

WOODLANDS PARK SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	1578
Principal:	Liz Manley
School Address:	202 Woodlands Park Road, Woodlands Park, Auckland
School Postal Address:	PO box 60-359, Titirangi, Auckland 0604
School Phone:	09 817 5140
School Email:	principal@woodlandspark.school.nz

Members of the Board of Trustees

Name	How Position Gained	Position	Term Expires
Joanne Lang	Elected	Chair Person	Apr-21
Liz Manley	Appointed	Principal	Current
Mark Bogusz	Elected	Parent Rep	Jun-19
Marion Doherty	Elected	Parent Rep	Jun-19
Megan Filter	Elected	Parent Rep	Jun-19
Rachael Trotman	Elected	Parent Rep	Jun-19
Karen Ellis	Elected	Staff Rep	Jun-19

Service Provider:

Leading Edge Services (2017) Ltd, PO Box 20496, Glen Eden, Auckland

Woodlands Park 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.

Rodael Marie Tuthman
Full Name of Board Chairperson

Ngaria Amy Stephenson
Full Name of Principal

R.M. Tuthman
Signature of Board Chairperson

[Signature]
Signature of Principal

31.5.19
Date:

31.5.19
Date:

WOODLANDS PARK SCHOOL

Annual Report - For the year ended 31 December 2018

Index

Page	Statement
	Financial Statements
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 11</u>	Statement of Accounting Policies
<u>12- 20</u>	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

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

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	2,994,954	2,627,790	3,053,350
Locally Raised Funds	3	229,697	229,840	285,054
Interest Earned		14,096	10,000	14,948
Gain on Sale of Property, Plant and Equipment		-	-	209
		<u>3,238,747</u>	<u>2,867,630</u>	<u>3,353,561</u>
Expenses				
Locally Raised Funds	3	74,334	115,500	129,953
Learning Resources	4	1,942,652	1,894,351	2,029,308
Administration	5	180,709	166,664	150,697
Finance		2,048	1,800	1,900
Property	6	846,924	643,530	872,523
Depreciation	7	104,120	45,785	102,968
Loss on Disposal of Property, Plant and Equipment		1,409	-	1,192
		<u>3,152,196</u>	<u>2,867,630</u>	<u>3,288,541</u>
Net Surplus / (Deficit) for the year		86,551	-	65,021
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>86,551</u></u>	<u><u>-</u></u>	<u><u>65,021</u></u>

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

Woodlands Park 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	809,091	809,091	744,070
Total comprehensive revenue and expense for the year	86,551	-	65,021
Equity at 31 December	895,642	809,091	809,091
Retained Earnings	895,642	809,091	809,091
Equity at 31 December	895,642	809,091	809,091

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

Woodlands Park 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	333,246	560,745	854,198
Accounts Receivable	9	214,074	129,577	112,523
Prepayments		10,821	17,936	17,936
Inventories	10	2,243	1,708	1,708
Investments	11	-	462,787	150,548
		<u>560,384</u>	<u>1,172,753</u>	<u>1,136,913</u>
Current Liabilities				
GST Payable		6,971	58,011	58,011
Accounts Payable	13	153,639	241,822	224,768
Revenue Received in Advance	14	1,860	2,060	2,060
Provision for Cyclical Maintenance	15	18,533	34,016	34,016
Painting Contract Liability - Current Portion	16	15,688	15,688	15,688
Finance Lease Liability - Current Portion	17	9,198	8,103	8,103
Funds held for Capital Works Projects	18	-	482,629	482,629
		<u>205,889</u>	<u>842,329</u>	<u>825,275</u>
Working Capital Surplus/(Deficit)		354,495	330,424	311,638
Non-current Assets				
Property, Plant and Equipment	12	527,154	548,365	567,151
Work in Progress		74,770	6,128	6,128
		<u>601,924</u>	<u>554,493</u>	<u>573,279</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	45,963	51,193	51,193
Painting Contract Liability	16	4,396	11,167	11,167
Finance Lease Liability	17	10,418	13,466	13,466
		<u>60,777</u>	<u>75,826</u>	<u>75,826</u>
Net Assets		<u>895,642</u>	<u>809,091</u>	<u>809,091</u>
Equity		<u>895,642</u>	<u>809,091</u>	<u>809,091</u>

