

# **TOKOMARU SCHOOL**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

School Address: 5 Tokomaru East Road, Tokomaru

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Ministry Number: 3046

# TOKOMARU SCHOOL

Financial Statements - For the year ended 31 December 2017

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# Tokomaru School

## Statement of Responsibility

For the year ended 31 December 2017

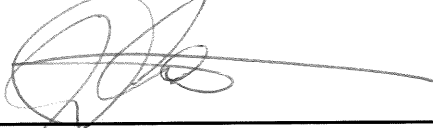
The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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.

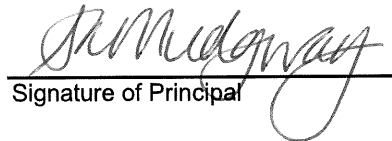
DAVID IAN GRAHAM LANTON  
Full Name of Board Chairperson



Signature of Board Chairperson

24-5-2018  
Date:

Sonia Rochelle Mudgway  
Full Name of Principal



Signature of Principal

24.5.18  
Date:

**Tokomaru School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>				
Government Grants	2	710,264	580,290	575,090
Locally Raised Funds	3	40,708	17,720	48,226
Interest Earned		2,230	2,000	2,932
		<u>753,202</u>	<u>600,010</u>	<u>626,248</u>
<b>Expenses</b>				
Locally Raised Funds	3	26,091	11,585	26,680
Learning Resources	4	470,320	399,889	371,868
Administration	5	51,655	53,536	44,211
Finance Costs		2,509	-	344
Property	6	144,135	117,080	145,236
Depreciation	7	20,689	18,000	20,476
Loss on Disposal of Property, Plant and Equipment		3,356	-	3,762
		<u>718,755</u>	<u>600,090</u>	<u>612,577</u>
<b>Net Surplus / (Deficit)</b>		34,447	(80)	13,671
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>34,447</u>	<u>(80)</u>	<u>13,671</u>

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



**Tokomaru School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
<b>Balance at 1 January</b>	<u>290,841</u>	<u>290,841</u>	<u>271,738</u>
Total comprehensive revenue and expense for the year	34,447	(80)	13,671
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	1,382	-	5,432
<b>Equity at 31 December</b>	<u>326,670</u>	<u>290,761</u>	<u>290,841</u>
Retained Earnings	326,670	290,761	290,841
<b>Equity at 31 December</b>	<u>326,670</u>	<u>290,761</u>	<u>290,841</u>

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



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

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	147,711	134,800	120,267
Accounts Receivable	9	34,915	28,688	23,991
GST Receivable		3,988	3,832	4,667
Prepayments		3,736	4,571	3,342
Investments	10	61,640	60,263	60,263
		<u>251,990</u>	<u>232,154</u>	<u>212,530</u>
<b>Current Liabilities</b>				
Accounts Payable	12	34,720	42,241	34,480
Revenue Received in Advance	13	19	-	-
Provision for Cyclical Maintenance	14	1,000	1,000	1,000
Finance Lease Liability - Current Portion	15	6,227	3,840	4,078
		<u>41,966</u>	<u>47,081</u>	<u>39,558</u>
<b>Working Capital Surplus/(Deficit)</b>		210,024	185,073	172,972
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	153,332	127,551	150,246
		<u>153,332</u>	<u>127,551</u>	<u>150,246</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	24,063	18,023	17,693
Finance Lease Liability	15	12,623	3,840	14,684
		<u>36,686</u>	<u>21,863</u>	<u>32,377</u>
<b>Net Assets</b>		<u>326,670</u>	<u>290,761</u>	<u>290,841</u>
<b>Equity</b>		<u>326,670</u>	<u>290,761</u>	<u>290,841</u>

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



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

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		178,447	140,587	136,370
Locally Raised Funds		40,727	17,720	48,226
Goods and Services Tax (net)		679	-	(835)
Payments to Employees		(68,031)	(48,852)	(56,776)
Payments to Suppliers		(95,218)	(32,884)	(88,106)
Cyclical Maintenance Payments in the year				
Interest Paid		(2,509)	-	(344)
Interest Received		2,205	2,000	3,072
Net cash from / (to) the Operating Activities		56,300	78,571	41,607
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	78
Purchase of PPE (and Intangibles)		(24,239)	(16,000)	(24,661)
Purchase of Investments		(1,377)	-	-
Net cash from / (to) the Investing Activities		(25,616)	(16,000)	(24,583)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		1,382	-	-
Finance Lease Payments		(4,622)	-	(4,355)
Net cash from Financing Activities		(3,240)	-	(4,355)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>27,444</b>	<b>62,571</b>	<b>12,669</b>
Cash and cash equivalents at the beginning of the year	8	120,267	72,229	107,598
<b>Cash and cash equivalents at the end of the year</b>	8	<b>147,711</b>	<b>134,800</b>	<b>120,267</b>

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

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



# Tokomaru School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2017

#### a) Reporting Entity

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

#### b) Basis of Preparation

##### **Reporting Period**

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

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

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

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

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

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

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

##### **Measurement Base**

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

##### **Presentation Currency**

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

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

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

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

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

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





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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

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

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

The School has met the requirements under section 28 of schedule 6 of the Education Act 1989 in relation to the acquisition of securities.

#### **k) Property, Plant and Equipment**

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.



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

### **Leased Assets**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	50 years
Furniture and Equipment	5-15 years
Information and Communication	4-5 years
Library Resources	12.5% DV

Leased assets are depreciated over the life of the lease.

### **l) Intangible Assets**

#### *Software costs*

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

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

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

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

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

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

#### *Non cash generating assets*

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

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

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

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



#### **n) Accounts Payable**

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

#### **o) Employee Entitlements**

##### *Short-term employee entitlements*

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

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

##### *Long-term employee entitlements*

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

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

#### **p) Revenue Received in Advance**

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

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

#### **q) Funds Held in Trust**

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

#### **r) Shared Funds**

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

#### **s) Provision for Cyclical Maintenance**

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

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

#### **t) Financial Assets and Liabilities**

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

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



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

**u) Borrowings**

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

**v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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



## 2. Government Grants

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	168,268	137,587	135,737
Teachers' salaries grants	413,155	359,703	327,846
Use of Land and Buildings grants	108,892	80,000	106,153
Resource teachers learning and behaviour grants	228	3,000	1,293
Other MoE Grants	19,721	-	3,956
Other government grants	-	-	105
	<b>710,264</b>	<b>580,290</b>	<b>575,090</b>

## 3. Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>			
Donations	19,586	2,500	22,420
Fundraising	3,879	-	2,301
Activities	7,293	5,600	13,685
School House	9,950	9,620	9,820
	<b>40,708</b>	<b>17,720</b>	<b>48,226</b>
<b>Expenses</b>			
Activities	11,274	2,900	19,961
Fundraising (costs of raising funds)	5,363	2,000	672
School House	9,454	6,685	6,047
	<b>26,091</b>	<b>11,585</b>	<b>26,680</b>
<i>Surplus for the year Locally raised funds</i>	<b>14,617</b>	<b>6,135</b>	<b>21,546</b>

## 4. Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	21,457	20,267	20,391
Extra-curricular activities	1,334	-	350
Library resources	213	-	156
Employee benefits - salaries	443,159	373,122	347,122
Staff development	4,157	6,500	3,849
	<b>470,320</b>	<b>399,889</b>	<b>371,868</b>

