

# TAMATEA HIGH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

<b>Ministry Number:</b>	218
<b>Principal:</b>	Robin Fabish
<b>School Address:</b>	61 Freyberg Avenue, Greenmeadows, Napier
<b>School Postal Address:</b>	P O Box 5055, Greenmeadows, Napier, 4145
<b>School Phone:</b>	06 844 6600
<b>School Email:</b>	VickiB@tamatea.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
Mike Mackrill	Chair Person	Elected	
Robin Fabish	Principal	ex Officio	
Aroha Cooper	Parent Rep	Co-opted	
Rewa Dawson	Parent Rep	Elected	
Neta Worsley	Parent Rep	Elected	
Caren Rangi	Parent Rep	Elected	
Mark Baker	Staff Rep	Elected	

<b>Accountant / Service Provider:</b>	Education Services Ltd
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# TAMATEA HIGH SCHOOL

Annual Report - For the year ended 31 December 2018

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# Tamatea High 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.

Caren Jane Rangji

Full Name of Board Chairperson




Signature of Board Chairperson

9 May 2019

Date:

Robin Timothy Fabian

Full Name of Principal



Signature of Principal

9 May 2019

Date:

# Tamatea High School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	4,299,630	3,772,527	4,116,770
Locally Raised Funds	3	194,850	126,390	211,428
Interest Earned		14,458	13,000	13,698
International Students	4	39,302	19,460	57,082
		<u>4,548,240</u>	<u>3,931,377</u>	<u>4,398,978</u>
<b>Expenses</b>				
Locally Raised Funds	3	131,159	88,445	132,085
International Students	4	15,822	6,800	25,350
Learning Resources	5	2,941,952	2,458,867	2,720,728
Administration	6	285,402	287,039	370,946
Finance Costs		6,233	3,215	4,237
Property	7	959,134	985,371	1,028,700
Depreciation	8	119,296	90,000	92,451
Loss on Disposal of Property, Plant and Equipment		739	-	440
		<u>4,459,737</u>	<u>3,919,737</u>	<u>4,374,937</u>
<b>Net Surplus / (Deficit)</b>		<b>88,503</b>	<b>11,640</b>	<b>24,041</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>88,503</u></u>	<u><u>11,640</u></u>	<u><u>24,041</u></u>

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

**Tamatea High 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>	<b>480,651</b>	<b>493,819</b>	<b>456,610</b>
Total comprehensive revenue and expense for the year	88,503	11,640	24,041
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	12,353	-	-
<b>Equity at 31 December</b>	<b>581,507</b>	<b>505,459</b>	<b>480,651</b>
 Retained Earnings	 581,507	 505,459	 480,651
<b>Equity at 31 December</b>	<b>581,507</b>	<b>505,459</b>	<b>480,651</b>

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

**Tamatea High School**  
**Statement of Financial Position**  
As at 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	516,135	589,664	675,487
Accounts Receivable	10	219,238	142,051	194,125
GST Receivable		23,811	-	-
Prepayments		15,374	10,082	7,942
Inventories	11	7,254	6,303	7,517
Investments	12	13,000	13,000	13,000
Funds owed for Capital Works Projects	19	39,934	-	-
		<u>834,746</u>	<u>761,100</u>	<u>898,071</u>
<b>Current Liabilities</b>				
GST Payable		-	353	36,996
Accounts Payable	14	203,296	159,904	233,560
Revenue Received in Advance	15	139,982	168,442	35,332
Provision for Cyclical Maintenance	16	105,511	-	100,068
Finance Lease Liability - Current Portion	17	32,304	-	26,419
Funds held in Trust	18	-	18,570	9,514
Funds held for Capital Works Projects	19	-	-	172,042
		<u>481,093</u>	<u>347,269</u>	<u>613,931</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>353,653</u>	<u>413,831</u>	<u>284,140</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	539,244	412,195	516,052
		<u>539,244</u>	<u>412,195</u>	<u>516,052</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	271,782	320,567	307,295
Finance Lease Liability	17	39,608	-	12,246
		<u>311,390</u>	<u>320,567</u>	<u>319,541</u>
<b>Net Assets</b>		<u>581,507</u>	<u>505,459</u>	<u>480,651</u>
<b>Equity</b>		<u>581,507</u>	<u>505,459</u>	<u>480,651</u>

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

**Tamatea High 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		1,152,613	1,018,033	1,136,279
Locally Raised Funds		211,055	86,096	174,120
International Students		130,050	19,460	(38,307)
Goods and Services Tax (net)		(60,807)	-	36,643
Payments to Employees		(512,036)	(399,069)	(448,153)
Payments to Suppliers		(655,306)	(494,047)	(712,724)
Cyclical Maintenance Payments in the year		(57,125)	(96,209)	(22,479)
Interest Paid		(6,233)	(3,215)	(4,237)
Interest Received		14,657	13,000	13,573
Net cash from / (to) the Operating Activities		216,868	144,049	134,715
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(71,842)	(37,006)	(120,556)
Net cash from / (to) the Investing Activities		(71,842)	(37,006)	(120,556)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		12,353	-	-
Finance Lease Payments		(39,242)	(50,490)	(17,614)
Funds Administered on Behalf of Third Parties		(9,514)	-	(9,073)
Funds Held for Capital Works Projects		(267,975)	-	154,904
Net cash from Financing Activities		(304,378)	(50,490)	128,217
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(159,352)</b>	<b>56,553</b>	<b>142,376</b>
Cash and cash equivalents at the beginning of the year	9	675,487	533,111	533,111
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>516,135</b>	<b>589,664</b>	<b>675,487</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.

**Tamatea High School**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2018**

## **1. Statement of Accounting Policies**

### **a) Reporting Entity**

Tamatea High 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 13.