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

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

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		558,324	561,610	562,528
Locally Raised Funds		229,812	282,144	278,027
Goods and Services Tax (net)		(51,040)	68,866	68,866
Payments to Employees		(290,542)	(216,393)	(219,212)
Payments to Suppliers		(407,062)	(385,309)	(398,057)
Cyclical Maintenance Payments in the year		(27,409)	(50,528)	(12,500)
Interest Paid		(2,048)	(1,800)	(1,900)
Interest Received		15,559	10,413	15,361
Net cash from / (to) the Operating Activities		25,595	269,003	293,113
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	4,017
Purchase of PPE (and Intangibles)		(126,260)	(146,418)	(227,385)
Purchase of Investments		-	(259,532)	-
Proceeds from Sale of Investments		150,548	-	52,707
Net cash from / (to) the Investing Activities		24,288	(405,950)	(170,661)
Cash flows from Financing Activities				
Finance Lease Payments		(9,867)	(1,076)	(1,078)
Painting contract payments		(6,771)	-	(15,688)
Funds Held for Capital Works Projects		(554,197)	447,839	507,171
Net cash from Financing Activities		(570,835)	446,763	490,405
Net increase/(decrease) in cash and cash equivalents		(520,952)	309,816	612,857
Cash and cash equivalents at the beginning of the year	8	854,198	250,929	241,341
Cash and cash equivalents at the end of the year	8	333,246	560,745	854,198

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.

Woodlands Park School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

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

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

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

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$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	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	3 - 5 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. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

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

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

p) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.

q) Funds Held in Trust

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	463,872	477,704	474,319
Teachers' salaries grants	1,734,128	1,637,717	1,766,516
Use of Land and Buildings grants	696,342	447,058	687,469
Resource teachers learning and behaviour grants	64,081	21,425	2,978
Other MoE Grants	36,531	43,886	118,640
Other government grants	-	-	3,429
	<u>2,994,954</u>	<u>2,627,790</u>	<u>3,053,350</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	73,308	71,000	92,564
Activities	52,797	85,000	96,828
Trading	23,673	22,640	24,298
Fundraising	79,919	51,200	71,364
	<u>229,697</u>	<u>229,840</u>	<u>285,054</u>
Expenses			
Activities	47,417	85,000	105,045
Trading	1,732	500	1,599
Fundraising costs	25,185	30,000	23,309
	<u>74,334</u>	<u>115,500</u>	<u>129,953</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>155,363</u>	<u>114,340</u>	<u>155,101</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	57,301	73,834	56,437
Equipment repairs	2,679	2,000	1,826
Library resources	780	3,300	1,531
Employee benefits - salaries	1,821,990	1,754,217	1,903,497
Staff development	59,902	61,000	66,017
	<u>1,942,652</u>	<u>1,894,351</u>	<u>2,029,308</u>

5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	5,650	4,500	5,530
Board of Trustees Fees	3,480	3,360	2,965
Board of Trustees Expenses	8,127	3,000	1,785
Communication	4,517	4,100	4,448
Consumables	15,294	17,500	17,777
Other	22,390	12,250	10,602
Employee Benefits - Salaries	100,654	101,400	87,584
Insurance	6,643	6,600	6,612
Service Providers, Contractors and Consultancy	13,954	13,954	13,394
	<u>180,709</u>	<u>166,664</u>	<u>150,697</u>

6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	55,191	57,850	51,108
Cyclical Maintenance Expense	6,696	35,579	40,094
Grounds	6,538	4,500	4,415
Heat, Light and Water	23,136	26,000	23,836
Rates	88	60	84
Repairs and Maintenance	16,298	27,500	24,142
Use of Land and Buildings	696,342	447,058	687,469
Security	1,934	2,500	2,739
Employee Benefits - Salaries	40,701	42,483	38,636
	<u>846,924</u>	<u>643,530</u>	<u>872,523</u>

