

# ONE TREE POINT SCHOOL

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018



*One Tree Point School*

# ONE TREE POINT SCHOOL

Annual Report - For the year ended 31 December 2018

## School Directory

**Ministry Number:** 1061

**Principal:** Shirley Winters

**School Address:** 97 One Tree Point Road, One Tree Point

**School Postal Address:** 97 One Tree Point Road, One Tree Point 0118

**School Phone:** (09) 43-27891

**School Email:** [admin@otp.school.nz](mailto:admin@otp.school.nz)

### Members of the Board of Trustees

Name	Position	How Position	
		Gained	Term expires
Sandra Currie	Chair Person	Elected	May-19
Shirley Winters	Principal	ex Officio	
Anna Hay	Parent Rep	Elected	May-19
Warren Greene	Parent Rep	Elected	May-19
Shelley Newey	Parent Rep	Elected	May-19
Francina Linton	Parent Rep	Appointed	May-19
Bronwyn Hedgecock	Parent Rep	Elected	Resigned March 2018
Aimee Reynolds	Staff Rep	Appointed	May-19
Val Klink	Secretary		

**Accountant / Service Provider:**



**Auditor:**

UHY Haines Norton

# ONE TREE POINT SCHOOL

Annual Report - For the year ended 31 December 2018

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# One Tree Point 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.

Sandra Currie  
Full Name of Board Chairperson

  
Signature of Board Chairperson

30/5/2019  
Date:

Shirley Winters  
Full Name of Principal

  
Signature of Principal

30-5-2019  
Date:



**One Tree Point School**  
**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	2,083,262	2,034,916	2,057,934
Locally Raised Funds	3	149,378	44,310	109,343
Interest Earned		5,033	4,500	4,975
		<hr/>	<hr/>	<hr/>
		2,237,673	2,083,726	2,172,252
<b>Expenses</b>				
Locally Raised Funds	3	62,968	22,818	33,886
Learning Resources	4	1,263,379	1,234,637	1,308,955
Administration	5	128,072	126,975	130,412
Finance		2,095	500	1,405
Property	6	678,438	686,296	663,784
Depreciation	7	82,551	50,000	80,839
Loss on Disposal of Property, Plant and Equipment		1,868	-	10,153
		<hr/>	<hr/>	<hr/>
		2,219,371	2,121,226	2,229,434
<b>Net Surplus / (Deficit) for the year</b>		18,302	(37,500)	(57,182)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		18,302	(37,500)	(57,182)

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

**One Tree Point School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<u>1,062,244</u>	<u>1,021,093</u>	<u>1,119,426</u>
Total comprehensive revenue and expense for the year	18,302	(37,500)	(57,182)
Capital Contributions from the Ministry of Education			
Contribution - House Sale Contribution to MOE	(173,991)	-	-
<b>Equity at 31 December</b>	<u>906,555</u>	<u>983,593</u>	<u>1,062,244</u>
Retained Earnings	906,555	983,593	1,062,244
Reserves	-	-	-
<b>Equity at 31 December</b>	<u>906,555</u>	<u>983,593</u>	<u>1,062,244</u>

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

# One Tree Point School Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	221,817	325,316	264,618
Accounts Receivable	9	494,685	70,532	70,532
GST Receivable		-	3,889	3,889
Prepayments		6,170	7,912	7,912
Inventories	10	575	1,656	1,656
		<u>723,247</u>	<u>409,305</u>	<u>348,607</u>
<b>Current Liabilities</b>				
GST Payable		46,611	-	-
Accounts Payable	12	120,656	90,696	90,696
Revenue Received in Advance	13	12,855	1,763	1,763
Provision for Cyclical Maintenance	14	56,333	25,300	25,300
Finance Lease Liability - Current Portion	15	7,770	5,388	5,388
Funds held in Trust	16	1,567	1,571	1,571
Funds held for Capital Works Projects	17	323,433	-	14,528
		<u>569,225</u>	<u>124,718</u>	<u>139,246</u>
<b>Working Capital Surplus/(Deficit)</b>		154,022	284,587	209,361
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	821,957	809,600	789,486
		<u>821,957</u>	<u>809,600</u>	<u>789,486</u>
<b>Non-current Liabilities</b>				
Borrowings	17	-	-	-
Provision for Cyclical Maintenance	14	61,964	101,794	101,794
Finance Lease Liability	15	7,335	8,450	8,450
Funds held in Trust	16	125	350	350
		<u>69,424</u>	<u>110,594</u>	<u>110,594</u>
<b>Net Assets</b>		<u>906,555</u>	<u>983,593</u>	<u>888,253</u>
<b>Equity</b>		<u>906,555</u>	<u>983,593</u>	<u>1,062,244</u>

