

## **INDEPENDENT AUDITOR'S REPORT**

### **AWAHOU SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017**

The Auditor-General is the auditor of Awahou School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly, to carry out the audit of the financial statements of the School on his behalf.

#### **Opinion**

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 23 May 2018. This is the date at which our opinion is expressed.

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

#### **Basis for our opinion**

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

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

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

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

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

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

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

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwi Sport Statement, the List of Trustees and Statement of Responsibility, 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.

Vivien Cotton  
Cotton Kelly  
On behalf of the Auditor-General  
Palmerston North  
New Zealand

# **AWAHOU SCHOOL**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

School Address: 518 Pohangina Valley East Road, Ashurst

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Ministry Number: 2338

# **AWAHOU SCHOOL**

**Financial Statements - For the year ended 31 December 2017**

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# Awahou School

## Statement of Responsibility

For the year ended 31 December 2017

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 2017 fairly reflects the financial position and operations of the school.

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

Alistair Beveridge

Full Name of Board Chairperson

Signature of Board Chairperson

Date:

2/5/18

Matthew Schmidt

Full Name of Principal

Signature of Principal

Date:

1.05.2018

**Awahou School****Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	413,359	403,280	404,255
Locally Raised Funds	3	56,994	42,518	57,712
Interest Earned		150	-	310
		<b>470,503</b>	<b>445,798</b>	<b>462,277</b>
<b>Expenses</b>				
Locally Raised Funds	3	3,415	12,342	5,292
Learning Resources	4	258,247	245,511	231,345
Administration	5	34,455	47,548	36,449
Finance Costs		1,212	-	1,163
Property	6	132,885	129,658	141,186
Depreciation	7	20,567	5,000	28,222
Loss on Disposal of Property, Plant and Equipment		23	-	34,326
		<b>450,804</b>	<b>440,059</b>	<b>477,983</b>
<b>Net Surplus / (Deficit)</b>		<b>19,699</b>	<b>5,739</b>	<b>(15,706)</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>19,699</b>	<b>5,739</b>	<b>(15,706)</b>

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



**Awahou School****Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
<b>Balance at 1 January</b>	<b>135,371</b>	<b>135,371</b>	<b>149,410</b>
Total comprehensive revenue and expense for the year	19,699	5,739	(15,706)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	1,667
<b>Equity at 31 December</b>	<b>155,070</b>	<b>141,110</b>	<b>135,371</b>
Retained Earnings	155,070	141,110	135,371
<b>Equity at 31 December</b>	<b>155,070</b>	<b>141,110</b>	<b>135,371</b>

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





**Awahou School**  
**Statement of Financial Position**  
As at 31 December 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	70,445	56,895	115,782
Accounts Receivable	9	15,381	18,147	12,349
GST Receivable		2,999	2,640	-
Prepayments		1,009	-	101
Funds owed for Capital Works Projects	14	3,635	-	-
		<b>93,469</b>	<b>77,682</b>	<b>128,232</b>
<b>Current Liabilities</b>				
GST Payable		-	-	3,612
Accounts Payable	11	29,831	35,355	28,172
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability - Current Portion	13	4,596	2,886	3,875
Funds held for Capital Works Projects	14	-	-	41,793
		<b>34,427</b>	<b>38,241</b>	<b>77,452</b>
<b>Working Capital Surplus/(Deficit)</b>		<b>59,042</b>	<b>39,441</b>	<b>50,780</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	121,921	168,546	135,124
		<b>121,921</b>	<b>168,546</b>	<b>135,124</b>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	12	22,176	58,380	43,548
Finance Lease Liability	13	3,717	8,497	6,985
		<b>25,893</b>	<b>66,877</b>	<b>50,533</b>
<b>Net Assets</b>		<b>155,070</b>	<b>141,110</b>	<b>135,371</b>
<b>Equity</b>		<b>155,070</b>	<b>141,110</b>	<b>135,371</b>

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



**Awahou School**  
**Statement of Cash Flows**  
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		101,069	98,090	99,164
Locally Raised Funds		56,799	34,678	57,971
Goods and Services Tax (net)		(6,611)	-	6,252
Payments to Employees		(67,767)	(42,500)	(42,371)
Payments to Suppliers		(73,239)	(145,655)	(69,494)
Interest Paid		(1,212)	-	(1,163)
Interest Received		149	-	310
Net cash from / (to) the Operating Activities		9,188	(55,387)	50,669
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(9,401)	(3,500)	(20,603)
Net cash from / (to) the Investing Activities		(9,401)	(3,500)	(20,603)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	1,667
Finance Lease Payments		(4,429)	-	(3,368)
Funds Held for Capital Works Projects		(40,695)	(41,793)	41,793
Net cash from Financing Activities		(45,124)	(41,793)	40,092
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(45,337)</b>	<b>(100,680)</b>	<b>70,158</b>
Cash and cash equivalents at the beginning of the year	8	115,782	115,782	45,624
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>70,445</b>	<b>56,895</b>	<b>115,782</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.



