

TARADALE PRIMARY SCHOOL

Annual Report

FOR THE YEAR ENDED 31 DECEMBER 2017



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2688

TARADALE PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2017

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TARADALE PRIMARY SCHOOL

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BOARD OF TRUSTEES

Taradale Primary School

Statement of Responsibility

For the year ended 31 December 2017

The Board of Trustees accepts responsibility for the preparation of the annual report and the judgement used in these financial statements.

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

Andrew James Parairet

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

14 May 2018

Date:

Martin Hantz

Full Name of Principal

[Signature]

Signature of Principal

14 May 2018

Date:

Taradale Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue				
Government Grants	2	3,129,087	2,843,494	2,929,196
Locally Raised Funds	3	248,057	236,000	182,045
Interest Earned		7,155	-	6,645
		<u>3,384,299</u>	<u>3,079,494</u>	<u>3,117,886</u>
Expenses				
Locally Raised Funds	3	71,028	55,048	67,504
Learning Resources	4	2,334,138	2,127,819	2,132,600
Administration	5	149,363	134,300	182,598
Finance		3,778	-	902
Property	6	570,028	692,235	688,495
Depreciation	7	82,462	75,000	84,003
Loss on Disposal of Property, Plant and Equipment		2,637	-	10,233
		<u>3,213,434</u>	<u>3,084,402</u>	<u>3,166,335</u>
Net Surplus / (Deficit) for the year		170,865	(4,908)	(48,449)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>170,865</u>	<u>(4,908)</u>	<u>(48,449)</u>

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

Taradale Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	391,515	391,515	426,655
Total Comprehensive Revenue and Expense for the Year	170,865	(4,908)	(48,449)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	13,309
Equity at 31 December	562,380	386,607	391,515
Retained Earnings	562,380	386,607	391,515
Reserves	-	-	-
Equity at 31 December	562,380	386,607	391,515

Reserved Equity

Reserved equity comprises of funds that have been received by the School for a specific purpose.

The School guarantees to hold sufficient monies to enable the funds to be used for their intended purpose at any time. These funds arose from a bequest from J Clayton of \$20,000. The capital income from the bequest are to be used solely for music within the School.

The School is not required to repay any capital amounts.

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	6,147	6,147	5,827
Bequest Received	-	-	-
Interest Received	-	-	320
Less Expenditure Incurred	-	-	-
Reserved Equity at 31 December	6,147	6,147	6,147

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

Taradale Primary School
Statement of Financial Position
As at 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	204,253	67,850	104,606
Accounts Receivable	9	130,383	116,000	115,469
GST Receivable		53,485	5,000	8,084
Prepayments		17,473	16,000	16,361
Inventories	10	-	1,000	907
Investments	11	-	110,000	123,911
		<u>405,594</u>	<u>315,850</u>	<u>369,338</u>
Current Liabilities				
Accounts Payable	13	160,904	142,243	142,173
Revenue Received in Advance	14	1,756	2,000	2,173
Provision for Cyclical Maintenance	15	98,548	98,000	170,071
Finance Lease Liability - Current Portion	16	16,742	16,000	8,186
Funds Held for Capital Works Projects	17	(31,475)	-	785
		<u>246,475</u>	<u>258,243</u>	<u>323,388</u>
Working Capital Surplus/(Deficit)		159,119	57,607	45,950
Non-Current Assets				
Property, Plant and Equipment	12	504,908	435,000	421,097
Work in Progress		3,012	-	-
		<u>507,920</u>	<u>435,000</u>	<u>421,097</u>
Non-Current Liabilities				
Provision for Cyclical Maintenance	15	80,806	81,000	65,892
Finance Lease Liability	16	23,853	25,000	9,640
		<u>104,659</u>	<u>106,000</u>	<u>75,532</u>
Net Assets		<u>562,380</u>	<u>386,607</u>	<u>391,515</u>
Equity		<u>562,380</u>	<u>386,607</u>	<u>391,515</u>

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

Taradale Primary School
Statement of Cash Flows
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash Flows from Operating Activities				
Government Grants		695,284	570,000	655,702
Locally Raised Funds		245,055	250,030	196,431
Goods and Services Tax (net)		(45,401)	2,072	(1,008)
Payments to Employees		(397,011)	(319,846)	(374,047)
Payments to Suppliers		(347,605)	(542,482)	(359,302)
Cyclical Maintenance Payments in the year		-	-	-
Interest Paid		(3,778)	-	(902)
Interest Received		7,593	481	6,688
Net Cash from/(to) the Operating Activities		154,137	(39,745)	123,562
Cash Flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(137,758)	(38,400)	(49,130)
Purchase of Investments		123,911	10,000	(3,911)
Proceeds from Sale of Investments		-	-	-
Net Cash from/(to) the Investing Activities		(13,847)	(28,400)	(53,041)
Cash Flows from Financing Activities				
Furniture and Equipment Grants		-	-	13,309
Finance Lease Payments		(8,383)	32,366	(8,881)
Funds Administered on Behalf of Third Parties		-	-	-
Funds Held for Capital Works Projects		(32,260)	(977)	(192)
Net Cash from Financing Activities		(40,643)	31,389	4,236
Net Increase/(Decrease) in Cash and Cash Equivalents		99,647	(36,756)	74,757
Cash and Cash Equivalents at the Beginning of the Year	8	104,606	104,606	29,849
Cash and Cash Equivalents at the End of the Year	8	204,253	67,850	104,606

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 omitted.

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

Taradale Primary School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in Applying Accounting Policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

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

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

The School has met the requirements under section 28 of schedule 6 of the Education Act 1989 in relation to the acquisition of 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 and textbooks are depreciated over their estimated useful lives on a straight line basis. Library resources and textbooks 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	50 years
Furniture and Equipment	5-20 years
Information and Communication Technology	3-5 years
Leased Assets Held Under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

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

o) Revenue Received in Advance

Revenue received in advance relates to fees received 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.

p) Provision for Cyclical Maintenance

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

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

q) Financial Assets and Liabilities

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

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

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

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

u) Comparatives

Certain comparatives have been restated in order to conform with current year presentation. However the Total Comprehensive Revenue and Expense for 2016 remains unchanged.