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

**One Tree Point School**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

	2018	2018	2017
Note	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
<b>Cash flows from Operating Activities</b>			
Government Grants	454,085	396,027	472,786
Locally Raised Funds	(256,913)	46,809	111,842
Goods and Services Tax (net)	50,499	11,733	11,733
Payments to Employees	(289,931)	(230,366)	(330,609)
Payments to Suppliers	(180,534)	(201,536)	(230,643)
Cyclical Maintenance Payments in the year	(16,000)	(11,434)	(2,136)
Interest Paid	(2,095)	(500)	(1,405)
Interest Received	5,034	4,500	4,975
Net cash from / (to) the Operating Activities	(235,855)	15,233	36,543
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of PPE (and Intangibles)	(1,868)	-	
Purchase of PPE (and Intangibles)	(106,863)	94,160	(26,858)
Net cash from / (to) the Investing Activities	(108,731)	94,160	(26,858)
<b>Cash flows from Financing Activities</b>			
Finance Lease Payments	(6,892)	2,997	(4,118)
Funds Administered on Behalf of Third Parties	(229)	269	269
Funds Held for Capital Works Projects	308,905	1,646	16,174
Net cash from Financing Activities	301,784	4,912	12,325
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(42,802)</b>	<b>114,305</b>	<b>22,010</b>
Cash and cash equivalents at the beginning of the year	8 264,618	211,011	242,608
<b>Cash and cash equivalents at the end of the year</b>	<b>8 221,817</b>	<b>325,316</b>	<b>264,618</b>

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.



# One Tree Point School

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

One Tree Point 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 11.

### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15.

#### ***Recognition of grants***

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward 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 uncollectability) 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) 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	8-33 years
Furniture and equipment	4-15 years
Information and communication technology	2-6 years
Plant & Machinery	2.8-12.5 years
Musical Instruments	2.5-18 years
Guidance Learning Unit/RTL B	as per above categories
Playground Equipment	2.5-15 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

**k) 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.

**l) 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.

**m) 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.

**n) Revenue Received in Advance**

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

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

**o) 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.

**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.

## 2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	375,414	359,989	367,803
Teachers' salaries grants	1,085,202	1,085,202	1,049,429
Use of Land and Buildings grants	543,975	543,975	526,007
Other MoE Grants	76,645	41,250	106,765
Transport grants	2,026	4,500	7,930
	<u>2,083,262</u>	<u>2,034,916</u>	<u>2,057,934</u>

## 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	67,420	8,000	42,461
Activities	47,255	14,610	29,617
Trading	2,638	2,000	2,525
Fundraising	7,993	1,500	4,850
Other Revenue	24,072	18,200	29,890
	<u>149,378</u>	<u>44,310</u>	<u>109,343</u>
<b>Expenses</b>			
Activities	49,971	15,610	22,687
Trading	3,659	2,000	3,565
Other Expenses	9,338	5,208	7,634
	<u>62,968</u>	<u>22,818</u>	<u>33,886</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>86,410</u>	<u>21,492</u>	<u>75,457</u>

## 4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	21,167	33,555	40,227
Equipment repairs	-	250	437
Information and communication technology	14,282	14,460	15,740
Extra-curricular activities	800	500	629
Library resources	217	250	429
Employee benefits - salaries	1,218,293	1,164,922	1,233,024
Staff development	8,620	20,700	18,469
	<u>1,263,379</u>	<u>1,234,637</u>	<u>1,308,955</u>

## 5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	4,950	5,600	5,458
Board of Trustees Fees	3,260	3,000	4,050
Board of Trustees Expenses	5,597	4,100	3,245
Communication	3,716	4,000	4,130
Consumables	12,002	14,400	14,069
Operating Lease	530	2,400	3,644
Other	12,106	11,300	13,234
Employee Benefits - Salaries	73,743	71,675	69,689
Insurance	7,130	6,000	7,163
Service Providers, Contractors and Consultancy	5,038	4,500	5,730
	<u>128,072</u>	<u>126,975</u>	<u>130,412</u>