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

7. Depreciation

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Building Improvements	7,177	3,156	7,177
Furniture and Equipment	39,459	17,351	31,996
Information and Communication Technology	41,464	18,233	49,157
Leased Assets	10,549	4,639	9,347
Library Resources	5,471	2,406	5,290
	<u>104,120</u>	<u>45,785</u>	<u>102,968</u>

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	400	400	400
Bank Current Account	330,441	537,979	519,192
Bank Call Account	2,405	22,366	22,366
Short-term Bank Deposits	-	-	312,239
Cash and cash equivalents for Cash Flow Statement	<u>333,246</u>	<u>560,745</u>	<u>854,198</u>

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

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	68,426	509	509
Interest Receivable	-	1,463	1,463
Teacher Salaries Grant Receivable	145,648	127,605	110,551
	<u>214,074</u>	<u>129,577</u>	<u>112,523</u>
Receivables from Exchange Transactions	68,426	1,972	1,463
Receivables from Non-Exchange Transactions	145,648	127,605	111,060
	<u>214,074</u>	<u>129,577</u>	<u>112,523</u>

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	2,243	1,708	1,708
	<u>2,243</u>	<u>1,708</u>	<u>1,708</u>

11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	-	462,787	150,548
Non-current Asset			
Long-term Bank Deposits	-	-	-

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Building Improvements	140,743	-	-	-	(7,177)	133,567
Furniture and Equipment	292,669	20,116	(295)	-	(39,459)	273,031
Information and Communication	75,831	30,766	(1,114)	-	(41,464)	64,019
Leased Assets	20,878	7,915	-	-	(10,549)	18,243
Library Resources	37,030	6,734	-	-	(5,471)	38,294
Balance at 31 December 2018	567,151	65,531	(1,409)	-	(104,120)	527,154

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Building Improvements	287,063	(153,496)	133,567
Furniture and Equipment	518,747	(245,716)	273,031
Information and Communication	401,417	(337,398)	64,019
Leased Assets	35,861	(17,618)	18,243
Library Resources	98,592	(60,298)	38,294
Balance at 31 December 2018	1,341,680	(814,526)	527,154

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Building Improvements	147,920	-	-	-	(7,177)	140,743
Furniture and Equipment	136,816	187,849	-	-	(31,996)	292,669
Information and Communication Technology	97,066	28,636	(716)	-	(49,157)	75,831
Leased Assets	14,918	20,474	(5,167)	-	(9,347)	20,878
Library Resources	35,220	7,576	(476)	-	(5,290)	37,030
Balance at 31 December 2017	431,940	244,535	(6,359)	-	(102,968)	567,151

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Building Improvements	287,063	(146,320)	140,743
Furniture and Equipment	500,812	(208,143)	292,669
Information and Communication Technology	395,344	(319,513)	75,831
Leased Assets	31,052	(10,174)	20,878
Library Resources	91,858	(54,828)	37,030
Balance at 31 December 2017	1,306,129	(738,978)	567,151

13. Accounts Payable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	3,461	38,987	38,988
Accruals	5,651	5,530	5,530
Banking staffing overuse	-	-	53,248
Employee Entitlements - salaries	144,527	197,305	124,816
Employee Entitlements - leave accrual	-	-	2,187
	<u>153,639</u>	<u>241,822</u>	<u>224,768</u>
Payables for Exchange Transactions	153,639	241,822	224,768
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>153,639</u>	<u>241,822</u>	<u>224,768</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	1,860	2,060	2,060
	<u>1,860</u>	<u>2,060</u>	<u>2,060</u>

15. Provision for Cyclical Maintenance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	85,209	85,209	100,158
Increase/ (decrease) to the Provision During the Year	32,736	19,891	11,906
Use of the Provision During the Year	(53,449)	(19,891)	(26,855)
Provision at the End of the Year	<u>64,496</u>	<u>85,209</u>	<u>85,209</u>
Cyclical Maintenance - Current	18,533	34,016	34,016
Cyclical Maintenance - Term	45,963	51,193	51,193
	<u>64,496</u>	<u>85,209</u>	<u>85,209</u>

