



## ***Independent Auditor's Report***

### **To the readers of Maoribank School's financial statements For the year ended 31 December 2016**

The Auditor-General is the auditor of Maoribank School (the School). The Auditor-General has appointed me, Chris Ussher, using the staff and resources of PricewaterhouseCoopers, 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 21, that comprise the statement of financial position as at 31 December 2016, 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 2016; 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 Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

Our audit was completed on 16 August 2017. This is the date at which our opinion is expressed.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.



- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included within the Analysis of Variance, the Kiwisport Funds and the Members of the Board 2016, which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

#### **Independence**

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

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

Handwritten signature of Chris Ussher.

Chris Ussher  
On behalf of the Auditor-General  
Wellington, New Zealand

Handwritten signature of PricewaterhouseCoopers.

PricewaterhouseCoopers

# **MAORIBANK SCHOOL**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2016**

School Address: 32 Hillside Drive, Maoribank, Upper Hutt

School Postal Address: 32 Hillside Drive, Maoribank, UPPER HUTT, 5018

School Phone: 04 526 9552

School Email: [principal@maoribank.school.nz](mailto:principal@maoribank.school.nz)

Ministry Number: 2902

# MAORIBANK SCHOOL

Financial Statements - For the year ended 31 December 2016

## Index

<b>Page</b>	<b>Statement</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 21	Notes to the Financial Statements
6 - 11	Statement of Accounting Policies
12 - 21	Other Notes and Disclosures

# Maoribank School

## Statement of Responsibility

For the year ended 31 December 2016

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 2016 fairly reflects the financial position and operations of the school.

The School's 2016 financial statements are authorised for issue by the Board.

Ross Tukukino

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

15/8/17

Date:

Karen Jane Wellington

Full Name of Principal

[Signature]

Signature of Principal

15/8/17

Date:

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

For the year ended 31 December 2016

	Notes	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
<b>Revenue</b>				
Government Grants	2	713,413	298,297	879,537
Locally Raised Funds	3	33,364	10,950	23,283
Interest Earned		5,678	7,250	11,481
		<u>752,455</u>	<u>316,497</u>	<u>914,301</u>
<b>Expenses</b>				
Locally Raised Funds	3	12,523	-	14,018
Hostel		-	-	-
International Students		-	-	-
Learning Resources	4	508,270	98,892	624,276
Administration	5	56,536	61,266	63,621
Finance Costs		37	-	876
Property	6	177,536	204,778	240,900
Depreciation	7	17,613	14,597	27,131
Loss on Disposal of Property, Plant and Equipment		670	-	2,786
		<u>773,185</u>	<u>379,533</u>	<u>973,608</u>
<b>Net Surplus / (Deficit)</b>		<u>(20,730)</u>	<u>(63,036)</u>	<u>(59,307)</u>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>(20,730)</u></u>	<u><u>(63,036)</u></u>	<u><u>(59,307)</u></u>

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



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

For the year ended 31 December 2016

	Actual 2016 \$	Budget (Unaudited) 2016 \$	Actual 2015 \$
<b>Balance at 1 January</b>	210,055	210,056	259,423
Total comprehensive revenue and expense for the year	(20,730)	(63,036)	(59,307)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	9,939
<b>Equity at 31 December</b>	189,325	147,020	210,055
Retained Earnings	189,325	147,020	210,055
<b>Equity at 31 December</b>	189,325	147,020	210,055

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



**Maoribank School**  
**Statement of Financial Position**  
As at 31 December 2016

		2016	2016	2015
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	125,429	121,091	54,566
Accounts Receivable	9	25,543	39,590	39,590
GST Receivable		2,385	4,982	4,982
Prepayments		3,290	3,508	3,508
Inventories	10	-	148	148
Investments	11	87,508	-	192,343
		<u>244,155</u>	<u>169,319</u>	<u>295,137</u>
<b>Current Liabilities</b>				
Accounts Payable	13	37,972	59,452	59,452
Revenue Received in Advance	14	1,150	16,676	16,676
Provision for Cyclical Maintenance	15	60,000	-	61,333
Finance Lease Liability - Current Portion	16	3,873	3,215	3,334
Funds held for Capital Works Projects	17	7,683	-	12,938
Funds held on behalf of RTM Cluster	18	14,333	13,851	13,851
		<u>125,011</u>	<u>93,194</u>	<u>167,584</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>119,144</u>	<u>76,125</u>	<u>127,553</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	71,375	71,027	85,254
		<u>71,375</u>	<u>71,027</u>	<u>85,254</u>
<b>Non-current Liabilities</b>				
Finance Lease Liability	16	1,193	132	2,752
		<u>1,193</u>	<u>132</u>	<u>2,752</u>
<b>Net Assets</b>		<u>189,326</u>	<u>147,020</u>	<u>210,055</u>
<b>Equity</b>		<u>189,325</u>	<u>147,020</u>	<u>210,055</u>