#### ***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 \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

### **Leased Assets**

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

### **Depreciation**

Property, plant and equipment 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:

Buildings	18-40 years
Furniture and Equipment	5-15 years
Information and Communication	5 years
Motor Vehicles	10 years
Textbooks	4 years
Library Resources	8 years DV

Leased assets are depreciated over the life of the lease.

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

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

#### **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	956,144	950,069	972,974
Teachers' salaries grants	2,434,491	2,029,061	2,221,352
Use of Land and Buildings grants	722,430	717,749	730,368
Secondary tertiary alignment resource grants	40,686	41,714	40,992
Other MoE Grants	104,759	33,934	112,514
Other government grants	41,120	-	38,570
	<b>4,299,630</b>	<b>3,772,527</b>	<b>4,116,770</b>

## 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	13,871	14,000	16,951
Bequests & Grants	30,778	23,000	45,134
Activities	52,734	15,240	40,035
Trading	71,420	68,000	84,612
Fundraising	17,449	3,100	15,424
Other Revenue	8,598	3,050	9,272
	<b>194,850</b>	<b>126,390</b>	<b>211,428</b>
<b>Expenses</b>			
Activities	38,024	15,945	32,558
Trading	71,820	64,500	79,142
Fundraising costs	14,439	1,000	14,207
Other Expenses	558	-	353
Mini Bus	6,318	7,000	5,825
	<b>131,159</b>	<b>88,445</b>	<b>132,085</b>
<i>Surplus for the year Locally raised funds</i>	<b>63,691</b>	<b>37,945</b>	<b>79,343</b>

## 4. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	5	5	5
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
International student fees	39,302	19,460	57,082
<b>Expenses</b>			
Advertising	8,938	5,000	141
Commissions	900	1,800	1,291
International student levy	1,023	-	2,640
Employee Benefit - Salaries	502	-	21,109
Other Expenses	4,459	-	169
	<b>15,822</b>	<b>6,800</b>	<b>25,350</b>
<i>Surplus for the year International Students'</i>	<b>23,480</b>	<b>12,660</b>	<b>31,732</b>

## 5. Learning Resources

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	120,613	110,420	114,606
Library resources	34,329	34,000	35,567
Employee benefits - salaries	2,738,313	2,248,973	2,488,575
Staff development	16,574	6,600	10,457
Ict	14,005	14,400	33,031
Special Education	285	1,600	435
Equity	1,153	1,000	1,099
Resource Teacher Of Maori	9,954	-	-
Star	5,029	36,200	33,257
Extra Curricular Activities	1,697	5,674	3,701
	<u>2,941,952</u>	<u>2,458,867</u>	<u>2,720,728</u>

## 6. Administration

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	8,310	8,300	8,070
Board of Trustees Fees	2,890	4,120	3,240
Board of Trustees Expenses	1,703	1,300	691
Communication	12,542	15,900	11,189
Consumables	16,277	19,760	29,618
Operating Lease	4,167	4,291	42,594
Other	57,499	56,956	50,829
Employee Benefits - Salaries	156,679	151,832	200,225
Insurance	9,255	8,500	7,878
Service Providers, Contractors and Consultancy	16,080	16,080	16,612
	<u>285,402</u>	<u>287,039</u>	<u>370,946</u>

## 7. Property

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	8,727	8,700	9,733
Cyclical Maintenance Expense	27,146	69,939	140,813
Grounds	8,536	6,550	7,974
Heat, Light and Water	62,225	63,300	63,267
Rates	1,454	1,520	1,571
Repairs and Maintenance	28,731	21,200	20,872
Use of Land and Buildings	722,430	717,749	730,368
Security	2,465	2,500	5,389
Employee Benefits - Salaries	48,284	45,200	-
Consultancy And Contract Services	49,136	48,713	48,713
	<u>959,134</u>	<u>985,371</u>	<u>1,028,700</u>

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

## 8. Depreciation

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Building Improvements	8,328	7,000	7,191
Furniture and Equipment	32,086	31,399	32,254
Information and Communication Technology	27,806	21,051	21,624
Motor Vehicles	4,997	2,541	2,610
Textbooks	2,239	2,736	2,811
Leased Assets	40,237	21,564	22,151
Library Resources	3,603	3,709	3,810
	<u>119,296</u>	<u>90,000</u>	<u>92,451</u>

## 9. Cash and Cash Equivalents

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash on Hand	200	-	200
ASB 12-3479-0023354-00	80,893	79,768	87,305
ASB - 12-3479-0023354-50	-	23	34
ASB - 12-3479-0023354-51	39,892	100,409	30,761
BNZ - Cultural Trust A/c	2,710	1,900	2,308
ASB - Savings Plus 54A/c	392,440	386,603	441,157
ASB - 12-3479-023354-53	-	20,461	13,722
Credit Card - N Groom	-	500	-
Short-term Bank Deposits	-	-	100,000
Cash equivalents and bank overdraft for Cash Flow Statement	<u>516,135</u>	<u>589,664</u>	<u>675,487</u>

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

Of the \$516,135 Cash and Cash Equivalents, \$1,260 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.

