

WHANGAREI HEADS SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

Ministry Number: 1128

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WHANGAREI HEADS SCHOOL

Financial Statements - For the year ended 31 December 2017

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Whangarei Heads 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.

Rachael Dennis
Full Name of Board Chairperson

Denise Humphries
Full Name of Principal


Signature of Board Chairperson


Signature of Principal

05/07/2018
Date:

05/07/2018
Date:

Whangarei Heads School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	960,023	894,165	907,976
Locally Raised Funds	3	88,406	82,500	108,580
Interest Earned		3,021	1,000	1,609
		<u>1,051,450</u>	<u>977,665</u>	<u>1,018,165</u>
Expenses				
Locally Raised Funds	3	36,577	26,100	46,038
Learning Resources	4	633,058	584,737	603,830
Administration	5	84,386	74,885	76,068
Finance Costs		889	706	1,101
Property	6	292,564	274,236	278,678
Depreciation	7	16,721	20,713	21,767
Loss on Disposal of Property, Plant and Equipment		668	-	46
		<u>1,064,863</u>	<u>981,377</u>	<u>1,027,528</u>
Net Surplus / (Deficit)		(13,413)	(3,712)	(9,363)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(13,413)</u>	<u>(3,712)</u>	<u>(9,363)</u>

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

Whangarei Heads School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2017

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Balance at 1 January	117,927	117,927	123,585
Total comprehensive revenue and expense for the year	(13,413)	(3,712)	(9,363)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	3,705
Equity at 31 December	104,514	114,215	117,927
 Retained Earnings	104,514	114,215	117,927
Equity at 31 December	104,514	114,215	117,927

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

Whangarei Heads School
Statement of Financial Position
As at 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Assets				
Cash and Cash Equivalents	8	72,133	53,171	56,559
Accounts Receivable	9	34,477	25,194	25,194
GST Receivable		3,414	2,886	2,886
Prepayments		1,931	2,243	2,243
Inventories	10	667	850	850
		<u>112,622</u>	<u>84,344</u>	<u>87,732</u>
Current Liabilities				
Accounts Payable	12	66,989	43,150	43,150
Revenue Received in Advance	13	1,600	-	3,193
Provision for Cyclical Maintenance	14	9,897	23,336	16,263
Finance Lease Liability - Current Portion	15	8,390	3,537	3,167
Funds held for Capital Works Projects	16	19,692	-	(957)
		<u>106,568</u>	<u>70,023</u>	<u>64,816</u>
Working Capital Surplus/(Deficit)		6,054	14,321	22,916
Non-current Assets				
Property, Plant and Equipment	11	136,444	109,349	127,062
		<u>136,444</u>	<u>109,349</u>	<u>127,062</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	24,837	6,966	26,021
Finance Lease Liability	15	13,147	2,489	6,030
		<u>37,984</u>	<u>9,455</u>	<u>32,051</u>
Net Assets		<u>104,514</u>	<u>114,215</u>	<u>117,927</u>
Equity		<u>104,514</u>	<u>114,215</u>	<u>117,927</u>

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

Whangarei Heads School
Statement of Cash Flows
For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		211,033	188,907	200,642
Locally Raised Funds		89,521	83,219	95,602
Goods and Services Tax (net)		(528)	1,734	1,734
Payments to Employees		(117,518)	(95,525)	(130,151)
Payments to Suppliers		(175,161)	(160,234)	(154,229)
Interest Paid		(889)	(706)	(1,101)
Interest Received		2,898	998	1,607
Net cash from / (to) the Operating Activities		9,356	18,393	14,104
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(668)	-	(46)
Purchase of PPE (and Intangibles)		(8,788)	(3,124)	(7,285)
Net cash from / (to) the Investing Activities		(9,456)	(3,124)	(7,331)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,705
Finance Lease Payments		(4,975)	(1,583)	(2,112)
Funds Administered on Behalf of Third Parties		20,649	-	-
Net cash from Financing Activities		15,674	(1,583)	1,593
Net increase/(decrease) in cash and cash equivalents		15,574	13,686	8,366
Cash and cash equivalents at the beginning of the year	8	56,559	39,485	48,193
Cash and cash equivalents at the end of the year	8	72,133	53,171	56,559

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been omitted.

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

Whangarei Heads School

Notes to the Financial Statements

1 Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

Whangarei Heads 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.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to 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 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.

