

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF AWAHOU SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

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 Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2018 the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 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.

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 the Statement of Responsibility which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

AWAHOU SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	2338
Principal:	Trudi Rei
School Address:	518 Pohangina Valley East Road, Ashurst
School Postal Address:	518 Pohangina Valley East Road, RD 14, Ashhurst, 4884
School Phone:	06 329 4844
School Email:	awahouoffice@awahou.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Alistair Beveridge	Chairperson	Elected	Jun 2019
Billie Rountree	Parent Rep	Elected	Jun 2019
Todd White	Parent Rep	Elected	Jun 2019
Monique Ekdahl	Parent Rep	Co-opted	Jun 2019

Accountant / Service Provider:	Education Services Ltd
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AWAHOU SCHOOL

Annual Report - For the year ended 31 December 2018

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Awahou 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.

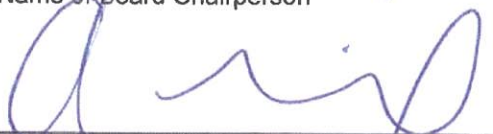
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Alistair Beveridge

Full Name of Board Chairperson




Signature of Board Chairperson

30/5/19

Date:

Trudi Rei

Full Name of Principal



Signature of Principal

14.5.19

Date:

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

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	
		\$	(Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	408,571	392,241	413,359
Locally Raised Funds	3	57,388	29,840	56,994
Interest Earned		361	-	150
		<u>466,320</u>	<u>422,081</u>	<u>470,503</u>
Expenses				
Locally Raised Funds	3	23,011	6,250	9,864
Learning Resources	4	237,984	228,455	251,798
Administration	5	46,431	52,620	52,049
Finance Costs		1,165	1,055	1,212
Property	6	150,472	134,807	115,291
Depreciation	7	20,749	5,000	20,567
Loss on Disposal of Property, Plant and Equipment		930	-	23
		<u>480,742</u>	<u>428,187</u>	<u>450,804</u>
Net Surplus / (Deficit)		<u>(14,422)</u>	<u>(6,106)</u>	<u>19,699</u>
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>(14,422)</u></u>	<u><u>(6,106)</u></u>	<u><u>19,699</u></u>

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 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	155,070	148,573	135,371
Total comprehensive revenue and expense for the year	(14,422)	(6,106)	19,699
Capital Contributions from the Ministry of Education			
Equity at 31 December	140,648	142,467	155,070
 Retained Earnings	140,648	142,467	155,070
Equity at 31 December	140,648	142,467	155,070

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 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	64,156	97,483	70,445
Accounts Receivable	9	17,421	12,349	15,381
GST Receivable		2,495	-	2,999
Prepayments		1,624	101	1,009
Inventories	10	402	-	-
Funds owed for Capital Works Projects	15	494	-	3,635
		<u>86,592</u>	<u>109,933</u>	<u>93,469</u>
Current Liabilities				
GST Payable		-	3,612	-
Accounts Payable	12	20,029	28,172	29,831
Provision for Cyclical Maintenance	13	24,948	-	-
Finance Lease Liability - Current Portion	14	3,362	3,875	4,596
		<u>48,339</u>	<u>35,659</u>	<u>34,427</u>
Working Capital Surplus/(Deficit)		<u>38,253</u>	<u>74,274</u>	<u>59,042</u>
Non-current Assets				
Property, Plant and Equipment	11	106,775	128,624	121,921
		<u>106,775</u>	<u>128,624</u>	<u>121,921</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	4,024	58,380	22,176
Finance Lease Liability	14	356	2,051	3,717
		<u>4,380</u>	<u>60,431</u>	<u>25,893</u>
Net Assets		<u>140,648</u>	<u>142,467</u>	<u>155,070</u>
Equity		<u>140,648</u>	<u>142,467</u>	<u>155,070</u>

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 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		102,272	87,000	101,069
Locally Raised Funds		57,173	29,840	56,799
Goods and Services Tax (net)		504	-	(6,611)
Payments to Employees		(66,760)	(43,715)	(67,767)
Payments to Suppliers		(85,280)	(85,435)	(73,239)
Interest Paid		(1,165)	(1,055)	(1,212)
Interest Received		337	-	149
Net cash from / (to) the Operating Activities		7,081	(13,365)	9,188
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(8,268)	-	(9,401)
Net cash from / (to) the Investing Activities		(8,268)	-	(9,401)
Cash flows from Financing Activities				
Finance Lease Payments		(3,510)	(4,934)	(4,429)
Funds Held for Capital Works Projects		(1,592)	-	(40,695)
Net cash from Financing Activities		(5,102)	(4,934)	(45,124)
Net increase/(decrease) in cash and cash equivalents		(6,289)	(18,299)	(45,337)
Cash and cash equivalents at the beginning of the year	8	70,445	115,782	115,782
Cash and cash equivalents at the end of the year	8	64,156	97,483	70,445