## 5. Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	4,130	4,130	4,070
Board of Trustees Fees	2,980	3,000	2,870
Board of Trustees Expenses	624	1,300	831
Communication	851	690	1,028
Consumables	1,379	1,150	926
Operating Lease	3,998	8,936	1,668
Other	5,218	3,430	1,731
Employee Benefits - Salaries	28,592	27,000	27,013
Insurance	2,433	1,500	2,074
Service Providers, Contractors and Consultancy	1,450	2,400	2,000
	<b>51,655</b>	<b>53,536</b>	<b>44,211</b>



## 6. Property

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Caretaking and Cleaning Consumables	4,061	2,650	2,241
Cyclical Maintenance Expense	6,370	6,700	6,370
Grounds	3,839	7,820	6,744
Heat, Light and Water	4,342	3,700	4,609
Rates	869	750	875
Repairs and Maintenance	5,059	1,960	7,449
Use of Land and Buildings	108,892	80,000	106,153
Employee Benefits - Salaries	10,703	11,500	10,795
Consultancy And Contract Services	-	2,000	-
	<u>144,135</u>	<u>117,080</u>	<u>145,236</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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Building Improvements	1,310	1,105	1,257
Furniture and Equipment	10,132	9,293	10,571
Information and Communication Technology	3,185	6,332	7,203
Leased Assets	5,488	746	849
Library Resources	574	524	596
	<u>20,689</u>	<u>18,000</u>	<u>20,476</u>

## 8. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Westpac Current Account	6,799	40,872	8,494
Westpac Ready Access	140,912	93,928	111,773
Cash equivalents and bank overdraft for Cash Flow Statement	<u>147,711</u>	<u>134,800</u>	<u>120,267</u>

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

## 9. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	-	673	-
Receivables from Ministry of Education	6,809	-	-
Interest Receivable	558	-	533
Teacher Salaries Grant Receivable	27,548	28,015	23,458
	<u>34,915</u>	<u>28,688</u>	<u>23,991</u>
Receivables from Exchange Transactions	558	673	533
Receivables from Non-Exchange Transactions	34,357	28,015	23,458
	<u>34,915</u>	<u>28,688</u>	<u>23,991</u>

## 10. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	61,640	60,263	60,263

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2017</b>						
Land	20,000	-	-	-	-	20,000
Building Improvements	50,792	-	-	-	(1,310)	49,482
Furniture and Equipment	48,131	18,515	(2,300)	-	(10,132)	54,214
Information and Communication Tech	8,780	2,925	-	-	(3,185)	8,520
Leased Assets	18,428	4,710	-	-	(5,488)	17,650
Library Resources	4,115	981	(1,056)	-	(574)	3,466
<b>Balance at 31 December 2017</b>	<u>150,246</u>	<u>27,131</u>	<u>(3,356)</u>	<u>-</u>	<u>(20,689)</u>	<u>153,332</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2017</b>			
Land	20,000	-	20,000
Building Improvements	65,482	(16,000)	49,482
Furniture and Equipment	145,616	(91,402)	54,214
Information and Communication	36,512	(27,992)	8,520
Leased Assets	23,987	(6,337)	17,650
Library Resources	22,293	(18,827)	3,466
<b>Balance at 31 December 2017</b>	<u>313,890</u>	<u>(160,558)</u>	<u>153,332</u>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2016</b>						
Land	20,000	-	-	-	-	20,000
Building Improvements	48,567	3,482	-	-	(1,257)	50,792
Furniture and Equipment	40,714	17,988	-	-	(10,571)	48,131
Information and Communication Tech	7,829	8,154	-	-	(7,203)	8,780
Leased Assets	11,200	19,277	(11,200)	-	(849)	18,428
Library Resources	4,242	586	(117)	-	(596)	4,115
<b>Balance at 31 December 2016</b>	<u>132,552</u>	<u>49,487</u>	<u>(11,317)</u>	<u>-</u>	<u>(20,476)</u>	<u>150,246</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2016</b>			
Land	20,000	-	20,000
Building Improvements	65,482	(14,690)	50,792
Furniture and Equipment	143,576	(95,445)	48,131
Information and Communication	44,942	(36,162)	8,780
Leased Assets	19,277	(849)	18,428
Library Resources	31,908	(27,793)	4,115
<b>Balance at 31 December 2016</b>	<u>325,185</u>	<u>(174,939)</u>	<u>150,246</u>





## 12. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	1,596	3,249	2,816
Accruals	4,130	6,992	7,288
Banking staffing overuse	-	3,067	-
Employee Entitlements - salaries	27,548	28,015	23,458
Employee Entitlements - leave accrual	1,446	918	918
	<u>34,720</u>	<u>42,241</u>	<u>34,480</u>
Payables for Exchange Transactions	34,720	39,174	34,480
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	3,067	-
	<u>34,720</u>	<u>42,241</u>	<u>34,480</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue Received in Advance	19	-	-
	<u>19</u>	<u>-</u>	<u>-</u>

## 14. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	18,693	12,323	12,323
Increase to the Provision During the Year	6,370	6,700	6,370
Provision at the End of the Year	<u>25,063</u>	<u>19,023</u>	<u>18,693</u>
Cyclical Maintenance - Current	1,000	1,000	1,000
Cyclical Maintenance - Term	24,063	18,023	17,693
	<u>25,063</u>	<u>19,023</u>	<u>18,693</u>

## 15. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	8,222	3,840	6,427
Later than One Year and no Later than Five Years	14,418	3,840	17,980
	<u>22,640</u>	<u>7,680</u>	<u>24,407</u>



## 16. Funds Held (Owed) for Capital Works Projects

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

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Rooms 3 & 4	<i>completed</i>	-	8,241	8,241	-	-
Totals		-	8,241	8,241	-	-

### Represented by:

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

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Totals		-	-	-	-	-

## 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	2,980	2,870
Full-time equivalent members	0.09	0.05
<i>Leadership Team</i>		
Remuneration	183,040	179,816
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	186,020	182,686
Total full-time equivalent personnel	2.09	2.05

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.



## 18. Remuneration - continued

### Principal

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

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

### Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
100 - 110	-	-
	<u>0.00</u>	<u>0.00</u>

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	-	-

## 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

There are no capital commitments as at 31 December 2017 (Capital commitments at 31 December 2016: nil).

### (b) Operating Commitments

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

(a) operating lease of laptops and photocopier;

	2017 Actual \$	2016 Actual \$
No later than One Year	2,937	3,263
Later than One Year and No Later than Five Years	8,052	10,989
Later than Five Years	-	-
	<u>10,989</u>	<u>14,252</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	147,711	134,800	120,267
Receivables	34,915	28,688	23,991
Investments - Term Deposits	61,640	60,263	60,263
Total Loans and Receivables	<u>244,266</u>	<u>223,751</u>	<u>204,521</u>

### Financial liabilities measured at amortised cost

Payables	34,720	42,241	34,480
Finance Leases	18,850	7,680	18,762
Total Financial Liabilities Measured at Amortised Cost	<u>53,570</u>	<u>49,921</u>	<u>53,242</u>

## 24. Events After Balance Date

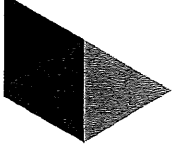
There were no significant events after the balance date that impact these financial statements.



