collaborative approach will create an improved teacher/parent partnership and glean successful outcomes.</p> <p>We will continue to analyse our teaching of writing to boys. To address the disparity between male and female, we will review the resources we employ, our writing prompts and the use of technology to make them more engaging for boys. We will source support from Colleen and other “experts” to find ways to better motivate and engage our male students.</p>

including the impact of school holidays and learning programmes including reading recovery and acceleration groups

We continued the learning and practices cultivated during our time on A.L.L. programme. This year we continued to identify needs, we created a CAAP plan, and undertook supplementary programmes to support student progress. Students were accelerated through both in-class teaching and were withdrawn for instruction. Extra teacher aides were employed to cover classes as the teachers ran the acceleration programme.

Strengthened Formative Assessment practices. A real focus was made on making students learning visible, co-constructing WALTs and Success Criteria. Self and peer assessment processed were strengthened across the school.

We have purchased and implemented Joy Allcock's "Spelling Under Scrutiny" programme. This is a school-wide programme and creates cohesion so there is a shared language, understanding and approach throughout the school. This was initiated because self review identified that although our students writing had excellent elements of deep features, more shallow aspects like punctuation and spelling needed improving

Used Sunshine online in the Junior School and Google Classroom in Senior School to support and enhance writing programmes

We based our teaching as inquiry practices around the learning of writing. All teachers identified change of teacher practice in writing. A group of priority students were tracked more closely to identify the effectiveness of the intervention.

Engaged in professional teacher conversations within and across other schools so that we could effectively moderate students writing and accurately ascertain the accuracy of OTJ's

(including ESOL students). Although they made accelerated progress, it will take more than a year for them to transition into our school and for our intervention programmes to bear fruit.

More than 20% of our students below curriculum expectation have diagnosed learning difficulties. We didn't take into account the huge barrier and the radical change in practice required to shift these students.

We observed that many junior students were able to obtain our 18 months growth target, while very few senior aged students did. As the student reaches Year 6 and beyond, the curriculum content widens markedly and 18 months progress becomes far more difficult to obtain as the demands of the curriculum increase. It is also harder to adjust some of the mindset and entrenched behaviours of older students.

Target 2

100% of students achieving at or above curriculum expectation are to make at least 12 months progress

Result

94% of at or above students made at least 12 months progress

6 of our students who were functioning at or above the curriculum expectation, did not make 12 months' progress in a year. 3 of these students had issues with attendance that was out of their control.

Although we are shifting into Mathematics as our PLD focus, we will continue to embed good teaching practices throughout our writing programme. We have 2 new staff members so have registered for them to attend seminars on the "The Writing Book.". We have another teacher attending a course on "Motivating Boys to Write" by Joseph Dreissen.

Planning for next year:

We have shifted our focus to the teaching of mathematics.

OUR TARGETS:

80% of Well Below, Below and insecure At students will achieve at least 12 months accelerated progress. All target students will be tracked on digital data walls, be a focus of teacher inquiries and staff PLD.

100% of students who are securely At and Above standard will achieve at least one year's progress.

- As part of the Te Puke Kahui Ako, we are focussing on culturally responsive relations and practices. Through Poutama Pounamu all teachers are undertaking an e-blended course of reading and discussions to inform our teaching practice and challenge our current mindset.
- The Accelerated Learning in Mathematics programme (A.L.L.) concluded in 2017, however, the practices learnt from the ALIM Programme will continue. Students will be identified into target groups through our Curriculum and Achievement Plan (CAAP). We will implement acceleration programmes looking at front loading students, talk moves and metacognition (processes from Learning in the Fast Lane – Suzy Pepper Rollins). The school is funding TA's to cover classes while the classroom teacher runs the acceleration groups.
- Continue to run a Curriculum and Knowledge Evening (CAKE Night). Students bake cakes during the day and then invite their parents to share at school in the evening at school. While sharing cake, the teachers introducing ways they can help at home. Many supporting elements like cards, games list of ICT applications, Maori Dictionary and maths manipulatives etc are placed in a kete for the parents to take home.
- Our Teacher Inquires are based on our target students and form the first agenda item of every team meeting.
- As part of the C.O.L we will appoint an in-school teacher to work with staff on culturally responsive practice and implementation of the PACT tool
- Use learning progressions in "student friendly" language so pupils can easily identify what they can do and their next learning steps. This will help them develop student agency, assessment literacy. Literature is consistent that this should motivate and engage the learners.
- Continue to use Mathletics and other online apps to support mathematical understanding.

Kiwisport:

Kiwisport is a government funding initiative to support students participation in organised sport. In 2018, Te Ranga School received total Kiwisport funding of \$1,857.77 (excluding GST). The funding contributed to running the Go 4 It programme in our school which introduces and builds on a range of sporting skills to the students. The funding also helped to purchase more PE gear for the students to use.