2. Government Grants

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	580,790	540,000	574,643
Teachers' Salaries Grants	1,924,896	1,814,759	1,814,759
Use of Land and Buildings Grants	508,907	458,735	458,735
Resource Teachers Learning and Behaviour Grants	7,121	5,000	10,501
Other MoE Grants	83,829	21,000	23,807
Other Government Grants	23,544	4,000	46,751
	<u>3,129,087</u>	<u>2,843,494</u>	<u>2,929,196</u>

3. Locally Raised Funds

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	173,016	150,500	94,477
Fundraising	7,577	10,500	18,864
Trading	17,958	15,000	15,600
Activities	49,506	60,000	53,104
	<u>248,057</u>	<u>236,000</u>	<u>182,045</u>
Expenses			
Activities	50,981	55,000	44,351
Trading	17,890	48	16,896
Fundraising (Costs of raising funds)	2,157	-	6,257
	<u>71,028</u>	<u>55,048</u>	<u>67,504</u>
Surplus for the year Locally Raised Funds	<u>177,029</u>	<u>180,952</u>	<u>114,541</u>

4. Learning Resources

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	34,883	40,000	40,552
Equipment Repairs	8,401	4,350	5,500
Information and Communication Technology	22,524	14,310	23,573
Library Resources	2,233	4,000	1,375
Employee Benefits - Salaries	2,232,876	2,031,959	2,039,424
Staff Development	33,221	33,200	22,176
	<u>2,334,138</u>	<u>2,127,819</u>	<u>2,132,600</u>

5. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,900	4,000	3,840
Board of Trustees Fees	4,600	4,250	4,720
Board of Trustees Expenses	5,546	750	44,919
Communication	4,238	6,000	7,024
Consumables	20,392	18,100	20,145
Other	13,606	8,700	11,871
Employee Benefits - Salaries	77,353	72,000	71,566
Insurance	10,246	12,000	9,714
Service Providers, Contractors and Consultancy	9,482	8,500	8,799
	149,363	134,300	182,598

6. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	14,669	12,000	13,500
Consultancy and Contract Services	41,198	42,000	51,559
Cyclical Maintenance Expense	(56,609)	15,000	76,775
Grounds	1,114	101,150	19,762
Heat, Light and Water	18,226	18,900	20,715
Rates	735	700	707
Repairs and Maintenance	9,424	13,750	15,275
Use of Land and Buildings	508,907	458,735	458,735
Security	6,211	2,500	2,820
Employee Benefits - Salaries	26,153	27,500	28,647
	570,028	692,235	688,495

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

For the 30 June 2016 valuation the Ministry of Education continued to revise its valuation methodology, which has improved the accuracy of the valuations of the school land and buildings. This has resulted in a significant movement in the use of land and buildings charge for the 2016 year. The improvements in the valuation methodology will be carried forward into future revaluations.

7. Depreciation of Property, Plant and Equipment

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	3,592	3,100	3,592
Furniture and Equipment	43,028	38,000	40,952
Information and Communication Technology	19,291	21,000	25,586
Leased Assets	11,250	8,900	7,947
Library Resources	5,301	4,000	5,926
	82,462	75,000	84,003

8. Cash and Cash Equivalents

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
ASB Local Cheque Account	7,754	3,000	3,373
ASB Operating Account	63,462	3,000	25,982
ASB On Call Account	-	5,000	5,529
ASB Asset Replacement Reserve	80,060	15,000	29,574
ASB Cyclical Maintenance Reserve	27,554	13,500	12,906
ASB Development Reserve	-	150	116
ASB Enviro Reserve	-	8,500	8,142
ASB Future Projects Reserve	-	900	891
ASB ICT Reserve	-	8,000	7,680
ASB Insurance/Tax Reserve	-	1,500	1,342
ASB Kapa Haka Reserve	-	1,300	1,209
ASB Sabbatical Reserve	25,423	8,000	7,862
Cash equivalents and bank overdraft for Cash Flow Statement	204,253	67,850	104,606

9. Accounts Receivable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	2,585	-	-
Receivables from the Ministry of Education	-	-	-
Provision for Uncollectibility	-	-	-
Interest Receivable	-	-	438
Teacher Salaries Grant Receivable	127,798	116,000	115,031
	130,383	116,000	115,469
Receivables from Exchange Transactions	2,585	-	438
Receivables from Non-Exchange Transactions	127,798	116,000	115,031
	130,383	116,000	115,469

10. Inventories

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	-	1,000	907
	-	1,000	907

11. Investments

The School's investment activities are classified as follows:

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	-	110,000	123,911
Non-current Asset			
Long-term Bank Deposits	-	-	-

12. Property, Plant and Equipment

	Opening \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Building Improvements	122,927	-	(680)	-	(3,592)	118,655
Furniture and Equipment	218,834	108,108	-	-	(43,028)	283,914
Information and Communication	22,895	16,627	-	-	(19,291)	20,231
Leased Assets	14,957	31,152	-	-	(11,250)	34,859
Library Resources	41,484	11,066	-	-	(5,301)	47,249
Balance at 31 December 2017	421,097	166,953	(680)	-	(82,462)	504,908

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Building Improvements	178,420	(59,765)	118,655
Furniture and Equipment	786,225	(502,311)	283,914
Information and Communication Technology	197,581	(177,350)	20,231
Leased Assets	78,452	(43,593)	34,859
Library Resources	104,624	(57,375)	47,249
Balance at 31 December 2017	1,345,302	(840,394)	504,908

	Opening \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2016						
Building Improvements	126,519	-	-	-	(3,592)	122,927
Furniture and Equipment	234,704	25,092	(10)	-	(40,952)	218,834
Information and Communication	36,157	12,327	(3)	-	(25,586)	22,895
Leased Assets	6,101	16,803	-	-	(7,947)	14,957
Library Resources	45,919	11,711	(10,220)	-	(5,926)	41,484
Balance at 31 December 2016	449,400	65,933	(10,233)	-	(84,003)	421,097