## Members of the Board of Trustees – December 2017

<b>Name</b>	<b>Position</b>	<b>How position on Board was gained</b>	<b>Occupation</b>	<b>Term expires</b>
D. Candy-Mason	Parent Rep Treasurer	Elected June 2016	Self-employed	2019
M. Henry	Parent Rep Vice-chairperson	Elected June 2016	Lecturer	2019
D. Lawton	Parent Rep Chairperson	Re Elected June 2016	Office Manager	2019
L. Thomas	Parent Rep Secretary	Elected June 2016	Probation Officer	2019
S. Mudgway	Principal	Appointed 2016	Principal	
M. Bismark	Staff Rep	Re-Elected June 2016	Teacher	2019

# Analysis of Variance Reporting - Maths



<b>School Name:</b>	Tokomaru School
<b>School Number:</b>	3046

<b>Strategic Aim:</b>	<p><b>Strategic Intention A:</b></p> <p>Promote continuous improvement in all areas of the curriculum achieving the highest levels of achievement and progress in Reading, Writing and Mathematics.</p>
<b>Annual Aim:</b>	<p><b>Global Target:</b></p> <p>To consistently improve the Mathematics progress of all students to the expected National Standard or Above for the length of time they have been at school (Years 1-3) or their end of year level (Years 4-8).</p>
<b>Target:</b>	<p><b>MATHEMATICS TARGET 2017:</b> All current Year 6-8 (10 students) who were Below or Well Below the National Standard in November 2016 will make more than one year's progress in relation to the National Standard for Mathematics and will be achieving At or Above the National Standard at the end of November 2017.</p>
<b>Baseline Data:</b>	<p><b>Baseline Data Against National Standards Dec 2016:</b></p> <p>A total of 21 students were Below the National Standard in Maths at the end of November, two were Well Below. In the Year 6-8 cohorts we had 15 students (nearly half of the three year groups) who were BELOW or WELL BELOW in Maths. While 6 of these students are moving on to High School in 2017, we will have a Target Group of 10 students in Year 6-8; 6 are Girls.</p>

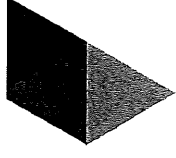
<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>In addition to identifying these learners as focus learners who needed accelerated progress, we shared effective practice in the following ways:</p> <ol style="list-style-type: none"> <li>1. Staff identified the students who were achieving BELOW or WELL BELOW in Mathematics and created a shared ACTION PLAN for Maths, which was used to track and the on-going progress of these students (10 students from Year 6-8).</li> <li>2. We regularly shared and discussed next steps and progress of target students at Staff Meetings.</li> <li>3. Target students were referred to in Teacher Appraisals. Regular reflections were recorded (via the Action Plan) and shared by teachers.</li> <li>4. Teacher Aide time was allocated to support Target Students on a needs basis, and was reviewed termly. The SENCO (Mel Bismark) applied for RTLB support as/when needed.</li> <li>5. We worked with Bek Galloway (Building Powerful Learners - with a focus on Inquiry). Our work with Bek built on our development of Growth Mindset and Student-Directed Learning (with emphasis on motivation, student choice and student engagement). This built on the work teachers did in 2016 in their classrooms to introduce new approaches in Maths such as; workshops, 'Daily 4', student voice tasks, ICT integration etc.</li> <li>6. Two staff visited three schools in Wellington to explore workshoping and student-led learning. This enabled them to come back to school and trial these new approaches. Maths workshops will be rolled out across the school in 2018 (after a successful trial in all rooms this year).</li> <li>7. Inter-class teaching, targeted to the needs of individual students, will be the way forward on 2018 (via workshoping in Maths initially).</li> <li>8. The "Kick it" Basic Facts Programme is now used from Year 2 upwards in all rooms, and has shown to provide excellent basic facts progress in all children.</li> </ol>	<p>75.8% of our children (75/99) are At / Above the Mathematics Standard.</p> <p>74.3% of our Maori children (26/35) are At / Above the Mathematics Standard.</p> <p>77.3% of Boys (34/44) are At / Above the Mathematics Standard.</p> <p>74.6% of Girls (41/55) are At / Above the Mathematics Standard.</p> <p>75.8% of our children are achieving At / Above the National Standard in Mathematics. This is slightly higher than the National Average of 75.4%. Achievement for Girls is slightly lower than Boys; nationally they are on par. Maori students achieved similar success as their European peers, and all Pacifica students achieved At/Above Standard.</p> <p>2017 has seen significant shifts in the numbers of students meeting or exceeding the Standard in Maths; 54 students in 2016 to 75 students in 2017. 8 students (8.1%) are achieving Above the National Standard; two of whom are Maori.</p> <p>Overall we have seen an increase of nearly 3% since 2016.</p>	<p>Teachers monitored those students they deem 'at risk of not achieving'. These students were identified on teacher's individual planning also.</p> <p>Teachers used the appropriate parts of GLOSS/JAM specifically to target learning outcomes for individual students. PAT and IKAN tests were also used to identify areas of need and to show progress across the year.</p> <p>We used online programmes such as IXL (whole school) and Khan Academy, and interactive animations from the NZMATHS site, in instructional sessions with students as well as independent activities (and follow-up practice).</p> <p>Teachers (Karen and Sara-Lee cross-grouped for Maths (as needed) thus ensuring that all students are well catered for.</p>	<p>Due to the success of workshops (high student engagement; retention and progress), we will be operating a workshop system in every class next year. Teachers plan and teach collaboratively across levels and strands.</p> <p>We will also be reviewing the Mathematics Curriculum Document to ensure that it still meets our needs.</p>

### Planning for next year:

- We will continue to explore 'workshops'; developing our own 'flavour'.
- Sharing and discussions about next steps and progress will continue at Staff Meetings.
- Target students will be discussed at Staff Meetings monthly (timetabled for) and recorded in Teacher Appraisals. Regular reflections will be recorded (via the Action Plan) and shared by teachers.
- Teacher Aide time will be allocated to support Target Students on a needs basis, and will be reviewed at least termly. The SENCO (Mel Bismark) will apply for RTLB support as/when needed.
- Teachers will cross-group for Maths (only as appropriate and suited to the workshops being offered at the time) thus ensuring that all students are well catered for.



# Analysis of Variance Reporting - Writing

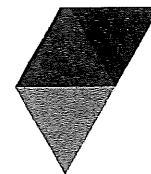


<b>School Name:</b>	Tokomaru School	<b>School Number:</b> 3046
<b>Strategic Aim:</b>	<b>Strategic Intention A:</b> Promote continuous improvement in all areas of the curriculum achieving the highest levels of achievement and progress in Reading, Writing and Mathematics.	
<b>Annual Aim:</b>	<b>Global Target:</b> To consistently improve the WRITING progress of all students to the expected National Standard or Above for the length of time they have been at school (Years 1-3) or their end of year level (Years 4-8).	
<b>Target:</b>	<b>WRITING TARGET 2017:</b> All BOYS (11 students) who were Below or Well Below the National Standard in November 2016 will make more than one year's progress in relation to the National Standard for Writing and will be achieving At or Above the National Standard at the end of November 2017.	
<b>Baseline Data:</b>	<b>Baseline Data Against National Standards Dec 2016:</b> At the end of 2016 more Boys were Below the Standard in Writing than Girls. 41% (16 out of 39) boys were BELOW or WELL BELOW the National Standard in Writing. Whereas, 21.6% of girls (8 out of 37) were BELOW and none were Well Below. Of interest was that significantly more girls (24.3%) achieved Above Standard, while only 5.1% boys achieved Above Standard in Writing. In total, there were 22 students who were Below or Well Below, 14 of them Boys. Girls achieved significantly better than Boys with 78.4% achieving At or ABOVE in Writing. However, the Boys cohort achieved above the National Average (of 63.9%) with 64.1% achieving AT or ABOVE. Upon further analysis of our data, testing and writing samples (as well as looking at individual students) we have identified that the Surface Features are holding the students back; Boys in particular. Therefore, a focus on Surface Features (Editing) will form part of our Action Plan focus in Writing.	