## 10. Accounts Receivable

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	7,933	11,844	10,779
Receivables from the Ministry of Education	54,253	15,146	36,473
Interest Receivable	14	88	213
Teacher Salaries Grant Receivable	157,038	114,973	146,660
	<u>219,238</u>	<u>142,051</u>	<u>194,125</u>
Receivables from Exchange Transactions	62,200	27,855	27,272
Receivables from Non-Exchange Transactions	157,038	114,196	166,853
	<u>219,238</u>	<u>142,051</u>	<u>194,125</u>

## 11. Inventories

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Stationery	116	459	1,038
Canteen	35	433	116
Uniforms	7,103	5,411	6,363
	<u>7,254</u>	<u>6,303</u>	<u>7,517</u>



## 12. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	13,000	13,000	13,000

## 13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2018</b>						
Building Improvements	176,226	4,146	-	-	(8,328)	172,044
Furniture and Equipment	148,349	34,633	-	-	(32,086)	150,896
Information and Communication Tech	75,930	21,601	-	-	(27,806)	69,725
Motor Vehicles	45,151	2,876	-	-	(4,997)	43,030
Textbooks	3,508	2,732	-	-	(2,239)	4,001
Leased Assets	39,153	75,016	(739)	-	(40,237)	73,193
Library Resources	27,735	2,223	-	-	(3,603)	26,355
<b>Balance at 31 December 2018</b>	<b>516,052</b>	<b>143,227</b>	<b>(739)</b>	<b>-</b>	<b>(119,296)</b>	<b>539,244</b>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2018</b>			
Building Improvements	302,008	(129,964)	172,044
Furniture and Equipment	994,912	(844,016)	150,896
Information and Communication	363,334	(293,609)	69,725
Motor Vehicles	111,297	(68,267)	43,030
Textbooks	120,029	(116,028)	4,001
Leased Assets	126,141	(52,948)	73,193
Library Resources	121,952	(95,597)	26,355
<b>Balance at 31 December 2018</b>	<b>2,139,673</b>	<b>(1,600,429)</b>	<b>539,244</b>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2017</b>						
Building Improvements	166,032	17,385	-	-	(7,191)	176,226
Furniture and Equipment	155,891	24,712	-	-	(32,254)	148,349
Information and Communication Tech	45,525	52,029	-	-	(21,624)	75,930
Motor Vehicles	5,157	42,604	-	-	(2,610)	45,151
Textbooks	5,677	642	-	-	(2,811)	3,508
Leased Assets	42,782	18,522	-	-	(22,151)	39,153
Library Resources	29,040	2,945	(440)	-	(3,810)	27,735
<b>Balance at 31 December 2017</b>	<b>450,104</b>	<b>158,839</b>	<b>(440)</b>	<b>-</b>	<b>(92,451)</b>	<b>516,052</b>

### 13. Property, Plant and Equipment - continued

#### 2017

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	297,862	(121,636)	176,226
Furniture and Equipment	965,784	(817,435)	148,349
Information and Communication	343,908	(267,978)	75,930
Motor Vehicles	108,421	(63,270)	45,151
Textbooks	117,297	(113,789)	3,508
Leased Assets	76,332	(37,179)	39,153
Library Resources	119,730	(91,995)	27,735
<b>Balance at 31 December 2017</b>	<b>2,029,334</b>	<b>(1,513,282)</b>	<b>516,052</b>

#### 14. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	19,721	18,722	49,976
Accruals	8,310	7,950	8,070
Capital accruals for PPE items	16,254	-	23,443
Banking staffing overuse	-	14,180	-
Employee Entitlements - salaries	157,038	114,973	146,660
Employee Entitlements - leave accrual	1,973	4,079	5,411
	<b>203,296</b>	<b>159,904</b>	<b>233,560</b>
Payables for Exchange Transactions	203,296	145,724	233,560
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	14,180	-
	<b>203,296</b>	<b>159,904</b>	<b>233,560</b>

The carrying value of payables approximates their fair value.

#### 15. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Income In Advance	40,670	168,442	26,769
International Students	99,312	-	8,563
	<b>139,982</b>	<b>168,442</b>	<b>35,332</b>

#### 16. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	407,363	250,628	289,029
Increase to the Provision During the Year	27,055	69,939	140,813
Use of the Provision During the Year	(57,125)	-	(22,479)
<b>Provision at the End of the Year</b>	<b>377,293</b>	<b>320,567</b>	<b>407,363</b>
Cyclical Maintenance - Current	105,511	-	100,068
Cyclical Maintenance - Term	271,782	320,567	307,295
	<b>377,293</b>	<b>320,567</b>	<b>407,363</b>

## 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	37,138	-	27,998
Later than One Year and no Later than Five Years	45,059	-	12,658
	<u>82,197</u>	<u>-</u>	<u>40,656</u>

## 18. Funds held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	18,570	9,514
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>-</u>	<u>18,570</u>	<u>9,514</u>

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

## 19. Funds Owed (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 \$
Gym Upgrade/Library	<i>in progress</i>	(32,711)	213,926	287,831	-	41,194
Satellite WC Upgrade	<i>in progress</i>	(127,031)	186,902	312,673	-	(1,260)
Storm Damage	<i>completed</i>	(12,300)	1,367	13,667	-	-
Block B Roof	<i>completed</i>	-	7,378	7,378	-	-
School House Roof	<i>completed</i>	-	6,325	6,325	-	-
Totals		<u>(172,042)</u>	<u>415,898</u>	<u>627,874</u>	<u>-</u>	<u>39,934</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	(1,260)
Funds Due from the Ministry of Education	41,194
	<u>39,934</u>

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Roof Light Investigation	<i>completed</i>	1,166	-	1,166	-	-
Roof Light Remedial Block E	<i>completed</i>	18,436	16,131	34,567	-	-
Tennis Court Project	<i>completed</i>	-	10,127	10,127	-	-
Gym Upgrade/Library	<i>in progress</i>	-	41,255	8,544	-	(32,711)
Satellite WC Upgrade	<i>in progress</i>	-	167,015	39,984	-	(127,031)
Storm Damage	<i>in progress</i>	-	12,300	-	-	(12,300)
Totals		<u>19,602</u>	<u>246,828</u>	<u>94,388</u>	<u>-</u>	<u>(172,042)</u>

## 20. 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.

## 21. Remuneration

### Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	2,890	3,240
Full-time equivalent members	0.06	0.08
<i>Leadership Team</i>		
Remuneration	1,307,934	371,587
Full-time equivalent members	13.00	3.00
Total key management personnel remuneration	1,310,824	374,827
Total full-time equivalent personnel	13.06	3.08

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	160 - 170	160 - 170
Benefits and Other Emoluments	4 - 5	4 - 5
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	1.00	-
100 - 110	2.00	2.00
	3.00	2.00

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

## 22. 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	-	\$4,575
Number of People	-	1

## 23. 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.

## 24. Commitments

### (a) Capital Commitments

The Board of Trustees considers the following to be a capital commitment:

(a) \$73,444 agreement with Programmed Property Services Ltd to paint the library and the 300 block.