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

**Maoribank School**  
**Statement of Cash Flows**  
For the year ended 31 December 2016

		2016	2016	2015
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		207,903	179,494	220,397
Locally Raised Funds		34,107	10,950	38,375
Goods and Services Tax (net)		2,597	-	(612)
Payments to Employees		(163,000)	(156,192)	(125,909)
Payments to Suppliers		87,941	79,959	(158,062)
Interest Paid		(37)	-	(876)
Interest Received		5,048	7,250	11,576
Net cash from / (to) the Operating Activities		174,559	121,461	(15,111)
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	(36,483)
Purchase of PPE (and Intangibles)		(2,677)	(370)	-
Purchase of Investments		(87,508)	-	(7,802)
Net cash from / (to) the Investing Activities		(90,185)	(370)	(44,285)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	9,939
Finance Lease Payments		(9,408)	-	(2,952)
Funds Administered on Behalf of Third Parties		(4,103)	-	2,232
Net cash from Financing Activities		(13,511)	-	9,219
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>70,863</b>	<b>121,091</b>	<b>(50,177)</b>
Cash and cash equivalents at the beginning of the year	8	54,566	-	104,743
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>125,429</b>	<b>121,091</b>	<b>54,566</b>

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

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

# Maoribank School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2016

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

Maoribank 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 2016 to 31 December 2016 and in accordance with the requirements of the Public Finance Act 1989.

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

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

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

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

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

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

##### ***Measurement Base***

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

##### ***Presentation Currency***

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

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

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



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

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

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

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

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

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

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

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

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

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

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

## **c) Revenue Recognition**

### ***Government Grants***

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

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

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

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

### ***Other Grants***

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

### ***Donations, Gifts and Bequests***

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

### ***Interest Revenue***

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



**d) Use of Land and Buildings Expense**

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

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

**i) Inventories**

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

**j) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

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 bank term deposits are measured at amortised cost using the effective interest method less impairment.

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 73 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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Equipment, Furniture	5 years
Furniture, Fittings	10 years
Library Books	8 years
Leasehold Improvements	20 years

Leased assets are depreciated over the life of the lease.

## **l) Intangible Assets**

### **Software costs**

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

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

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

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



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

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

##### *Non cash generating assets*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party. 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 participating schools within a cluster of schools. 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

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Operational grants	157,899	151,551	232,711
Teachers' salaries grants	386,627	-	503,381
Use of Land and Buildings grants	118,803	118,803	141,238
Resource teachers learning and behaviour grants	22,646	9,694	-
Other MoE Grants	27,438	18,249	2,207
	<u>713,413</u>	<u>298,297</u>	<u>879,537</u>

## 3. Locally Raised Funds

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

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
<b>Revenue</b>			
Donations	16,432	5,000	7,388
Fundraising	2,967	2,750	2,313
Trading	-	-	3
Activities	13,965	3,200	13,579
	<u>33,364</u>	<u>10,950</u>	<u>23,283</u>
<b>Expenses</b>			
Activities	11,810	-	12,010
Trading	148	-	63
Fundraising (costs of raising funds)	565	-	1,945
	<u>12,523</u>	<u>-</u>	<u>14,018</u>
<i>Surplus for the year Locally raised funds</i>	<u>20,841</u>	<u>10,950</u>	<u>9,265</u>

## 4. Learning Resources

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Curricular	8,982	7,350	33,899
Extra-curricular activities	1,408	-	-
Library resources	45	200	160
Employee benefits - salaries	493,179	88,692	560,840
Staff development	4,656	2,650	29,377
	<u>508,270</u>	<u>98,892</u>	<u>624,276</u>

