

# MANIOTOTO AREA SCHOOL



## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2018**

Ministry Number:	370
Principal:	Joe Ferdinands
School Address	15 Caulfield Street, Ranfurly, Dunedin
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# MANIOTOTO AREA SCHOOL

Annual Report - For the year ended 31 December 2018

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# Maniototo Area School

## Statement of Responsibility

For the year ended 31 December 2018

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

DAVID HUTTON-ATKINS

Full Name of Board Chairperson



Signature of Board Chairperson

24/5/19.

Date:

JOE FERDINANDS

Full Name of Principal



Signature of Principal

24/5/19

Date:

## **Maniototo Area School**

### **Members of the Board of Trustees**

For the year ended 31 December 2018

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Heid Until</b>
Dave Hutton-Atkins	Chair Person	Elected Member	Nov 2020
Joe Ferdinands	Principal		
Belinda Colling	Parent Rep	Elected Member	May 2019
Rose Voice	Parent Rep	Elected Member	May 2019
Alastair Watt	Parent Rep	Elected Member	May 2019
Craig Paterson	Parent Rep	Elected Member	Nov 2020
Quinton Smith	Parent Rep	Elected Member	Nov 2020
Debbie Paterson	Parent Rep	Co-opted Member	
Lucia Dowling	Staff Rep	Elected Member	May 2019
Rian Watt	Student Rep	Elected Member	Sep 2018
Amanda Voice	Student Rep	Elected Member	Sep 2019

**Maniototo Area 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	2,301,363	2,252,756	2,426,297
Locally Raised Funds	3	163,862	70,920	185,310
Interest Earned		29,341	16,705	23,951
		<u>2,494,566</u>	<u>2,340,381</u>	<u>2,635,559</u>
<b>Expenses</b>				
Locally Raised Funds	3	83,710	22,370	103,648
Learning Resources	4	1,757,655	1,734,871	1,804,266
Administration	5	156,868	161,970	135,556
Finance Costs		1,291	-	1,284
Property	6	394,609	391,141	256,167
Depreciation	7	68,201	70,000	73,124
Loss on Disposal of Property, Plant and Equipment		2,042	-	1,713
		<u>2,464,376</u>	<u>2,380,352</u>	<u>2,375,759</u>
<b>Net Surplus / (Deficit)</b>		30,190	(39,971)	259,800
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>30,190</u>	<u>(39,971)</u>	<u>259,800</u>

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

**Maniototo Area 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>1,359,078</u>	<u>1,359,078</u>	<u>1,091,627</u>
Total comprehensive revenue and expense for the year	30,190	(39,971)	259,800
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	16,107	-	7,651
<b>Equity at 31 December</b>	<u>1,405,375</u>	<u>1,319,107</u>	<u>1,359,078</u>
Retained Earnings	1,405,375	1,319,107	1,359,078
<b>Equity at 31 December</b>	<u>1,405,375</u>	<u>1,319,107</u>	<u>1,359,078</u>

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

**Maniototo Area 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	55,424	149,591	119,562
Accounts Receivable	9	116,398	119,729	119,729
GST Receivable		6,319	-	-
Prepayments		8,450	5,673	5,673
Inventories	10	4,754	7,281	7,281
Investments	11	908,009	750,595	750,595
Funds owing for Capital Works Projects	17	-	1,147	1,147
		<u>1,099,354</u>	<u>1,034,016</u>	<u>1,003,988</u>
<b>Current Liabilities</b>				
GST Payable		-	2,915	2,915
Accounts Payable	13	117,102	95,992	95,992
Revenue Received in Advance	14	17,554	21,439	21,439
Provision for Cyclical Maintenance	15	180,444	177,626	177,626
Finance Lease Liability - Current Portion	16	7,247	16,426	16,426
Funds held for Capital Works Projects	17	5,115	-	-
		<u>327,462</u>	<u>314,398</u>	<u>314,398</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>771,892</b>	<b>719,618</b>	<b>689,590</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	668,710	630,722	700,722
		<u>668,710</u>	<u>630,722</u>	<u>700,722</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	31,125	24,375	24,375
Finance Lease Liability	16	4,102	6,858	6,858
		<u>35,227</u>	<u>31,233</u>	<u>31,233</u>
<b>Net Assets</b>		<u><b>1,405,375</b></u>	<u><b>1,319,107</b></u>	<u><b>1,359,078</b></u>
<b>Equity</b>		<u><b>1,405,375</b></u>	<u><b>1,319,107</b></u>	<u><b>1,359,078</b></u>