The School has met the requirements under Schedule 6 Section 28 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 \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements – Crown	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

l) 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.

m) 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.

n) 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.

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

o) 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).

p) 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.

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

q) 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.

r) Budget Figures

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

s) 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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	187,446	172,956	175,873
Teachers' salaries grants	510,931	492,832	492,832
Use of Land and Buildings grants	235,363	212,426	212,426
Other MoE Grants	26,283	15,951	26,845
	<u>960,023</u>	<u>894,165</u>	<u>907,976</u>

3 Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
Donations	19,650	27,000	34,530
Fundraising	36,905	38,700	51,839
Trading	6,494	5,200	7,477
Activities	25,357	11,600	14,734
	<u>88,406</u>	<u>82,500</u>	<u>108,580</u>
Expenses			
Activities	24,099	11,600	15,218
Trading	270	400	2,555
Fundraising (costs of raising funds)	12,208	14,100	28,265
	<u>36,577</u>	<u>26,100</u>	<u>46,038</u>
<i>Surplus for the year Locally raised funds</i>	<u>51,829</u>	<u>56,400</u>	<u>62,542</u>

4 Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	19,595	17,252	17,396
Equipment repairs	2,072	1,000	915
Information and communication technology	5,731	6,340	7,240
Extra-curricular activities	3,167	4,050	3,087
Library resources	-	400	3,316
Employee benefits - salaries	582,396	540,003	561,481
Staff development	20,097	15,692	10,395
	<u>633,058</u>	<u>584,737</u>	<u>603,830</u>

5 Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	3,480	3,480	3,420
Board of Trustees Fees	4,675	4,455	4,215
Board of Trustees Expenses	17,127	1,264	3,299
Communication	3,788	4,400	3,810
Consumables	3,523	2,700	2,518
Legal Fees	-	-	6,000
Other	7,636	10,110	5,885
Employee Benefits - Salaries	37,900	41,932	40,229
Insurance	1,253	1,290	1,291
Service Providers, Contractors and Consultancy	5,004	5,254	5,401
	<u>84,386</u>	<u>74,885</u>	<u>76,068</u>

6 Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,260	2,900	2,732
Consultancy and Contract Services	15,224	15,060	9,557
Cyclical Maintenance Provision	6,546	4,281	19,088
Grounds	4,926	15,000	4,174
Heat, Light and Water	9,227	10,600	7,738
Repairs and Maintenance	10,628	4,609	9,515
Use of Land and Buildings - Non Integrated	235,363	212,426	212,426
Employee Benefits - Salaries	9,390	9,360	13,448
	<u>292,564</u>	<u>274,236</u>	<u>278,678</u>

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

7 Depreciation of Property, Plant and Equipment

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	-	-	-
Building Improvements - Crown	4,312	4,103	4,312
Furniture and Equipment	4,218	3,940	4,141
Information and Communication Technology	3,752	9,588	10,076
Leased Assets	3,257	2,471	2,597
Library Resources	1,182	610	641
	<u>16,721</u>	<u>20,713</u>	<u>21,767</u>

8 Cash and Cash Equivalents

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	52,133	53,171	10,372
Short-term Bank Deposits	20,000	-	46,187
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>72,133</u>	<u>53,171</u>	<u>56,559</u>

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

Of the \$72,133 Cash and Cash Equivalents, \$19,692 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2018 on Crown owned school buildings under the School's Five Year Property Plan.

9 Accounts Receivable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	31	43	43
Interest Receivable	175	52	52
Teacher Salaries Grant Receivable	34,271	25,099	25,099
	<u>34,477</u>	<u>25,194</u>	<u>25,194</u>
Receivables from Exchange Transactions	206	95	95
Receivables from Non-Exchange Transactions	34,271	25,099	25,099
	<u>34,477</u>	<u>25,194</u>	<u>25,194</u>

10 Inventories

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	167	321	321
School Uniforms	500	529	529
	<u>667</u>	<u>850</u>	<u>850</u>

11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	82,410	-	-	-	(4,312)	78,098
Furniture and Equipment	24,627	3,583	-	-	(4,218)	23,992
Information and Communication Technology	6,722	730	(495)	-	(3,752)	3,205
Leased Assets	8,814	17,315	-	-	(3,257)	22,872
Library Resources	4,489	5,143	(173)	-	(1,182)	8,277
Balance at 31 December 2017	127,062	26,771	(668)	-	(16,721)	136,444