16. Painting Contract Liability

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Liability	15,688	15,688	15,688
Non Current Liability	4,396	11,167	11,167
	<u>20,084</u>	<u>26,855</u>	<u>26,855</u>

In 2017 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2017, with regular maintenance in subsequent years. The agreement has an annual commitment of \$15,688. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

17. 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	10,574	8,103	8,103
Later than One Year and no Later than Five Years	11,296	13,466	13,466
Later than Five Years			
	<u>21,870</u>	<u>21,569</u>	<u>21,569</u>

18. 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 Contribution/ (Write-off to R&M) \$	Closing Balances \$
Refurbish Block 3	<i>in progress</i>	482,629	59,332	616,731	74,770	-
Totals		<u>482,629</u>	<u>59,332</u>	<u>616,731</u>	<u>74,770</u>	<u>-</u>

The 2017 project 5YA (TBC) has been merged in 2018 with the project Refurbish Block 3.

Represented by:

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

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Playground	<i>completed</i>	6,549		6,549	-	-
Refurbish Block 3	<i>in progress</i>	28,241	232,066	20,268	-	240,039
5YA Project (TBC)	<i>in progress</i>		242,590		-	242,590
Totals		<u>34,790</u>	<u>474,656</u>	<u>26,817</u>	<u>-</u>	<u>482,629</u>

19. 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.

20. 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	3,480	2,965
Full-time equivalent members	0.65	1.03
<i>Leadership Team</i>		
Remuneration	480,192	484,241
Full-time equivalent members	5	5
Total key management personnel remuneration	483,672	487,206
Total full-time equivalent personnel	5.65	6.03

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	1 - 10	1 - 10
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
nil	0.00	0.00
	0.00	0.00

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

21. 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	-	-

22. Contingencies

There are no contingent liabilities 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.

23. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into no contract agreements for capital works:

(Capital commitments at 31 December 2017: \$549,097 - Refurbishment of Block 3 and 5YA Projects)

(b) Operating Commitments

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

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

24. 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.

25. Financial Instruments

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

Loans and receivables

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash and Cash Equivalents	333,246	560,745	854,198
Receivables	214,074	129,577	112,523
Investments - Term Deposits	-	462,787	150,548
Total Loans and Receivables	547,320	1,153,109	1,117,269

Financial liabilities measured at amortised cost

Payables	153,639	241,822	224,768
Finance Leases	19,616	21,569	21,569
Painting Contract Liability	20,084	26,855	26,855
Total Financial Liabilities Measured at Amortised Cost	193,339	290,246	273,192

26. Events After Balance Date

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

Uncorrected Misstatements

Name	Account No	Income statement		Balance Sheet	
		DR	(CR)	DR	(CR)
Cyclical Maintenance - Actual	71409	15,739			
Prov for Cyclical Maitenance	93057				(6,415)
Prov for Cyclical Maitenance	98025				(9,324)
To adjust for the cyclical maintenance provision					
Orig Cost - Furniture and Equipment	95216			6,700	
GST Clearing Account	93047			1,005	
Accounts Payable - Other	93017				(7,705)
To accrue for shade structures installed during December 2018					

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwisport funding of \$5,284 (excluding GST). The funding was spent on the school's contribution to the cluster employing a Kiwisport Activator. The number of students participating in organised sport was 100% of the school roll.

Independent Auditor's Report

To the readers of Woodlands Park School's Financial statements For the year ended 31 December 2018

The Auditor-General is the auditor of Woodlands Park School (the School). The Auditor-General has appointed me, Jason Stinchcombe, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards 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 of 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 includes the statement of responsibility, board member list, analysis of variance and kiwisport 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 Woodlands Park School.

A handwritten signature in blue ink that reads 'Jason Stinchcombe'.

Jason Stinchcombe
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

WOODLANDS PARK SCHOOL

Analysis of Variance for the year ended 31 December 2018

Strategic Goal: Challenging curriculum goals to raise student achievement in reading, writing and mathematics such that all children are able to access The New Zealand Curriculum.