## 5. Administration

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Audit Fee	3,252	4,200	4,458
Board of Trustees Fees	5,415	4,200	3,360
Board of Trustees Expenses	2,206	1,080	2,220
Communication	1,945	1,880	4,678
Consumables	1,893	5,900	2,223
Operating Lease	1,061	1,000	3,910
Other	7,547	5,616	5,654
Employee Benefits - Salaries	25,695	27,000	28,696
Insurance	3,077	5,590	3,238
Service Providers, Contractors and Consultancy	4,445	4,800	5,184
	<u>56,536</u>	<u>61,266</u>	<u>63,621</u>

## 6. Property

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,476	5,550	6,081
Cyclical Maintenance Provision	(1,333)	16,000	7,333
Grounds	2,853	4,550	3,534
Heat, Light and Water	12,433	10,925	9,378
Rates	2,201	2,100	3,703
Repairs and Maintenance	915	5,550	14,562
Use of Land and Buildings	118,803	118,803	141,238
Security	3,646	800	986
Employee Benefits - Salaries	31,542	40,500	54,085
	<u>177,536</u>	<u>204,778</u>	<u>240,900</u>

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

## 7. Depreciation of Property, Plant and Equipment

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Equipment, Furniture	10,925	8,637	16,052
Furniture, Fittings	4,556	2,713	5,043
Library Books	242	62	116
Leasehold Improvements	1,797	1,134	2,108
Leased Assets	93	2,051	3,812
	<u>17,613</u>	<u>14,597</u>	<u>27,131</u>

## 8. Cash and Cash Equivalents

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	116	-	116
ASB 2034-00	21,376	121,091	20,201
ASB 2034-50	29,872	-	34,249
ASB 2034-51	44,065	-	-
ASB Term Deposit - 0073	30,000	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>125,429</u>	<u>121,091</u>	<u>54,566</u>

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

Of the \$125,429 Cash and Cash Equivalents, \$7,683 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2017 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Receivables	468	1,293	1,293
Interest Receivable	630	1,409	1,409
Teacher Salaries Grant Receivable	24,445	36,888	36,888
	<u>25,543</u>	<u>39,590</u>	<u>39,590</u>
Receivables from Exchange Transactions	1,098	2,702	2,702
Receivables from Non-Exchange Transactions	24,445	36,888	36,888
	<u>25,543</u>	<u>39,590</u>	<u>39,590</u>

## 10. Inventories

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Stationery	-	148	148
	<u>-</u>	<u>148</u>	<u>148</u>

## 11. Investments

The School's investment activities are classified as follows:

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Current Asset			
Short-term Bank Deposits	87,508	-	192,343

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2016.

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Equipment, Furniture	31,323	1,903	(670)	-	(10,925)	21,631
Furniture, Fittings	23,176	373	-	-	(4,556)	18,993
Library Books	812	400	-	-	(242)	970
Leasehold Improvements	29,943	-	-	-	(1,797)	28,146
Leased Assets	-	1,728	-	-	(93)	1,635
<b>Balance at 31 December 2016</b>	<b>85,254</b>	<b>4,404</b>	<b>(670)</b>	<b>-</b>	<b>(17,613)</b>	<b>71,375</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Equipment, Furniture	263,869	(242,238)	21,631
Furniture, Fittings	92,421	(73,428)	18,993
Library Books	1,941	(971)	970
Leasehold Improvements	56,822	(28,676)	28,146
Leased Assets	16,007	(14,372)	1,635
<b>Balance at 31 December 2016</b>	<b>431,060</b>	<b>(359,685)</b>	<b>71,375</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2015	\$	\$	\$	\$	\$	\$
Equipment, Furniture	29,525	17,850	-	-	(16,052)	31,323
Furniture, Fittings	18,521	9,698	-	-	(5,043)	23,176
Library Books	3,036	678	(2,786)	-	(116)	812
Leasehold Improvements	23,185	8,866	-	-	(2,108)	29,943
Leased Assets	3,812	-	-	-	(3,812)	-
<b>Balance at 31 December 2015</b>	<b>78,079</b>	<b>37,092</b>	<b>(2,786)</b>	<b>-</b>	<b>(27,131)</b>	<b>85,254</b>