# Awahou School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2017

#### **a) Reporting Entity**

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

#### **b) Basis of Preparation**

##### **Reporting Period**

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

##### **Basis of Preparation**

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

##### **Financial Reporting Standards Applied**

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

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

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

##### **Measurement Base**

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

##### **Presentation Currency**

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

##### **Specific Accounting Policies**

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

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

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

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



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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

#### **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 13.

#### *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 under section 28 of schedule 6 of the Education Act 1989 in relation to the acquisition of 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 \$1000 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	10-50 years
Furniture and Equipment	5-10 years
Information and Communication	4-5 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

#### **1) 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.

**y) Changes In Accounting Policies**

During the 2017 year, the school's board of trustees agreed to change the capitalisation threshold from \$250 to \$1,000.





## 2. Government Grants

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	94,177	88,090	91,291
Teachers' salaries grants	191,492	214,723	194,590
Use of Land and Buildings grants	118,173	90,467	110,011
Resource teachers learning and behaviour grants	472	-	-
Other MoE Grants	9,045	10,000	8,363
	<b>413,359</b>	<b>403,280</b>	<b>404,255</b>

## 3. Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>			
Donations	33,352	-	39,669
Fundraising	431	24,850	587
Other revenue	10,040	9,828	10,920
Activities	13,171	7,840	6,536
	<b>56,994</b>	<b>42,518</b>	<b>57,712</b>
<b>Expenses</b>			
Activities	2,420	7,000	1,805
Fundraising (costs of raising funds)	585	-	2,406
Other Locally Raised Funds Expenditure	410	5,342	1,081
	<b>3,415</b>	<b>12,342</b>	<b>5,292</b>
<b>Surplus for the year Locally raised funds</b>	<b>53,579</b>	<b>30,176</b>	<b>52,420</b>

## 4. Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	13,157	9,088	7,366
Extra-curricular activities	6,899	1,500	8,162
Library resources	176	-	104
Employee benefits - salaries	233,331	230,723	214,347
Staff development	3,566	4,100	1,224
Curriculum General	1,118	100	142
	<b>258,247</b>	<b>245,511</b>	<b>231,345</b>

## 5. Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	4,075	4,100	4,015
Board of Trustees Fees	2,635	4,500	1,863
Board of Trustees Expenses	995	1,400	405
Communication	1,826	3,000	1,358
Consumables	5,450	8,448	6,468
Operating Lease	533	1,000	1,497
Other	3,877	4,780	6,763
Employee Benefits - Salaries	9,626	15,500	9,040
Insurance	758	500	855
Service Providers, Contractors and Consultancy	4,680	4,320	4,185
	<b>34,455</b>	<b>47,548</b>	<b>36,449</b>



## 6. Property

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Caretaking and Cleaning Consumables	1,535	1,000	901
Cyclical Maintenance Expense	(21,372)	8,036	(1,761)
Grounds	5,324	6,000	7,537
Heat, Light and Water	4,911	5,500	4,669
Repairs and Maintenance	6,720	7,655	9,074
Use of Land and Buildings	118,173	90,467	110,011
Employee Benefits - Salaries	17,594	11,000	10,755
	<b>132,885</b>	<b>129,658</b>	<b>141,186</b>

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.

## 7. Depreciation of Property, Plant and Equipment

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Building Improvements	5,477	1,317	7,432
Furniture and Equipment	3,759	1,154	6,516
Information and Communication Technology	7,164	1,303	7,355
Leased Assets	4,163	629	3,551
Library Resources	4	597	3,368
	<b>20,567</b>	<b>5,000</b>	<b>28,222</b>

## 8. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash on Hand	50	50	50
ANZ Current A/c	35,677	21,149	45,311
ANZ Rent A/c	28,616	14,435	17,024
ANZ Call A/c	6,102	21,261	53,397
Cash equivalents and bank overdraft for Cash Flow Statement	<b>70,445</b>	<b>56,895</b>	<b>115,782</b>

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

## 9. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	-	2,864	2,605
Receivables from the Ministry of Education	1,749	-	1,509
Interest Receivable	1	-	-
Teacher Salaries Grant Receivable	13,631	15,283	8,235
	<b>15,381</b>	<b>18,147</b>	<b>12,349</b>
Receivables from Exchange Transactions	1	2,864	2,605
Receivables from Non-Exchange Transactions	15,380	15,283	9,744
	<b>15,381</b>	<b>18,147</b>	<b>12,349</b>