Reading:

1. *Ninety percent or more of children at WPS will achieve at or above their chronological reading age. ✓*
2. *Year 1 students for 2017 will show accelerated progress to achieve their chronological reading age by the end of Year 2 (2018). ✓*

Writing:

1. *Ninety percent of children at WPS will achieve at or above expected curriculum levels. ✓*

Mathematics:

1. *Ninety percent or more of children at WPS will achieve or at expected curriculum levels. ✓*

Long term targets 2015-2019:

Woodlands Park School learners will continue to exceed national averages for schools' achievement against National Standards for Reading, Writing and Mathematics (R: 77.9%, W: 70.6%, M:74.6% Public Achievement Information, 2013).

The achievement of WPS will reflect or exceed government targets for achievement against the National Standards for Reading, Writing and Mathematics (85% as at 2015).

Reading

Summary of school wide results

2018 Targets:

1. *Ninety percent or more of children at WPS will achieve at or above their chronological reading age.* ✓
2. *Year 1 students for 2017 will show accelerated progress to achieve their chronological reading age by the end of Year 2 (2018).* ✓

Outcome
<p>2018 = Achieved</p> <p>Chronological reading age or more for 2018 = 92%</p> <p>Year 2 (identified in Year 1 2017 = 38 students 56%)...2018 = 14 students 19%</p>

Analysis												
<p>Deeper analysis of this result by year group revealed:</p> <p style="text-align: center;">Percentage of students achieving at or above in Reading for 2018 by year group</p> <table border="1" style="margin: 10px auto; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="padding: 5px;">End Year 1</th> <th style="padding: 5px;">End Year 2</th> <th style="padding: 5px;">End Year 3</th> <th style="padding: 5px;">End Year 4</th> <th style="padding: 5px;">End Year 5</th> <th style="padding: 5px;">End Year 6</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">96%</td> <td style="padding: 5px;">81%</td> <td style="padding: 5px;">95%</td> <td style="padding: 5px;">90%</td> <td style="padding: 5px;">96%</td> <td style="padding: 5px;">96%</td> </tr> </tbody> </table> <p>What was done in 2018:</p> <ul style="list-style-type: none"> • All children who are not achieving at their chronological age for reading formed part of the target sample, with specific reference to children in their first year of school and the transition between <i>learning to read</i> and <i>reading to learn</i> (typically year 4/5 and especially boys). • Accelerated learning needs of target children included as part of team inquiries and teachers' appraisals and monitored as part of this process. • Structured reading sessions (focus still on learning to read) daily for at risk and underachieving children in older classes • Continuation of special needs programmes to meet identified needs (Steps, Rainbow Reading etc). • Continued funding for resources for new classes and to extend reading resources 	End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6	96%	81%	95%	90%	96%	96%
End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6							
96%	81%	95%	90%	96%	96%							

school-wide.

- Electronic media used further to motivate reluctant readers.
- Opportunities for capable readers.
- Professional development and support for Librarian to extend opportunities for capable readers.
- Explicit planning to engage children further with reading and writing through visiting authors across all age groups.
- Library focus of extension activities for older children – Book Club; Book trailer competition term 4.
- Reading Eggs well established
- Tuakana teina across classes to support more able readers in younger classes.

Action Plan for Reading 2019

2019 Targets :

1. *Ninety two percent or more of children at WPS will be reading at or above their chronological age.*

- Confidence that achievement levels do not drop will be determined using comparative indicators for 2019 relative to 2018 (percentage of children at each reading level)
- Targets set to reflect realistic trends.
- All children who are not achieving at expected reading levels for age form part of a target sample for each teacher's appraisal inquiry - accelerated learning monitored as part of this process.
- Structured reading sessions (focus still on learning to read) daily for at risk and underachieving children in older classes
- Reading Recovery teacher utilised to upskill teachers and teacher aides
- Google Read and Write project for teachers and key teacher aides (RTLB Learning Support Fund)
- Tuakana teina opportunities for more able children across year groups/classes
- Continuation of special needs programmes to meet identified needs (Reading Recovery, Steps, Rainbow Reading etc).
- Continued funding for resources for new classes and to extend reading resources school-wide.
- Electronic media explored further to motivate reluctant readers.
- Professional development and support for Librarian to extend opportunities for capable readers.