### Accumulated Depreciation

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2015	\$	\$	\$
Equipment, Furniture	277,025	(245,702)	31,323
Furniture, Fittings	95,677	(72,501)	23,176
Library Books	1,541	(729)	812
Leasehold Improvements	56,822	(26,879)	29,943
Leased Assets	14,280	(14,280)	-
<b>Balance at 31 December 2015</b>	<b>445,345</b>	<b>(360,091)</b>	<b>85,254</b>



### 13. Accounts Payable

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Operating creditors	8,282	7,735	3,277
Accruals	4,458	-	4,458
Employee Entitlements - salaries	24,445	36,888	36,888
Employee Entitlements - leave accrual	787	14,829	14,829
	<u>37,972</u>	<u>59,452</u>	<u>59,452</u>
Payables for Exchange Transactions	37,972	59,452	59,452
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>37,972</u>	<u>59,452</u>	<u>59,452</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Income in Advance	1,150	16,676	16,676
	<u>1,150</u>	<u>16,676</u>	<u>16,676</u>

### 15. Provision for Cyclical Maintenance

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Provision at the Start of the Year	61,333	61,333	54,000
Increase/(decrease) to the Provision During the Year	(1,333)	(1,333)	7,333
Use of the Provision During the Year	-	(60,000)	-
Provision at the End of the Year	<u>60,000</u>	<u>-</u>	<u>61,333</u>
Cyclical Maintenance - Current	60,000	-	61,333
Cyclical Maintenance - Term	-	-	-
	<u>60,000</u>	<u>-</u>	<u>61,333</u>

## 16. Finance Lease Liability

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

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
No Later than One Year	3,873	3,215	3,828
Later than One Year and no Later than Five Years	1,193	133	2,871
Future finance charges	-	-	(613)
	<u>5,066</u>	<u>3,348</u>	<u>6,086</u>

## 17. 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:

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Sewerage Drainage	<i>completed</i>	1,802	(1,802)	-	-	-
Roofing	<i>in progress</i>	7,683	-	-	-	7,683
Court Upgrade	<i>completed</i>	260	(260)	-	-	-
Admin & Storage	<i>completed</i>	3,193	(3,193)	-	-	-
Totals		<u>12,938</u>	<u>(5,255)</u>	<u>-</u>	<u>-</u>	<u>7,683</u>

### Represented by:

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

7,683

-

7,683

	2015	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Sewerage Drainage	<i>completed</i>	-	1,802	-	-	1,802
Roofing	<i>in progress</i>	-	7,683	-	-	7,683
Court Upgrade	<i>completed</i>	-	260	-	-	260
Admin & Storage	<i>completed</i>	-	3,193	-	-	3,193
Totals		<u>-</u>	<u>12,938</u>	<u>-</u>	<u>-</u>	<u>12,938</u>

#### 18. Funds held on behalf of RTM Cluster

Kiwi Park School is the lead school and holds funds on behalf of the Kiwi Park cluster, a group of schools funded by the Ministry of Education to share ICT professional development.

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Funds Held at Beginning of the Year	13,851	13,851	13,851
Funds Received from Cluster Members	14,963	-	-
Funds Spent on Behalf of the Cluster	14,481	-	-
Funds Held at Year End	14,333	13,851	13,851

#### 19. 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.



## 20. Remuneration

### Key management personnel compensation

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

	2016 Actual \$	2015 Actual \$
<i>Board Members</i>		
Remuneration	5,415	3,360
Full-time equivalent members	0.14	0.13
<i>Leadership Team</i>		
Remuneration	97,397	169,523
Full-time equivalent members	0.01	0.11
Total key management personnel remuneration	102,812	172,883
Total full-time equivalent personnel	0.15	0.02

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

### Principal

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

	2016 Actual \$000	2015 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	2016 FTE Number	2015 FTE Number
100 - 110	-	-
	0.00	0.00

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

## 21. 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:

	2016 Actual	2015 Actual
Total	-	-
Number of People	-	-

## 22. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2016 (Contingent liabilities and assets at 31 December 2015: nil).

## 23. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2016 (Capital commitments at 31 December 2015: nil).

### (b) Operating Commitments

There are no operating commitments as at 31 December 2016 (Operating commitments at 31 December 2015: nil).