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2016			
Building Improvements	179,552	(56,625)	122,927
Furniture and Equipment	680,973	(426,895)	254,078
Information and Communication Technology	180,954	(193,303)	(12,349)
Leased Assets	47,300	(32,343)	14,957
Library Resources	93,558	(52,074)	41,484
Balance at 31 December 2016	1,182,337	(761,240)	421,097

13. Accounts Payable

	2017 Actual \$	2017 Budget \$	2016 Actual \$
Operating Creditors	10,443	19,343	20,253
ASB Visa - M Hantz	1,239	-	-
Accruals	3,900	3,900	3,840
Banking Staffing Overuse	15,611	-	-
Employee Entitlements - Salaries	127,798	116,000	115,064
Employee Entitlements - Leave Accrual	1,913	3,000	3,016
	<u>160,904</u>	<u>142,243</u>	<u>142,173</u>
Payables for Exchange Transactions	160,468	142,243	142,173
Payables for Non-Exchange Transactions - Taxes Payable (PAYE and rates)	436	-	-
Payables for Non-Exchange Transactions - Other	-	-	-
	<u>160,904</u>	<u>142,243</u>	<u>142,173</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2017 Actual \$	2017 Budget \$	2016 Actual \$
Other	1,756	2,000	2,173
	<u>1,756</u>	<u>2,000</u>	<u>2,173</u>

15. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget \$	2016 Actual \$
Provision at the Start of the Year	235,963	235,963	161,918
Increase to the Provision During the Year	(56,609)	13,982	76,775
Adjustment to the Provision	-	(70,945)	(2,730)
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>179,354</u>	<u>179,000</u>	<u>235,963</u>
Cyclical Maintenance - Current	98,548	98,000	170,071
Cyclical Maintenance - Term	80,806	81,000	65,892
	<u>179,354</u>	<u>179,000</u>	<u>235,963</u>

16. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	16,742	16,000	8,186
Later than One Year and No Later than Five Years	30,741	25,000	11,709
Later than Five Years	-	-	-
	<u>47,483</u>	<u>41,000</u>	<u>19,895</u>

17. 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:

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Swimming Pool Building	<i>completed</i>	785	14,645	(15,430)	-	-
Electrical Upgrade	<i>in progress</i>	-	16,841	(18,511)	-	(1,670)
Blocks A & B Refurbishment	<i>in progress</i>	-	444,183	(473,988)	-	(29,805)
Totals		785	475,669	(507,929)	-	(31,475)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

31,475

(31,475)

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Learning Centre Funding	<i>completed</i>	977	-	(977)	-	-
Swimming Pool Building	<i>in progress</i>	-	11,925	(11,140)	-	785
Totals		977	11,925	(12,117)	-	785

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.

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.

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	4,600	4,720
Full-Time Equivalent Members	0.11	0.09
<i>Leadership Team</i>		
Remuneration	332,848	324,361
Full-Time Equivalent Members	3.00	3.00
Total Key Management Personnel Remuneration	337,448	329,081
Total Full-Time Equivalent Personnel	3.11	3.09

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

Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	1 - 2	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
110 - 120	-	-
100 - 110	-	-
	-	-

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 a trustee, committee member, or employee during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2017 Actual \$0	2016 Actual \$0
Total	-	-
Number of People	-	-

21. Contingencies

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

22. Commitments

(a) Capital Commitments

As at 31 December 2017 the Board has entered into contract agreements for capital works as follows:

(a) \$494,1380 contract for Blocks A & B Refurbishment Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$444,183 has been received of which \$473,988 has been spent on the project to balance date. This project has been approved by the Ministry; and

(b) \$16,840 contract for Electrical Upgrade as agent for the Ministry of Education. The project is fully funded by the Ministry and \$16,840 has been received of which \$18,510 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2016: \$785)

(b) Operating Commitments

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

(a) operating lease of computer equipment;

	2017 Actual \$	2016 Actual \$
No Later than One Year	271	1,035
Later than One Year and No Later than Five Years	-	271
Later than Five Years	-	-
	<u>271</u>	<u>1,306</u>

23. Managing Capital

The School's capital is its equity and comprises of 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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	204,253	67,850	104,606
Receivables	130,383	116,000	115,469
Total Loans and Receivables	<u>334,636</u>	<u>183,850</u>	<u>220,075</u>

Financial Liabilities Measured at Amortised Cost

Payables	160,468	142,243	142,173
Finance Leases	40,595	41,000	17,826
Total Financial Liabilities Measured at Amortised Cost	<u>201,063</u>	<u>183,243</u>	<u>159,999</u>

25. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF TARADALE PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

The Auditor-General is the auditor of Taradale Primary School (the School). The Auditor-General has appointed me, Victoria Jane Lawson, using the staff and resources of PricewaterhouseCoopers, 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 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 14 May 2018. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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



Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.



- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included within the Analysis of Variance, the Kiwisport Report, and the Members of the Board of Trustees which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

**Independence**

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

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

A handwritten signature in blue ink, reading 'V. J. Lawson'.

Victoria Jane Lawson
PricewaterhouseCoopers
On behalf of the Auditor-General
Napier, New Zealand

Taradale Primary School

Members of the Board of Trustees

For the year ended 31 December 2017

Name	Position	How position on Board gained	Term expired/ expires
Andrew Palaiet	Chairperson	Elected Feb 2017	Apr 2019
Steve Alexander	Chairperson	Elected	Dec 2016
Marty Hantz	Principal	Appointed	
Rochelle Toop	Treasurer	Elected	Apr 2019
Jemma McDade	Parent Rep	Elected	Apr 2019
Darren Clark	Parent Rep	Elected	Apr 2019
Gayl Squire	Staff Rep	Elected	Apr 2019
Roger Coleman	Parent Rep	Elected	Apr 2019
Andrew Palaiet	Parent Rep	Elected	Apr 2019
Rachel Read	Parent Rep	Elected	Apr 2019

Taradale Primary School

Kiwisport Report

For the year ended 31 December 2017

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2017 the school received total Kiwisport funding of \$6,490 (excluding GST). The funding was put towards a range of sports uniforms and equipment to resource the school to support and initiate student participation.

The number of students participating in organised sport continues to be at excellent levels.