Writing

Summary of school wide results

2018 Targets :

1. Ninety percent or more of children at WPS will achieve within expected curriculum levels (New Zealand Curriculum, 2010)

Outcome						Analysis								
2018 = Achieved Percentage of students achieving at or above in Writing for 2018 by year group						Student achievement in Writing for 2018								
End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6	Curriculum Level	National Standards	End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6	
100%	100%	78%	88%	87%	83.3%	3	End Year 6						61 (95%)	At or above expected Curriculum Level
						3	End Year 5					38 (71%)	3 (5%)	Below expected Curriculum Level
						2	End Year 4				62 (98%)	15 (29%)		
						2	End Year 3			56 (87%)	1 (2%)			
						1	End Year 2		73 (100%)	8 (13%)				
						1	End Year 1	53 (100%)						
Total Count of Students: 370														

	<p>What was done in 2018:</p> <ul style="list-style-type: none"> • Syndicate inquiries into writing data to inform teachers' practices, heightened awareness of children's needs in this area. • Differentiated professional development to build teachers' capacity to cater for children's writing in the context of additional needs (SPELD, autism, etc). • Improved capacity within the school to identify assistive technology needs: RTLB and deputy principal supported small group to upskill children's assistive technology skills. • Ability grouping for writing • Understanding children's learning contexts (strengths and barriers) was a focus for teacher appraisals and classroom practice. • Whole school authors' visits popular with all ages • Barbara Brann Literacy Building Blocks resourcing and professional development for all year 0-1 teachers. • Joy Allcock spelling system and letter (sound) recognition introduced across the school • Continued moderation – vertical and horizontal.
--	--

Action Plan for Writing 2019

2019 Targets :

1. *Ninety two percent or more of children at WPS will achieve within expected curriculum levels (New Zealand Curriculum, 2010)*

- Confidence that achievement levels do not drop will be determined using comparative indicators for 2019 relative to 2018 (percentage of children at each writing level)
- Continued differentiated professional development model to improve teachers' capacity to understand most effective teaching practices for additional needs.
- ICoL inquiry: extended to incorporate children's engagement with reading, writing and maths and their perceptions of themselves as learners.
- Google Read and Write – all teachers to implement in their classes and key teacher aides (RTLB Learning Support Fund).
- Experiential development of writing ideas particularly for underachieving boys across a range of contexts.
- Barbara Brann Literacy Building Blocks resourcing continued; implementation and data evaluated for direction moving forward.
- Joy Allcock language (writing) and spelling data used to inform whole school and individual teachers' next steps.
- Assistive technology support (equipment through application and small group teaching where necessary).
- All children who are not achieving the standard for writing form part of the target sample.
- Assessment for boys underachieving in writing using BBL essential skills assessment to identify areas of need accurately.

- Accelerated learning needs of target children included as part of teachers' appraisals and monitored as part of Teaching as Inquiry process
- Authentic contexts wherever possible for writing.
- Continuation of special needs programmes to meet identified needs (Steps, Phonological awareness etc), along with professional development, where available, for teacher aides.
- Small group targeted teaching aimed at hands-on, experiential learning for older underachieving children.