(Capital commitments at 31 December 2017,": \$355,184).

### (b) Operating Commitments

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

(a) operating lease of laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	2,800	4,634
Later than One Year and No Later than Five Years	-	2,801
Later than Five Years	-	-
	<u>2,800</u>	<u>7,435</u>

## 25. 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.

## 26. 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	516,135	589,664	675,487
Receivables	219,238	142,051	194,125
Investments - Term Deposits	13,000	13,000	13,000
Total Loans and Receivables	<u>748,373</u>	<u>744,715</u>	<u>882,612</u>

### Financial liabilities measured at amortised cost

Payables	203,296	159,904	233,560
Finance Leases	71,912	-	38,665
Total Financial Liabilities Measured at Amortised Cost	<u>275,208</u>	<u>159,904</u>	<u>272,225</u>

## 27. Events After Balance Date

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

## 28. Comparatives

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

# Analysis of Variance Reporting

<b>School Name:</b>	Tamatea High School	<b>School Number:</b>	218
<b>Strategic Aim:</b>	To improve learning in the junior school.		
<b>Annual Aim:</b>	Accelerate the progress of priority students so that they are more able to access the curriculum, across all areas, at the expected level.		
<b>Target:</b>	<p>Accelerate junior literacy and numeracy results so that 75% of juniors are at stanine 4 or above for reading, writing and numeracy. In Term 2 the school targets were altered to reflect the implementation of e-asTTle reading and writing assessment tools. The school was now able to truly measure students' achievement and progress.</p> <p>The revised school targets are:</p> <p><b>Reading Targets:</b></p> <ul style="list-style-type: none"> <li>- Accelerate the progress of those Year 9 students currently achieving at Level 3 (20 students) so that they are working within Level 4 by the end of the year, (9 Males: 2 NZ Euro, 7 Maori/11 Females: 1 NZ Euro, 10 Maori)</li> <li>- Accelerate the progress of those Year 10 students currently achieving at Level 3 (16 students) so they are working within Level 4 by the end of the year, (9 Males: 4 NZ Euro, 1 Pacific, 4 Maori/7 Females: 2 NZ Euro, 5 Maori)</li> </ul> <p><b>Writing Targets:</b></p> <ul style="list-style-type: none"> <li>- Accelerate the progress of those Year 9 students currently achieving at Level 3 (20 students) so that they increase at least one curriculum level to level 4, (10 Males: 5 NZ Euro, 5 Maori/10 Females: 1 NZ Euro, 9 Maori)</li> <li>- Accelerate the progress of those Year 10 students currently achieving at Level 3a/4b (10 students) so that they are working within Level 5 by the end of the year, (3 Maori Males/7 Females: 4 NZ Euro, 3 Maori)</li> </ul>		

# Baseline Data:

## National Standards Data

Year 9 Total	Reading	Writing	Math	Year 9 Total (%)	Reading	Writing	Math
Well Below	9	9	8	Well Below	10.84%	10.84%	9.64%
Below	21	26	28	Below	25.30%	31.33%	33.73%
AT	37	31	32	AT	44.58%	37.35%	38.55%
Above	4	5	3	Above	4.82%	6.02%	3.61%
Well Above	2	2	2	Well Above	2.41%	2.41%	2.41%
Unknown	10	10	10	Unknown	12.05%	12.05%	12.05%
Total	83	83	83	Total	100.00%	100.00%	100.00%

- 35% of Yr 9s are below where they should be for reading
- 42% are below in writing
- 44% are below in maths

## Year 10 PAT Data

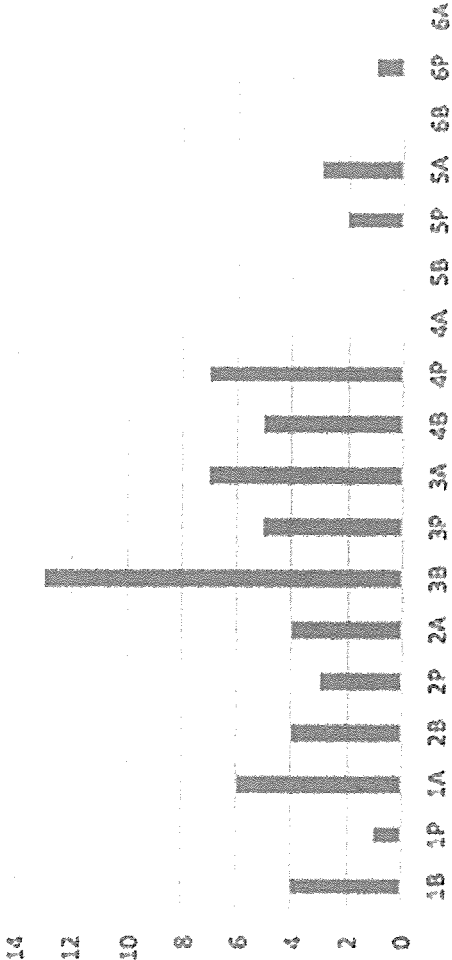
End of Year Yr 9 2016 - Maths			
Stanine			Nat Av
7 to 9	1	2%	23%
5 to 6	16	33%	54%
1 to 3	32	65%	23%
Total	49		