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 2018

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 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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



Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 14.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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



e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

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

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

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

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$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.

l) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

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

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

Non cash generating assets

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

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

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

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



n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

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



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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	91,975	87,000	94,177
Teachers' salaries grants	178,205	194,590	191,492
Use of Land and Buildings grants	124,045	110,011	118,173
Resource teachers learning and behaviour grants	482	-	472
Other MoE Grants	13,864	640	9,045
	<u>408,571</u>	<u>392,241</u>	<u>413,359</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	20,800	2,640	8,995
Bequests & Grants	8,459	-	24,357
Activities	12,381	-	13,171
Trading	725	-	-
Fundraising	-	15,000	431
Other Revenue	15,023	12,200	10,040
	<u>57,388</u>	<u>29,840</u>	<u>56,994</u>
Expenses			
Activities	10,636	1,500	8,869
Trading	(177)	-	-
Fundraising costs	578	-	585
Other Expenses	11,974	4,750	410
	<u>23,011</u>	<u>6,250</u>	<u>9,864</u>
<i>Surplus for the year Locally raised funds</i>	<u>34,377</u>	<u>23,590</u>	<u>47,130</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	10,510	9,050	13,157
Library resources	-	300	176
Employee benefits - salaries	219,495	214,305	233,331
Staff development	7,748	4,000	3,566
Curriculum General	231	800	1,118
Extra Curricular Activities	-	-	450
	<u>237,984</u>	<u>228,455</u>	<u>251,798</u>

5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	4,197	4,100	4,075
Board of Trustees Fees	-	4,500	2,635
Board of Trustees Expenses	1,356	1,400	995
Communication	1,990	2,000	1,826
Consumables	4,112	6,500	5,450
Operating Lease	-	1,000	533
Other	3,957	4,300	3,877
Employee Benefits - Salaries	25,277	24,000	27,220
Insurance	802	500	758
Service Providers, Contractors and Consultancy	4,740	4,320	4,680
	<u>46,431</u>	<u>52,620</u>	<u>52,049</u>



6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,593	1,000	1,535
Cyclical Maintenance Expense	6,796	6,796	(21,372)
Grounds	7,491	6,000	5,324
Heat, Light and Water	5,769	5,500	4,911
Repairs and Maintenance	2,111	3,000	4,168
Use of Land and Buildings	124,045	110,011	118,173
Consultancy And Contract Services	2,667	2,500	2,552
	<u>150,472</u>	<u>134,807</u>	<u>115,291</u>

The use of land and buildings figure represents 8% of the school's total property value.

7. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	5,753	1,332	5,477
Furniture and Equipment	3,618	913	3,759
Information and Communication Technology	6,835	1,742	7,164
Leased Assets	4,543	1,012	4,163
Library Resources	-	1	4
	<u>20,749</u>	<u>5,000</u>	<u>20,567</u>

8. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	50	-	50
ASB	26,045	-	-
ASB Rent	938	-	-
ASB Savings	4	-	-
ASB TD	37,119	-	-
ANZ Current	-	27,062	35,677
ANZ Rent	-	17,024	28,616
ANZ Call A/c	-	53,397	6,102
Cash equivalents and bank overdraft for Cash Flow Statement	<u>64,156</u>	<u>97,483</u>	<u>70,445</u>

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



9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	215	2,605	-
Receivables from the Ministry of Education	3,190	1,509	1,749
Interest Receivable	25	-	1
Teacher Salaries Grant Receivable	13,991	8,235	13,631
	<u>17,421</u>	<u>12,349</u>	<u>15,381</u>
Receivables from Exchange Transactions	240	2,605	1
Receivables from Non-Exchange Transactions	17,181	9,744	15,380
	<u>17,421</u>	<u>12,349</u>	<u>15,381</u>