## 10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2017</b>						
Building Improvements	96,680	1,734	-	-	(5,477)	<b>92,937</b>
Furniture and Equipment	10,217	-	-	-	(3,759)	<b>6,458</b>
Information and Communication Tech	17,160	3,727	-	-	(7,164)	<b>13,723</b>
Leased Assets	11,040	1,926	-	-	(4,163)	<b>8,803</b>
Library Resources	27	-	(23)	-	(4)	-
<b>Balance at 31 December 2017</b>	<b>135,124</b>	<b>7,387</b>	<b>(23)</b>	<b>-</b>	<b>(20,567)</b>	<b>121,921</b>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2017</b>			
Building improvements	148,732	(55,795)	<b>92,937</b>
Furniture and Equipment	81,921	(75,463)	<b>6,458</b>
Information and Communication	40,790	(27,067)	<b>13,723</b>
Leased Assets	19,403	(10,600)	<b>8,803</b>
Library Resources	38,707	(38,707)	-
<b>Balance at 31 December 2017</b>	<b>329,553</b>	<b>(207,632)</b>	<b>121,921</b>



# 10. Property, Plant and Equipment continued

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2016						
Building Improvements	121,828	5,674	(23,390)	-	(7,432)	96,680
Furniture and Equipment	23,066	1,923	(8,256)	-	(6,516)	10,217
Information and Communication Tech	14,698	11,954	(2,137)	-	(7,355)	17,160
Leased Assets	11,545	3,046	-	-	(3,551)	11,040
Library Resources	3,909	29	(543)	-	(3,368)	27
<b>Balance at 31 December 2016</b>	<b>175,046</b>	<b>22,626</b>	<b>(34,326)</b>	<b>-</b>	<b>(28,222)</b>	<b>135,124</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2016			
Building Improvements	146,997	(50,317)	96,680
Furniture and Equipment	81,921	(71,704)	10,217
Information and Communication	37,063	(19,903)	17,160
Leased Assets	17,477	(6,437)	11,040
Library Resources	38,736	(38,709)	27
<b>Balance at 31 December 2016</b>	<b>322,194</b>	<b>(187,070)</b>	<b>135,124</b>

# 11. Accounts Payable

	2017 Actual	2017 Budget (Unaudited)	2016 Actual
	\$	\$	\$
Operating creditors	8,340	15,186	8,385
Accruals	4,075	4,075	4,015
Capital accruals for PPE items	1,995	-	6,525
Employee Entitlements - salaries	13,631	15,283	8,235
Employee Entitlements - leave accrual	159	811	1,012
Employee Entitlements - salaries bulk grant	1,631	-	-
	<b>29,831</b>	<b>35,355</b>	<b>28,172</b>
Payables for Exchange Transactions	29,831	35,355	28,172
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>29,831</b>	<b>35,355</b>	<b>28,172</b>

The carrying value of payables approximates their fair value.



## 12. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	43,548	50,344	45,309
Increase/(decrease) to the Provision During the Year	6,796	8,036	6,796
Adjustment to the Provision	(28,168)	-	(8,557)
Provision at the End of the Year	<u>22,176</u>	<u>58,380</u>	<u>43,548</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	22,176	58,380	43,548
	<u>22,176</u>	<u>58,380</u>	<u>43,548</u>

## 13. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	5,558	2,886	4,837
Later than One Year and no Later than Five Years	4,519	8,497	8,748
Future finance charges	(1,764)	-	(2,725)
	<u>8,313</u>	<u>11,383</u>	<u>10,860</u>

## 14. 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:

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Room 1 Refurbishment	<i>completed</i>	(41,793)	17,568	59,361	-	-
Sewage Treatment System	<i>in progress</i>	-	-	3,635	-	3,635
Totals		<u>(41,793)</u>	<u>17,568</u>	<u>62,996</u>	<u>-</u>	<u>3,635</u>

### Represented by:

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

-  
3,635

3,635

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Room 1 Refurbishment	<i>in progress</i>	-	46,411	4,618	-	(41,793)
Totals		<u>-</u>	<u>46,411</u>	<u>4,618</u>	<u>-</u>	<u>(41,793)</u>



## 15. 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.

## 16. Remuneration

### Key management personnel compensation

Key management personnel of the School include all trustees of the Board and Principal.

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	2,635	1,863
Full-time equivalent members	0.45	-
<i>Leadership Team</i>		
Remuneration	92,147	165,070
Full-time equivalent members	1.00	2.00
Total key management personnel remuneration	94,782	166,933
Total full-time equivalent personnel	1.45	2.00

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

### Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	90 - 100	90 - 100
Benefits and Other Emoluments	2 - 3	2 - 3
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
100 - 110	-	-
	0.00	0.00

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



## 17. 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:

	2017 Actual	2016 Actual
Total	-	-
Number of People	-	-

## 18. Contingencies

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

## 19. Commitments

### (a) Capital Commitments

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

(a) \$38,500 contract to upgrade sewage treatment system as agent for the Ministry of Education. The project is fully funded by the Ministry and \$Nil has been received of which \$3,635 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2016: nil).