TARADALE PRIMARY SCHOOL



ANALYSIS OF VARIANCE & ACHIEVEMENT

TARGETS - 2018

ANALYSIS OF VARIANCE REPORTING



Taradale Primary – 2688

STRATEGIC AIM:	To enable our learners to be lifelong achievers who can think creatively and critically as part of a caring global community.
ANNUAL AIM:	For all students to improve such that we find we are accelerating or progressing students across Reading, Writing and Mathematics.
TARGET:	<p>To have 95% of our students reading at or above the expected National Standards for Reading.</p> <ul style="list-style-type: none"> To target the current Year 2 learners, raising the At/Above category from 64% to 90% To target Asian students, raising the At/Above category from 60% to 90% To target current Year 3 students and raise the At/Above category from 86% to 90% To target current Year 4 students and raise the At/Above category 86% to 90% <p>To have 90% of our students performing at or above the expected National Standards for Writing</p> <ul style="list-style-type: none"> To target male students, raising the At/Above category from 76% to 90%. To do so we will need to place a particular focus on the Year 3, 4 and 6 male students. To target Maori students, across all year groups, and raise their percentages in the At/Above categories. We are aiming to accelerate from 74% At or Above to 90% To target all students in the Below category, where we feel that we are over-represented. We should target to accelerate from 15% Below to less than 5% Below. <p>To have 90% of our students performing at or above the expected National Standards for Mathematics.</p> <ul style="list-style-type: none"> To target Maori students such there is acceleration from 77% At or Above to 90% At or Above. This requires clear targeting of Year 4 and 6 Maori. To target all students in the Below category, accelerating this area from 14% Below to less than 5% Below. Current Year 4 and 5 learners are the cohorts most in need of acceleration.

		<ul style="list-style-type: none"> • To target the students in the current Year 3 cohort, where we note 14% are Below/Well Below. We need to accelerate this to less than 5% Below/Well Below. • To target the students in the current Year 5 cohort, where we note 17% are Below/Well Below. We need to accelerate this to less than 5% Below/Well Below.
BASELINE DATA:	<p>At the end of 2016 we found that we had achieved the following:</p> <ul style="list-style-type: none"> • Reading – we had 87% of our learners at or above expectations, with the target being set at 95%. While this target was aspirational we noted that there was a need to focus on the Year 2 learners (64% at or above), Asian students (60% at or above). • Writing – we had 84% of our learners at or above expectations, with our target set at 90%. Again, an aspirational target with particular targets focused on male students (76% at or above), Maori students (74% at or above) and an overall target focusing on <u>all</u> learners in the Below expectations cohort (15%). • Mathematics – we had 81% of our learners at or above expectation, with our target set at 90%. An aspirational target, we had a particular focus on Maori students (77% at or above), Year 5 learners (83% at or above), Year 3 learners (86% at or above). 	

ACTIONS What did we do?	OUTCOMES What happened?	REASONS FOR THE VARIANCE Why did it happen?	EVALUATION Where to next?
<p>Throughout the year there were a number of actions undertaken across all three areas of the core curriculum. Each of these curriculum areas (see each separate target for further details) had specific actions which in most if not all cases, were limited to overall school-wide actions. We continued with, and strengthened, the Team Improvement Plans, ensuring that these were at the forefront of Team discussions for at least three Team meetings per term. Information and trend, from these meetings relating to the three core areas were then brought to Senior Leadership meetings. The leadership team continues to maintain a very strong presence in the monitoring of the interventions put in place for targeted learners.</p> <p>There were closer links made between staff appraisal and the progress/acceleration of students. We continued to place strong emphasis upon mathematics with our use of Dinah Harvey (Advisors Plus). We have continued to utilise our Teacher Aides in a way that now links more closely to both the targeted learners and suggested outcomes.</p>	<p>The analysis of our end of Year data showed the following:</p> <p>Reading</p> <ul style="list-style-type: none"> • Set an overall target of 95% at or above expectation. • We achieved a result of 89% at or above expectation. While this is less than our desired outcome, this is 2% better than our 2016 results. • Our sub-targets are focused on in the Reading Target (see attached). <p>Writing</p> <ul style="list-style-type: none"> • We set an overall target of 90% At or Above expectation. • We achieved 85% At or Above expectation. While less than our desired outcome this is 1% better than the results of 2016. • Our sub-targets are focused on in the Writing Target Sheet (see attached) <p>Mathematics</p> <ul style="list-style-type: none"> • We set an overall target of 95% At or Above expectation. • We achieved 84% At or Above expectation which is also lower than our desired aspirational outcome. In regards to this, our 2017 result overall is a 3% improvement on our 2016 Mathematic results. <p>It is important to note that our targets are aspirational and should be read in that context. We should be pleased to see any form of improvement overall, and should always shoot for the highest possible target.</p>	<p>We found that all pupils made progress and a strong percentage accelerated which showed the value of what we were trying to achieve. No child did <u>not</u> progress. Not all targets were achieved although it must be clearly stated that our proposed outcomes were, and will always be, aspirational.</p> <p>We believe that the use of MST, Advisors Plus, and for all the core areas of learning that the continual use of and strengthening of the Team Improvement Plans has meant constant tracking and constant pedagogical discussion of the strategies that work. This is important as we note that throughout the core areas, no matter the year level of learner, there are consistent areas that need to be improved and strengthened.</p> <p>Further to this we believe that the use of Teacher Aides aligned with targeted children specifically, alongside the greater relationships between appraisal and targets has been effective.</p>	<p>After in-depth discussion and analysis we can see clearly that our current system of Team Improvements has been very successful and is extremely useful in tracking the students.</p> <p>From this we can see whether targeted learners are progressing or accelerating, and through discussions we can articulate the value of the interventions.</p> <p>We have looked with greater depth at our SENCO programmes and now need to do a similar review of our ESOL programmes.</p>

PLANNING FOR NEXT YEAR:

From the information gathered we can see that the majority of targeted learners fall into specific categories. As an example of this we noted that within reading, from Years 3 to 6, the 24 targeted students consisted of 6 ESOL learners, 7 students newly enrolled and a further 2 special needs learners. This left a known 9 learners who have had previous support throughout the school.