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>In addition to identifying these learners as focus learners who needed accelerated progress, we shared effective practice in the following ways:</p> <ol style="list-style-type: none"> <li>1. Target students were identified early in 2017 and recorded on the Writing Action Plan document.</li> <li>2. Teacher Aide time was allocated to support Target Students on a needs basis, and was reviewed termly. The SENCO (Mel Bismark) applied for RTLB support as/when needed (see doc 'Target Students Progress' for details).</li> <li>3. All teachers used the e-AsTTle writing rubric to support a shared understanding of where students were at and where their next step was (students were also able to self-assess).</li> <li>4. Writing Sample data is now being added to our new SMS system (eTap is was introduced in 2017), which will provide cumulative data over time.</li> <li>5. Within our (Fitzherbert) Cluster we worked with Bek Galloway (Building Powerful Learners - with a focus on Inquiry). Our work with Bek built on our development of Growth Mindset and Student-Directed Learning (with emphasis on motivation, student choice and student engagement).</li> <li>6. Within our Cluster we also worked with Jude Weavers (Building Powerful Learners - with a focus on Writing). With Jude we explored what are our questions about writing as teachers, and how best we can cater for our learners in a changing world. The emphasis was on teachers and building their capabilities in teaching and assessing writing.</li> </ol>	<p>72.7% of our children (72/99) are Writing At / Above the Standard. 9.1% (9) are working Above.</p> <p>71.5% of our Maori children (25/35) are Writing At / Above the Standard. 8.6% (3) are working Above.</p> <p>65.9% of Boys (29/44) are Writing At / Above the Standard.</p> <p>78.2% of Girls (43/55) are Writing At / Above the Standard.</p> <p>71.7% of our children are Writing At / Above the Standard. This is slightly higher than the National Average of 71.2%.</p> <p>Achievement for Girls is significantly higher, which is also reflected nationally.</p> <p>Maori children achieved similar success as their European peers. This is opposite to the national trend.</p> <p>Overall we have seen an increase of 2% since 2016.</p>	<p>Staff identified the students who were WELL BELOW and BELOW in Writing and we created a shared Action Plan for Writing which was used to track and the progress of these students (14 students from Year 2-8).</p> <p>Target students were discussed at Staff Meetings monthly (timetabled and minuted), and referred to in Teacher Appraisals. Regular reflections were recorded (via the Action Plan) and shared by teachers.</p> <p>Teacher Aide support was used to support teacher practice within the classroom where there were students with the greatest needs as identified from the data.</p> <p>We used media contexts in the writing process to motivate and engage our boys eg: Students: For sharing writing/publishing: Seesaw, Booktrack, Inkewriter, google docs shared folder, story jumper, iMovie; For displaying learning: Poster my wall; Teacher: For writing prompts and Independent activities: Once upon a picture, Pobble 365. This helped the reluctant writers by giving them inspiration to write. Also, peer sharing: this helped with ideas and confidence (particularly with the older boys).</p>	<p>Due to the success of the use of media and involving the students in the decisions around their 'next steps', we will continue to use these approaches.</p> <p>We need to further develop our moderation for writing and the consistent use of the e-AsTTle rubric (results of which are now documented on eTap).</p> <p>Having results recorded on eTap will help show progress over time for every individual student, and help highlight areas of weakness in our teaching.</p>

## Planning for next year:

- Target students will be identified early in 2018 and recorded on the Writing Action Plan document and in teacher's own planning.
- Target students will be discussed at Staff Meetings monthly (timetabled for) and recorded in Teacher Appraisals. Regular reflections will be recorded (via the Action Plan) and shared by teachers.
- Teacher Aide time will be allocated to support Target Students on a needs basis, and will be reviewed at least termly. The SENCO (Mel Bismark) will apply for RTLB support as/when needed.
- We will continue the work that was started in 2016 developing a consistent set of writing exemplars that will be used school wide (by teachers and students). These will cover different genres in writing.
- We will moderate writing samples (twice a year) as a staff and an example from each level will eventually be included in the final Tokomaru Writing Exemplar resource.
- Writing Sample data will continue to be added to our SMS system (eTap was introduced in 2017), which will therefore provide cumulative data over time for each student. This will help us identify areas of need within our teaching.
- In 2018 we will create genre workbooks that will be used for teaching purposes and be accessible to students for revision where required. These examples will be sorted by author's purpose and have a section for each genre. Each genre example will contain success criteria, structure and organisation info, graphic organisers and samples of writing appropriate to the level being taught (this was not done in 2017).
- We will continue to use devices and media in Literacy, as a source of motivation (and to support students with assistive technology requirements).
- We will continue involving the students in the decisions around their 'next steps' in Literacy.



# National Standards NAG2A(b) Commentary Reporting

Schools that use *The New Zealand Curriculum* for their students in years 1 to 8 must use this template to report school-level data on National Standards.

**Important please note:** Do not include any information in this template that will result in an individual student or their achievement being identified. In cases where a cohort is less than four students **you should not** specify ethnic groups or group breakdowns in order to prevent breaching the privacy of individuals.

Date:	20/12/2017
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School Name:	Tokomaru School	School Number:	3046
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## NAG2A (b)(i) Areas of Strength

National Standard area(s): Maths & Reading

### Overall

75.8% of our children are achieving At / Above the National Standard in Mathematics. This is slightly higher than the National Average of 75.4%. Achievement for Girls is slightly lower than Boys; nationally they are on par. Maori students achieved similar success as their European peers, and all Pacifica students achieved At/Above Standard.

### Maths

75.8% of our children (75/99) are At / Above the Mathematics Standard.

74.3% of our Maori children (26/35) are At / Above the Mathematics Standard.

77.3% of Boys (34/44) are At / Above the Mathematics Standard.

74.6% of Girls (41/55) are At / Above the Mathematics Standard.

2017 has seen significant shifts in the numbers of students meeting or exceeding the Standard in Maths; 54 students in 2016 to 75 students in 2017. 8 students (8.1%) are achieving Above the National Standard; two of whom are Maori.

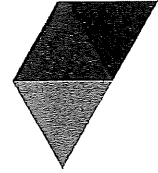
**Discussion:** Overall we have seen an increase of nearly 3% since 2016.

### Reading

73.7% of our children (73/99) are Reading At / Above the Standard. 41.4% are working Above.

71.4% of our Maori children (25/35) are Reading At / Above the Standard. 40% are working Above.

68.2% of Boys (30/44) are Reading At / Above the Standard. 34.1% (15) are working Above.



78.2% of Girls (43/55) are Reading At / Above the Standard. 47.3% (26) are working Above.