## 6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	5,336	5,800	5,029
Cyclical Maintenance Expense	7,203	10,000	702
Grounds	5,291	7,200	8,945
Heat, Light and Water	11,370	15,000	14,750
Rates	9,604	9,887	9,557
Repairs and Maintenance	18,953	13,100	19,106
Use of Land and Buildings	543,975	543,975	526,007
Employee Benefits - Salaries	76,706	81,334	79,688
	<u>678,438</u>	<u>686,296</u>	<u>663,784</u>

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

## 7. Depreciation

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Buildings - School	23,355	19,500	27,516
Furniture and Equipment	17,571	10,000	18,179
Information and Communication Technology	22,905	10,000	19,400
Plant & Machinery	4,569	4,000	4,558
Playground Equipment	3,135	750	1,818
Musical Instruments	65	100	186
Hall Equipment	215	600	740
Guidance Learning Unit/RTL B	-	50	-
Sports Equipment	-	-	-
Leased Assets	7,407	3,000	4,808
Library Resources	3,329	2,000	3,634
	<u>82,551</u>	<u>50,000</u>	<u>80,839</u>

## 8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	-	-	-
Bank Current Account	36,400	325,316	8,152
Bank Call Account	185,417	-	256,466
Cash and cash equivalents for Cash Flow Statement	221,817	325,316	264,618

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

Of the \$221,817- Cash and Cash Equivalents, \$19,754- is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$221,817- Cash and Cash Equivalents, \$12,855- of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

## 9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	422,193	4,810	4,810
Receivables from the Ministry of Education	9,712	9,712	9,712
Interest Receivable	-	1	1
Teacher Salaries Grant Receivable	62,780	56,009	56,009
	494,685	70,532	70,532
Receivables from Exchange Transactions	422,193	4,811	4,811
Receivables from Non-Exchange Transactions	72,492	65,721	65,721
	494,685	70,532	70,532

## 10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	575	1,656	1,656
	575	1,656	1,656



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Land - School	262,150	-	-	-	-	262,150
Buildings - School	326,653	-	-	-	(23,355)	303,297
Furniture and Equipment	81,357	-	-	-	(17,571)	63,786
Information and Communication T	62,521	9,997	-	-	(22,905)	49,613
Plant & Machinery	11,074	5,121	-	-	(4,569)	11,626
Playground Equipment	6,288	90,547	-	-	(3,135)	93,700
Musical Instruments	65	-	-	-	(65)	-
Hall Equipment	887	-	-	-	(215)	673
Leased Assets	13,054	8,160	-	-	(7,407)	13,807
Library Resources	25,437	3,065	(1,868)	-	(3,329)	23,305
<b>Balance at 31 December 2018</b>	<b>789,486</b>	<b>116,890</b>	<b>(1,868)</b>	<b>-</b>	<b>(82,551)</b>	<b>821,957</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Land - School	262,150	-	262,150
Buildings - School	583,596	(280,299)	303,297
Furniture and Equipment	159,475	(95,689)	63,786
Information and Communication Technology	223,411	(173,798)	49,613
Plant & Machinery	45,224	(33,598)	11,626
Playground Equipment	128,344	(34,644)	93,700
Musical Instruments	3,378	(3,378)	-
Hall Equipment	29,562	(28,889)	673
Leased Assets	26,905	(13,098)	13,807
Library Resources	77,239	(53,934)	23,305
<b>Balance at 31 December 2018</b>	<b>1,539,284</b>	<b>(717,327)</b>	<b>821,957</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Land - School	356,310	-	(94,160)	-	-	262,150
Buildings - School	436,476	-	(82,307)	-	(27,516)	326,653
Furniture and Equipment	101,841	1,571	(3,876)	-	(18,179)	81,357
Information and Communication T	68,974	13,223	(276)	-	(19,400)	62,521
Plant & Machinery	7,427	8,899	(694)	-	(4,558)	11,074
Playground Equipment	8,219	-	(113)	-	(1,818)	6,288
Musical Instruments	266	-	(15)	-	(186)	65
Hall Equipment	1,627	-	-	-	(740)	887
Leased Assets	10,747	7,115	-	-	(4,808)	13,054
Library Resources	28,608	3,165	(2,702)	-	(3,634)	25,437
<b>Balance at 31 December 2017</b>	<b>1,020,495</b>	<b>33,973</b>	<b>(184,143)</b>	<b>-</b>	<b>(80,839)</b>	<b>789,486</b>

The net carrying value of equipment held under a finance lease is \$13,807 (2017: \$13,054)