### (b) Operating Commitments

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

(a) operating lease of laptops;

	2017 Actual \$	2016 Actual \$
No later than One Year	2,460	2,639
Later than One Year and No Later than Five Years	-	2,460
Later than Five Years	-	-
	<u>2,460</u>	<u>5,099</u>

## 20. 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.



## 21. Financial Instruments

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

### Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	70,445	56,895	115,782
Receivables	15,381	18,147	12,349
Total Loans and Receivables	<u>85,826</u>	<u>75,042</u>	<u>128,131</u>

### Financial liabilities measured at amortised cost

Payables	29,831	35,355	28,172
Finance Leases	8,313	11,383	10,860
Total Financial Liabilities Measured at Amortised Cost	<u>38,144</u>	<u>46,738</u>	<u>39,032</u>

## 22. Events After Balance Date

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





## KIWISPORT FUNDING

2017 KiwiSport funding was used to purchase sports equipment, and alongside a grant from Sport Manawatu, purchase basketball equipment to enable the set up of 'Awahou HoopClub' to raise the profile of basketball in the school and lead to organised teams participating in local competitions, utilising the skills and experience of staff.

## 2017 BOT MEMBERS

Name	Position	Address	Phone	email	Term ending
Alistair Beveridge	Chairperson	140 Awahou South Road Raumai RD14 Ashhurst 4884	work: 06 358 6300 home: 06 32004007 cell: 022 108 7703	<a href="mailto:alistair@thecatalystgroup.co.nz">alistair@thecatalystgroup.co.nz</a>	2019
Billie Rountree	Finance	444 Pohangina Valley East Rd, RD 14 Ashhurst 4884	home: 06 329 4140 cell: 021 957 655	<a href="mailto:bill.hami@xtra.co.nz">bill.hami@xtra.co.nz</a>	2019
Robyn Mare	Property	941 Finnis Road Pohangina RD 14 Ashhurst 4884	06 356 1980 021 161 2738	<a href="mailto:vinceandrobbyn@slingshot.co.nz">vinceandrobbyn@slingshot.co.nz</a>	Resigned from BOT (moved towns) December 2017
Todd White	H&S Community Engagement	139 Awahou South Rd RD 14 Ashhurst 4884	work: 021 490 649 home: 021 490 649 cell: 021 490 649	<a href="mailto:toddwhitenz@gmail.com">toddwhitenz@gmail.com</a>	2019
Matt Schmidt	Principal	208 South Street, Feilding 4702	3294 844 027 6445588	<a href="mailto:awahouprincipal@gmail.com">awahouprincipal@gmail.com</a>	N/A
Connie Edmond	Staff Rep	38 Marlborough Street, Feilding	0273336739	<a href="mailto:connieedmond@awahou.school.nz">connieedmond@awahou.school.nz</a>	Finished at Awahou School, December 2017.

# AWAHOU SCHOOL (2338)

## ANALYSIS OF VARIANCE

### 2017 SCHOOL YEAR



# AWAHOU SCHOOL Charter 2017-2019

**OUR MISSION:** To meet the educational needs of the Pohangina Valley community by fostering individual excellence in a dynamic and caring environment.

## OUR VISION: EXCELLENT LEARNING FOR A GLOBAL FUTURE

### OUR VALUES:

- Respect - *Whakaute*
- Honesty - *Matatika*
- Effort - *Ngaki*

### OUR COMMITMENT TO MAORI & CULTURAL DIVERSITY

Awahou School and Board of Trustees acknowledges:

- The special status of Maori as Tangata Whenua of Aotearoa New Zealand,
- Te Reo Maori, Maori Language 1987 as an Official Language of Aotearoa, New Zealand
- Te Tiriti O Waitangi the Treaty Of Waitangi 1840 as the founding document of Aotearoa New Zealand as a Nation.

On 17 February 2016 Awahou School signed a Memorandum of Understanding MOU with Tanenuiarangi Manawatu Incorporated on behalf of Rangitane O Manawatu Iwi. The MoU cements Awahou School's relationship with Rangitane O Manawatu Iwi and enhances the school's determination to support the education of all learners, their Whanau and the wider (School) community. This support is encased within the Cultural Responsive Framework currently and collaboratively being developed with Rangitane O Manawatu Iwi.



### OUR PRINCIPLES:

Awahou School Board of Trustees will:

- Act as a good employer to all staff, teaching and non-teaching
- Prepare a budget to monitor and control school expenditure
- Allocate funds to meet the school's needs and enhance student achievement
- Implement the 5/10 Year Property Plans to ensure to provide a safe, healthy learning environment

### SPECIAL EDUCATION

Students with special learning needs are supported to progress in relation to the New Zealand Curriculum and Awahou School's learning priorities.

The Awahou School 2017-2019 Charter is a working document that may be subject to change.