**Discussion:**

73.7% of our children are Reading At / Above the Standard. This is slightly below the National Average of 77.8%. Achievement for Girls is slightly higher, which is supported nationally. Maori children achieved similar success as their European peers. This is opposite to the national trend.

**NAG2A (b)(i) Areas for Improvement**

**National Standard area(s): Writing (Year 2 & 7) & Reading (Year 1 & 2)**

**Discussion:**

**Writing** – Looking at the data, we noticed that the Year 2 and Year 7 cohorts had the largest numbers of students Below or Well Below the Standard. These students (Year 3/4 and 8 in 2018) will form the basis of our Writing Target Group. There is a total of 16 students, five of whom were in our 2017 Target Group and will continue to get additional assistance.

**Reading** – Looking at the data, we noticed that there are significantly more children not achieving the Standard in their first three years of school, than at any other level. As the children get older they are more likely to meet the required Standard. There are 17 students who have been at school for two years or less, who are Below or Well Below the Standard in Reading. These children will form the basis of our Reading Target Group.

**NAG2A (b)(ii) Basis for Identifying Areas for Improvement**

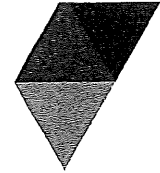
**Discussion from Target Groups:** While we didn't meet our initial targets, we did see shifts in both areas. See AOV Writing and Maths for full details.

**Boys Summary:** *Of the five Boys who were Below (B) or Well Below (WB) in Reading in 2016, only one is B and one WB. However both B/WB boys have improved their reading age/levels (by 6mths & 1.5 yrs). Of the eleven Boys who were Below in Writing, six are now Below, four have moved up to At (and one has left the school). Of the five Boys who were Below (B) or Well Below (WB) in Maths in 2016, six are now B or WB. All of these students who have not made the Standard are either on the RTLB register or have had/ are having TA support.*

**Girls Summary:** *Of the four Girls who were Below (B) or Well Below (WB) in Reading in 2016, three are now Below or Well Below. The child who is WB has additional learning needs and is now receiving support from Van Asch School for the Deaf. One student arrived at Tokomaru this year Well Below in Reading and is now At. Of the five Girls who were B or WB in Writing, only two remain. Of the eight who were B or WB in Maths, four are now B. One has moved from WB to B.*

**NAG2A (b)(iii) Planned Actions for Lifting Achievement**

**Discussion:**

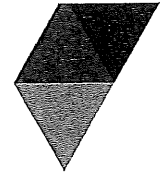


### Writing –

- Target students will be identified early in 2018 and recorded on the Writing Action Plan document and in teacher's own planning.
- Target students will be discussed at Staff Meetings monthly (timetabled for) and recorded in Teacher Appraisals. Regular reflections will be recorded (via the Action Plan) and shared by teachers.
- Teacher Aide time will be allocated to support Target Students on a needs basis, and will be reviewed at least termly. The SENCO (Mel Bismark) will apply for RTLB support as/when needed.
- We will continue the work that was started in 2016 developing a consistent set of writing exemplars that will be used school wide (by teachers and students). These will cover different genres in writing.
- We will moderate writing samples (twice a year) as a staff and an example from each level will eventually be included in the final Tokomaru Writing Exemplar resource.
- Writing Sample data will continue to be added to our SMS system (eTap was introduced in 2017), which will therefore provide cumulative data over time for each student. This will help us identify areas of need within our teaching.
- In 2018 we will create genre workbooks that will be used for teaching purposes and be accessible to students for revision where required. These examples will be sorted by author's purpose and have a section for each genre. Each genre example will contain success criteria, structure and organisation info, graphic organisers and samples of writing appropriate to the level being taught (this was not done in 2017).
- We will continue to use devices and media in Literacy, as a source of motivation (and to support students with assistive technology requirements).
- We will continue involving the students in the decisions around their 'next steps' in Literacy.

### Reading –

- Target students will be identified early in 2018 and recorded on the Reading Action Plan document and in teacher's own planning.
- Target students will be discussed at Staff Meetings monthly (timetabled for) and recorded in Teacher Appraisals. Regular reflections will be recorded (via the Action Plan) and shared by teachers.
- Teacher Aide (and parent volunteer) time will be allocated to support Target Students on a needs basis, and will be reviewed at least termly. The SENCO (Mel Bismark) will apply for RTLB support as/when needed.
- The Principal will continue to administer Six Year Nets and monitor children's progress (who cause concern). Data will be added to eTap and the Reading Action Plan.
- We will follow the newly reviewed Reading Curriculum Document and Running Record expectations sheet, and appropriate data will be entered termly for all Target students.
- Reading data will continue to be added to our SMS system (eTap was introduced in 2017), which will therefore provide cumulative data over time for each student. This will help us identify areas of need within our teaching.
- All teaching staff will attend the National Literacy Conference (October in Palmerston North) with a focus on Reading Professional Development.
- We will continue to use devices and media in Literacy, as a source of motivation (and to support students with assistive technology requirements).



- We will continue involving the students in the decisions around their 'next steps' in Literacy.
- We will continue to develop our storage and purchasing systems for Literacy resources; in particular reading material.
- We will re-launch our temporary Library (ex. Dental Clinic) and make the Library available at break times for children to browse.

**NAG2A (b) (iv) Progress Statement**

**Tokomaru School Students AT or ABOVE the National Standard**

*(as at 1<sup>st</sup> November each year)*

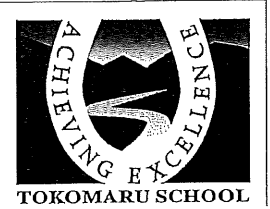
	Current National Average	2014	2015	2016	2017
<b>Reading</b>	77.8%	94% 53/56	92% 62/67	83% 63/76	74% 73/99
<b>Writing</b>	71.2%	85% 48/56	86% 58/67	72% 54/76	73% 72/99
<b>Maths</b>	75.4%	83% 47/56	80% 54/67	73% 54/76	76% 75/99

**Discussion:** As a percentage, results are lower for Reading than in previous years although due to the size of the school (and some cohorts only being 5 students) the difference is often only one or two students. However we are sitting slightly above the National Average in Writing and Maths.

*Sonia Mudgway*  
**Principal**

# Tokomaru School

## Summary of Actions taken in 2017



### **Goal 1: Student Achievement enhanced through an effective learning Community**

**Strategic Intention A:** *Embed the Learner Pathway that stipulates the desired knowledge, skills and values of a Year 8 Self-Agent Leaver at Tokomaru School.*

#### **Planned Action 1-**

*Finalise the 'description' for our Learner Pathway*

**Action Taken-** This is now complete and has been made into a professionally printed glossy handbook for parents and new staff and students. All teachers had shared how they use the Learner Pathway in their classroom at their level. All current families received a copy to keep.

#### **Possible Next Steps**

- Ensure that every new family who enrolls gets a copy of the parent handbook.
- Maintain our focus on achieving the skills of a Year 8 Leaver; as set out in the handbook.
- Ensure that there is consistent use of language throughout the school; teachers, students, teacher aides, support staff...parent helpers...etc.

#### **Planned Action 2-**

*Finalise displays and the 'success criteria' at each level of the school and each station (linking these with our school values)*

**Action Taken:** All graphics have now been finalised and completed, and classes each display the same base graphics, however in an individual way to suit the needs / age of the students.