Accumulated Depreciation	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	131,065	(52,967)	78,098
Furniture and Equipment	217,114	(193,122)	23,992
Information and Communication Technology	55,222	(52,017)	3,205
Leased Assets	29,463	(6,591)	22,872
Library Resources	17,918	(9,641)	8,277
Balance at 31 December 2017	450,782	(314,338)	136,444

The net carrying value of equipment held under a finance lease is \$22,872

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Building Improvements	43,479	-	-	43,243	(4,312)	82,410
Furniture and Equipment	62,967	9,044	-	(43,243)	(4,141)	24,627
Information and Communication Technology	16,844	-	(46)	-	(10,076)	6,722
Leased Assets	10,313	2,648	-	(1,550)	(2,597)	8,814
Library Resources	6,843	1,322	(3,035)	-	(641)	4,489
Balance at 31 December 2016	140,446	13,014	(3,081)	(1,550)	(21,767)	127,062

Accumulated Depreciation	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Land	-	-	-
Buildings	-	-	-
Building Improvements	131,065	(48,655)	82,410
Furniture and Equipment	214,711	(190,084)	24,627
Information and Communication Technology	70,113	(63,391)	6,722
Leased Assets	12,148	(3,334)	8,814
Library Resources	13,287	(8,798)	4,489
Balance at 31 December 2016	441,324	(314,262)	127,062

The net carrying value of equipment held under a finance lease is \$8,814

12 Accounts Payable

	2017 Actual	2017 Budget (Unaudited)	2016 Actual
	\$	\$	\$
Operating creditors	7,965	13,037	9,594
Accruals	18,479	-	3,420
Banking staffing overuse	1,925	-	-
Employee Entitlements - salaries	34,341	25,099	25,122
Employee Entitlements - leave accrual	4,279	5,014	5,014
	66,989	43,150	43,150
Payables for Exchange Transactions	66,989	43,150	43,150
	66,989	43,150	43,150

The carrying value of payables approximates their fair value.

13 Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Grants in Advance - Ministry of Education	-	-	2,696
Other	1,600	-	497
	<u>1,600</u>	<u>-</u>	<u>3,193</u>

14 Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	42,284	42,284	34,029
Increase to the Provision During the Year	6,546	4,281	19,088
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>48,830</u>	<u>46,565</u>	<u>53,117</u>
Cyclical Maintenance - Current	9,897	23,336	16,263
Cyclical Maintenance - Term	<u>24,837</u>	<u>6,966</u>	<u>26,021</u>
	<u>34,734</u>	<u>30,302</u>	<u>42,284</u>

15 Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	8,390	3,537	3,167
Later than One Year and no Later than Five Years	<u>13,147</u>	<u>2,489</u>	<u>6,030</u>
	<u>21,537</u>	<u>6,026</u>	<u>9,197</u>

16 Funds Held for Capital Works Projects

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Junior Classroom Roofing	<i>completed</i>	(957)	-	-	(957)	-
Block 1 , Pool, Fence and Shed	<i>in progress</i>	-	28,652	(8,960)	-	19,692
Totals		<u>(957)</u>	<u>28,652</u>	<u>(8,960)</u>	<u>(957)</u>	<u>19,692</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

19,692
19,692

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Junior Classroom Roofing	<i>in progress</i>	(957)	-	-	-	(957)
Totals		<u>(957)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(957)</u>

17 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.

18 Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	4,675	4,215
Full-time equivalent members	0.21	0.21
<i>Leadership Team</i>		
Remuneration	202,444	171,773
Full-time equivalent members	2	2
Total key management personnel remuneration	207,119	175,988
Total full-time equivalent personnel	2.21	2.21

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	110-120	110-120
Benefits and Other Emoluments	1-5	-
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
-	-	-
-	-	-

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

19 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	15000 1	6000 1

20 Contingencies

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

21 Commitments

(a) Capital Commitments

As at 31 December 2017 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2016: nil)

(b) Operating Commitments

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

- (a) 1 Advavo operating leases for pupil laptop leases;
- (b) 1 TRL teacher laptop lease

	2017 Actual \$	2016 Actual \$
No later than One Year	1,959	7,738
Later than One Year and No Later than Five Years	-	1,959
	<u>1,959</u>	<u>9,697</u>

22 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.