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

**Maniototo Area 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		632,670	546,874	655,226
Locally Raised Funds		150,365	70,920	180,787
Goods and Services Tax (net)		(9,234)	-	5,902
Payments to Employees		(331,860)	(267,730)	(391,280)
Payments to Suppliers		(346,310)	(336,740)	(333,050)
Cyclical Maintenance Payments In the Year		-	-	(15,000)
Interest Received		26,733	16,705	28,871
Net cash from / (to) the Operating Activities		122,364	30,029	131,456
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	(870)
Purchase of PPE (and Intangibles)		(32,947)	-	(16,316)
Purchase of Investments		(157,414)	-	(106,169)
Net cash from / (to) the Investing Activities		(190,361)	-	(123,355)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		16,107	-	7,651
Finance Lease Payments		(18,510)	-	(19,398)
Funds Held for Capital Works Projects		6,262	-	(1,147)
Net cash from Financing Activities		3,859	-	(12,894)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(64,138)</b>	<b>30,029</b>	<b>(4,793)</b>
Cash and cash equivalents at the beginning of the year	8	119,562	119,562	124,355
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>55,424</b>	<b>149,591</b>	<b>119,562</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 omitted.

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

# Maniototo Area School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2018

#### 1.1. Reporting Entity

Maniototo Area 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.

#### 1.2. Basis of Preparation

##### *Reporting Period*

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

##### *Basis of Preparation*

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

##### *Financial Reporting Standards Applied*

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

##### *PBE Accounting Standards Reduced Disclosure Regime*

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

##### *Measurement Base*

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

##### *Presentation Currency*

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

##### *Specific Accounting Policies*

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

##### *Critical Accounting Estimates And Assumptions*

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

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

##### *Useful lives of property, plant and equipment*

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



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

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

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

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

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

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

### **1.3. 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.

### **1.4. 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.

### **1.5. 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.

### **1.6. 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.

### **1.7. 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.

### **1.8. 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.

### **1.9. 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.

### **1.10. 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.

### **1.11. 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 \$250 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 – Crown	10–50 years
Furniture and equipment	10-25 years
Information and communication technology	3-5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3-5 years

### **1.12. 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.

### **1.13. 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.

### **1.14. Employment 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.

### **1.15. Revenue Received in Advance**

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

#### **1.16. 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).

#### **1.17. 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.

#### **1.18. 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.

#### **1.19. Budget Figures**

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

#### **1.20. 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	543,624	523,374	615,218
Teachers' salaries grants	1,514,442	1,514,441	1,564,960
Use of Land and Buildings grants	191,441	191,441	181,012
Other MoE Grants	38,477	13,000	45,232
Other government grants	13,379	10,500	19,875
	<u>2,301,363</u>	<u>2,252,756</u>	<u>2,426,297</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	28,442	16,400	23,680
Bequests & Grants	500	-	-
Other revenue	53,360	32,520	43,877
Transport Revenue	12,535	8,000	11,219
Trading	8,192	6,000	6,147
Activities	60,833	8,000	100,387
	<u>163,862</u>	<u>70,920</u>	<u>185,310</u>
<b>Expenses</b>			
Activities	53,627	9,600	82,144
Trading	10,050	7,000	4,649
Transport (local)	7,462	5,770	5,976
Other Expenses	12,571	-	10,879
	<u>83,710</u>	<u>22,370</u>	<u>103,648</u>
<i>Surplus for the year Locally raised funds</i>	<u>80,152</u>	<u>48,550</u>	<u>81,662</u>

**4. Learning Resources**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	52,877	78,600	64,560
Information and communication technology	20,272	26,300	11,415
Extra-curricular activities	1,963	-	1,535
Employee benefits - salaries	1,671,516	1,619,971	1,716,021
Staff development	11,027	10,000	10,735
	<u>1,757,655</u>	<u>1,734,871</u>	<u>1,804,266</u>