#### **Possible Next Steps**

- Add a display to the new classroom and/or Library to ensure consistency throughout the school.

#### **Planned Action 3**

*Continue to refer to our Self Agent student description as our 'Leavers Profile'*

**Action Taken:** The Year 8 Leavers Profile forms an important part of our strategic direction in our Charter. This is where we are headed. It features in the Parent Handbook and in our Charter.

#### **Possible Next Steps**

- Create posters for display around the school so that parents and students will see the skills as a goal; 'Achieving Excellence'.



#### **Planned Action 4**

*Educate our parents further on what the Learner Pathway means*

**Action Taken:** The Parent Handbook has been a great way to educate new families (as part of their induction to the school by the Principal and the child's new teacher. We asked a range of parents (informally) about their understanding of the Learner Pathway, and their opinion (although these opinions were not recorded).

#### **Possible Next Steps**

- To deliberately include Learner Pathway 'titbits' in newsletters, notices, online etc in order to create 'everyday language' used at home as well as at school.
- Create a questionnaire for parents to feed back the impact of the Learner Pathway on their child(ren).
- Have a 'Pathway Afternoon' for new parents and to consolidate current parents.

#### **Planned Action 5**

*Write a Learner Pathway 'booklet' containing our purpose and processes*

**Action Taken:** See Planned Action 1

#### **Possible Next Steps**

- Ensure that we review and update (as necessary) annually in order to meet the needs of our community.

**Strategic Intention B:** *Actively enhance positive relationships with our parents, caregivers and community as partners in learning.*

#### **Planned Action 1**

*Staff will facilitate the setting of student goals with students in consultation with parents at 3-Way Conferences (Learner Agency)*

**Action Taken:** Parent Teacher Pupil Conferences (PTP's) were held in Term 1 with a goal setting focus. Teachers had children elaborate on Reading/Writing/Maths goals. Some had class discussions on possible goals prior to PTP's and recorded these onto Google Doc in preparation for the conferences. Room 4 children shared their goals and discussed the evidence of their progress with their parent(s) at their conference.

#### **Possible Next Steps**

- Have staff share how they build Learner Agency in their class and facilitate goal setting with their class.

#### **Planned Action 2-**

*Continue fortnightly newsletters, the increased use of the website (calendar) and Facebook. Set up an email / text option within eTAP & send out Community (RD4) Newsletter termly*

**Action Taken:** We have increased our posts on Facebook (all staff have editing access and use Facebook regularly as a way of sharing learning) and have introduced a new school App. Most notices (and all newsletters) are now available on the website and through the App.

#### **Possible Next Steps**

- Go digital to all and drop the paper copy – must request a paper copy?
- Add ALL notices to the App and website

- Promote email sign-up at enrolment – even automatically send emails electronically by default.

### **Planned Action 3-**

*Provide opportunities for the community to come together and support the school, and to strengthen the relationship between school/parent; Welcome Back BBQ, Trail Bike Ride, Working Bees, School Events like Swimming Sports etc*

**Action Taken:** This year, we held our Welcome Back BBQ and Working Bee with a great turnout and many helping hands! We didn't hold the Trail Bike Ride (it has been abandoned due to increased Health and Safety factors), but Home and School fundraised in the community to buy Kapa Haka uniforms and Chromebooks in particular. We continue to get parents along to school events (Assemblies, Swimming, Athletics, sports and cluster events) and better communication has helped this. The App has been a great way to send quick and unobtrusive reminders. The Harvest Festival didn't happen in 2017.

#### **Possible Next Steps**

- Ensure ALL school, community and cluster dates/events are recorded on the school calendar (online) and that it is up-to-date at all times
- Allow lots of warning for events to give parents sufficient notice
- Add dates to the newsletter as 'early warning'
- Post events on Facebook (including cancelations)
- Use the answer machine 'Notices' line regularly
- Harvest Festival / Jubilee / Community Hangi

### **Planned Action 4-**

*Conduct a Student Welfare survey to gather student voice about our school*

**Action Taken:** This year, the focus has been on developing the Learner Pathway, developing Learner Agency and seeing themselves as learners by setting personal goals with the teacher. See Goal One: Actions 1-5. However the Principal did survey the Year 8 leavers to find out what they thought we do really well, and what we could improve on.

#### **Possible Next Steps**

- Use the NZCER surveys as a starting point for our senior students. Create an 'exit interview' for our Year 8 leavers to complete.

### **Planned Action 5-**

*Seesaw App and Blogs*

**Action Taken:** Seesaw continues to be used regularly by all classes. Many children create the post themselves with minimal teacher input. There is increased use of video to share their learning.

#### **Possible Next Steps**

- Continue using Seesaw and have all classes create a new 2018 Seesaw Blog.
- Look at the requirements for 'number of posts' to ensure consistency across the school.

### **Planned Action 6-**

*Reporting to parents -Customise a report format using our new SMS, eTAP*

**Action Taken:** A possible template has been drafted and eTap Designers have it in order to provide a quote. However the template is on hold at present until we confirm what language we will be using as a result of the National Standards no longer being 'in force'.

**Possible Next Steps**

- We will wait and see what the MOE request schools move to before making any quick decisions.

**Strategic Intention C:** *Continue to demonstrate a commitment to Te Tiriti o Waitangi*

**Planned Action 1-**

*School Hangi- whole school experience to take place at School every second year*

**Action Taken:** Our School Hangi is now on the 5 Year Programme of Events in order for us to ensure that it is not missed.

**Possible Next Steps**

- That a School Hangi become a fundraiser for the school and a wider community event.

**Planned Action 2-**

*Kapa Haka-raise the expectations of our tamariki in their practices and performances by ensuring they have consistent expectations for behaviour and performance*

**Action Taken:** Our School Kapa Haka group was re-established early on in the year and led ably by Lau Daniela (parent). The Principal supported the group with meetings, notices and organising practice times.

We set up regular Kapa Haka practices during school time, and allowed opportunities for our Kapa Haka to perform for other audiences and purposes (ie; Mihi Whakataua, the Cluster Kapa Haka Festival, and at the Christmas Concert). We also were fortunate enough to purchase uniforms (designed by Sara-Lee Armstrong to replicate our Horseshoe Logo), and poi due to the hard-working parents in our Kapa Haka (mainly our Grants Officer).

**Possible Next Steps**

- That we purchase more Kapa Haka uniforms as funds allow
- That we visit other local Kapa Haka groups to see them perform
- That we attend the Cluster Kapa Haka Festival again in 2018

**Planned Action 3-**

*Integrating Te Reo into our class programmes*

**Action Taken:** Te Reo Maori continues to be an integrated language in all of our classrooms, in particular at the start of the day, for greetings, basic commands and days of the week/months of the year. Teachers have planned for Te Reo Units as part of our Long-Term plan and the units are integrated where possible to best fit the current theme/topic/priority. Teachers have willingly shared resources and knowledge with each other.

**Possible Next Steps**

- That we introduce a weekly 'phrase' or 'word' in all classrooms so that we may share the learning and support each other more easily.