23 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	72,133	53,171	56,559
Receivables	34,477	25,194	25,194
Investments - Term Deposits	-	-	-
Total Cash and Receivables	<u>106,610</u>	<u>78,365</u>	<u>81,753</u>

Financial liabilities measured at amortised cost

Payables	66,989	43,150	43,150
Borrowings - Loans	-	-	-
Finance Leases	21,537	6,026	9,197
Total Financial Liabilities Measured at Amortised Cost	<u>88,526</u>	<u>49,176</u>	<u>52,347</u>

24 Events After Balance Date

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

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF
WHANGAREI HEADS SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

57 Clyde Street
PO Box 627
WHANGAREI 0140
Phone: (09) 438 2312
Fax: (09) 438 2912
info@bennettca.co.nz
www.bennettca.co.nz

The Auditor-General is the auditor of Whangarei Heads School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 16 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
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 6 July 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 arises from the Public Audit Act 2001.

Other information

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



Steve Bennett

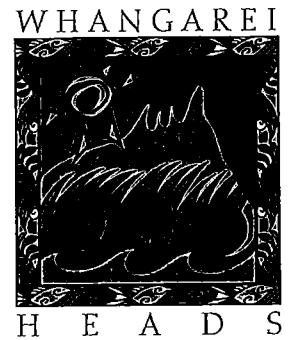
BENNETT & ASSOCIATES

On behalf of the Auditor-General
Whangarei, New Zealand



Whangarei Heads School
Members of the Board of Trustees
For the year ended 31 December 2017

Name	Position	How position on Board gained	Term expires
Annette Fowler	Chairperson	Re-elected May 2016	May 2019
Katharina Friedli	Treasurer	Co opted February 2017	May 2019
Rachel Dennis	Parent Representative	Elected May 2016	May 2019
Rosie Kronfeld	Parent Representative	Re-elected May 2016	May 2019
Paul Ulenberg	Parent Representative	Re-elected May 2016	May 2019
Elanit Valent-Hay	Parent Representative	Re-elected May 2016	February 2017
Denise Humphries	Staff Representative	Re-elected May 2016	May 2019
Andrena Norrish	Principal	Appointed Sept 2015	



Whangarei Heads School

R.D.4. WHANGAREI

31st January 2017

Kiwisport Funding for Whangarei Heads School 2017

Kiwisport is a Government funding initiative to support students' participation in organised sport. The school received a total Kiwisport funding of \$1,497 (nett).

We promote participation in all physical activity which we find encourages a culture of participation in organised sports outside school hours. We also take advantage of sports and activities within our local community. Rugby, Netball, Hockey, Soccer, Gymnastics, Athletics, Squash, Futsal, Equestrian events and competitive Surfing are all strong activities in our school community.

The funding was spent on athletics classes across the school, and on paying for buses to attend school sports events in Whangarei. All children across the school have benefitted from these activities.

The number of students participating in organised sport increased during 2017 with some children playing in more than one code, however due to numbers at different age groups some of our children joined sports clubs/teams in other communities.

Yours sincerely,

Andrena Norrish
Principal

Principal
Andrena Norrish

Phone
(09) 434 0844

Fax
(09) 434 0944

e-mail
office@whangareiheads.school.nz



Analysis of Variance for Whangarei Heads School 1128 2017

Whangarei Heads School Vision

Vision	Our place to grow and learn together - <i>Ko tatou kura, kia tipu, kia ako ngatahi</i>
Values	<p><u>Belonging</u> – developing a sense of community by connecting to Whangarei Heads School and Community; developing an appreciation of ‘our place’</p> <p><u>Responsibility</u> - acting for the good of everyone - awareness of the benefits and responsibilities as a member of a community</p> <p><u>Creativity</u> –appreciating and encouraging individual talents and interests</p> <p><u>Achievement</u> - valuing all areas of learning; recognising, valuing and integrating personal strengths and talents</p> <p><u>Embedded across all values: Fun</u> - happy children learn well and happy staff teach well</p>
Māori Dimensions and Cultural Diversity	<p>Equity and excellence for all.</p> <p>Principles of Ka Hikitia and Tataiako evident across all systems</p> <p>Commitment to the ALLiS (Asian Language Learning in Schools) Cluster</p>
Special Character / Māori Medium status	Our Environmental and E.O.T.C. Education programmes will be a sustained success with our students enjoying a learning process integrated with the community and as guardians of our amazing environment. Te reo and tikanga Maori perspectives will be integrated into and become a natural part of our daily programmes.