**5. Administration**

	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Audit Fee	3,630	3,300	3,695
Board of Trustees Fees	3,845	5,000	3,405
Board of Trustees Expenses	7,327	9,900	6,108
Communication	4,559	5,280	4,591
Consumables	1,841	3,400	3,276
Operating Lease	703	4,000	2,434
Other	42,051	52,190	35,558
Employee Benefits - Salaries	89,262	75,200	73,074
Service Providers, Contractors and Consultancy	3,650	3,700	3,415
	<u>156,868</u>	<u>161,970</u>	<u>135,556</u>

**6. Property**

	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Caretaking and Cleaning Consumables	5,363	6,000	5,246
Cyclical Maintenance Provision	29,306	-	32,125
Reversal of cyclical maintenance	(19,738)	-	(121,513)
Grounds	14,025	20,700	5,415
Heat, Light and Water	46,373	46,800	44,584
Repairs and Maintenance	43,687	39,200	24,116
Use of Land and Buildings	191,441	191,441	181,012
Employee Benefits - Salaries	84,152	87,000	85,182
	<u>394,609</u>	<u>391,141</u>	<u>256,167</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 of Property, Plant and Equipment**

	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Building Improvements	21,898	8,000	25,088
Furniture and Equipment	10,022	19,000	11,455
Information and Communication Technology	9,365	15,000	12,146
Motor Vehicles	9,043	10,000	8,570
Leased Assets	17,873	15,000	15,865
	<u>68,201</u>	<u>70,000</u>	<u>73,124</u>



### 8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Bank Current Account	55,424	149,591	119,562
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>55,424</u>	<u>149,591</u>	<u>119,562</u>

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

Of the \$55,424 Cash and Cash Equivalents, \$5,115 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.

### 9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	11,718	2,106	2,106
Receivables from the Ministry of Education	-	37,190	37,190
Interest Receivable	7,250	4,642	4,642
Teacher Salaries Grant Receivable	97,430	75,791	75,791
	<u>116,398</u>	<u>119,729</u>	<u>119,729</u>
Receivables from Exchange Transactions	18,968	6,748	6,748
Receivables from Non-Exchange Transactions	97,430	112,981	112,981
	<u>116,398</u>	<u>119,729</u>	<u>119,729</u>

### 10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	2,815	4,733	4,733
School Uniforms	1,939	2,548	2,548
	<u>4,754</u>	<u>7,281</u>	<u>7,281</u>

### 11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	908,009	750,595	750,595

**12. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2018</b>						
Building Improvements	580,572	1,186	(33)	-	(21,898)	559,837
Furniture and Equipment	48,622	20,710	-	-	(10,022)	59,310
Information and Communication	18,961	11,041	(2,009)	-	(9,365)	18,628
Motor Vehicles	21,696	-	-	-	(9,043)	12,653
Leased Assets	30,871	5,284	-	-	(17,873)	18,282
<b>Balance at 31 December 2018</b>	<b>700,722</b>	<b>38,231</b>	<b>(2,042)</b>	<b>-</b>	<b>(68,201)</b>	<b>668,710</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2018</b>			
Building Improvements	1,092,353	(532,516)	559,837
Furniture and Equipment	444,019	(384,709)	59,310
Information and Communication	155,458	(136,830)	18,628
Motor Vehicles	48,306	(35,653)	12,653
Leased Assets	77,295	(59,013)	18,282
<b>Balance at 31 December 2018</b>	<b>1,817,431</b>	<b>(1,148,721)</b>	<b>668,710</b>

The net carrying value of equipment held under a finance lease is \$18,282 (2017: \$30,871)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2017</b>						
Building Improvements	601,203	4,457	-	-	(25,088)	580,572
Furniture and Equipment	54,618	6,230	(771)	-	(11,455)	48,622
Information and Communication	30,766	1,283	(942)	-	(12,146)	18,961
Motor Vehicles	25,049	5,217	-	-	(8,570)	21,696
Leased Assets	38,363	8,373	-	-	(15,865)	30,871
<b>Balance at 31 December 2017</b>	<b>749,999</b>	<b>25,560</b>	<b>(1,713)</b>	<b>-</b>	<b>(73,124)</b>	<b>700,722</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2017</b>			
Building Improvements	1,091,855	(511,283)	580,572
Furniture and Equipment	439,067	(390,445)	48,622
Information and Communication	158,335	(139,374)	18,961
Motor Vehicles	48,306	(26,610)	21,696
Leased Assets	72,011	(41,140)	30,871
<b>Balance at 31 December 2017</b>	<b>1,809,574</b>	<b>(1,108,852)</b>	<b>700,722</b>