End of Year Yr 9 2016 - Reading Comp			
Stanine			Nat Av
7 to 9	0	0%	23%
5 to 6	13	25%	54%
1 to 3	38	75%	23%
Total	51		

End of Year Yr 9 2016 - Vocab			
Stanine			Nat Av
7 to 9	4	10%	23%
5 to 6	24	59%	54%
1 to 3	13	32%	23%
Total	41		



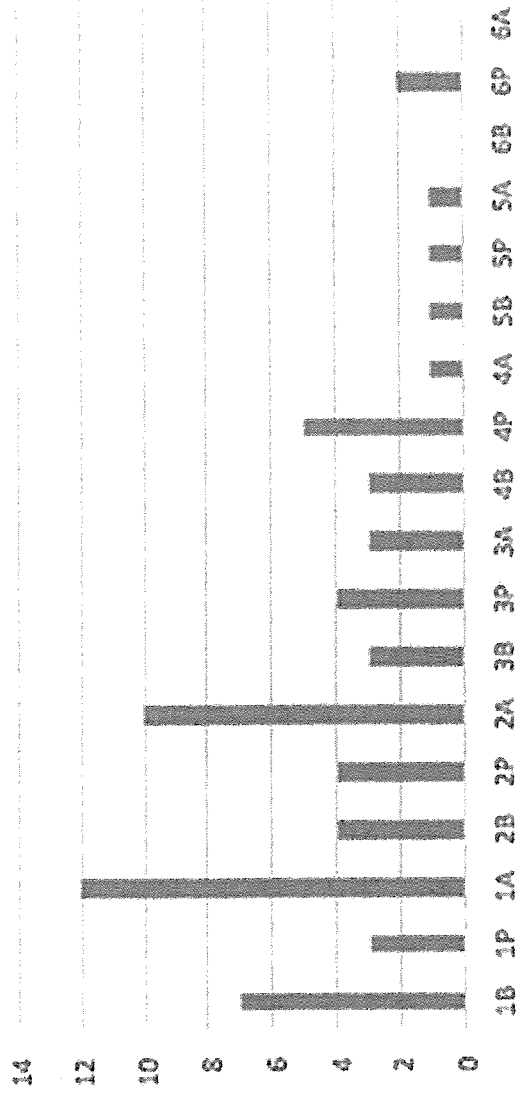
# e-asTTle writing beginning 2018 All Yr 9 students



ALL Year 9 students (n=66) - curriculum levels

L1	L2	L3	L4	L5	L6
n=11	n=11	n=25	n=12	n=5	n=1
16.60%	16.60%	37.80%	18%	7.50%	1.50%
male=7	male=7	female=13	female=10	female=4	Maori
female=4	female=4	male=12	boy=2	male=1	Female
Maori=5	Maori=7	Maori=15	Maori=9	Maori=3	
NZE=5	NZE=4	NZE=9	NZE=2	NZE=2	
Pasifika=1		Pasifika=1	Pasifika=1		

# e-asTTle writing beginning 2018 All Yr 10 students



ALL Year 10 students (n=64) - curriculum levels

L1	L2	L3	L4	L5	L6
n=22	n=18	n=10	n=9	n=3	n=2
34.30%	28%	15.60%	14%	4.60%	3.10%
female=8	female=7	female=2	female=7	female=3	female=0
male=14	male=11	male=8	male=2	male=0	male=2
Maori=12	Maori=11	Maori=5	Maori=5	Maori=1	Maori=1
NZE=10	NZE=5	NZE=4	NZE=4	NZE=2	Pasifika=1
	other=1	Pasifika=1			
	Pasifika=1				

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>- This year teachers have worked together to analyse student achievement data, set school-wide targets, monitor progress, moderate collaboratively and report on student achievement.</li> <li>- Teachers have been supported to inquire into their practice, completing cycles of inquiry focused on accelerating targeted students during the year.</li> <li>- Growth in professional knowledge and capability in using accelerative strategies with students has been a focus during professional learning sessions this year.</li> <li>- The school has been assisted by Team Solutions, a within school literacy team and the Ahuriri Kāhui Ako Across School Teachers.</li> <li>- Use of e-asTTle Reading and Writing Assessment tools, a norm-referenced tool, has aided staff in their understanding of literacy pedagogy and added to teacher's kefe of professional knowledge.</li> </ul>	<p>Year 9 Reading:</p> <ul style="list-style-type: none"> <li>- 11/20 (55%) students are working within Level 4</li> <li>- 5 males (4 Maori, 1 NZ European)</li> <li>- 5 females (5 Maori, 1 NZ European)</li> </ul> <p>Year 10 Reading:</p> <ul style="list-style-type: none"> <li>- 7/16 (44%) students are working within Level 4</li> <li>- 3 males (2 Maori, 1 Pacific)</li> <li>- 4 females (3 Maori, 1 NZ European)</li> </ul> <p>Year 9 Writing:</p> <ul style="list-style-type: none"> <li>- 3/20 (15%) students' achievement was accelerated, with two of these students now working within curriculum Level 5</li> <li>- 2 males (1 Maori, 1 NZ European)</li> <li>- 1 Maori female</li> </ul> <p>Year 10 Writing:</p> <ul style="list-style-type: none"> <li>- 2/10 (20%) students are working within Level 5</li> <li>- 1 Maori male</li> <li>- 1 NZ European female</li> </ul>	<p>The positive shifts in the Year 9 and 10 Reading targets may be attributed to the school-wide focus on literacy. All teachers have been involved in PLD through out the year, analysing data, setting targets and inquiring into strategies to improve results. Teacher inquiries focused on developing students' vocabulary knowledge, aiding their comprehension. Teachers have investigated ways to build literacy instruction into their subject/classes.</p> <p>The writing results, although disappointing, may be attributed to teachers' building their pedagogical knowledge of writing across the curriculum. The initial round of writing moderation involved all teachers, however they were not confident in using the e-asTTle writing assessment tool. By the end of the year, their capabilities had increased, resulting in more accurate moderation. The staff have also undertaken across-school moderation with the neighbouring Intermediate. This will be a regular occurrence moving forward. Another reason for the results</p>	<ul style="list-style-type: none"> <li>- Teachers to continue with their cycles of inquiry, trialling new strategies with target students (in writing but make explicit links to reading)</li> <li>- Explore ways to monitor progress formatively, so we are not reliant on a test score</li> <li>- Teach literacy in all subject areas (we are all teachers of Literacy)</li> <li>- Develop a set of consistent literacy teaching and learning tools to be used in all classes</li> <li>- Teachers to supply writing samples for moderation from their different subject areas.</li> <li>- Set up a Literacy Support class for Year 9 and 10 students for 2019 for students at Level 2 of the curriculum with specialist support (teacher aides, RTLB...)</li> <li>- For those students whose achievement levels have dropped, analyse other data (attendance, behaviour, pastoral)</li> </ul>