Baseline Data or School Context				
Students' Learning	National Standards data in our target area Writing <i>Also refer to our full ALL (Accelerated Learning in Literacy) report further in document.</i>			
		2016 (99 students)	2017 (94 students)	In 2016, 82.8% of our students performed at or above, while 17.1% were in the below category.
	Well Below / Below	17	22	In 2017, 76.5% of our students performed at or above, while 23.4% were in the below category. This data includes 3 special needs and 3 ESOL students. Further PD to focus on the moderation process.
	At	61	62	
	Above	21	10	
Student Engagement	<p>Attendance: Aim to improve attendance rates. 2016 data showed that about a third of our students have concerning attendance, i.e. absent greater than 10%. Continue with Everyday Matters reporting.</p> <p>Responsive Curriculum: Build and explore teacher pedagogy of the Reggio Emilia approach.</p> <p>Student Voice: Re-define roles of responsibility, e.g. School Counsellors and House Captains; include (and strengthen) further opportunities for student voice in the curriculum and in reporting to parents; students involved in school-wide Wellbeing review (umbrella term for a long term project).</p> <p>Physical Education: Improve student attitudes and participation in school, zone and area events.</p>			
School Organisation and Structures	<p>Health and Safety: Vulnerable Children's Act; Health & Safety Act; Cyber Safety; new E.O.T.C. forms.</p> <p>Personnel: Induction of new teacher; continued support of Beginning Teacher (2nd year); appraisal system development; Wellbeing review – a long term project, including behaviour management review. RTLB support to introduce restorative practice as part of the school wide revision of its behaviour management systems. Wellbeing @ School self-review tool to audit and support school staff to review current school practice. It identifies areas of strength as well as next steps in regard to promoting a safe and caring social climate.</p>			

	Property: Complete 10YPP; ensure key projects are actioned to occur this year.
Review of Charter and Consultation	Process is underway, e.g. a survey completed by students, staff and parents in Term 4 2016, and review to continue this year.

Strategic Direction 2017 – 2020

Strategic Goals		Core Strategies for Achieving Goals 2017 - 2020
Students' Learning	Accelerate progress of students performing below expectations. Improve outcomes for all students, particularly Māori, Pasifika, and children with special needs.	<ul style="list-style-type: none"> -Provide quality professional learning to build the capacity of teachers to plan and review effective teaching programmes. -Use robust learner-focused evaluation and reasoning processes to improve outcomes for all learners. -Develop a deep knowledge of the learner to better understand their needs. -Explore the Reggio Emilia pedagogy and approach in the Junior School. -Enhanced, quality parental engagement to improve learner outcomes and support the school vision. -Use the Wellbeing @ School self-review tool to audit and support school staff to review current school practice. It identifies areas of strength as well as next steps in regard to promoting a safe and caring social climate.
Student Engagement	Increase student attendance (student engagement). Promote student wellbeing	<ul style="list-style-type: none"> -Develop and embed clear structures and systems at all levels of engagement (staff, parents, students, outside agencies). -Use learner-focused evaluation processes and reasoning to assess how effective we are in promoting student wellbeing. -Use the Wellbeing @ School self-review tool to audit and support school staff to review current school practice. It identifies areas of strength as well as next steps in regard to promoting a safe and caring social climate.
Personnel	Review Appraisal System	<ul style="list-style-type: none"> • Build self-sustaining internal capability. • Well-structured professional learning conversations.

	Effective induction procedures and support for new teachers. Promote staff wellbeing.	<ul style="list-style-type: none"> Teacher goals linked to improvement actions and improved student outcomes. Wellbeing @ School – audit will lead to an action plan to promote wellbeing. Linked to 'promoting student wellbeing' and <i>enhancing our school culture</i>.
Finance & Property	Operate within annual grants. Modernise classrooms as per 10 year plan. Continually upgrade and beautify environment.	<ul style="list-style-type: none"> -Allocate funds to reflect and support the school's strategic direction. -Develop facilities to reflect school priorities. -Implement an efficient maintenance programme.