## 24. 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.

## 25. Financial Instruments

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

### Loans and receivables

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Cash and Cash Equivalents	125,429	121,091	54,566
Receivables	25,543	39,590	39,590
Investments - Term Deposits	87,508	-	192,343
Total Loans and Receivables	238,480	160,681	286,499

### Financial liabilities measured at amortised cost

Payables	37,972	59,452	59,452
Borrowings - Loans	-	-	-
Finance Leases	5,066	3,347	6,086
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	43,038	62,799	65,538

## 26. Events After Balance Date

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

## 27. Failure to comply with section 87 of the Education Act 1

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989 in that the Board did not report by 31 May 2017 the date fixed by the Minister of Education, by which Schools were required to have sent their financial statements to the Ministry of Education.



# Analysis of Variance Reporting



School Name:	Māoribank School	School Number:	2902
Strategic Aim:	To increase the number of students achieving at or above the national standard for maths, reading and writing, particularly Māori students		
Annual Aim:	<p><b>Annual Goals for Reading:</b></p> <p>To increase Māori student achievement, we expect:</p> <ul style="list-style-type: none"> <li>• 5 Māori students who are well below to achieve Below.</li> <li>• 14 Māori students who are below to At the standard.</li> </ul> <p><b>Annual Goals for Writing:</b></p> <p>To increase Māori student achievement we expect:</p> <ul style="list-style-type: none"> <li>• 5 Māori students who are well below to below;</li> <li>• 21 Māori students who are below to at.</li> </ul> <p><b>Annual Goals for Maths:</b></p> <p>To increase Māori student achievement, we expect:</p> <ul style="list-style-type: none"> <li>• 5 Māori students who are well below to achieve Below.</li> <li>• 12 Māori students who are below to At the standard.</li> </ul>		
Target:	<p><b>In Reading:</b> For 75% of our whole school to be reading at or above the standard.</p> <p><b>In Writing:</b> For 65% of our whole school to be writing at the standard.</p> <p><b>In Maths:</b> For 75% of our total students to be achieving at or above the standard in mathematics</p>		
Baseline Data:	<p><b>Baseline Data &amp; Analysis - Reading</b></p> <p>Analysis of school wide data from December 2015 indicate that we have a total of 34 (57%) of students achieving at or above the standards in reading. 22 (60%) of our boys are at or above compared with 15 (89%) of our girls. 28 (63%) Māori students are working at or above. 7 (78%) Pasifika students are at or above. 5 (46%) NZE students are at or above. While there are a high proportion of NZE students not achieving, the number of students is 7 compared with numbers of Māori who are not achieving which is 18.</p>		

#### Baseline Data - Writing

Analysis of writing data from December 2015 shows that this is the weakest area of our curriculum with only 22 (34%) of our students achieving at the standard. 8 (29%) of females are achieving at the standard compared with 14 (38%) males. This is a very serious situation with major focus to be on accelerating student achievement in writing. While 20 (45%) of Māori are achieving at the standard compared to only 1 (7%) NZE students, the numbers of Māori are higher with 25 Māori not achieving, 13 NZE, and 4 Pasifika students – all below the standard. It is also worth noting that none of our students were considered above the standard in writing, and that the year 2 cohort is 81% (9) below the standard.

#### Baseline Data and Analysis - Maths

The analysis of maths data from December shows 382 (59%) of our students are at or above the standard in mathematics. Males are doing better than females with 26 (70%) males compared with 12 (43%) females. Particular attention needs to be given to females also in mathematics. NZE students continue to have proportionally the poorest results with only 6 (43%) at the standard. However, numbers of Māori not achieving are 17 (38%). Pasifika students show the highest success with 89% achieving at the standard (8 students).