### Material to support the 2017 Awahou School charter:

- \* Awahou School Curriculum Delivery Plan
- \* Awahou School Consultation Timeline
- \* Awahou School Code of Conduct
- \* Randitane Iwi MoU
- \* Awahou School Policies and Procedures Folder
- \* Awahou School Staff Handbook
- \* Awahou School School Organisation Folder
- \* 2017 Awahou School Budget
- \* Awahou School Website
- \* Awahou School Facebook Page
- \* Awahou School 'School Docs' Page

# STRATEGIC PLAN AND 2017-19 & ANNUAL TARGETS

OUR GOALS	OUR AIMS & ACTIONS	ANNUAL PERFORMANCE MEASURES (2017)
<b>Student Learning</b> - To provide the conditions for our children to become the best they can be.	<ul style="list-style-type: none"> <li>Teaching as Inquiry processes are embedded and continue to raise student achievement</li> <li>Students continue to progress and achieve at or above National Standards in reading, writing and mathematics</li> <li>Staff and students have sound and consistent local Tikanga Maori knowledge and understandings</li> <li>Parent and/or community expertise are used to enhance learning opportunities</li> <li>Regular promotion and sharing of all areas of students learning and evidence of this with parents and whanau</li> <li>Awahou School Inquiry Learning model integrated throughout the school</li> <li>Students, staff, whanau develop strong technology/digital citizenship/cyber safety skills and practice</li> <li>Innovative Learning Environments utilised effectively for maximum learning</li> <li>Student opinions are valued and an integral part of teaching and learning programmes</li> <li>Students continue to progress as self-directed learners, developing areas of strength and achieving success</li> </ul>	<ul style="list-style-type: none"> <li>* 85% of students 'At' or 'Above' National Standards in Reading, Writing &amp; Maths</li> <li>* Progress 9 of the 22 students 'At' standard in Maths to 'Above'</li> <li>* Progress the 9 Y5 students 'at' standard in writing to 'above'.</li> <li>* All students have 'Learning as Inquiry' Individual Learning Programmes</li> <li>* All students demonstrate <b>progress</b> in Reading, Writing and Maths</li> <li>* Teachers and students can tell the stories of our area from an Iwi perspective</li> <li>* Draft 1 of localised Awahou Curriculum complete</li> <li>* 'Play based' I trialled in Years 1-3</li> </ul>
<b>Environment</b> - To have well managed finances and property	<ul style="list-style-type: none"> <li>Annual Budget prepared each year, giving preference to identified Annual Plan focus areas</li> <li>Seek outside sources of funding for projects</li> <li>Identify areas of the school that require future development/future proofing</li> <li>Friends of Awahou funds allocated to specific projects and areas of need</li> <li>Planned property maintenance schedule adhered to and 5YA and 10YPP up to date and followed</li> </ul>	<ul style="list-style-type: none"> <li>* School events and Friends of Awahou events well supported</li> <li>* School expenditure within 5% of budget</li> <li>* Complete 5YA project</li> <li>* Zero preventable serious harm incidents</li> <li>* School house under property management</li> </ul>
<b>Health &amp; Safety</b> - To provide a safe teaching and learning environment	<ul style="list-style-type: none"> <li>All BOT and staff aware of Health and Safety guidelines</li> <li>Hazard register, building sign offs and compliance checks maintained</li> <li>All staff First Aid trained</li> <li>Swimming pool operational and meeting safety requirements</li> <li>EOTC policies and procedures followed</li> </ul>	<ul style="list-style-type: none"> <li>* Staff First Aid training up to date</li> <li>* Water testing completed quarterly</li> </ul>
<b>Personnel</b> - To provide the conditions for our team to be the best they can be.	<ul style="list-style-type: none"> <li>Teaching as Inquiry used as a fundamental key to effective teaching</li> <li>Robust and effective teacher, support and non-teaching staff performance appraisal occurs annually</li> <li>Principal performance appraisal occurs annually</li> <li>Up to date PLD for teachers to ensure they are current with pedagogical practice and trends</li> <li>PCT programmes implemented for any PCTs to guide development</li> <li>Recruitment of quality teachers as required</li> <li>Teachers who enjoy teaching at Awahou School</li> </ul>	<ul style="list-style-type: none"> <li>* PCT2 registration complete and signed off</li> <li>* Teacher and staff performance reviews completed</li> <li>* Principal appraisal completed</li> </ul>
<b>Community Engagement</b> - Enhance community connections that support the school to become the best it can be.	<ul style="list-style-type: none"> <li>Local children attending Awahou School as their school of choice</li> <li>Community input into school valued and acknowledged</li> <li>Strong community turn out and support at school events</li> <li>Active and engaging social media platforms promoting the school and sharing important information</li> <li>High level of response to community consultations</li> <li>To effectively communicate and manage the transition to new learning styles and reporting to parents</li> <li>After school programme established and performance appraised monthly</li> </ul>	<ul style="list-style-type: none"> <li>* Greater than 80% satisfaction rating for new learning and reporting system</li> <li>* Community engagement plan developed and implemented</li> <li>* School roll continues to grow</li> <li>* After school programme receiving monthly performance updates</li> </ul>
<b>Internal Evaluation</b> - Regularly review progress towards becoming the best school we can be.	<ul style="list-style-type: none"> <li>BOT meetings include Internal Evaluation component</li> <li>Teacher planning and assessment includes reflective Internal Evaluation component</li> <li>Teaching as Inquiry and Teacher Appraisal consistent and linked to performance appraisal</li> <li>School policies and procedure are current</li> </ul>	<ul style="list-style-type: none"> <li>* Policies and procedures on School Docs website</li> <li>* BOT review performance three times per year</li> </ul>