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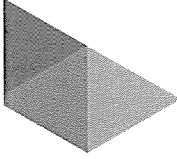
#### Planning for next year:

- Set school-wide targets in reading and writing for Year 9/10 with staff input (T4, 2018)
- Teaching as Inquiry focused on differentiation and student engagement (in Literacy)
- PLD accessing support to implement the Learning Progression Frameworks (LPF)
- PLD application for Differentiation
- Build teachers' capabilities in formative practice, particularly, using assessment information in formative ways
- Plan for school-wide and across-school writing moderation
- Resourcing of learning support for students achieving at Level 2 (teacher aides, learning support teacher)
- Consider other forms of data, i.e. attendance/behaviour/pastoral, as having an effect on learning. Track and monitor.
- Track and monitor target students, measuring progress using scale scores (evaluating effect sizes)

# Analysis of Variance Reporting

School Name:		Tamatea High School	School Number: 218
<b>Strategic Aim:</b>	To improve student learning		
<b>Annual Aim:</b>	To improve the quality of NCEA qualifications – increased endorsements and UE pass rate.		
<b>Target:</b>	Increase the percentage of Merit and Excellence passes to 15% and 5% respectively		
<b>Baseline Data:</b>	2015 Level 1 M = 15% E = 2.5%	Level 2 M = 6.8% E = 6.7%	Level 3 M = 6.7% E = 0
	2016 Level 1 M = 32.8% E = 3.4%	Level 2 M = 6.8% E = 3.2%	Level 3 M = 6.5% E = 3.2%
	2017 Level 1 M = 10.4% E = 2.1%	Level 2 M = 8.2% E = 1.6%	Level 3 M = 7.4% E = 7.4%
	UE 2015 33.3%	UE 2016 27.5%	UE 2017 23.8%
<b>Results:</b>	2018 Level 1 M = 16.2% E = 5.4%	Level 2 M = 10% E = 2.5	Level 3 M = 11.4 E = 2.9%
	Goal achieved at this level	Improvements made but target not achieved	Good improvements at Merit level but Excellence results fall short.
	UE 2018 27.1%		

# Analysis of Variance Reporting



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Created a Merit and Excellence tracking sheet for Level 2.</li> <li>Awarded Excellence certificates in assembly.</li> <li>Encouraged Yr13 students to be considering a tertiary pathway.</li> <li>Tracked UE requirements for Year 13s</li> <li>Provided extra support for students who needed additional standards to achieve the UE requirements.</li> </ul>	<p>The Merit and Excellence tracking sheet was not regularly updated.</p> <p>6 students were awarded EIT scholarships for degree programmes and this motivated some to keep working and attain their UE. In spite of this two did not achieve UE and instead enrolled for a bridging course.</p>	<p>The percentage of endorsement passes has largely remained the same without significant improvement.</p> <p>Reasons for this include:</p> <ul style="list-style-type: none"> <li>A lack of consistent focus on the target and tracking progress against it.</li> <li>A realisation that perhaps improved quality of NCEA qualifications is about what will allow our students to take their next step on their journey rather than endorsements.</li> <li>Only 30% of students nationally attend university and many of our students with UE do not use it for University so that questioned the importance of this qualification.</li> </ul>	<p>In 2019 the school should place a greater emphasis on careers support and ensuring that students have authentic pathways based on their goals. This is probably more important than merely tracking NCEA pass rates.</p> <p>Those who want to go to university and need endorsements should be supported to achieve that.</p> <p>Employers in our reference group inform us that they are less interested in qualifications and more interested in character when they are employing young people.</p> <p>We need to ensure that we are teaching students the dispositions that make them employable.</p>
Planning for next year:			
<p>For 2019 we will be changing our school focus from endorsements and UE pass rate to ensuring that all our school leavers have a post-school plan to achieve their goals. We will also place a greater focus on key competencies and employment dispositions.</p>			