Strategic Goals 2017

Domain	Strategic Goal	Target Outcome	Actual Outcome/Annual Report
Students' Learning	<ul style="list-style-type: none"> -Increase progress of students (<i>priority learners</i>) performing below expectations. -Improve outcomes for all students, particularly Māori, Pasifika, and children with special needs. 	<ul style="list-style-type: none"> -Students in the ALL (Writing) programme will make accelerated progress. -All other students will make expected progress for the year. 	<p>The final detailed ALL report is attached in this document. We are pleased that there are less children in the below category, with good and accelerated progress made by students performing below expectations.</p> <p>Refer to our 2017 ERO report, e.g. "children's progress and achievement is well analysed and monitored...effective school-wide moderation helps teachers make dependable judgments about children's achievement in relation to National Standards.</p> <p>-We started a new register for individual needs students in 2017, which tracks ongoing interventions. Staff work collaboratively to support meeting student needs, and who receives Tier 2 support as well as seeking advice from our SENCOM, Principal and RTLB.</p>

<p>Student Engagement</p>	<p>-Increase student attendance (<i>student engagement</i>)</p> <p>-Promote student wellbeing (<i>enhanced school culture</i>)</p>	<p>-To reduce / half the number of students with attendance concerns from 35 (2016 end) to 15, especially in the Year 4-6 area.</p> <p>-RTLB Request for Support: Professional Learning and Development to incorporate Restorative Practice to help promote and respond to student wellbeing.</p> <p>- Identify how effectively we promote and respond to student wellbeing - complete NZCER Wellbeing @ School Survey (students & staff)</p> <p>-Develop a plan for next steps.</p>	<p>Student Attendance</p> <p>-At end 2016, 35/107 students were 'of concern' for attendance.</p> <p>-At end 2017, 34/122 students were 'of concern'. This means they were at school for 89% and less. We did not achieve our target of reducing attendance concerns from 35 to 15, however, in-school monitoring processes were improved and some parents' awareness of the need for children to attend school has shifted. We will continue to monitor attendance with the aim of reducing unjustified absences.</p> <p>An Attendance Management Plan was developed in 2017, discussed and included in Staff Handbook. Staff followed actions with reminders as necessary.</p> <p>-Five teachers attended a 2-day course in Auckland looking at Reggio Emilia theory and practice. The lead teacher of Kidspace is introducing the basic principles of Reggio Emilia into the programme.</p> <p>-ERO were impressed with our students' ability to articulate their learning. Curriculum contexts are meaningful and linked to real life inside and outside of the classroom - they are engaged, and have student voice. "Children learn in stimulating, inclusive environments". Refer to full ERO report.</p> <p>Restorative Practice & Wellbeing</p>
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			<p>-Teachers/staff had several staff meetings with RTLB's Gretchen and Rick: identified current practice; made aware of restorative basics and strategies to use at Tier 1; reflected on practice. RP information added to Staff Handbook. A parent meeting was held, run by RTLB's. Behaviour Management Policy and Procedures need to be reviewed. The RP initiative is a long term development over 3 years. Next steps include how we address Tier 2 behaviours. Staff know how to address Tier 3 behaviours. We will continue to use RTLB's to support our implementation.</p> <p>The Wellbeing survey was completed by staff and students (Y5-8) in Term 3 and 4. To continue with the 5 step self review cycle.</p> <p>Physical Education: Our new teacher has refreshed the organisation of sporting and fitness activities across the school to achieve higher engagement for both students and staff.</p>
		<p>-Teacher ownership, understanding & completion of annual process.</p> <p>-New & beginning teacher supported by Denise & Miringa</p> <p>-Staff Handbook reviewed & distributed.</p>	<p>-Our recently developed appraisal process was approved by ERO as an effective model.</p> <p>Professional development could help teachers' shared understanding of the appraisal process and expectations for effective teaching.</p> <p>Implementation is at early stages and will continue in 2018, also to include teacher standards and code reviewed by Education Council in 2017. We will establish a deliberate timeframe and give this priority focus for PD for 2018.</p> <p>-Denise, as Tutor Teacher, provided significant support to the beginning teacher in 2017. Denise and other teachers also supported the new teacher in Room 2, evidenced from conversations</p>
Personnel	<p>-Review & strengthen Appraisal System</p> <p>-Improve teacher induction and beginning teacher support procedures</p> <p>- Develop a robust school-wide behavior management policy</p>		