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
School Hat Trading Account	44	-	-
Stationery Pack Trading Account	358	-	-
	<u>402</u>	<u>-</u>	<u>-</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Building Improvements	92,938	6,480	-	-	(5,753)	93,665
Furniture and Equipment	6,458	-	(211)	-	(3,618)	2,629
Information and Communication Tech	13,722	-	(719)	-	(6,835)	6,168
Leased Assets	8,803	-	-	-	(4,543)	4,260
Library Resources	-	53	-	-	-	53
Balance at 31 December 2018	<u>121,921</u>	<u>6,533</u>	<u>(930)</u>	<u>-</u>	<u>(20,749)</u>	<u>106,775</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Building Improvements	155,212	(61,547)	93,665
Furniture and Equipment	76,075	(73,446)	2,629
Information and Communication	24,886	(18,718)	6,168
Leased Assets	19,403	(15,143)	4,260
Library Resources	26,496	(26,443)	53
Balance at 31 December 2018	<u>302,072</u>	<u>(195,297)</u>	<u>106,775</u>



11. Property, Plant and Equipment - continued

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

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

12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	1,208	14,910	8,340
Accruals	4,197	4,015	4,075
Capital accruals for PPE items	-	-	1,995
Employee Entitlements - salaries	13,991	8,235	15,262
Employee Entitlements - leave accrual	633	1,012	159
	20,029	28,172	29,831
Payables for Exchange Transactions	20,029	28,172	29,831
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	20,029	28,172	29,831

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	22,176	51,584	43,548
Increase/(decrease) to the Provision During the Year	6,796	6,796	(21,372)
Provision at the End of the Year	28,972	58,380	22,176
Cyclical Maintenance - Current	24,948	-	-
Cyclical Maintenance - Term	4,024	58,380	22,176
	28,972	58,380	22,176



14. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	4,164	3,875	5,558
Later than One Year and no Later than Five Years	356	2,051	4,519
	<u>4,520</u>	<u>5,926</u>	<u>10,077</u>

15. Funds Owed (Held) for Capital Works Projects

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

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Sewage Treatment System <i>completed</i>		3,635	36,901	33,760	-	494
Totals		<u>3,635</u>	<u>36,901</u>	<u>33,760</u>	<u>-</u>	<u>494</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

494

494

	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>completed</i>		-	-	3,635	-	3,635
Totals		<u>(41,793)</u>	<u>17,568</u>	<u>62,996</u>	<u>-</u>	<u>3,635</u>

16. 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.



17. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	-	2,635
Full-time equivalent members	0.07	0.45
<i>Leadership Team</i>		
Remuneration	93,853	92,147
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	93,853	94,782
Total full-time equivalent personnel	1.07	1.45

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	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	2018 FTE Number	2017 FTE Number
100 - 110	-	-
	0.00	0.00

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

18. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-



19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

20. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2018 (Capital commitments at 31 December 2017: \$38,500).

(b) Operating Commitments

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

(a) operating lease of laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	2,460
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>2,460</u>

21. 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.



22. 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	64,156	97,483	70,445
Receivables	17,421	12,349	15,381
Investments - Term Deposits	-	-	-
Total Loans and Receivables	81,577	109,832	85,826

Financial liabilities measured at amortised cost

Payables	20,029	28,172	29,831
Finance Leases	3,718	5,926	8,313
Total Financial Liabilities Measured at Amortised Cost	23,747	34,098	38,144

23. Events After Balance Date

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

24. Comparatives

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



Awahou School

'A Lifestyle for Learning'



School Name:	Awahou School	School Number:	2338
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Strategic Aim:	Student Learning - To provide the conditions for our children to become the best they can be
Annual Aim:	All students demonstrate progress in Reading, Writing and Maths
Targets:	<ul style="list-style-type: none"> * 85% of students working within or beyond expected curriculum level in Reading, Writing & Maths * All Year 7 students working within or beyond their expected curriculum level in Maths * All Year 3 students working well within Level 2 of the curriculum in Maths

Baseline Data:

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. 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. Unfortunately, 5 of the 9 students who identify as Maori are achieving below standard. Now that school next year, meaning we can not track the progress from here on in. 2 out of 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.

School Number	Name	Report Name	Excluded >= 1 March	Excluded: No OTJ
2338	Awahou School	MAG2A(e) Reporting	1	0
Mathematics				
		Below		Above
		At		Total
		Number	Number	No
		%	%	%
All Students		0	28	44
		0.0	63.6	15.9
Maori		0	4	6
		0.0%	66.7%	0.0%
Pasifika		0	0	0
		-	-	-
Asian		0	0	0
		-	-	-
NZ European/Pakeha/Other European		0	23	37
		0.0%	62.2%	18.9%
Male		0	12	20
		0.0%	60.0%	20.0%
Female		0	16	24
		0.0%	66.7%	12.5%
After 1 year at school		0	6	6
		0.0%	100.0%	0.0%
After 2 years at school		0	5	7
		0.0%	71.4%	28.6%
After 3 years at school		0	5	5
		0.0%	100.0%	0.0%
End of year 4		0	2	5
		0.0%	40.0%	40.0%
End of year 5		0	5	10
		0.0%	50.0%	20.0%
End of year 6		0	2	5
		0.0%	40.0%	0.0%
End of year 7		0	1	1
		0.0%	100.0%	0.0%
End of year 8		0	2	5
		0.0%	40.0%	20.0%