Mathematics

Summary of school wide results

2018 Targets :

1. Ninety percent or more of children at WPS will achieve or at expected curriculum levels.

Outcome						Analysis																																																																																				
2018 = achieved						<p style="text-align: center;">Student achievement in Mathematics for 2018</p> <table border="1"> <thead> <tr> <th>Curriculum Level</th> <th>National Standards</th> <th>End Year 1</th> <th>End Year 2</th> <th>End Year 3</th> <th>End Year 4</th> <th>End Year 5</th> <th>End Year 6</th> <th></th> </tr> </thead> <tbody> <tr> <td rowspan="2">3</td> <td>End Year 6</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>62 (97%)</td> <td>At or above expected Curriculum Level</td> </tr> <tr> <td>End Year 5</td> <td></td> <td></td> <td></td> <td></td> <td>49 (92%)</td> <td>2 (3%)</td> <td>Below expected Curriculum Level</td> </tr> <tr> <td rowspan="2">2</td> <td>End Year 4</td> <td></td> <td></td> <td></td> <td>62 (100%)</td> <td>4 (8%)</td> <td></td> <td></td> </tr> <tr> <td>End Year 3</td> <td></td> <td></td> <td>49 (79%)</td> <td>0</td> <td></td> <td></td> <td></td> </tr> <tr> <td rowspan="3">1</td> <td>End Year 2</td> <td></td> <td>75 (100%)</td> <td>13 (21%)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>End Year 1</td> <td>50 (96%)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>2 (4%)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="9" style="text-align: center;">Total Count of Students: 368</td> </tr> </tbody> </table>								Curriculum Level	National Standards	End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6		3	End Year 6						62 (97%)	At or above expected Curriculum Level	End Year 5					49 (92%)	2 (3%)	Below expected Curriculum Level	2	End Year 4				62 (100%)	4 (8%)			End Year 3			49 (79%)	0				1	End Year 2		75 (100%)	13 (21%)					End Year 1	50 (96%)								2 (4%)							Total Count of Students: 368								
Curriculum Level	National Standards	End Year 1	End Year 2	End Year 3	End Year 4									End Year 5	End Year 6																																																																											
3	End Year 6						62 (97%)	At or above expected Curriculum Level																																																																																		
	End Year 5					49 (92%)	2 (3%)	Below expected Curriculum Level																																																																																		
2	End Year 4				62 (100%)	4 (8%)																																																																																				
	End Year 3			49 (79%)	0																																																																																					
1	End Year 2		75 (100%)	13 (21%)																																																																																						
	End Year 1	50 (96%)																																																																																								
		2 (4%)																																																																																								
Total Count of Students: 368																																																																																										
<p style="text-align: center;">Percentage of students achieving at or above in Mathematics for 2018 by year group</p> <table border="1"> <thead> <tr> <th>End Year 1</th> <th>End Year 2</th> <th>End Year 3</th> <th>End Year 4</th> <th>End Year 5</th> <th>End Year 6</th> </tr> </thead> <tbody> <tr> <td>96%</td> <td>100%</td> <td>79%</td> <td>100%</td> <td>92%</td> <td>97%</td> </tr> </tbody> </table>						End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6	96%	100%	79%	100%	92%	97%																																																																									
End Year 1	End Year 2	End Year 3	End Year 4	End Year 5	End Year 6																																																																																					
96%	100%	79%	100%	92%	97%																																																																																					

	<p>What was done in 2018:</p> <ul style="list-style-type: none"> • More targeted use of data to inform teaching in this area (teacher observation and formative assessments, PAT mathematics, ICAS mathematics, etc) • Syndicate inquiries into maths data to inform teachers' practices, heightened awareness of children's needs in this area. • Syndicate inquiries for target groups – informing practice and generating change – progress made. • Consistent teaching staff with well-established mathematics knowledge and skill • COSDMBRICS (number knowledge) groups run by teacher aide • The lead teacher for mathematics attended all lead teacher professional development sessions and the Numeracy Conference. • Cross grouping for mathematics for year 5/6 children into five groups (for four classes) allowed for more targeted teaching to need – teachers' skills aligned with groups' needs.
--	---

Action Plan for Mathematics 2019

<p>2019 Targets :</p> <p>1. <i>Ninety five percent or more of children at WPS will achieve within expected curriculum levels (New Zealand Curriculum, 2010).</i></p>
<ul style="list-style-type: none"> • Confidence that achievement levels do not drop will be determined using comparative data for 2019 relative to 2018 (percentage of children at each mathematics stage) • All children who are not achieving the standard for mathematics form part of the target sample and syndicate inquiries. • Accelerated learning needs of target children will be included as part of teachers' appraisals and monitored as part of this process (see above: reading, writing and mathematics). • Continuation of horizontal and vertical moderation of OTJ process; consolidation of previous professional development in development of RICH tasks. • Withdrawal groups specifically for mathematics for identified groups of children where resources allow. • More closely targeted teaching in terms of cross-grouping where possible. • Continued funding for resources for new classes and to extend mathematics resources school-wide. • Continuation of teaching to make clear connections between mathematics and everyday life.