# ANALYSIS OF 2017 PERFORMANCE MEASURES ( **ACHIEVED** / **PARTIALLY ACHIEVED** / **NOT ACHIEVED** )

OUR GOALS	ANNUAL PERFORMANCE MEASURES (2017)	
<b>Student Learning</b> - To provide the conditions for our children to become the best they can be.	1. 85% of students 'At or Above' National Standards in Reading, Writing & Maths 2. Progress 9 of the 22 students 'At standard in Maths to Above' 3. Progress the 9 Y5 students 'at standard in writing to above' 4. All students have 'Learning as Inquiry' Individual Learning Programmes 5. All students demonstrate progress in Reading, Writing and Maths 6. Teachers and students can tell the stories of our area from an iwi perspective 7. Draft 1 of localised Awahou Curriculum complete 8. 'Play based' learning trialled in Years 1-3	1. See data report attached. Just fell short in Writing (84.1% - so more or less hit it) and Maths (80%). 2. See data report attached - 7 students 'above' in Mathematics. The percentages are very similar to the end of last year, despite reporting on 10 more students. Possible reasons for not hitting the target include reporting on different children, the age groups of the children and how many are moving into new curriculum levels. Further detail is outlined in the data report. 3. This is disappointing not to be met, as there was a strong focus on writing this year. Whilst there has been great improvement across the school, the students in this year group have made 1 years progress rather than accelerated focus. This will be another focus in 2018. 4. All students have integrated this as a regular part of their learning routine, particularly in the senior class where less teacher guidance is required. 5. All students made at least 1 year's progress throughout the year. 6. An ongoing focus for 2018, not through any fault of the teachers. The iwi consultation and development process was more difficult than anticipated with so many schools involved but there is a clear path now. An iwi PLD day for all staff from all of the schools involved is booked in for January 25. 7. Partially achieved - plenty of discussion and thought around what this will look like, ongoing into this year. This is our major 2018 PLD focus. 8. Aspects trialled, with junior teacher and Principal attending PLD sessions. 'True' play-based learning not fully embedded, as other focuses ended up taking priority - will be looked at in 2018 with new teacher in junior room.
<b>Environment</b> - To have well managed finances and property	1. School events and Friends of Awahou events well supported 2. School expenditure within 5% of budget 3. Complete SYA project 4. Zero preventable serious harm incidents 5. School houses under property management	1. All events well support and a record year of fundraising from the group! 2. Technically this goal was not met as we did better than the target set, however this is a good thing! For the first time in a while, we were able to record a surplus for the year, meaning this target was exceeded. Through careful spending, 'true' coding, fundraising, grants and knowing where to look, our financial situation was very stable all year. With the drop in roll anticipated for 2018, this also means we have money in our accounts to offset any Ops Grant reductions. 3. All works completed, despite unforeseen circumstances with asbestos. Learning spaces look great and are being very well utilised. 4. Zero serious harm incidents for 2017. 5. Ongoing issues with tenant and continual non-payment of rent have delayed this. Tenancy has been terminated as of end of January 2018, upon which time the property will be handed over to a Property Management company to be managed.
<b>Health &amp; Safety</b> - To provide a safe teaching and learning environment	1. Staff first Aid training up to date 2. Water testing completed quarterly	1. To be organised still as a community event. Contact has been made with providers. 2. Water testing completed as per schedule. No December test done as we were finished for the year. Have organised for this to be tested mid-January.
<b>Personnel</b> - To provide the conditions for our team to be the best they can be.	1. PCT2 registration complete and signed off 2. Teacher and staff performance reviews completed 3. Principal appraisal completed	1. Original teacher this was scheduled for ended up on maternity leave for two terms, however replacement teacher was also a PCT2, so guidance programme continued and this teacher was signed off. Guidance programme remains in place for original teacher to be signed off after Term 1, 2018. 2. Full completed for teacher who has left. Final sign off on other two teachers to occur at the beginning of 2018 when last year's reflections, results etc are used to guide professional goal setting for this year. 3. Fully completed with very pleasing outcomes. Graham to be used as appraiser again in 2018. 4. Consultation going home with first newsletter of 2018 with reporting feedback amongst other consultation.
<b>Community Engagement</b> - Enhance community connections that support the school to become the best it can be. maximise their potential.	1. Greater than 80% satisfaction rating for new learning and reporting system 2. Community engagement plan developed and implemented 3. School roll continues to grow 4. After school programme receiving monthly performance updates	1. Discussed and implemented each Board meeting. 2. Roll grew to 47 at its highest point, back down to 34 to start 2018 due to Year 8 girls leaving, students moving town and other students leaving. 3. Very successful and well used. Regular meetings to discuss what is happening in the programme and what changes could be made.
<b>Internal Evaluation</b> - Regularly review progress towards becoming the best school we can be.	1. Policies and procedures on School Docs website 2. BOT review performance three times per year	1. Policies and procedures all online now with School Docs and reviewed using the inline system. 2. Performance of BOT reviewed informally at each meeting.