## **Goal 2: To deliver high quality teaching and learning as evidenced by student progress and achievement**

**Strategic Intentions A:** *Promote continuous improvement in all areas of the curriculum, achieving the highest levels of achievement and progress in Reading, Writing and Mathematics*

### **Planned Action 1-**

*Whole school professional development with a focus on Writing. Focus is on improving teaching pedagogy, supporting students understanding of writing progressions, and guiding teachers to make better OTJ through moderation*

#### **Action Taken-**

As a staff we spent Call-Back days and after school sessions with Rita Palmer and Bek Galloway, looking at Literacy learning; approaches to teaching and learning, as well as the reading/writing links. This helped build our understanding of Learner Agency within Literacy also. We consistently used e-assTTle to mark where children were at with their Writing, and converted the rubrics into kidspeak.

#### **Possible Next Steps**

- Continue to use an Action Plan for Target Students in the area of Writing.
- Continue to have targeted time at Staff Meetings for professional discussions about specific students, resources, issues etc.
- Look for specific PD that supports ongoing development in Literacy
- Moderate a selection of writing (samples) at least twice a year.

### **Planned Action 2-**

*Explore PaCT assessment tool for Writing, guiding teachers to make better OTJ through moderation*

**Action taken-**After the many issues we faced with the Maths PaCT, and issues with PaCT 'talking' to Assembly (and then eTap), we decided to focus on e-assTTle Writing instead. It gives us the information we need, and the tracking sheets that we created help clearly identify the child's next steps.

#### **Possible Next Steps**

- Continue to use e-assTTle Writing and become more familiar with e-assTTle Maths and Reading.

### **Planned Action 3-**

*Have Action Plans for Maths and Writing (areas of improvement)*

**Action taken-**We once again created Action Plans for our Target Students in the areas of Writing and Maths. These target groups were added to as new students were identified throughout Term One.

### **Possible Next Steps**

- Continue to use Action Plans to identify and track the progress of our students who are at risk of not achieving. These target students are then identified on teacher's appraisals, planning and assessment.

**Strategic Intentions B:** *Continue the professional development of staff to ensure consistency and excellence in formative teaching practice and leadership capabilities*

### **Planned Action 1-**

*Principal to maintain contact with First Time Principal's group (est. 2016) & maintain and build on relationships with Cluster Principals*

**Action taken-** Sonia attended all Cluster meetings and events, as well as CoL meetings. Sonia maintained a close professional relationship with most of her FTP group colleagues; using them for professional support when needed. Sonia also worked closely with Principal's and DP's in our Cluster; Geoff Franks in particular (who she shared the costs of Banked Staffing PD with).

### **Possible Next Steps**

- A new PLG has been set up for 2018, facilitated by Carol Lynch (edLead) which included some FTP's and some with more experience (as well as a mix of urban/rural/small/large schools). The PLG group will meet each term.

### **Planned Action 2-**

*Continue to up-skill with the use of the PaCT Tool (Maths & Writing)*

**Action taken-** See Goal Two above; Strategic Intention A

### **Planned Action 3-**

*Further explore eTAP and run training sessions for staff.*

**Action taken-** We incorporated eTap training into TOD's and Staff Meetings. We focused on small easy-to-follow, just-in-time learning. Gradually we built up to adding data and creating numerous Markbooks and groups for use in 2018. Sonia and Mel had a further training day late in 2017 in order to set up the Guidance side of eTap; where we now record SENCO information and Behaviour.

### **Possible Next Steps**

- Review the assessment guidelines to ensure that all data required for eTap has been stated (and that eTap has the capacity to record said information).
- Follow-up the quote that was asked for in 2017, to put our school reports online.

### **Planned Action 4-**

*Encourage BoT to attend governance training and development (NZSTA)*

**Action taken-** Each term when NZSTA put out the list of workshops on offer, BOT members were encouraged to enrol and attend the sessions. Many were taken up and there were often at least three members (including the Principal) of us in attendance.

### **Possible Next Steps**

- Continue to advertise the workshops offered, and ask members for feedback after attending said workshops.

**Strategic Intentions C:** *Continue to engage with our families to help them understand how they can support and celebrate their child's learning*

**Planned Action 1-**

*Update the Tokomaru NS Booklet, website and availability of newsletters online*

**Action taken-** The Tokomaru School Parent Information Book has been extensively updated by the staff (and critique by two parents. A National Standards 'Student Achievement (Community) Booklet is being prepared to go out in the first term of 2018. The website has been extensively updated and all newsletters and notices are now online. Seesaw is still being used to communicate with parents and showcase learning. Our school App is proving a popular way to communicate quickly and easily with parents. Parents are able to subscribe to their child's class notification, or sports groups etc.

**Possible Next Steps**

- Continue to develop the website, use of email and explore text and email options within eTAP. This could also include social media such as Facebook and the eTAP app. Further encourage the use of our App, by teachers and parents, on a more regular basis. See also Goal 1, Strategic Intention A.

**Planned Action 2-**

*Hold 3-Way Conferences*

**Action taken-** These are now called Parent Teacher Pupil Conferences (PTP's) and students are all expected to attend their conference.

See Goal 1, Strategic Intention B; Planned Action 1

**Planned Action 3-**

*Develop new reporting systems (including anniversary reporting)*

**Action taken-** The existing Word document report template was extensively resigned and use in 2017 (until the template through eTap could be finalised). This draft in Word was what enabled us to take our ideas to the eTap design team.

See Goal 1, Strategic Intention B; Planned Action 6

**Possible Next Steps**

- Finalise the eTap template and trial its use in 2018.

**Planned Action 4-**

*Introduce Seesaw for every child and explore the option of paper portfolios for other assessment and work samples*

**Action taken-** All students now have a Seesaw 'folder'. Work samples; photos/video/messages are shared (with parents) regularly through this. It was decided that we would not gather further paper samples (other than the current reading/writing/numeracy data already gathered) due to the fact that Seesaw was such a successful and visual record of each child's journey (that the parents see in real time over the course of the school year).

### **Possible Next Steps**

- Decide as a staff, how many Seesaw 'samples' we expect at each level (ie; how often, what content/context etc).

### **Planned Action 5-**

*Continue developing the school website/Facebook and updating notices, newsletters, and "What's Happening?" page*

**Action taken-** See Goal 2, Strategic Intention C; Planned Action 1

### **Possible Next Steps**

- Add a link to the Jubilee Website to the "What's Happening?" page of our school website.

### **Planned Action 6-**

*Explore the use of email via our SMS, eTAP*

**Action taken-** Due to the focus on developing our report template, and Bridging the Gap no longer offering eTap training (a new provider has been appointed) we put this on hold this year

### **Possible Next Steps**

- Explore the use of email via our SMS, eTAP to send notices, newsletters, sports draws etc.

**Goal 3: To ensure we are well-resourced in order to implement a strong vision for FUTURE FOCUSED LEARNING including ICT, student agency and a flexible learning approach to teaching.**

**Strategic Intention A:** *Ensure we are financially sustainable, enabling the delivery of the identified strategies in our Strategic Plan*

### **Planned Action 1-**

*Meet twice a term with Treasurer*

**Action taken-** Treasurer and I met regularly (as well as phone and email) to ensure budget was on target and that we were able to meet our needs within our strategic plan, with ICT and Capital expenditure in mind. We were able to increase the capital budget in order to fulfil the tasks we had set as priorities for learners. Having moved our finances to Education Services (half-way through the year), the Principal and Treasurer feel that we have a better handle on our financial position and spending. It has been a very cost-effective decision, and enabled us to review what we currently had in place. Being able to see each budget balance in real time has made timely purchases possible.