**13. Accounts Payable**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	12,755	12,258	12,258
Accruals	4,175	3,829	3,829
Employee Entitlements - salaries	97,430	76,528	76,528
Employee Entitlements - leave accrual	2,742	3,377	3,377
	<u>117,102</u>	<u>95,992</u>	<u>95,992</u>
 Payables for Exchange Transactions	 117,102	 95,992	 95,992
	<u>117,102</u>	<u>95,992</u>	<u>95,992</u>

The carrying value of payables approximates their fair value.

**14. Revenue Received in Advance**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Other	17,554	21,439	21,439
	<u>17,554</u>	<u>21,439</u>	<u>21,439</u>

**15. Provision for Cyclical Maintenance**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	202,001	202,001	306,389
Increase to the Provision During the Year	29,306	-	32,125
Reversal of cyclical maintenance	(19,738)	-	(121,513)
Use of the Provision During the Year	-	-	(15,000)
Provision at the End of the Year	<u>211,569</u>	<u>202,001</u>	<u>202,001</u>
 Cyclical Maintenance - Current	 180,444	 177,626	 177,626
Cyclical Maintenance - Term	31,125	24,375	24,375
	<u>211,569</u>	<u>202,001</u>	<u>202,001</u>

Please refer to contingent liability disclosure on Page 19.

**16. Finance Lease Liability**

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	8,030	24,799	24,799
Later than One Year and no Later than Five Years	4,394	7,321	7,321
Later than Five Years	-	-	-
	<u>12,424</u>	<u>32,120</u>	<u>32,120</u>

**17. Funds Held for Capital Works**

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

						BOT	
2018		Opening	Receipts	Payments	Contribution/	Closing	
		Balances	from MoE		(Write-off to	Balances	
		\$	\$	\$	R&M)	\$	
School Redevelopment	In progress	(1,147)	18,000	12,885	1,147	5,115	
Totals		(1,147)	18,000	12,885	1,147	5,115	

**Represented by:**

Funds Held on Behalf of the Ministry of Education

5,115  
5,115

						BOT	
2017		Opening	Receipts	Payments	Contribution/	Closing	
		Balances	from MoE		(Write-off to	Balances	
		\$	\$	\$	R&M)	\$	
School Redevelopment	In progress	-	-	1,147	-	(1,147)	
Totals		-	-	1,147	-	(1,147)	

**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 Principal and Team Leader.

	<b>2018 Actual \$</b>	<b>2017 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,845	3,405
Full-time equivalent members	0.12	0.14
<i>Leadership Team</i>		
Remuneration	443,106	511,406
Full-time equivalent members	4.00	5.50
Total key management personnel remuneration	<u>446,951</u>	<u>514,811</u>
Total full-time equivalent personnel	<u>4.12</u>	<u>5.64</u>

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

*Principal*

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

	<b>2018 Actual \$000</b>	<b>2017 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	90 - 100
Benefits and Other Emoluments	3 -4	2 - 3
Termination Benefits	0 - 0	0 - 0

*Other Employees*

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

<b>Remuneration \$000</b>	<b>2018 FTE Number</b>	<b>2017 FTE Number</b>
110 - 120	1.00	-
100 - 110	1.00	1.00
	<u>2.00</u>	<u>1.00</u>

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:

	<b>2018 Actual \$</b>	<b>2017 Actual \$</b>
Total	-	85,785
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.

### Contingent liability - cyclical maintenance

The school has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school is part of the Schools Rebuild Programme which will result in the school's buildings either being repaired or rebuilt in the future. At the present time there is significant uncertainty as to how the programme will affect the School. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised for those buildings expected to be included as part of the School Rebuild Programme. For property not expected to be a part of the School Rebuild Programme, a provision has continued to be recognised.