## Awahou School 2017 End of Year Data Report

The information below is based on End of Year National Standards judgements for our current 2017 students. This may be the last time National Standards data is used as the measure for reporting student achievement, with the current government looking to remove them next year. If / when this happens, data reports will be based on National Curriculum levels and progress within these, and may look considerably different.

Interesting points to note before looking into individual analysis are:

- The content of National Standards are designed to be covered over a 2 year period, in line with NZ Curriculum Levels. Therefore, students at an odd year level are likely covering content in the first of a two year cycle in the curriculum. When you look at our school break down, half of the school are Years 1,3 and 5 - meaning the beginning of a 2 year content cycle.

### MATHS

School Number	Name	Report Name				Excluded >= 1 March		Excluded, No OTJ
2338	Awahou School	NAG2A(c) Reporting				1		0
Mathematics								
		Well Below		Below		At		Total
		Number	%	Number	%	Number	%	
All Students		0	0.0	9	20.5	28	63.6	44
Maori		0	0.0%	2	33.3%	4	66.7%	6
Pasifika		0	-	0	-	0	-	0
Asian		0	-	0	-	0	-	0
NZ European/Pakeha/Other European		0	0.0%	7	18.9%	23	62.2%	37
Male		0	0.0%	4	20.0%	12	60.0%	20
Female		0	0.0%	5	20.8%	16	66.7%	24
After 1 year at school		0	0.0%	0	0.0%	6	100.0%	6
After 2 years at school		0	0.0%	0	0.0%	5	71.4%	7
After 3 years at school		0	0.0%	0	0.0%	5	100.0%	5
End of year 4		0	0.0%	1	20.0%	2	40.0%	5
End of year 5		0	0.0%	3	30.0%	5	50.0%	10
End of year 6		0	0.0%	3	60.0%	2	40.0%	5
End of year 7		0	0.0%	0	0.0%	1	100.0%	1
End of year 8		0	0.0%	2	40.0%	2	40.0%	5

35 out of 44 children are achieving at or above standard across the school, compared with 28 at mid-year assessments. There is little difference between boys and girls achievement. As with previous years, Maths is the area with the lowest rate of children at or above standard, though with 80% of students at this level, our targets are met. This is still an area we would like to see improvement in, so likely to be an area of focus for professional development next year.

6 of the 9 students achieving below standard are in the Year 5/6 group, which is traditionally where the strategies and knowledge required 'step up a notch' and become more complex. To move on from these levels, install recall of basic facts and number operations is essential, and this is an area that these children tend to struggle in. Two of the students are also Year 8, which is also not uncommon as the knowledge and strategies in this level are extremely complex and national statistics also reflect this.

! students also has identified learning and behavioural needs, for which we are currently working on interventions and outside agency help. Unfortunately, 5 of the 9 students who identify as below will no longer be at our school next year, meaning we can not track the progress from here on in. 2 out 6 students who identify as Maori are achieving below standard. Now that our Maori cohort is of a size that can be effectively monitored, this will also likely be a focus for next year, tied in with our Rangitane Iwi work and staff development around Cultural Competencies embedded in our teaching practice.

## READING

School Number	Name	Report Name				Excluded >= 1 March		Excluded: No OTJ		
23338	Awaehou School	NAG2A(c) Reporting				1		0		
Reading										
All Students		Well Below		Below		At		Above		Total
		Number	%	Number	%	Number	%	Number	%	No
		0	0.0	2	4.5	12	27.3	30	68.2	44
Maori		0	0.0%	0	0.0%	4	66.7%	2	33.3%	6
Pasifika		0	-	0	-	0	-	0	-	0
Asian		0	-	0	-	0	-	0	-	0
NZ European/Pakeha/Other European		0	0.0%	1	2.7%	8	21.8%	28	75.7%	37
Male		0	0.0%	2	10.0%	5	25.0%	13	65.0%	20
Female		0	0.0%	0	0.0%	7	28.2%	17	70.8%	24
After 1 year at school		0	0.0%	0	0.0%	5	83.3%	1	16.7%	6
After 2 years at school		0	0.0%	1	14.3%	1	14.3%	5	71.4%	7
After 3 years at school		0	0.0%	0	0.0%	1	20.0%	4	80.0%	5
End of year 4		0	0.0%	0	0.0%	1	20.0%	4	80.0%	5
End of year 5		0	0.0%	1	10.0%	1	10.0%	8	80.0%	10
End of year 6		0	0.0%	0	0.0%	2	40.0%	3	60.0%	5
End of year 7		0	0.0%	0	0.0%	1	100.0%	0	0.0%	1
End of year 8		0	0.0%	0	0.0%	0	0.0%	5	100.0%	5