To strengthen the overall outcomes we intend to do the following:

- Target Chinese families as it is accepted that our relationships with these families are not as strong due to the language barriers.
- Have stronger 'pass on data' systems.
- To continue to monitor all 'at risk' students through the Team Improvement Plans.
- To introduce a stronger reporting back format for our Improvement Plans so that these are incorporated into the Staff Meetings as well as the Team Meetings.
- To review the way that we work with our ESOL students to ensure that these are effective.
- To utilise our own budget to ensure that we are able to retain our MST teacher.
- To have staff PD on the concept of Cultural Competency – not allowing a language based deficit to become a reason/excuse for a lack of progress/acceleration. We intend to use Laurayne Tafa (Cognition) for this.
- All students not achieving at the expected levels will continue to receive targeted support in 2018. This may occur through both a differentiated classroom programme and specific learning support programmes.

TARGETS 2018 – READING

OVERALL TARGET	SUB-TARGETS
To have 95% of our students reading at or above expectations for Reading (88% At or Above 2017)	<ul style="list-style-type: none"> • To target the current Year 2 learners, raising the At/Above category from 65% to 85%. This includes raising the male learners from 60% At/Above to 85% and raising the female learners from 71% At/Above to 85%. • To target Asian students, raising the At/Above category from 76% to 90% • To target current Year 3 male students and raise the At/Above category from 78% to 90% • To target current Year 4 students and raise the At/Above category 81% to 90%

TARGETS 2018 – WRITING

OVERALL TARGET	SUB-TARGETS
To have 90% of our students performing at or above expectations for Writing (83% At or Above 2017)	<ul style="list-style-type: none"> • To target male students, raising the At/Above category from 78% to 90%. To do so we will need to place a particular focus on the Year 4, 5 and 6 male students. • To target Maori students across all year groups, and raise their percentages in the At/Above categories. We are aiming to accelerate from 74% At or Above to 90%. In particular this will require a focus on the Year 5 and 6 Maori learners, where there are 50% and 77% At/Above.

	<ul style="list-style-type: none"> To target all Asian students in the Below category (20%), where we feel that we are over-represented. We should target to accelerate from 20% Below to less than 5% Below.
--	--

TARGETS 2018 – MATHEMATICS	
OVERALL TARGET	SUB-TARGETS
To have 90% of our students performing at or above expectations for Mathematics (82% At or Above 2017)	<ul style="list-style-type: none"> To target the current Year 4 cohort where we note that overall there are 75% of that cohort At/Above expectation, which is broken down to 82% of boys and 71% of girls in the At/Above category. We aim to have 90% At/Above. To target the current Year 5 cohort where we note that overall there are 67% of learners At/Above expectation, which is broken down to 83% boys and 55% girls in the At/Above category. We aim to have 90% boys and 80% girls At/Above. To target the current Year 6 cohort where we note that overall 82% of that cohort are in the At/Above category. There is no significant difference between boys and girls. We aim to improve the At/Above from 82% to 90%.
Please note that the data we are using is based on the 2017 National Standards end of year data.	

ANALYSIS OF VARIANCE - 2017

STUDENT ACHIEVEMENT TARGET 1



Taradale Primary – 2688

FOCUS:	Reading
STRATEGIC GOAL:	To enable our learners to be lifelong achievers who can think creatively and critically as part of a caring global community.
ANNUAL GOAL:	To increase the number of students achieving at or above the National Standards for Reading. This should result in having 95% or more of our students reading at or above the expected National Standard.
BASELINE DATA:	<p>School wide reading data in December 2016 showed 86% of all students were achieving or exceeding National Standards. This is slightly less than the target of 90% and 4% less than what was achieved the previous year.</p> <p>The data is showing us that we are making a difference in those targeted areas however what the data does not show is the impact that newly arrived pupils and ESOL pupils continue to have upon our achievement results. This can also be exacerbated by the loss of families with high achievers moving from our area. It is also evident that we continue to add value to the results gained by our learners as they progress through the school. This can be noted in the way that our Year 5 and 6 learners have very strong results. It is also important to note that our philosophy of not pushing our Year 1 and 2 learners in an upward pattern, rather looking to ensure that they receive a broad base to scaffold on continues to work for us. There are areas of concern, and these are listed below as part of our targeted sub-groups.</p> <p>We were pleased with the overall results, and feel that targeted areas and the strength of our Improvement Plans are making a very big difference. These are also aligned with a great deal of in-team discussion and follow up as to the programmes being delivered and the strategies being used to deliver. This higher level of pedagogical discussion has aided the collegiality further and ensured that learner/teacher/parent relationships are firmly to the forefront. As a staff we are now delving more and more into the why's of our results and from this setting targets and aligning with Team Improvement Plans. As well as the overall target we will have the following sub-targets:</p> <ul style="list-style-type: none"> • To target the current Year 2 learners, raising the At/Above category from 64% to 90% • To target selected Asian students, raising the At/Above category from 60% to 90% • To target current Year 3 and 4 students and raise the At/Above category from 86% to 90%