School Name:	Tamatea High School	School Number:	218																																								
Strategic Aim:	To improve learning in the junior school.																																										
Annual Aim:	Accelerate the progress of priority students so that they are more able to access the curriculum, across all areas, at the expected level.																																										
Target:	<p>Accelerate junior literacy and numeracy results so that 75% of juniors are at stanine 4 or above for reading, writing and numeracy. In Term 2 the school targets were altered to reflect the implementation of e-asTTle reading and writing assessment tools. The school was now able to truly measure students' achievement and progress.</p> <p>The revised school targets are:</p> <p><b>Reading Targets:</b></p> <ul style="list-style-type: none"><li>- Accelerate the progress of those Year 9 students currently achieving at Level 3 (20 students) so that they are working within Level 4 by the end of the year, (9 Males: 2 NZ Euro, 7 Maori/11 Females: 1 NZ Euro, 10 Maori)</li><li>- Accelerate the progress of those Year 10 students currently achieving at Level 3 (16 students) so that they are working within Level 4 by the end of the year, (9 Males: 4 NZ Euro, 1 Pacific, 4 Maori/7 Females: 2 NZ Euro, 5 Maori)</li></ul> <p><b>Writing Targets:</b></p> <ul style="list-style-type: none"><li>- Accelerate the progress of those Year 9 students currently achieving at Level 3 (20 students) so that they increase at least one curriculum level to level 4, (10 Males: 5 NZ Euro, 5 Maori/10 Females: 1 NZ Euro, 9 Maori)</li><li>- Accelerate the progress of those Year 10 students currently achieving at Level 3a/4b (10 students) so that they are working within Level 5 by the end of the year, (3 Maori Males/7 Females: 4 NZ Euro, 3 Maori)</li></ul>																																										
Baseline Data:	<p><b>National Standards Data</b></p> <table><tr><td>Year 9 Total</td><td>Reading</td><td>Writing</td><td>Math</td><td>Year 9 Total (%)</td><td>Reading</td><td>Writing</td><td>Math</td></tr><tr><td>Well Below</td><td>9</td><td>9</td><td>8</td><td>Well Below</td><td>10.84%</td><td>10.84%</td><td>9.64%</td></tr><tr><td>Below</td><td>21</td><td>26</td><td>28</td><td>Below</td><td>25.30%</td><td>31.33%</td><td>33.73%</td></tr><tr><td>AT</td><td>37</td><td>31</td><td>32</td><td>AT</td><td>44.58%</td><td>37.35%</td><td>38.55%</td></tr><tr><td>Above</td><td>4</td><td>5</td><td>3</td><td>Above</td><td>4.82%</td><td>6.02%</td><td>3.61%</td></tr></table>			Year 9 Total	Reading	Writing	Math	Year 9 Total (%)	Reading	Writing	Math	Well Below	9	9	8	Well Below	10.84%	10.84%	9.64%	Below	21	26	28	Below	25.30%	31.33%	33.73%	AT	37	31	32	AT	44.58%	37.35%	38.55%	Above	4	5	3	Above	4.82%	6.02%	3.61%
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Well Above	2	2	2	2.41%	2.41%	2.41%
Unknown	10	10	10	12.05%	12.05%	12.05%
Total	83	83	83	100.00%	100.00%	100.00%

- 35% of Yr 9s are below where they should be for reading
- 42% are below in writing
- 44% are below in maths

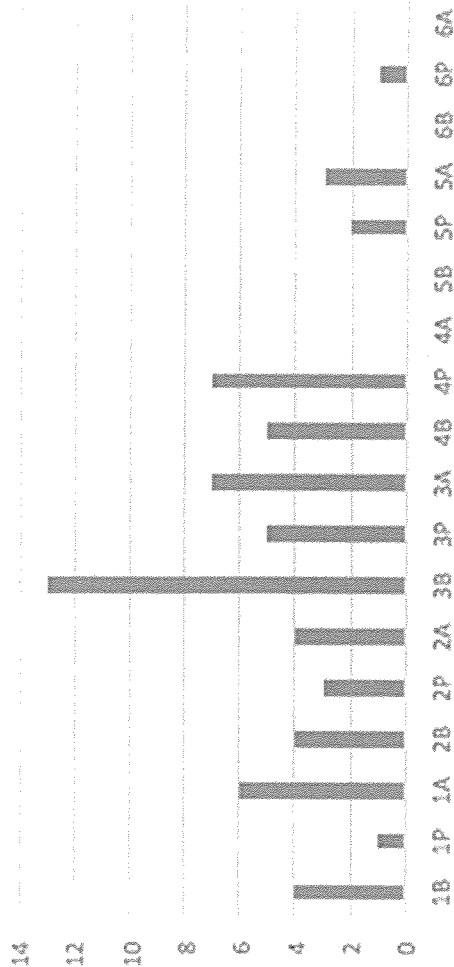
**Year 10 PAT Data**

End of Year Yr 9 2016 - Maths			
Stanine		Nat Av	
7 to 9	1	2%	23%
5 to 6	16	33%	54%
1 to 3	32	65%	23%
Total	49		

End of Year Yr 9 2016 - Reading Comp			
Stanine		Nat Av	
7 to 9	0	0%	23%
5 to 6	13	25%	54%
1 to 3	38	75%	23%
Total	51		

End of Year Yr 9 2016 - Vocab			
Stanine		Nat Av	
7 to 9	4	10%	23%
5 to 6	24	59%	54%
1 to 3	13	32%	23%
Total	41		

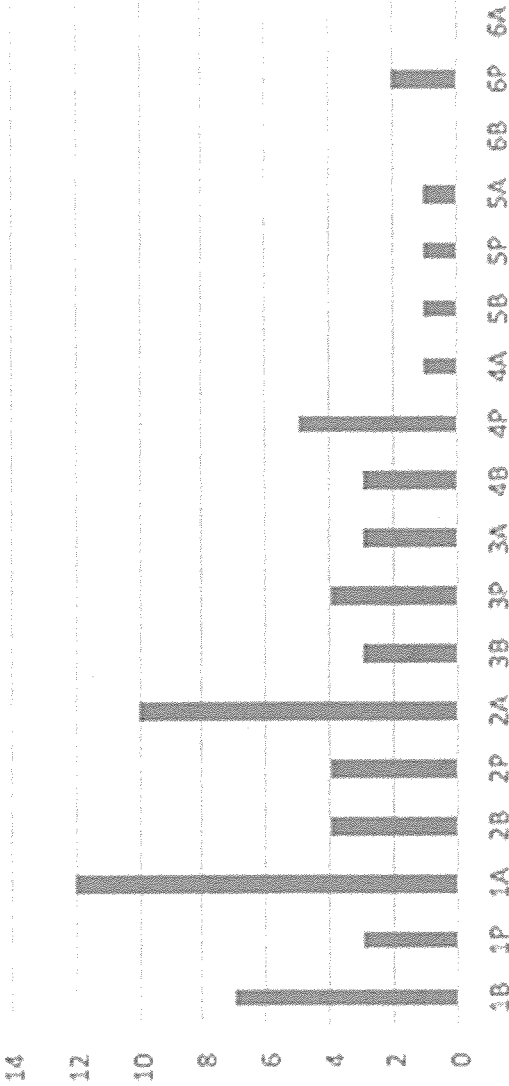
# e-asTTle writing beginning 2018 All Yr 9 students