			from staff. A new induction procedure will be formalised and implemented for 2018. -The Staff Handbook was reviewed and distributed. Later in the year it was made available as a Google doc. in the staff folder.
Property	-Completion of 10YPP. -Get minor & major projects underway.	-Swimming pool area -R5&6 interior refurbishment -R2&3 and undercover area -Lay carpet tiles in various rooms	-The interior of Kidspace (Room 5 and 6) has been refurbished with new paint, autex on walls and new carpet tiles laid. -Other projects have been delayed as we continue to negotiate the work and funds required from the MOE to complete our priority jobs. Our 10YPP is delayed yet again as we wait for MOE to sign off plans.
Finance	-Operate within budget	-Positive audit report -Regularly apply for Grants to support school needs.	-We had a positive audit report. -We regularly apply for Grants to support school needs, e.g. Reading books, transport costs for travel to sport and outside activities. -Our fundraisers also support our basic school operation.
Health & Safety	-Update policy and procedures to meet legislative requirements	-Establish parents as 'Capable Guardians' with Police Vetting -Use of new E.O.T.C. forms for T1&2 camps & excursions. -Implement Child Protection policy -Review of Cyber Safety procedures	-Policy and procedures to meet legislative requirements were updated and used by staff: Principal attended PLD sessions on new legislative requirements. -New forms used, though some of them required adjustment to suit our setting. This has been done for 2018 camps. -Cyber safety procedures were reviewed. We also invited Police to talk to senior students about this. Later in the year we invited a cyber safety expert, John Parsons, who spent the day talking

<p>in all classes, to a staff meeting, then a parent meeting. Our Digital Fluency focus in 2018 will continue to strengthen our practice and procedures.</p>			
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2017 School Impact and Refocus Report - Programmes for Students
Accelerating Learning in Literacy (ALL) or Accelerating learning in Mathematics (ALiM)
 School name & region – Whangarei Heads School Northland (Tai Tokerau)
 School Number 1128
 Programme ALL 2, ALL 3, ALiM 2 *(Please highlight/circle)*
 Intake 1 or 2 *(Please highlight/circle)*
 Focus: Reading or Writing or Mathematics *(Please highlight/circle)*

School Details	
Principal Name	Andrena Norrish
Inquiry Team members & roles	Andrena Norrish (Principal) Denise Humphries (Literacy Leader, Deputy Principal and Year 0/2 Teacher) Wendy Oakwood (Year 7/8 Teacher) Dane Higginson (Year 5/6 Teacher) Emily Attwood and Sharon Allen (Year 3/4 Teachers) Miringa Silipa (Year 0/2 Teacher)
Number of intervention teachers	4

Mentor name	Vera Unka				
School size/ Roll No.	113				
Total No. Of Intervention Students	14				
What is the link to school/COL achievement challenges?	We have been on a 4 year journey to improve our writing achievement, based on initial National Standards Data in 2013. No COL achievement challenge yet set.				
% of students in school/COL Well Below, Below, At, Above National Standards 2016.		Well Below	Below	At	Above
	Reading	2.6%	14.5%	61.8%	21.1%
	Writing	3.9%	13.2%	67.1%	15.8%
	Mathematics	2.6%	23.7%	61.8%	11.8%

Student demographics and NZC Standards OTJ

<i>National Student Number (NSN)</i>	<i>Year group</i>	<i>Gender</i>	<i>Ethnicity</i>	<i>Languages spoken at home</i>	<i>Students' previous school interventions</i>	<i>OTJ - end of 2016</i>	<i>Interim or Final OTJ for 2017</i>
137498939	8	M	NZ/Pakeha	English	Special Needs Support	Well Below	Well Below
136302694	8	M	Maori	English	None	Below	At
135486891	8	M	NZ/Pakeha	English	TA Support through ACC	Well Below	Well Below
139422350	7	F	NZ/Pakeha	English	None at this school	Below	Below
139849350	7	F	Maori	English	Special Needs Support	Well Below	Well Below
140838651	6	F	NZ/Pakeha	English	Reading Recovery ALL 2015	Below	At

141349407	6	M	Maori	English	None	Below	At
140498770	6	M	Other	English	Literacy Learning Support	Well Below	Below
141729091	6	F	NZ/Pakeha	English	None	Below	At
148918225	4	M	NZ/Pakeha	English	None	Below	Below
144658760	4	M	NZ/Pakeha	English	Special Needs Support	Well Below	Below
143768638	4	M	NZ/Pakeha	English	None	Below	At
144705995	3	M	NZ/Pakeha	English	None	Below	At