2017	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land - School	262,150	-	262,150
Buildings - School	583,596	(256,943)	326,653
Furniture and Equipment	159,475	(78,118)	81,357
Information and Communication Technology	213,414	(150,893)	62,521
Plant & Machinery	40,103	(29,029)	11,074
Playground Equipment	37,797	(31,509)	6,288
Musical Instruments	3,378	(3,313)	65
Hall Equipment	29,562	(28,675)	887
Leased Assets	18,746	(5,692)	13,054
Library Resources	80,052	(54,615)	25,437
<b>Balance at 31 December 2017</b>	<b>1,428,273</b>	<b>(638,787)</b>	<b>789,486</b>

#### 12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	39,706	10,117	10,117
Accruals	9,373	9,382	9,382
Capital accruals for PPE items	-	-	-
Banking staffing overuse	-	-	-
Employee Entitlements - salaries	65,201	62,400	62,400
Employee Entitlements - leave accrual	6,376	8,797	8,797
	<u>120,656</u>	<u>90,696</u>	<u>90,696</u>
Payables for Exchange Transactions	120,656	90,696	90,696
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>120,656</u>	<u>90,696</u>	<u>90,696</u>

The carrying value of payables approximates their fair value.

#### 13. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Other	12,855	1,763	1,763
	<u>12,855</u>	<u>1,763</u>	<u>1,763</u>

#### 14. Provision for Cyclical Maintenance

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	127,094	127,094	128,528
Increase/ (decrease) to the Provision During the Year	7,203	10,000	702
Use of the Provision During the Year	(16,000)	(10,000)	(2,136)
Provision at the End of the Year	<u>118,297</u>	<u>127,094</u>	<u>127,094</u>
Cyclical Maintenance - Current	56,333	25,300	25,300
Cyclical Maintenance - Term	61,964	101,794	101,794
	<u>118,297</u>	<u>127,094</u>	<u>127,094</u>

#### 15. Finance Lease Liability

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

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	7,770	8,357	5,388
Later than One Year and no Later than Five Years	7,335	17,140	8,450
Later than Five Years	-	-	-
	<u>15,105</u>	<u>25,497</u>	<u>13,838</u>

#### 16. Funds held in Trust

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	1,567	1,571	1,571
Funds Held in Trust on Behalf of Third Parties - Non-current	125	350	350
	<u>1,692</u>	<u>1,921</u>	<u>1,921</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.



## 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:

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Classroom Upgrade	<i>completed</i>	(6,694)	117,084	108,840	-	1,550
Boiler Removal	<i>completed</i>	1,752	-	1,752	-	-
Admin Block Floor Covering	<i>completed</i>	(1,352)	7,876	6,524	-	-
Electrical Upgrade	<i>in progress</i>	(600)	-	8,423	-	(9,023)
Roof Removal	<i>in progress</i>	21,422	-	21,422	-	-
Hall Remediation	<i>in progress</i>	-	-	11,940	-	(11,940)
Block 2 Upgrade	<i>in progress</i>	-	409,550	66,768	-	342,782
Admin Joinery Upgrade	<i>in progress</i>	-	25,025	24,961	-	64
Totals		14,528	559,535	250,630	-	323,433

### Represented by:

Funds Held on Behalf of the Ministry of Education	344,396
Funds Due from the Ministry of Education	20,963
	<u>323,433</u>

	2017	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Classroom Upgrade	<i>completed</i>	(899)	-	5,795	-	(6,694)
Boiler Removal	<i>completed</i>	-	11,169	9,417	-	1,752
Admin Block Floor Covering	<i>in progress</i>	-	-	1,352	-	(1,352)
Electrical Upgrade	<i>in progress</i>	-	-	600	-	(600)
Roof Removal	<i>in progress</i>	-	22,581	1,159	-	21,422
Heating	<i>in progress</i>	(747)	18,975	18,228	-	-
Totals		(1,646)	52,725	36,551	-	14,528

## 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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,260	4,059
Full-time equivalent members	0.10	0.15
<i>Leadership Team</i>		
Remuneration	455,190	355,019
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	458,450	359,069
Total full-time equivalent personnel	5.10	5.15

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	120 - 130	120 - 130
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
110-120	0.00	0.00
100-110	0.00	0.00
	0.00	0.00

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total	-	4-5
Number of People	-	1

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2018** (Contingent liabilities and assets at **31 December 2017**: nil).

### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

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

(a) A contract for Block 2 Upgrade to be completed in 2019, which will be fully funded by the Ministry of Education. \$409,550 has been received of which \$66,768 has been spent on the project to date; and

(b) A contract for Electrical Upgrade to be completed in 2019. This project is fully funded by the Ministry and no money has been received but \$9,023 has been spent on the project to date; and

(c) A contract for Hall Remediation to be completed in 2019, which is fully funded by the Ministry of Education no money has been received but \$11,940 has been spent on the project to balance date.

(Capital commitments at 31 December 2017: nil)

### (b) Operating Commitments

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

(a) operating lease of a laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	333
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>333</u>

## 23. Managing Capital

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

## 24. Financial Instruments

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

### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	221,817	325,316	264,618
Receivables	494,685	70,532	70,532
Investments - Term Deposits	-	-	-
Total Loans and Receivables	<u>716,502</u>	<u>395,848</u>	<u>335,150</u>

### Financial liabilities measured at amortised cost

Payables	120,656	90,696	90,696
Borrowings - Loans	-	-	-
Finance Leases	15,105	13,838	13,838
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>135,761</u>	<u>104,534</u>	<u>104,534</u>

## 25. Events After Balance Date

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

## 26. Comparatives

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



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF ONE TREE POINT SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of One Tree Point School (the School). The Auditor-General has appointed me, Sungesh Singh using the staff and resources of UHY Haines Norton, 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 Standards, Reduced Disclosure Regime.

Our audit was completed on 31/5/19. 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 of the Kiwisport Report, National Standards Commentary Reporting and the Members of the Board of Trustees, 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.



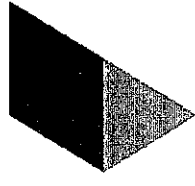
## Independence

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.



.....  
**Sungesh Singh**  
**UHY Haines Norton (Auckland) Limited**  
**On behalf of the Auditor-General**  
**Auckland, New Zealand**



<b>School Name:</b>	One Tree Point School
<b>School Number:</b>	1061

**Strategic Aims:**

1. Accelerate the achievement and progress of Maori students performing below expectations.
2. Raise student achievement through improving learning and teaching processes across the school.

**Annual Aims:**

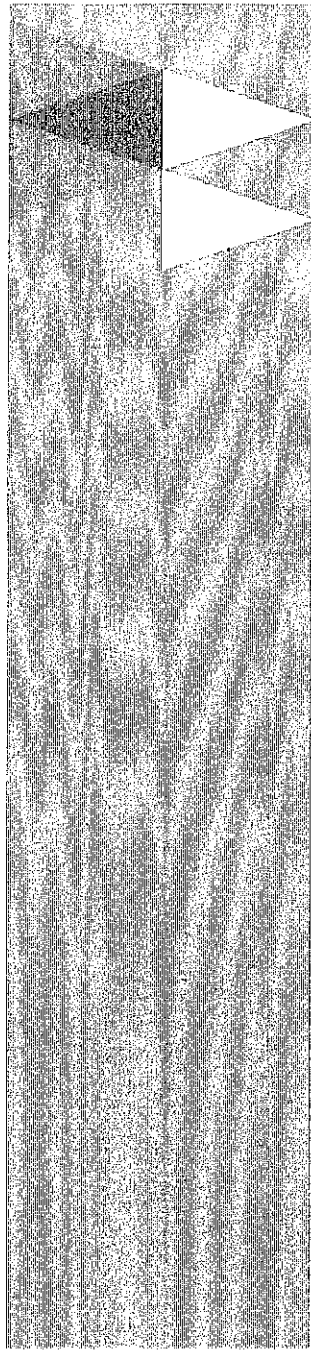
1. Maori are confident in their identity, language and culture as citizens of New Zealand
2. Maori enjoy education success as Maori

**Baseline Targets and Pre- and Post Data:**

**Reading Targets**  
70% of Y2 children to be achieving at or above level 1 of the curriculum  
75% of Y6 students to be achieving at or above level 3 of the curriculum  
Maori students achieving below expectations to make more than one year's progress

Reading %	Well Below		Below		At At Level 1 Year 2 At Level 3 Year 6		Above	
	2017	T4 2018	2017	T4 2018	2017	T4 2018	2017	T4 2018
Year 2 (Year 1 2017)	0	12%	77	24%	20	24%	3	40%
Year 6 (Year 5 2017)	3	0	30	27%	48	43%	19	30%
Maori	1	9%	46	30%	40	40%	13	22%