ALL Year 9 students (n=66) - curriculum levels

L1	L2	L3	L4	L5	L6
n=11	n=11	n=25	n=12	n=5	n=1
16.60%	16.60%	37.80%	18%	7.50%	1.50%
male=7	male=7	female=13	female=10	female=4	Maori
female=4	female=4	male=12	boy=2	male=1	Female
Maori=5	Maori=7	Maori=15	Maori=9	Maori=3	
NZE=5	NZE=4	NZE=9	NZE=2	NZE=2	
Pasifika=1		Pasifika=1	Pasifika=1		

e-asTTle writing beginning 2018  
All Yr 10 students



ALL Year 10 students (n=64) - curriculum levels

L1	L2	L3	L4	L5	L6
n=22	n=18	n=10	n=9	n=3	n=2
34.30%	28%	15.60%	14%	4.60%	3.10%
female=8	female=7	female=2	female=7	female=3	female=0
male=14	male=11	male=8	male=2	male=0	male=2
Maori=12	Maori=11	Maori=5	Maori=5	Maori=1	Maori=1
NZE=10	NZE=5	NZE=4	NZE=4	NZE=2	Pasifika=1
	other=1	Pasifika=1			
	Pasifika=1				

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>- This year teachers have worked together to analyse student achievement data, set school-wide targets, monitor progress, moderate collaboratively and report on student achievement.</li> <li>- Teachers have been supported to inquire into their practice, completing cycles of inquiry focused on accelerating targeted students during the year.</li> <li>- Growth in professional knowledge and capability in using accelerative strategies with students has been a focus during professional learning sessions this year.</li> <li>- The school has been assisted by Team Solutions, a within school literacy team and the Ahuriri Kāhui Ako Across School Teachers.</li> <li>- Use of e-asTTle Reading and Writing Assessment tools, a norm-referenced tool, has aided staff in their understanding of literacy pedagogy and added to teacher's kete of professional knowledge.</li> </ul>	<p>Year 9 Reading:</p> <ul style="list-style-type: none"> <li>- 11/20 (55%) students are working within Level 4</li> <li>- 5 males (4 Maori, 1 NZ European)</li> <li>- 5 females (5 Maori, 1 NZ European)</li> </ul> <p>Year 10 Reading:</p> <ul style="list-style-type: none"> <li>- 7/16 (44%) students are working within Level 4</li> <li>- 3 males (2 Maori, 1 Pacific)</li> <li>- 4 females (3 Maori, 1 NZ European)</li> </ul> <p>Year 9 Writing:</p> <ul style="list-style-type: none"> <li>- 3/20 (15%) students' achievement was accelerated, with two of these students now working within curriculum Level 5</li> <li>- 2 males (1 Maori, 1 NZ European)</li> <li>- 1 Maori female</li> </ul> <p>Year 10 Writing:</p> <ul style="list-style-type: none"> <li>- 2/10 (20%) students are working within Level 5</li> <li>- 1 Maori male</li> <li>- 1 NZ European female</li> </ul>	<p>The positive shifts in the Year 9 and 10 Reading targets may be attributed to the school-wide focus on literacy. All teachers have been involved in PLD through out the year, analysing data, setting targets and inquiring into strategies to improve results. Teacher inquiries focused on developing students' vocabulary knowledge, aiding their comprehension. Teachers have investigated ways to build literacy instruction into their subject/classes.</p> <p>The writing results, although disappointing, may be attributed to teachers' building their pedagogical knowledge of writing across the curriculum. The initial round of writing moderation involved all teachers, however they were not confident in using the e-asTTle writing assessment tool. By the end of the year, their capabilities had increased, resulting in more accurate moderation. The staff have also undertaken across-school moderation with the neighbouring Intermediate. This will be a regular occurrence moving forward. Another reason for the results</p>	<ul style="list-style-type: none"> <li>- Teachers to continue with their cycles of inquiry, trialling new strategies with target students (in writing but make explicit links to reading)</li> <li>- Explore ways to monitor progress formatively, so we are not reliant on a test score</li> <li>- Teach literacy in all subject areas (we are all teachers of Literacy)</li> <li>- Develop a set of consistent literacy teaching and learning tools to be used in all classes</li> <li>- Teachers to supply writing samples for moderation from their different subject areas.</li> <li>- Set up a Literacy Support class for Year 9 and 10 students for 2019 for students at Level 2 of the curriculum with specialist support (teacher aides, RTLB...)</li> <li>- For those students whose achievement levels have dropped, analyse other data (attendance, behaviour, pastoral)</li> </ul>

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## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF TAMATEA HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Tamatea High School (the School). The Auditor-General has appointed me, Victoria Jane Lawson, using the staff and resources of PricewaterhouseCoopers, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 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 Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

Our audit was completed on 9 May 2019. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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



### **Responsibilities of the Board of Trustees for the financial statements**

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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





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

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

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

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

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

**Independence**

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

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

A handwritten signature in blue ink, reading 'V. J. Lawson', with a large, stylized flourish extending from the bottom left.

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