145874292	3	F	NZ/Pakeha	English	Reading Recovery	Below	Below
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Student Master ID	NSN ID	Current Year Level	Date Tested	Gender	Language	Ethnicity	Overall Score	Overall Level
1128000319	1.41E+08	6	20/07/2017	Female	English	NZ European	1426	2P
1128000487	1.42E+08	6	20/07/2017	Female	English	NZ European	1468	2A
1128000477	1.41E+08	6	20/07/2017	Male	English	Maori	1404	2B
1128000455	1.45E+08	4	20/07/2017	Male	English	NZ European	1250	1P
1128000492	1.44E+08	4	20/07/2017	Male	English	NZ European	1356	1A
1128000418	1.49E+08	4	20/07/2017	Male	English	NZ European	1331	1A
1128000486	1.45E+08	3	20/07/2017	Male	English	NZ European	1278	1P

1128000407	1.46E+08	3	20/07/2017	Female	English	NZ European	1187	1B
1128000488	1.39E+08	7	20/07/2017	Female	English	NZ European	1381	2B
1128000439	1.4E+08	6	20/07/2017	Male	English	Other	1219	1B
1128000381	1.4E+08	7	20/07/2017	Female	English	Maori	1331	1A
1128000417	1.37E+08	8	20/07/2017	Male	English	NZ European	1404	2B
1128000335	1.35E+08	8	20/07/2017	Male	English	NZ European	1305	1A
1128000478	1.36E+08	8	20/07/2017	Male	English	Maori	1615	4B

Data analysis - Accelerating student achievement

Referring to National Standards results and your tool data, describe in one paragraph the progress and achievement of students in your intervention.

Intensive targeting teaching as well as knowledge of the learner, where they needed to be and how to get there, ensured that accelerated progress was made for most children. At the beginning of the ALL program we had 5 children who were well below (36%), and 9 children below (64%). At the end of the program, 3 children were well below (21%), 5 below (36%), and 6 children at (43%).

To what degree was this **accelerative** progress? *(Refer to the section on acceleration in the Theory of Action p.9.)*
The children in the ALL group were taught in advance of the normal classroom writing program, so that they were pre-loaded with what they needed in terms of skills, knowledge, attitude and expertise ready for the new learning that the teacher was introducing to the rest of the children in the classroom.

What was the impact on student motivation, engagement and student agency? How did you gain this information?

Children were more engaged in writing because we used authentic contexts for the writing that engaged the children, for example science was a great motivator for boys in particular, and they enjoyed writing about their experiments more than just writing a recount during a set writing time. We engaged the children in rich learning conversations so that they were able to talk about where they were in their writing, and what they needed to do to make progress. This comment came from our July ERO report 'Children are able to talk about what a good writer can do and what the next steps will be, thus promoting children's agency to lead their own learning'. We also used the e-assTle attitude questionnaire and observed that as children went through the program, they became more honest about their attitude and thought more about what they felt about writing.

Briefly describe how you are making PFS work in your school with multiple teachers and students

- *No withdrawing of the ALL group. Teaching in class as part of the literacy time, but intensive targeted teaching. We felt children needed to feel part of the classroom teaching and learning. There was a knock-on effect from this type of teaching on the rest of the class.*
- *Data driven, based on OTJ's and e-assTTle results*
- *Each child's family invited in so teachers could let them know what the program was all about and how they could help support their child at home.*
- *All teachers were part of the inquiry team and at each staff meeting we would discuss the effectiveness of what we were doing in writing, what works what doesn't*
- *During inquiry meetings we discussed what knowledge do teachers need to support the intensive teaching?*
- *As all teachers were part of the inquiry team it was easier to induct new teachers into our ALL teaching and inquiry and learn from each other, and the ideas from our new teacher that had been successful for them.*
- *A timeframe set up by the team with key benchmark points to monitor progress and will this progress lead to significant progress to move the children to 'At' standard.*
- *Strong links to Reading, to connect and see the big picture learning around Literacy*

Consultation and involvement with parents, caregivers, families and whānau.

Name three new strategies that your school has implemented to improve practice.

1. Open morning in classes where the children and teachers are demonstrating the writing process and sharing their learning.
2. Hopes and Dreams meeting before the year starts to find out about the child, their expectations and the parents expectations, get to know the family and if there are any learning difficulties, that we should be aware of so that we can prepare to support families in this area.
3. Writing is celebrated at assemblies and in our school newsletter, as well as through Class Dojo, where we can take photos of a piece of writing and then send it home through the app.