TARGET:	<p>To increase the number of students achieving at or above the National Standards for Reading. This should result in having 95% or more of our students reading at or above the expected National Standard. As well as the overall target we will have the following sub-targets:</p> <ul style="list-style-type: none">To target the current Year 2 learners, raising the At/Above category from 64% to 90%To target selected Asian students, raising the At/Above category from 60% to 90%To target current Year 3 and 4 students and raise the At/Above category from 86% to 90%			
ACTIONS: What did we do? <p>Continue to set Target students using the Targeted Student format sheets in the form of the Improvement Plans. Determine the particular and specific learning needs of target students. Team meetings will be used as monitoring meetings. There will be an expectation that progress will be discussed twice a term at these meetings. Tracking display boards will also be used within each of the teams. These tracking sheets will be shared regularly at Senior Leadership meetings.</p> <p>Continue to utilise the existing strong Reading Recovery programmes we run. In 2017 we continued with a .7 approach and we are retraining a staff member for a planned succession.</p> <p>We analysed the 2017 June and November National Standards achievement data to inform progress and planning for the following year.</p> <p>Maintain the change to the format of all Teacher Aide usage. This to include the continuation and strengthening of the following actions:</p> <ul style="list-style-type: none">All teacher aides, unless ESOL, to work within teams. Clear focus on aspects of the curriculum within that time, staff to work collegially to provide increased teacher aide pedagogy.Greater teacher aide professional development. <p>To explore the possibilities of greater engagement with two sectors of our communities. The first of these is to make greater connections with our Maori community, through the use of Kaiako Geemas and</p>	OUTCOMES What happened? <p>We had the following results.</p> <ul style="list-style-type: none">Overall: 89% at or above expected National Standards. Not achieved; the target was set at 95%.Maori: 88% at or above expected National Standards.Asian: 77% at or above expected National Standards. Not achieved; we set our target for this area at 90%. We do need to recognise that we improved on 2016 data by 17%, raising at and above from 60% to 77%.Male: 85% at or above expected National Standards.Female: 89% at or above expected National Standards.Year 1: 66% at or above expected National Standards.Year 2: 88% at or above National Standards. Not achieved; we set this target at 90%. We need to be mindful that we have moved this cohort from 64% at or above	REASONS FOR THE VARIANCE: Why did it happen? <p>While we did not achieve all of our targets, the reality is that there was a great deal of movement across the target groups. All targeted learners progressed and a large number of these accelerated. Our target are high and we see these as aspirational so, for us, not achieving is not a great issue, especially when we see the acceleration made in the Asian students and the Year 2 and 3 targeted cohort. Shifts of between 17% to 22% are strong indicators of success.</p> <p>We believe that the continued focused use of Teacher Aide has been beneficial, the Reading Recovery continues to make a difference and this is further enhanced by the</p>	EVALUATION: Where to next? <p>To have 95% of our students reading at or above expectations for Reading (88% At or Above 2017)</p> <p>Sub-targets:</p> <ul style="list-style-type: none">To target the current Year 2 learners, raising the At/Above category from 65% to 85%. This includes raising the male learners from 60% At/Above to 85% and raising the female learners from 71% At/Above to 85%.To target Asian students, raising the At/Above category from 76% to 90%To target current Year 3 male students and raise the At/Above category from 78% to 90%To target current Year 4 students and raise	

<p>through actions to be implemented through our Maori Achievement Strategy.</p> <p>The second of these is to explore the possibilities of engaging more with our Asian families (ESOL) particularly, so that they can assist their children more within the home.</p> <p>To continue to utilise Reading Logs across the school, with teachers in Team 3 in particular developing this in an on-line version.</p> <p>To involve the staff in Team 1 in further work on Play Based Learning, the aim being to increase the vocabulary levels of our learners.</p> <p>To continue to enhance the relationships between the school and whanau. There is an expectation that each teacher will contact all parents/guardians of learners at risk, or who need greater assistance from home. This has proven to be successful in 2016 and needs to be continued.</p>	<p>in 2016, to 88% at or above in 2017. A movement of 22%.</p> <ul style="list-style-type: none"> Year 3: 88% at or above expected National Standards. Not achieved; we set this target at 90%, but still need to be mindful that we shifted this cohort 2%. Year 4: 93% at or above expected National Standards. Year 5: 96% at or above expected National Standards. Year 6: 97% at or above expected National Standards. 	<p>tracking of the R. R Learners after they have completed the course.</p> <p>The strengths of the Improvement Plans are crucial to the success as these enable us to discuss and share pedagogically sound strategies. Of note has been the casual link between building stronger relationships between targeted learners and their Whanau. The stronger this has been, the better the progress made.</p>	<p>the At/Above category 81% to 90%</p>
<p>Target achieved – Yes / No</p> <p>PLANNING FOR NEXT YEAR:</p> <p>The following actions we believe to be important for continued success in 2018, for the cohorts listed as targeted groups.</p> <ul style="list-style-type: none"> To continue to utilise the current systems involved in the Team Improvement Plans. To explore ways of engaging more effectively with our Chinese Community, such that we can formulate strategies to improve reading abilities of many of these learners. To explore ways of having our male students more engaged with reading at school, and at home. This may include library competitions and displays which entice boys to read more than they do currently. 			

ANALYSIS OF VARIANCE - 2017

STUDENT ACHIEVEMENT TARGET 2



Taradale Primary – 2688

FOCUS:	Writing
STRATEGIC GOAL:	To enable our learners to be lifelong achievers who can think creatively and critically as part of a caring global community.
ANNUAL GOAL:	To increase the number of students achieving at or above the National Standards for writing. This should result in 90% or more of our students writing at or above the expected National Standard.
BASELINE DATA:	<p>Our school wide data from 2016 showed that 83% of our students were achieving at or exceeding the expected National Standard. This is slightly less than the target we set and on par with previous years results.</p> <p>The data shows us that within our sub-targets, we had aimed to raise the Year 3 boys to 85% At however did not succeed in this respect. We only had 70% At or Above in this category so this cohort will be targeted again this year. We also targeted the Year 5 Boys who were at 77% At or Above, with the aim of reaching 85% At or Above. This was exceeded by 3% (88%) which is a leap of 11%. Our third targeted area was Maori Writing where we also targeted 85%. This was not reached however, as we fell short of our target by 9%.</p> <p>As per previous years, a large number of our Below, many of whom are boys, are only just Below and we feel confident that, building upon our strategies and systems from last year, then we can move a great many more of those students in that Below cohort. We will also be targeting those Maori students through a number of strategies including those listed below. A key role will be played through use of teacher-aides across classes as this is starting to prove to be successful as we are able to connect with more students.</p> <p>Targets: As well as the overall target, we shall also have the following sub-targets:</p> <ul style="list-style-type: none"> • To target male students across the school in the At/Above category from 76% to 90%. To do so we will have to place a particular focus on the Year 3, 4 and 6 male students. • To target Maori students across all year groups and raise their percentages in the At/Above categories. We aim to accelerate from 74% At or Above to 90%. • To target all students in the Below category, where we feel that we are over-represented. We should target to accelerate from 15% Below to 5% Below.