-Refer to 2017 Audit and annual budget- the school is in a sound financial position, and we are looking ahead to what our priorities are with regard to expending the budget.

### **Possible Next Steps**

- Look ahead at ways to cater with our growing numbers of students and have a larger working budget for curriculum areas. Set aside money for future development of the grounds and buildings (landscaping in particular for the Jubilee celebrations at Labour Weekend 2018).

### **Planned Action 2-**

*Review financial policies and procedures*

**Action taken-** See Goal 3, Strategic Intention A; Planned Action 1.

The Review Timetable was strictly followed and we ended the year on target. Education Services were able to advise us on appropriate policies to have in regard to finances. The Board Self-Review Calendar (established in 2016) has ensured policies were reviewed and actioned in a timely manner.

**Strategic Intention B:** Provide resources and support so that all students are able to actively engage in learning programmes

**Planned Action 1-**

*Provide teacher's aide hours to support Well Below and Below learners*

**Actions taken-** Mel Bismark (SENCO) established a termly timetable based on needs, and prioritised learners after talking with the classroom teacher and reviewing data (Action Plans). As a staff we regularly reviewed student progress and adjusted Teacher Aide time and classroom programmes as a result of progress reports and outcomes. Most of the children in our Target Groups (on Action Plans) were catered for via TA time, or RTLB interventions.

**Possible Next Steps**

- Continue to fund Teacher Aide hours, over and above and MOE or RTLB contribution, in order to target those most at risk.
- Maintain our commitment to targeting children as soon as any issue arises (ie; in their first three years at school)
- Continue to target 'Well Below, Below and At Risk students with Board funded Teacher Aide Time.

**Planned Action 2-**

*Provide extra-curricula activities for children to be involved in, and to represent our school at*

**Action taken-** We provided a range of extra opportunities for children to be extended or enriched in an area of interest or strength (Mathex, Rotary Speech Festival, Writing Competitions, ICAS, Talent Quest, Student Leadership-driven initiatives, Kids' Lit Quiz, EPro8, National Young Leaders Day,) as well as a variety of sporting opportunities across our Cluster. We developed a 'Self-Agent Leaver's Profile' with our Learner Pathway, including graphics (posters) that can be used in classrooms.

**Possible Next Steps**

- Keep providing opportunities for children to represent our school in an area of strength/interest.
- Continue to develop the Student Leadership team and the tasks they are involved in.
- Have the 'Self-Agent Leaver's Profile' posters printed and laminated for each learning space around the school.

**Planned Action 3-**

*Purchase new licences for IXL and Reading Eggs*

**Action taken-** We once again paid for and set up IXL Licences for all of our students (an online Maths learning programme). WE decided in 2017, that we no longer needed Reading Eggs (an online Literacy learning programme), instead we felt that extending the Early Words programme to all Year 1/2 children who needed it was better use of our resources. We compared the costs of IXL and Mathletics, and decided to stay with what we had as it was much more cost effective.



### **Possible Next Steps**

- Sign up for three years with IXL to benefit from reduced prices.
- Develop an ICT Wishlist / Development Plan alongside a skills development document.

### **Planned Action 4-**

*Review Positive Behaviour Programme*

**Action taken-** We reviewed the use of the Restricted Playground method and created a digital document in order to track behaviours / individuals. This will help us identify any hot-spots in the playground, or potential clashes of children. We also added a Behaviour Entry Form to eTap within the Guidance section. This enables us to keep very concise records of any altercation/incident with any child in the school. It is an easy way to retrieve details should we need them in the future. We also can identify any incidences of Bullying this way too.

**Strategic Intention C:** *Maintain and enhance facilities to support a modern learning environment.*

### **Planned Action 1-**

*Review 5YA and access contingency money to fix issues in Room 3/4 block*

**Action taken-** We were able to use the unused monies from our last 5YA to repair the Room 3/4 block; replaced rotten floorboards and new entry carpet to both rooms, new aluminium exit door and heatpump in Room 3. Although it was a very long process, the results speak for themselves.

### **Planned Action 2-**

*Develop e-Learning Plan*

**Action taken-** A new document called "Tokomaru School ICT Kids" has been drafted in line with our four school values. It outlines the skills needed at each year level/group. We gathered student voice; asking a range of children what we could do better. Our ICT buying plan/ wishlist sits alongside that. Both are living documents and will change and evolve over time as we establish the needs of our pupils.

### **Planned Action 3-**

*Establish a clear system for monthly property checks*

**Action taken-** The Hazards Register was maintained and all staff regularly reminded to use it as needed. The DP now completes a monthly check (recorded on the newly developed check sheet) but all staff still continue to be responsible for identifying hazards and notifying the principal when one is logged. The Caretaker regularly checks the Hazards Register and completes tasks as appropriate. A Property Maintenance Plan was developed by the Principal, in consultation with the Caretaker, and outlines key tasks that need to be completed throughout the year in order to maintain the school buildings and grounds at a satisfactory level.

**Strategic Intention D:** *Develop teachers understanding of modern learning pedagogy to help implement student agency.*

### **Planned Action 1-**

*Develop a Tokomaru School Year 8 Self-Agent Lever's Profile*

**Action taken-** This is now complete and is included in our Learner Pathway Parent Handbook. See Goal 1, Strategic Intention A; Planned Action 1, 2 and 3

### **Planned Action 2-**

*Continue working on a school inquiry model*

**Action taken-** With our results from the Learner Pathway being so successful (in developing Learner Agency) we felt that we would be better off doing further work with learning styles and developing Growth Mindset. We trialled a whole-school unit based around the Multiple Intelligences, which was hugely successful.

See Goal 1, Strategic Intention A; Planned Action 1, 2 and 3

### **Planned Action 3-**

*Consult with community (seek feedback) regarding our developing School Inquiry Model and associated skills for Self-Agent Learner*

**Action taken-** As well as feedback from parents (informally), the Principal asked all Year 8 leavers to share the following; 1. The best attribute of Tokomaru School, 2. One thing that we (the school) could do better. The Learner Pathway featured in the majority of cases as our best attribute. The school Values were also highly regarded by this group of students.

Also see Goal 1, Strategic Intention A; Planned Action 4 and Goal 1, Strategic Intention B; Planned Action 1

### **Possible Next Steps**

- Develop an 'Exit Interview' that contains questions that we can ask of ANY student who leaves our school.

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2017, the school received total Kiwisport funding of **\$1003.00 ex. GST**.

The funding was spent on PE Gear and swimming pool equipment to support the classroom programmes. It was also used for transporting students to sporting events (Cluster), and for our contribution for use of the Massey Athletics Track (as a Cluster). The funding also enabled us to purchase new basketballs, pumps and associated equipment for our 2017 Basketball Team, as well as an air compressor for the PE Shed.

**Sonia Mudgway**  
**Principal**

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF TOKOMARU SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

The Auditor-General is the auditor of Tokomaru School (the School). The Auditor-General has appointed me, Linda Gray, using the staff and resources of AuditLink Ltd, 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 18, that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 24 May 2018. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

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

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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.

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 19 to 40, but does not include the financial statements, and our auditor's report thereon.

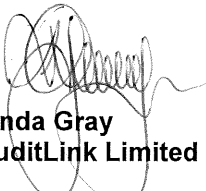
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



**Linda Gray**  
**AuditLink Limited**

On behalf of the Auditor-General  
Palmerston North, New Zealand