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p><b>Reading:</b></p> <ol style="list-style-type: none"> <li>1. Analysis of strengths and needs of students of students who are below or well below in reading at end of 2015.</li> <li>2. Set action plan for teachers</li> <li>3. Puzzle of practice meetings – fortnightly meetings to discuss target students and their progress and next steps</li> <li>4. Monitoring of target students</li> <li>5. Involving whānau in supporting their child's learning journey.</li> <li>6. Invite all target student whanau to participate in Reading together programme</li> <li>7. Moderation of national standards for reading</li> <li>8. OTJ made against the Reading National standard with moderation</li> <li>9. Collation and analysis of year end data with a view to forward planning</li> <li>10. Observation of another teacher both in school and at another school during CRT time</li> <li>11. Review of each teachers practice puzzle</li> </ol> <p><b>Writing:</b></p> <ol style="list-style-type: none"> <li>1. Analysis of s</li> <li>2. Strengths and needs students – target Māori students who are below or well below the standard, then formulate targeted programme for delivery.</li> </ol>	<p><b>Reading:</b></p> <p>Analysis of school wide data from December 2016 indicate that we have a total of 34 (48%) of students achieving at or above the standards in reading. This is down from last year at 57% This compares with 51% of the clean data (equates to 2 new students). 45% of Māori students are achieving at or above, 45% of Pasifika students are achieving at or above, and 40% of NZ/European students are achieving at or above. Boys and girls are fairly even – 49% of girls are achieving at or above, and 47% of boys are achieving at or above. It is interesting that proportions of all groups are achieving fairly evenly across the board in reading.</p> <p><b>Writing:</b></p> <p>Analysis of writing data from December 2016 shows again that this is the weakest area of our curriculum with 27 (42%) of our students achieving at the standard. However, this is up from last year which</p>	<p>Teachers and management spent many hours on monitoring of students and have struggled to make the process streamlined.</p> <p>Tracking our student progress has also been problematic – we are happy that we can show where a child is at for reading, writing, and maths termly, but what we haven't been able to show is the trajectory.</p> <p>Teachers' appraisals were linked this year to their inquiry of increasing student agency. 2016 was a year of us trying innovative learning spaces also. We think teachers and students had a lot to focus on. It was an extremely challenging year of behaviour wise with many numbers of our students also. One out of our three teachers was slightly resistant to the changes we were making.</p> <p>Teachers moderated in writing only. One teacher moderated with the RTLB's and found the process to be unhelpful, as he thought they were marking very high.</p> <p>We have worked really hard on getting whanau more involved in their child's learning. This has been mildly successful, with families coming in for whanau meetings once, parents coming in to the</p>	<p>We have streamlined the process of monitoring of students and teachers are committed to completing these.</p> <p>We have support regarding trajectories and tracking using our SMS system in the guise of the principal mentor/critical friend.</p> <p>Systems for working in an ILE are more secure now, and in 2017, ALL teachers are fully committed to the ILE.</p> <p>Appraisals for 2017 will still be linked student agency, but more emphasis will be made to "Acceleration in writing while working in an ILE". We are also applying for PLD regarding this subject for term 2.</p> <p>In 2017, we are using the PaCT tool to help us to moderate where our students are at, and what next steps they might need. We also have plans in our staff meetings for moderating reading and maths. It would also benefit us to find another school to moderate with.</p> <p>In 2017, we are trying the Whanau Education Action Plan (WEAP) to connect with our families, to encourage them to have more ownership over their child's learning, and most of all to have a much</p>