We also draw your attention to the line item "Reversal of cyclical maintenance" in note 6 on page 13 where the School has reversed part of its provision for cyclical maintenance because of the significant uncertainty.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2018 the Board has not entered into any contract agreements for capital works.

(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 photocopier:

	2018 Actual \$	2017 Actual \$
No later than One Year	-	616
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>616</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	55,424	149,591	119,582
Receivables	116,398	119,729	119,729
Investments - Term Deposits	908,009	750,595	750,595
<b>Total Loans and Receivables</b>	<b>1,079,831</b>	<b>1,019,915</b>	<b>989,886</b>

**Financial liabilities measured at amortised cost**

Payables	117,102	95,992	95,992
Finance Leases	11,349	23,284	23,284
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>128,451</b>	<b>119,276</b>	<b>119,276</b>

**34. Hadlee Trust and ASB Trust Funds**

Trust Funds held are monies held at the ASB for the Maniototo Area School Sporting and Cultural Trust. It is separate from the Board of Trustees and has a separate Trust Deed. However, the Trust is considered to be a controlled entity of the Board of Trustees. Accordingly, its transactions and balance are included in these financial statements. The balance in the Hadlee Trust account was \$19,446 at December 2018 (2017: \$19,441). The balance in the BOT Hadlee Fund Investment was \$42,881 at December 2018 (2017: \$43,638).

**35. Events After Balance Date**

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



## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF MANIOTOTO AREA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Maniototo Area School (the School). The Auditor-General has appointed me, Mike Hawken, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

#### **Opinion**

We have audited the financial statements of the School on pages 3 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 24 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 arises from the Public Audit Act 2001.

#### **Emphasis of Matter - Provision for cyclical maintenance**

Without modifying our opinion, we draw your attention to the contingent liability – Cyclical Maintenance disclosure at note 21 of the Financial Statements. There is significant uncertainty about what property maintenance the School will be required to carry out because it is part of the Schools Rebuild Programme. We consider the disclosures to be adequate.

#### **Other information**

The Board of Trustees is responsible for the other information. Other Information has not been received by the auditor at the date the audit report is signed. Other information 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.

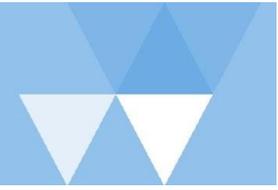
Other than the audit, we have no relationship with or interests in the School.

A handwritten signature in blue ink, appearing to read "MHL".

Mike Hawken  
Deloitte Limited  
On behalf of the Auditor-General  
Dunedin, New Zealand



<b>School Name:</b>	Maniototo Area School	<b>School Number:</b>	370															
<b>Strategic Aim:</b>	That all students are able to access the New Zealand curriculum as seen through progress and achievement in relation to the National Standards.																	
<b>Annual Aim:</b>	<p>Writing Years 1-8: To improve writing in Years 1 to 10.</p> <p>Maths: To improve achievement in Maths in Years 1 to 10</p> <p>To improve NCEA achievement</p>																	
<b>Target:</b>	<p>To have 85% of Yr. 1 to 10 boys (including Maori) achieving at or above the required curriculum standards in writing</p> <p>To have at least 85% of our students achieving at or above the required curriculum standards in maths.</p> <p>To have 90% of NCEA students achieving the level they are attempting</p>																	
<b>Baseline Data:</b>	<p><b><u>End of 2017 - Writing (Yr. 1-10)</u></b>            Yr 1-8: 79% of <b>our students</b> were achieving at or above the National Standard.            70% of <b>our boys</b> were achieving at or above the National Standard.</p> <table border="1"> <thead> <tr> <th>Writing (%)</th> <th>Well below</th> <th>Below</th> <th>At</th> <th>Above</th> </tr> </thead> <tbody> <tr> <td>Yr1-3</td> <td>-----</td> <td>10</td> <td>90</td> <td>-----</td> </tr> <tr> <td>Yr 4-6</td> <td>-----</td> <td>16</td> <td>70</td> <td>14</td> </tr> </tbody> </table>			Writing (%)	Well below	Below	At	Above	Yr1-3	-----	10	90	-----	Yr 4-6	-----	16	70	14
Writing (%)	Well below	Below	At	Above														
Yr1-3	-----	10	90	-----														
Yr 4-6	-----	16	70	14														