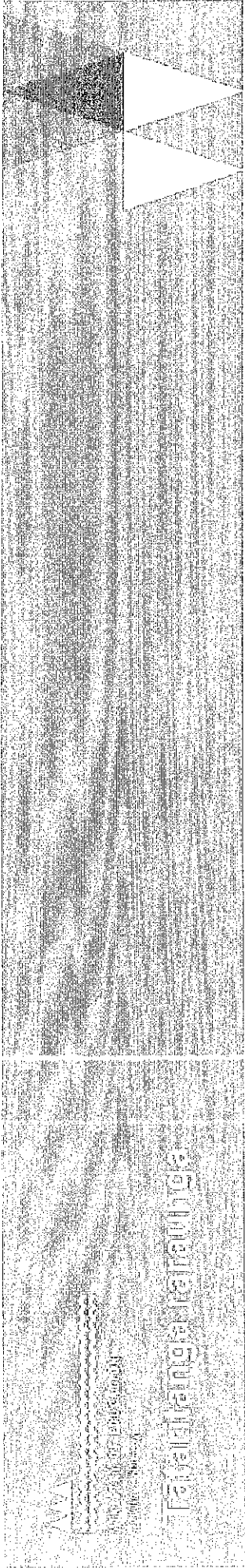


**Writing Targets**  
70% of Y6 students achieving at or above level 3  
Maori students achieving below expectations to make more than one year's progress

Writing %	Well Below		Below		At Level 3 Year 6		Above	
	2017	T4 2018	2017	T4 2018	2017	T4 2018	2017	T4 2018
Year 6 (Year 5 2017)	5	2%	38	28%	46	49%	11	21%
Maori	1	11.5%	42.5	28%	49	45%	7.5	15.5%

**Maths Targets**  
Maori students achieving below expectations to make more than one year's progress  
70% of Y4 students to be achieving at early level 2 or above.

Maths	Well Below		Below		At Level 2-year 4		Above	
	2017	T4 2018	2017	T4 2018	2017	T4 2018	2017	T4 2018
Year 4 (Year 3 2017)	6.5	13%	41.9	18%	35.5	34%	16.1	34%
Maori	2.5	13%	39	23%	52.5	42%	6	22%



## **Actions** *What did we do?*

### **All curriculum areas**

The Professional Learning Community (PLC) provides the structure and process to support teachers to undertake collaborative inquiry into the impact of their teaching on learning. Every fortnight teachers discuss the progress their target learners are making after identifying and trialling different teaching strategies. During this process they have the opportunity to share their successes and challenges and problem solve together.

Each team plans their teaching and learning programme collaboratively each week, which also provides the opportunity to share, reflect and problem solve.

### **Reading and Writing**

We engaged the services of a literacy facilitator for our school-wide PLD. Vera Unka spent time with all teachers several times over the year analysing teaching, and assessment practice and introducing new teaching approaches.

Vera also led the Accelerating Learning in Literacy - an MOE funded contract which included all teachers except the three who were involved in ALiM (maths).

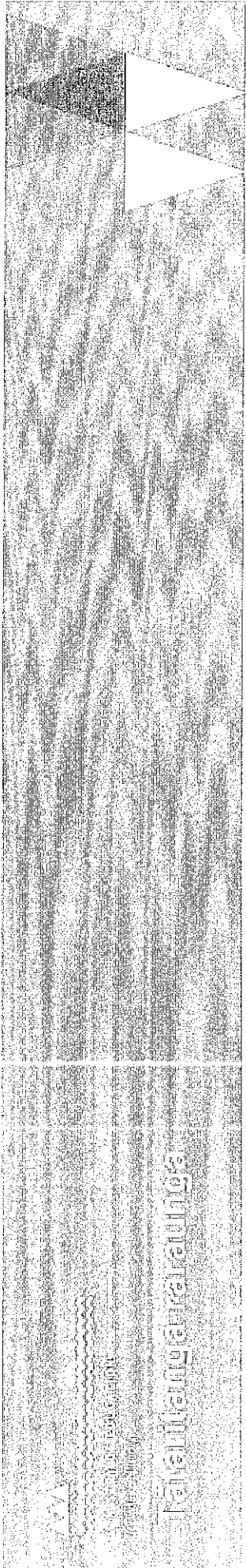
Teachers were supported to understand the need to teach with the 'end of year expectation' in mind rather than the level the children were currently achieving; this ensured accelerated progress was made.

Making explicit links between reading and writing and looking for opportunities to integrate literacy into the wider curriculum was the focus for many teachers.