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>In Maharara DCIM was implemented to improve problem solving.</p> <p>Basic facts cards made and sent home with children to encourage them to practice/improve their basic facts and number knowledge.</p> <p>Rich tasks used.</p> <p>More engaging apps introduced to hook in (sumdog, prodigy).</p>	<p>83% of students were working at or above by the end of 2018. 2% off the target of 85%.</p> <p>The Year 7 students targeted did not achieve their expected curriculum level.</p> <p>All but one student in Year 3 were working well within Level 2 of the curriculum by the end of 2018.</p>	<p>The Year 7 students required more intensive support and teaching to make accelerated progress.</p> <p>The Year 3 student has additional needs which is hindering her from making accelerated progress.</p>	<p>Some intensive work needs to be implemented for the Year 8 students, as well as the Year 3 student in 2019.</p> <p>Invest in a consistent and evidence based resource and PLD.</p>
Planning for next year:			
Implement Pr1ME Mathematics across the school to add richer learning in all mathematics areas.			

Strategic Aim:	Student Learning - To provide the conditions for our children to become the best they can be																																																																																																																																																																																																				
Annual Aim:	All students demonstrate progress in Reading, Writing and Maths																																																																																																																																																																																																				
Targets:	<ul style="list-style-type: none">* 85% of students working within or beyond expected curriculum level in Reading, Writing & Maths* 80% of boys working within or beyond their expected curriculum level in writing* 9 of the 11 Year 6/7 students working within or beyond their expected curriculum level in writing.																																																																																																																																																																																																				
Baseline Data:	<table><tr><th>School Number</th><th>Name</th><th>Report Name</th><th>Excluded >= 1 March</th><th>Excluded No OTJ</th></tr><tr><td>2338</td><td>Awahou School</td><td>NAG2A(c) Reporting</td><td>1</td><td>0</td></tr></table> <table><tr><th rowspan="2">Writing</th><th colspan="2">Well Below</th><th colspan="2">Below</th><th colspan="2">At</th><th colspan="2">Above</th><th colspan="2">Total</th></tr><tr><th>Number</th><th>%</th><th>Number</th><th>%</th><th>Number</th><th>%</th><th>Number</th><th>%</th><th>No</th><th>%</th></tr><tr><td>All Students</td><td>0</td><td>0.0</td><td>7</td><td>15.9</td><td>28</td><td>63.6</td><td>9</td><td>20.5</td><td>44</td><td></td></tr><tr><td>Maori</td><td>0</td><td>0.0%</td><td>1</td><td>16.7%</td><td>5</td><td>83.3%</td><td>0</td><td>0.0%</td><td>6</td><td></td></tr><tr><td>Pasifika</td><td>0</td><td>-</td><td>0</td><td>-</td><td>0</td><td>-</td><td>0</td><td>-</td><td>0</td><td></td></tr><tr><td>Asian</td><td>0</td><td>-</td><td>0</td><td>-</td><td>0</td><td>-</td><td>0</td><td>-</td><td>0</td><td></td></tr><tr><td>NZ European/Pakeha/Other European</td><td>0</td><td>0.0%</td><td>5</td><td>13.5%</td><td>23</td><td>62.2%</td><td>9</td><td>24.3%</td><td>37</td><td></td></tr><tr><td>Male</td><td>0</td><td>0.0%</td><td>5</td><td>25.0%</td><td>9</td><td>45.0%</td><td>8</td><td>30.0%</td><td>20</td><td></td></tr><tr><td>Female</td><td>0</td><td>0.0%</td><td>2</td><td>8.3%</td><td>19</td><td>79.2%</td><td>3</td><td>12.5%</td><td>24</td><td></td></tr><tr><td>After 1 year at school</td><td>0</td><td>0.0%</td><td>0</td><td>0.0%</td><td>6</td><td>100.0%</td><td>0</td><td>0.0%</td><td>6</td><td></td></tr><tr><td>After 2 years at school</td><td>0</td><td>0.0%</td><td>1</td><td>14.3%</td><td>1</td><td>14.3%</td><td>5</td><td>71.4%</td><td>7</td><td></td></tr><tr><td>After 3 years at school</td><td>0</td><td>0.0%</td><td>0</td><td>0.0%</td><td>3</td><td>60.0%</td><td>2</td><td>40.0%</td><td>5</td><td></td></tr><tr><td>End of year 4</td><td>0</td><td>0.0%</td><td>0</td><td>0.0%</td><td>4</td><td>80.0%</td><td>1</td><td>20.0%</td><td>5</td><td></td></tr><tr><td>End of year 5</td><td>0</td><td>0.0%</td><td>3</td><td>30.0%</td><td>7</td><td>70.0%</td><td>0</td><td>0.0%</td><td>10</td><td></td></tr><tr><td>End of year 6</td><td>0</td><td>0.0%</td><td>2</td><td>40.0%</td><td>3</td><td>60.0%</td><td>0</td><td>0.0%</td><td>5</td><td></td></tr><tr><td>End of year 7</td><td>0</td><td>0.0%</td><td>1</td><td>100.0%</td><td>0</td><td>0.0%</td><td>0</td><td>0.0%</td><td>1</td><td></td></tr><tr><td>End of year 8</td><td>0</td><td>0.0%</td><td>0</td><td>0.0%</td><td>4</td><td>80.0%</td><td>1</td><td>20.0%</td><td>5</td><td></td></tr></table> <p>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.