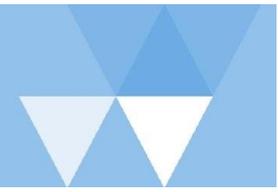
Yr 7-8	10	34	48	7
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Boys Writing (%)	Well below	Below	At	Above
Yr 1-3 21 boys	-----	5% (1 boy)	95	-----
Yr 4-6 19 boys	-----	21	74	5 (1 boy)
Yr 7-8 14 boys	14	57	29	-----

### End of 2017 - Mathematics (Yr. 1 - 10)

Yr 1-8: 74% of **our students** were achieving at or above the National Standard.

Maths	Well below	Below	At	Above
Yr 1-3	4	14	69	12
Yr 4-6	15	22	48	15
Yr 7-8	7	21	57	14



## NCEA

**Level 1:** 8 students have achieved 10 credits. To aim to achieve at least 80 credits by the end of the year; all to achieve literacy and numeracy at Level 1.

**Outcome:** Out of 17 students who attempted L1, 14 were successful, 1 student left in the second half of the year, 1 student did not acquire the necessary credits, 1 student did not get numeracy. Success rate was 82%

**Level 2:** 14 students at Level 2 have achieved between 10 and 64 credits. To aim to achieve at least a total of 60 credits by the end of the year.

2 students at Level 2 to aim to achieve Level 1. Both of them are to achieve L1 literacy by the end of the year.

**Outcome:** A combination of Yr. 12 and Yr. 13 students attempted L2. 8 students attempted L2 and 5 passed. Success rate was 62.5%.

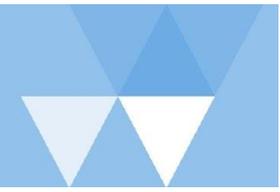
**Level 3:** 10 students have achieved 4 credits. To aim to achieve at least 60 credits in total by the end of the year.

All but 3 have achieved UE literacy & numeracy. 3 students to aim to achieve UE literacy by the end of the year. One student is to achieve Literacy.

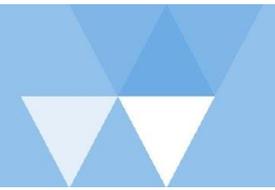
**Outcome:** Of the 8 students who attempted L3, only 2 passed. Success rate was 25%. It must be noted that among both Yr. 12 and Yr. 13 students, the correlation between attendance/punctuality and achievement is significant.

### How will we know this?

- For NCEA - Success through Internal Assessments & Mock Exams conducted through the year
- Through external assessments at the end of the year
- Regular assessments and monitoring of Yr. 1-8 writing
- PATs
- AsTTle
- Learning Progressions Framework



<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>
<p><b>NCEA</b></p> <p>The students are given their personal strategic planners outlining their progress through the year.</p> <p>Students' individual plans are adjusted accordingly by way of alternative standards being offered in the second half of the year.</p> <p>Mentoring for the students is conducted by the form teachers.</p>	<p><b>NCEA</b></p> <p>The strategic planners were updated more towards the second half of the year.</p> <p>This continued on a need to change basis.</p> <p>This was done once every two weeks by the teachers.</p>	<p><b>NCEA</b></p> <p>This happened due to the fact that no specific person was tasked to keep a regular check on the students updating their planners. The PN took over the task in the second half of the year.</p> <p>The teachers after consultation with students, advised them to make the necessary changes in order to achieve the required credits.</p> <p>Mentoring went as planned.</p>	<p><b>NCEA</b></p> <p>We will persevere with the strategic planners. The Principal will regularly check that students are updating their planners. This will be done during the 'whanau time' allotted during each week for mentoring.</p> <p>With the introduction of a more structured mentoring system for 2019, regular and timely adjustments will continue and will keep benefiting the students. Mentoring will be more structured with the introduction of the MyMahi app.</p>



## WRITING

### What did we do

- a Boys writing class was formed in Year 7 & 8.
- A different approach was trialed for our Steps intervention where we had more students put on Steps but for a smaller amount of time.
- We participated in Professional Development provided by our Kahui Ako aimed at lifting Writing achievement.
- We streamlined our Phonics approach so that the Yolanda Soryl programme was implemented in our Yr 0-3 rooms, PD for our teachers and TA's was provided.