<p>TARGET:</p> <p>To increase the number of students achieving at or above the National Standards for writing. This should result in 90% or more of our students writing at or above the expected National Standard. As well as the overall target, we shall also have the following sub-targets:</p> <ul style="list-style-type: none"> To target male students across the school in the At/Above category from 76% to 90%. To do so we will have to place a particular focus on the Year 3, 4 and 6 male students. To target Maori students across all year groups and raise their percentages in the At/Above categories. We aim to accelerate from 74% At or Above to 90%. To target all students in the Below category, where we feel that we are over-represented. We should target to accelerate from 15% Below to 5% Below. 	
<p>ACTIONS:</p> <p>What did we do?</p> <p>That we implement the first stages of a Maori Achievement strategy which will include but not be limited to the following:</p> <ul style="list-style-type: none"> Set a vision Increase Maori whanau engagement if required Raise the levels of understanding of Te Reo and Tikanga Maori across the school with staff <p>Principal to be involved in local initiative with other local Principals with a focus on Maori Achievement, sharing strategies and resources to improve educational outcomes for all Maori learners. Inclusion in this MACS scheme has a probable focus on Maori Writing as this is a national priority.</p> <p>The recent change to the format of all Teacher Aide usage will continue. This to include the following actions.....</p> <ul style="list-style-type: none"> Revamp of TARP programme. Purchase of new equipment, retrain teacher aide. All teacher aides, unless ESOL, to work within teams. Clear focus on aspects of the curriculum within that time, staff to work collegially to provide increased teacher aide pedagogy. Greater teacher aide professional development. <p>Teachers will be expected to make explicit links between reading and writing. This allows students to</p>	<p>OUTCOMES</p> <p>What happened?</p> <p>We had the following results.</p> <ul style="list-style-type: none"> Overall: 85% of our students at or above the expected National Standards. Not achieved; this is 5% below target but is a 2% increase on 2016 data. Maori: 81% at or above expected National Standards. Not achieved; this is 9% below our target but is 7% better than the 2016 data result. Asian: 80% at or above expected National Standards. Male: 78% at or above expected National Standards. Not achieved; we had aimed at 90% at or above, but did increase the 2016 data from 76% to 78%. Female: 84% at or above expected National Standards. Year 1: 90% at or above expected National Standards. <p>REASONS FOR THE VARIANCE:</p> <p>Why did it happen?</p> <p>It is important here to note two things. Firstly, that although the targets were not achieved, we were still able to facilitate growth. From the data in the Improvement Plans we can see that we were able to progress all targeted learners however our success rate in acceleration was lower than we had expected, and through discussion we see that this is endemic to all of the schools in our Taradale Cluster. There is a real issue across all of our schools with Boys writing.</p> <p>With the Boys writing we have found that surface features are a constant cause for concern, and that this is creating progress rather than</p> <p>EVALUATION:</p> <p>Where to next?</p> <p>To have 90% of our students performing at or above expectations for Writing (83% At or Above 2017)</p> <p>Sub-targets:</p> <ul style="list-style-type: none"> To target male students, raising the At/Above category from 78% to 90%. To do so we will need to place a particular focus on the Year 4, 5 and 6 male students. To target Maori students across all year groups, and raise their percentages in the At/Above categories. We are aiming to accelerate from 74% At or Above to 90%. In particular this will require a focus on the

<p>see and understand a greater purpose for their writing in all curriculum areas.</p> <p>Analyse June and November National Standards achievement data to inform progress and planning for the following year.</p>	<ul style="list-style-type: none"> • Year 2: 91% at or above National Standards. • Year 3: 88% at or above expected National Standards. • Year 4: 69% at or above expected National Standards. • Year 5: 84% at or above expected National Standards. • Year 6: 90% at or above expected National Standards. 	<p>acceleration. As a staff we believe that we need to create more exemplars at certain Writing Stages, particularly iii, iii and 2i. Across our cluster there will be a real focus on this and we note that the Cluster Literacy Team is aware of the needs for all schools in this area and will be targeting suitable strategies.</p>	<p>Year 5 and 6 Maori learners, where there are 50% and 77% At/Above.</p> <ul style="list-style-type: none"> • To target all Asian students in the Below category (20%), where we feel that we are over represented. We should target to accelerate from 20% Below to less than 5% Below.
<p>Target achieved – Yes / No</p>		<p>PLANNING FOR NEXT YEAR:</p> <p>The following actions we believe to be improved for continued success in 2018, for the cohorts listed as targeted groups.</p> <ul style="list-style-type: none"> • For there to be a school wide focus on Writing and for this to be linked clearly and effectively to the Teaching as Inquiry process, for each staff member. • To continue to utilise the current systems involved in the Team Improvement Plans. • To continue to utilise Teacher Aides in the role within the classrooms that will enhance the writing ability of our learners. • To explore successful methods and strategies employed by other schools – local and/or otherwise. • To liaise with other local Taradale schools, through the Cluster Literacy group, as this area is the one consistent cluster focus in 2018. <p>Note that all of our schools are experiencing the same issues in this area ... the same trends.</p>	

ANALYSIS OF VARIANCE - 2017

STUDENT ACHIEVEMENT TARGET 3



Taradale Primary – 2688

FOCUS:	Mathematics
STRATEGIC GOAL:	To enable our learners to be lifelong achievers who can think creatively and critically as part of a caring global community.
ANNUAL GOAL:	To increase the number of students who are performing at or above the expected mathematics National Standard. This should result in our overall results reaching 90% or more of our students performing at or above the expected standard.
BASELINE DATA:	<p>School wide mathematical data from 2016 showed that we currently have 85% of our learners achieving at or exceeding the expected National Standards in Mathematics. This meets the target set however we feel that this could have been improved on further.</p> <p>The data shows us that our sub-target of attempting to raise the progress of our Year 2 learners as we were very aware that success at the early stages is quite easy but progressively gets harder. We have maintained the results of that cohort which we are pleased with as we had concerns that these would be reduced due to the expectations within the stages. We also targeted the Year 4 cohort as they had 23% of that cohort Well Below / Below in 2015. This resulted in an improvement of 6%, with that cohort now at 17% Well Below/ Below. Overall, while the results are similar to 2015 the reality is that analysis clearly shows the impact that newly enrolled pupils and ESOL learners are having on our data. If we take these cohorts out, we find that there is significant progress. Accordingly, these cohorts will be well represented on our Team Improvement Plans.</p> <p>We were pleased to see yet again that the gap between the genders has decreased slightly and that, in the opinion of staff, there seems to be a stronger air of confidence within the girls. We felt that the loss of MST for a year was detrimental as this had a strong positive impact upon the confidence of learners who were struggling and allowed staff too to be involved in a higher level of numeracy pedagogy. The skills and strategies used in MST in 2015 had a substantial effect. While we were fortunate to be involved in ALiM 1 in 2016, the reality is that this initiative was limited in terms of time and impact. For us, the impact is that it allowed for us to have another staff member on track to become a MST teacher in the future. Targets: As well as the overall target we will have the following sub-targets:</p> <ul style="list-style-type: none"> To target Maori students such that there is acceleration from 77% At or Above to 90% At or Above. This requires clear targeting of Years 4 and 6 Maori learners in this area.