<p>2. Set up action research for 2016. Developing an ideal, engaging literacy session in an ILS.</p> <p>3. Peer assessment development of peer assessment as a means to improve writing.</p> <p>4. Involving whānau in supporting their child's learning journey.</p> <p>5. Puzzle of practice for writing with a focus on formative assessment</p> <p>6. Moderation of mid-year writing sample including identifying next steps for learners and teachers</p> <p>7. Analysis of data to inform next steps or future targets</p> <p>8. Observation of another teacher both in school and at another school during CRT time</p>	<p>was 34%. 49% of females are achieving at the standard compared with 35% of males. This result does mean we have made some progress in our writing acceleration. 32% of Maori are achieving at the standard, and 58% (7) Pasifika are achieving at the standard, and 26% of NZ/Europeans are achieving at the standard. Note that we have no students who are achieving above in writing. Again this year, it is the year 2 and year 5 cohorts that continue to be our most concerning with 66% of year 2's not achieving at the standard, and 69% of year 5's not achieving at the standard.</p>	<p>staffroom for a cuppa before and after school, and 2 parents staying with their children during the day to see what they're learning. When we have held 3 way conferences, we have had the meetings at school and at the local community house. We had approximately 50% of our families attend. Kapa Haka and sports events usually have a few parents attend, however, if it's during the working day, our families can't often get the time off work, as they have low paying jobs with strict hours of work.</p> <p>Puzzle of Practice meetings weren't as effective as we had hoped. The process is not dissimilar to what we do at each morning tea or lunch break. Because we have so few staff, we are each committed to many different meetings out of school. This had a real impact on the time we spent formally discussing student progress.</p>	<p>bigger say in what goes on at school for their child.</p> <p>Whanau hui's are timetabled each term.</p>
<p>Maths:</p> <p>1. Analysis of strengths and needs of students to identify a target group to focus on. Where students fit within numeracy framework.</p> <p>1. Examine numeracy data in the school.</p> <p>Critical questions</p> <ul style="list-style-type: none"> <li>- are we collecting the right data?</li> <li>- Do we have enough data to inform our programmes?</li> <li>- What does our data tell us?</li> </ul> <p>2. What does formative assessment in maths look like</p>	<p>Maths:</p> <p>The analysis of maths data from December shows 50% of our students are at or above the standard in mathematics which is down from last year at 59%. Males are doing better than females with 58% males at or above the standard compare with 41% females. Particular attention needs to be given to females again this year in mathematics. 46% Maori students are achieving at or above, 75% of Pasifika are at or above, and 40% of NZ/European at achieving at the</p>	<p>Analysis of data is always focussed on what level they're at and what the learner needed to learn next in the curriculum area.</p> <p>Peer assessment was not trialled for 2016 as we had a lot of collaboration work/co-operation work to do with the students to set them up for success.</p> <p>We did however, do tuakana/teina in reading and writing. WE also collected individual</p>	<p>Puzzle of Practice meetings will be shorter and redeveloped. The major focus will be "what are we doing that is different for this learner, and how can we accelerate their learning.</p> <p>Analysis of data in 2017 will be more focussed on the "why is this so" and "what is happening for this child?"</p> <p>In 2017, we will be able to have students peer assessing in writing (as this is our focus).</p>

standard.

3. Continue with exploration of transference of student knowledge, and upskill of reading comprehension
4. Observation of another teacher both in school and at another school during CRT time
5. Mid-year testing and data analysis. Finding the gaps and looking at the positives and negatives of the journey so far
6. Data collection and analysis for end of year testing. Preparation of data for the board and analysis of variance
7. Review of each teachers practice puzzle

Planning for next year:

In 2017, the principal will have support from a critical friend/mentor to help support in a number of ways, including how we can get the best out of our SMS to help with monitoring our data. This is a financial commitment for the Board.

PLD proposal has just been submitted for term 2 2017.

PaCT tool is being taken up for 2017 – we will begin in writing only for this year.

Whanau hui termly.

Continue with work on the Upper Hutt Cluster on Increasing Student Agency.



## Māoribank School

He waka eke noa:  
*We're all in this waka together.*

32 Hillside Drive, Māoribank, UPPER HUTT 5018  
Phone (04) 5269-552, 027-5269-552 Fax (04) 5268-394  
Email: [office@maoribank.school.nz](mailto:office@maoribank.school.nz)

---

15 August 2017

To Whom It May Concern,

### Kiwisport Funds

I wish to confirm that all our Kiwisport funds of \$962.97 for 2016 were used to maintain our school pool. This meant that every child in the school was able to access the pool and have swimming lessons 3 or more times per week for 10 weeks in 2016.

Yours sincerely

Karen Wellington  
Principal





# Maoribank School

He waka eke noa:  
We're all in this waka together.

32 Hillside Drive, Maoribank, UPPER HUTT 5018  
Phone (04) 5269-552, 027-5269-552 Fax (04) 5268-394  
Email: office@maoribank.school.nz

## Members of the Board 2016

Member	Position	Gained	Occupation
*Ross Tukukino	Board Chair	Re-elected May 2016	Prison Officer
*David Wellington	Elected/Property	Re-elected May 2016	Property Consultant
*Neil Carroll	Elected/Finance	Co-opted 2015, re-elected May 2016	Deputy CEO Tertiary Ed
*Ronnie Rawiri	Elected Member	Re-elected May 2016	Head Teacher Kohanga Reo
*Trish Shelley	Elected Member	Elected May 2016	Executive Homemaker & Mum
*Donna Williams	Staff Rep - Elected	Re-elected May 2016	Teacher
Karen Wellington	Principal	Appointed October 2014	Principal
Biony Fiso	Elected	Elected April 2013, Resigned April 2016	Educator

\*Term expires April 2019