## WRITING

### What happened

The EOY data for Year 1-10 boys showed that 60% achieved at or above their expected curriculum level. *(note: the Year 1-8 result was 68%, down 2% from 2017).* This is similar to NZ data - in 2016 63% of Yr 1-8 boys met the standard ( NZ Herald 19.8.2017).

The girls achievement was 75% at or above - a 15% difference between girls and boys.

## WRITING

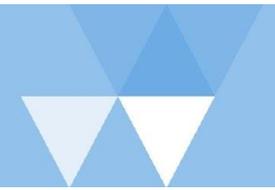
### Why did it happen

- The target boys in the Writing class moved 1 sub level. While not accelerated progress, student voice and teacher observation identified that the class was successful. General Improvements were noted in understanding of different text functions, audience awareness and in self-belief.
- End of year reflections by teachers and teacher-aides, plus a professional development opportunity at the end of the year has convinced us that a shorter time frame on Steps is not ideal. The programme designers have made it clear that it is more a long-term intervention.
- The PD provided by our Kahui Ako was useful in some respects but it didn't appear to greatly affect overall student outcome.
- Beginning of 2019 data collected by the Year 3 teacher has identified high levels of letter and sound identification. It is too early to tell if the phonics programme will have a long term effect on student achievement - especially in the spelling aspect of surface features.
- 2017 EOY data showed that the subject with the greatest learning needs was Maths. While hard to quantify, this may have meant that teachers put more emphasis on Maths development, perhaps at the detriment of Writing.

## WRITING

### Where to next

- We are aiming to make our target more specific in 2019. Using Asttle data we will identify areas of need e.g. 'organisation' or 'punctuation'. Our target will then feature one deeper feature goal and one surface feature goal. We are hoping that this will lead to more targeted teaching, and as consequence we hope to see significant shifts in particular areas.
- All Primary staff attended a course at the beginning of 2019 aimed at lifting literacy achievement for our challenged learners. Teachers have identified specific changes that they are going to make to their programmes to help lift the chance of progress.
- A school wide (Yr. 1-8) spelling programme has been written which will hopefully lead to greater consistency.
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## MATHEMATICS

### *What did we do?*

- Four teachers introduced Alim across the school ( Term 2, Term 3).
- Maintenance programmes were reviewed by teachers.
- Maths workshops were refined in Yr 4-6.
- Collaborative teaching of Maths was instigated, especially between Year 2 & 3, and Year 4-6.
- We initiated assistance from the Maths advisor to lead a curriculum review in 2019.
- Some funding for Maths groups from RTL B

## MATHEMATICS

### *What happened*

**80%** of our Yr 1-10 students were judged at or above expected curriculum level.

At the **end of 2017** 74% of our Yr 1-8 were At or Above.

Maths has gone from the area with the highest levels of 'below' students, to the area with the least.

## MATHEMATICS

### *Why did it happen?*

- Alim gave students not only an academic boost, but also a big boost in confidence and self-belief. The actual data doesn't really reflect the progress made - 80% of our Alim students remained below their expected curriculum level by the end of the year. However, 10 of these students are not far off the expected level.
- We believe collaboration between teachers helped to lift achievement through shared teacher knowledge and targeted instruction.

## MATHEMATICS

### *What next?*

- Repeat Alim - the majority of last year's Alim students will be on the intervention in 2019.
- Our curriculum plan will become more specific, showing expected progress across all strands, across all levels.

## Planning for next year:

Provide a description of the actions the board will take to address any targets that were not achieved. This may involve including aims and targets in next year's charter to address the variance.

The BOT has ensured that targets outlined for 2019 include definite and concrete steps have been put in place regarding writing, wellbeing, individual programmes and mentoring of senior students.

## **Maniototo Area School**

### **KIWISPORT**

**For the Year Ended 31 December 2018**

**Kiwisport is a Government funding initiative to support students' participation in organised sport. During 2018, the school received total Kiwisport funding of \$2,915.61 (excluding GST) in the operating grants. The funding was spent towards employing a Sports Co-ordinator. The number of students participating in 2018 was 167.**