	<ul style="list-style-type: none">To target all students in the Below category, accelerating this area from 14% Below to less than 5% Below.Current Year 3, and 4 learners are the cohorts most in need of acceleration.To target the ESOL learners		
TARGET:	<p>To increase the number of students who are performing at or above the expected mathematics National Standard. This should result in our overall results reaching 90% or more of our students performing at or above the expected standard. As well as the overall target we will have the following sub-targets:</p> <ul style="list-style-type: none">To target Maori students such that there is acceleration from 77% At or Above to 90% At or Above. This requires clear targeting of Years 4 and 6 Maori learners in this area.To target all students in the Below category, accelerating this area from 14% Below to less than 5% Below.Current Year 3, and 4 learners are the cohorts most in need of acceleration.To target the ESOL learners		
ACTIONS: What did we do? To add to school capability through the inclusion of a staff member in the ALiM 2 numeracy programme and the MST 2 Numeracy Strategy. There will be clear expectations around those learners targeted through these strategies as well as very clear expectations that there will be a large amount of in-house teaching modelling – ALiM and MST staff working with and modelling for staff. To have all staff having an umbrella Numeracy Goal as part of their individual Teaching as Inquiry for 2017. As in 2015 and 2016, all classes will focus on Number Knowledge and Strategies during Term 1. There will be a specific emphasis on Place Value. This will continue in Terms 2 to 4, as well as being the basis of all contextual and strand units. To continue with the format of all Teacher Aide usage. This to include the following actions... <ul style="list-style-type: none">All teacher aides, unless ESOL, to work within teams. Clear focus on aspects of the curriculum within that time, staff to work collegially to provide increased teacher aide pedagogy.	OUTCOMES What happened? We had the following results. <ul style="list-style-type: none">Overall: 84% of our students at or above the expected National Standards. Not achieved; we set a target of 90% at or above the expected National Standards. While that target was not achieved, this is still 2% better than the 2016 data shows.Maori: 77% at or above expected National Standards. Not achieved; this result is the same as it was in 2016.Male: 86% at or above expected National Standards.	REASONS FOR THE VARIANCE: Why did it happen? While we can be pleased to see some movement in an overall sense, this would be strengthened much further if the 2017 Year 3 and 4 cohorts had made more progress and/or acceleration. This area is a rather problematic area in that there are more anomalies than in the other two areas, making it a little more difficult to find obvious trends. We note that while boys overall tend to do better than girls, this is not consistent. The impact of MST on the girls in this regards has been immense, with this creating strong levels of acceleration. Again, as with writing, progress of all pupils is evident but acceleration is lessened.	EVALUATION: Where to next? To have 90% of our students performing at or above expectations for Mathematics (82% At or Above 2017) Sub Targets: <ul style="list-style-type: none">To target the current Year 4 cohort where we note that overall there are 75% of that cohort At/Above expectation, which is broken down to 82% of boys and 71% of girls in the At/Above category. We aim to have 90% At/Above.To target the current Year 5 cohort where we

<ul style="list-style-type: none">Greater teacher aide professional development. <p>Set Target students using the Team Improvement Plan format sheets. Determine the particular and specific learning needs of target students. Team meetings will be used as monitoring meetings. There will be an expectation that progress will be discussed twice a term at these meetings.</p> <p>To further increase staff capability through the continuation of the current Numeracy Curriculum Team. This is to be added to via use of Dinah Harvey wherever possible.</p> <p>To involve the parents of students who are at risk in Numeracy Workshops to encourage them to assist their children at home, through having greater knowledge of how to do so.</p>	<ul style="list-style-type: none">Female: 82% at or above expected National Standards.Year 1: 98% at or above expected National Standards.Year 2: 88% at or above National Standards.Year 3: 75% at or above expected National Standards.Year 4: 70% at or above expected National Standards.Year 5: 83% at or above expected National Standards.Year 6: 89% at or above expected National Standards.	<p>We note that the Year 3 and 4 targeted cohorts have struggles to accelerate and while this is linked to the depth needed to progress / accelerate through stages 4 and 5, through all 18 of the girls in the Below category have shown greatly improved confidence and risk-taking. We hope that this will 'springboard' them into greater future success.</p> <p>Much of what we note is linked to 'mind-set' so it is important that we utilise the strategies from MST that have created such success and implement these across the school. This collaboration will form a large part of what we do in 2018 within the MST programme.</p>	<p>note that overall there are 67% of learners At/Above expectation, which is broken down to 83% boys and 55% girls in the At/Above category. We aim to have 90% boys and 80% girls At/Above.</p> <ul style="list-style-type: none">To target the current Year 6 cohort where we note that overall 82% of that cohort are in the At/Above category. There is no significant difference between boys and girls. We aim to improve the At/Above from 82% to 90%.
Target achieved – Yes / No			
PLANNING FOR NEXT YEAR:			
<p>The following actions we believe to be important for continues success in 2018, for the cohorts listed as targeted groups.</p> <ul style="list-style-type: none">To continue to utilise the current systems involved in the Team Improvement Plans.For the school to fund a third year of MST (.6) with the focus being clearly upon our 2018 Year 4 and 5 learners.For the Board of Trustees to consider extra funding for Teacher Aiding.To continue to upskill staff members through the use of Advisors Plus. This may include a specific focus on the movement of learners from Stages 4 and 5, to stage 6.			