Importantly, Vera also strengthened our understanding of the progressional framework which helped teachers gain a shared and clearer knowledge of the key skills that indicated where children were achieving in relation to the NZC.

Across school moderation processes were also consolidated which ensured consistent and valid judgements were made, this clarified next steps for teachers and children were taught at the level above resulting in shifts in learning.

### **Mathematics**



The Accelerating Learning in Maths contract involved three teachers with a representative in each team. The contract included all three team members attending PLD meetings and the support of an outside facilitator to strengthen maths practices and built deeper understanding of the learning progression framework. Teachers gained a greater clarity and consistency in assessing students against the curriculum.

The ALiM helped consolidate and build on the PLD undertaken between 2014-2016, this will continue in 2019.

Mid-year data was used to identify groups of students who needed additional support the SPRING into maths programme was introduced for small groups of children. The SPRING programme was run by a trained learning assistant and helped to build number knowledge and strategies aligned with the curriculum.

The ALiM contract has been extended for 2019.

### **Outcomes**

#### ***What happened?***

**Reading**

***Reading Target 1: 70% of Y2 children to be achieving at or above level 1 of the curriculum***

64% of Year 2 students are achieving at or above level 1. 6% less than the target of 70%. However, 49% of Y2 students in T1 were achieving well below expectations compared with only 12% in term 4. Closer analysis shows that 15/42 children (35%) made accelerated progress of more than one year. 36% of year 2 students are achieving below expectations and will continue to be monitored in 2019.

***Reading target 2: 75% of Y6 students to be achieving at or above level 3 of the curriculum***

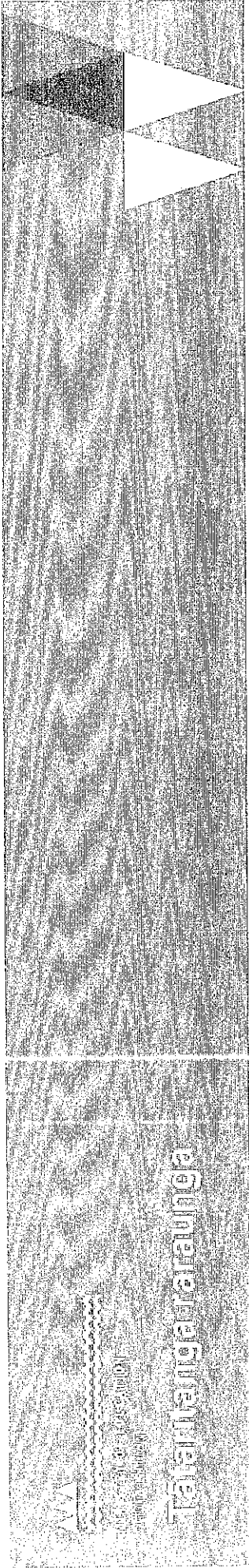
73% of Year 6 children are achieving at or above level 3. 2% less than the target of 75%.

***Reading target 3: Maori students achieving below expectations to make more than one year's progress***

61% of all Maori learners achieving at or above expectations compared with 52.5% at the end of 2017.

The number of Maori children well below has increased from 1% to 9% in reading, all children identified as well below are monitored closely to ensure individual needs are met.

The number of Maori children achieving well below expectations has increased from 13% to 22%. 11% of Maori learners made accelerated progress of more than one year.



**85% of Maori learners in years 2-6 achieved at or above expectations.**

**76% of non Maori learners in years 2-6 achieved at or above expectations.**

**This indicates that our Maori learners' achievement aligns with non-Maori.**

#### **Writing**

**Writing Target 1: 70% of Y6 students achieving at or above level 3**

**70% of Year 6 students are achieving at or above level 3.** (21% of year 6 students are assessed as 'above' level 3)

**Writing Target 2: Maori students achieving below expectations to make more than one year's progress**

60% of Maori learners achieving at or above expectations compared with 56% at the end of 2017.

64% of year 2-6 Maori learners achieving at or above expectations compared with 59% in term 1

**16% of Maori learners made accelerated progress in writing of more than one year.**

The number of Maori children well below has increased from 1% to 11.5% in writing, all children identified as well below are monitored closely to ensure individual needs are met.

**Maths Targets: 70% of Y4 students to be achieving at early level 2 or above.**

68% of Y4 students achieving at early level 2 or above. 2% less than target. 35% of Y4 children are at early level 3 or above compared with 5% in term 1.