As with previous years, Reading is our highest area of achievement in conjunction with National Standards, with 96% of students (42/44) already achieving at or above standard, and 68% (30 out of 44) of students achieving above standard. This is compared with 85% at / above at mid-year reporting. With the introduction of the phonics/decoding programme in the junior class, and a strong focus on comprehension strategies in the senior class, these results are something to be hugely proud of! The new focus on decoding / phonetics has had obvious success rates and will continue into 2018, with upskilling for Toni.

## WRITING

School Number	Name	Report Name	Excluded >= 1 March	Excluded: No OTJ
2338	Awahou School	NAG24(c) Reporting	1	0

  

Writing									
	Well Below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	No
All Students	0	0.0%	7	15.8%	25	55.8%	9	20.5%	44
Maori	0	0.0%	1	16.7%	5	83.3%	0	0.0%	6
Pasifika	0	-	0	-	0	-	0	-	0
Asian	0	-	0	-	0	-	0	-	0
NZ European/Pakeha/Other European	0	0.0%	5	13.5%	23	62.2%	9	24.3%	37
Males	0	0.0%	5	25.0%	9	45.0%	6	30.0%	20
Females	0	0.0%	2	8.3%	19	79.2%	3	12.5%	24
After 1 year of school	0	0.0%	0	0.0%	6	100.0%	0	0.0%	6
After 2 years at school	0	0.0%	1	14.3%	1	14.3%	5	71.4%	7
After 3 years at school	0	0.0%	0	0.0%	3	60.0%	2	40.0%	5
End of year 4	0	0.0%	0	0.0%	4	80.0%	1	20.0%	5
End of year 5	0	0.0%	3	30.0%	7	70.0%	0	0.0%	10
End of year 6	0	0.0%	2	40.0%	3	60.0%	0	0.0%	5
End of year 7	0	0.0%	1	100.0%	0	0.0%	0	0.0%	1
End of year 8	0	0.0%	0	0.0%	4	80.0%	1	20.0%	5

84.1% (37 of 44 students) are achieving at or above standard in writing. This is an improvement from 70% (28 students) at mid-year reporting. 7 students are below standard, compared to 10 below and 1 well below at mid year. This shows clear progress and a target met, however we would like to get this number higher next year, with another likely focus on moving those students below to at or above through some targeted professional development. Only 1 out of 6 students who identify as Maori is achieving below standard, which is a fantastic result. Interestingly, in line with national trends, boys are over represented in the below category, with 5 out of the 7 students below being boys. As with Maths, there is over representation in the Year 5 & 6 cohorts, which reflects the increased difficulty in content and expectation at these levels. It is also largely the same students below in Maths as with Writing, which would indicate a focus on learning in general is needed with these students, rather than necessarily specific subject areas. Again though, we are unfortunately losing a large proportion of these students next year.



## COMPARATIVE ANALYSIS TO PREVIOUS YEAR'S & MID-YEAR REPORTING

Subject	Standard	End of 2015	End 2016	Mid 2017	End 2017
Maths	Above	29.3% (12)	20.6% (7)	30% (12)	15.9% (7)
	At	48.8% (20)	64.7% (22)	40% (16)	63.6% (28)
	Below	22% (9)	14.7% (5)	30% (12)	20.5% (9)
	Well below	0	0	0	0
Reading	Above	51.2% (21)	61.8% (21)	67.5% (27)	68.2% (30)
	At	21.7% (13)	32.4% (11)	17.5% (7)	27.3% (12)
	Below	17% (7)	5.9% (2)	15% (6)	4.5% (2)
	Well below	0	0	0	0
Writing	Above	22% (9)	2.9% (1)	5% (2)	20.5% (9)
	At	63.4% (26)	85.3% (29)	65% (26)	63.6% (28)
	Below	14.6% (6)	11.8% (4)	27.5% (11)	15.9% (7)
	Well below	0	0	2.5% (1)	0

As the data shows, we have again hit our targets of 80% of students achieving at or above National Standards in each of our subject areas. Reading continues to be a huge strength of our school across all year levels. When you compare the 2017 data to the 2015 data, when final numbers similar (as opposed to 10 less at this time last year), the number are very similar. When you consider that we had 13 new students to our school across the year this year, to maintain this high level of achievement is great testament to the hard work of our teachers.

Areas for focus next year from this data will be a continued focus on methods to transfer the high achievement in Reading and Oral Language into writing, and Mathematics skills and strategies in the middle school. During the summer I will be looking into appropriate and up to date methods for this and evidence based research into current best practice for achievement in these areas.