</p>	School Number	Name	Report Name	Excluded >= 1 March	Excluded No OTJ	2338	Awahou School	NAG2A(c) Reporting	1	0	Writing	Well Below		Below		At		Above		Total		Number	%	Number	%	Number	%	Number	%	No	%	All Students	0	0.0	7	15.9	28	63.6	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		Male	0	0.0%	5	25.0%	9	45.0%	8	30.0%	20		Female	0	0.0%	2	8.3%	19	79.2%	3	12.5%	24		After 1 year at 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	
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Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Writing was the focus of teacher inquiry for the year.</p> <p>Talk4writing & big writes professional development with Liz Hansen attended by all staff.</p> <p>Wharite -</p> <p>Talk4writing implemented in class which hooked the kids in (especially boys).</p> <p>Stepweb learning staircase used as whole class program to teach punctuation, spelling, reading and writing (used alongside decodables) provided by RTLB.</p>	<p>86% of students are working at or above expectation in writing. 1% more than targeted.</p> <p>87% of boys are working at or above expectations. 7% more than targeted.</p> <p>9 of the 11 students in Years 6/7 were working within or beyond their curriculum expectation by the end of the year.</p>	<p>The use of decodable texts helped to support phoneme and grapheme knowledge for the junior students.</p> <p>Talk4writing engaged the boys, which has seen improved outcomes.</p>	<p>Continue to use decodable texts to teach the foundations for reading.</p> <p>Develop a more robust independent programme to enhance self-management and student agency.</p> <p>Teachers will learn how to teach 'The Code' using Multisensory Structured Language strategies.</p>
Planning for next year:			
<p>Implement the Daily 5 to maintain their writing abilities during students independent learning time. Train teachers to teach the Code via MSL strategies.</p>			

Strategic Aim:	Student Learning - To provide the conditions for our children to become the best they can be																																																																																																																																																																																																																								
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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

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Maharahara - Chapter chat (book study) implemented in class program.</p> <p>Wharite - Jolly phonics introduced to work alongside Little learners love literacy books.</p> <p>Stepweb learning staircase used as whole class program to teach punctuation, spelling, reading and writing (used alongside decodables) provided by RTLB.</p>	<p>96% of students are working at or above expectations for Reading. 11% more than targeted.</p> <p>There is no disparity between boys or girls, or between Māori and Non-Māori.</p>	<p>The implementation of decodable texts in the junior room to teach the foundations for reading.</p>	<p>Continue to use decodable texts to teach the foundations for reading.</p> <p>Develop a more robust independent programme to enhance self-management and student agency.</p> <p>Teachers will learn how to teach 'The Code' using Multisensory Structured Language strategies.</p>
Planning for next year:			
Implement the Daily 5 so students maintain and further their reading abilities. Teacher will participate in The Code PLD.			

Awahou School

'A Lifestyle for Learning'



18 December 2018

To whom it may concern,

In the year 2018 Awahou School received \$534.61 of Kiwisport Funds. These funds were spent on a Jump Jam license and a bus to transport the students to an Inter-school Athletics event.

Regards, Trudi Rei