Maori students achieving below expectations to make more than one year's progress

13% of year 4 students made accelerated progress.

64% of Maori learners achieving at or above expectation in maths compared with 77% of all students.

All three Maori learners achieving well below in maths have identified learning needs and have received support from outside agencies.



### **Reasons for the variance**

#### ***Why did it happen?***

#### **Reading and Writing Targets**

The focus for many teachers this year was making explicit links between reading and writing together with integrating literacy across the broader curriculum to provide authentic opportunities for engaging with literacy.

PLC inquiry teams have had a continual focus on building teaching professional knowledge in literacy and have ensured teaching is aimed at year level expectation. A range of evidence is used to inform teacher judgements including workbooks, student voice and observation rather than relying on formal tools such as e-AsTTLE. Continual inquiry into data at key transition points to ensure curriculum level expectations are met.

All teachers identified priority learners as their target learners and analysed the impact of their teaching on the progress made.

#### **Mathematics Targets**

The ALiM contract provided opportunities to revisit and extend their understanding of effective teaching practices in mathematics. The maths inquiry team consisted of teachers representing each team across the school, which ensured consistent communication across the school.

### **Evaluation**

#### ***Where to next?***

Continue to consolidate and deepen teaching as inquiry through the PLC processes

Consolidate understanding that effective teaching practices are transferable across the curriculum

Integrate literacy and mathematics into authentic learning contexts through Enviro schools and STEAM

Further develop clarity and consistency in moderation and understanding of the Learning Progression Framework

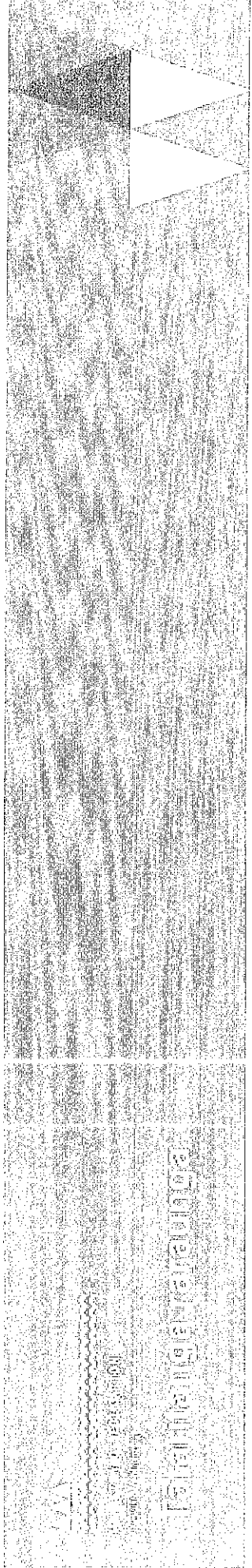
Explicitly teach and integrate the key competencies through our graduate profile across the curriculum

Participate in ALiM again next year, including more teachers and students.

#### **Planning for next year:**

The Board of Trustees through school management will ensure the following actions are put in place

- Link literacy and mathematics into authentic learning contexts integrated into the wider curriculum through Enviro schools and STEAM.



- Review wider school curriculum areas (Health/P.E., Technology, The Arts and Social Studies and explore current research for effective pedagogies, integration and student led inquiry.
- Introduce and implement the Enviroschools programme
- Participate in STEAM PLD through the Kahui Ako
- Further embed the Professional Learning Community (PLC) processes that integrate the spiral of inquiry in order to accelerate learning of target students.
- Undertake PLD through CORE Education for teaching and learning in an Innovative Learning Environment.
- Further consolidate the use of the school Curriculum and Achievement Plan to support school-wide consistency in early identification of students who need further support.
- Undertake Leadership PLD to ensure consistent understanding and practice of leadership capabilities.
- Continue second year implementation of *Positive Behaviour for Learning* contract.
- Develop graduate profile and include key skills and competencies across each team in a progression of learning.
- Launch and integrate the graduate profile competencies within the school culture and curriculum.



# One Tree Point School

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## KIWISPORT FUNDING

Kiwisport is a government funded initiative to support students' participation in organised sport in 2018. One Tree Point School received total Kiwisport funding of \$3,341.31 (Excluding GST).

The funding was spent on various PE/outside games and sports equipment, Northland Hockey Yr4-6 Festival Day, 4 week gymnastics programme and a trip to the swimming pool in town. We have 244 children in our school. All children were expected to participate in all activities.