

TIMATANGA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	4146
Principal:	Eve Tonkin
School Address:	9 Mamari Road, Whenuapai, Waitakere 0618
School Postal Address:	9 Mamari Road, Whenuapai, Waitakere 0618
School Phone:	09 416 6000
School Email:	school@timatanga.net.nz

Members of the Board of Trustees

Name	How Position Gained	Position	Term Expires
Matt Abraham	Elected	Chair Person	Jun-19
Eve Tonkin	Current	Principal	Current
Joanne Roke	Elected	Parent Rep	Jun-19
Kris McAlpine	Elected	Parent Rep	Jun-19
Ines Winz	Elected	Parent Rep	Jun-19
Jackie Howard	Co-opted	Staff Rep	Jun-19
Elaine Dyer	Elected	Proprietor's Rep	Jun-19
Gary Sullivan	Elected	Proprietor's Rep	Jun-19

Service Provider:

Leading Edge Services (2017) Ltd, PO Box 20496, Glen Eden, Auckland

TIMATANGA SCHOOL

Annual Report - For the year ended 31 December 2018

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Timatanga School

Statement of Responsibility

For the year ended 31 December 2018

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Nat Abraham

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

30/5/19

Date:

(Sue) Eve Tonkin

Full Name of Principal

[Signature]

Signature of Principal

30.5.19

Date:

Timatanga School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	178,491	170,228	176,228
Locally Raised Funds	3	27,512	22,000	21,190
Use of Land and Buildings Integrated		16,000	14,000	16,000
Interest Earned		501	-	355
		222,504	206,228	213,773
Expenses				
Locally Raised Funds	3	8,808	3,500	8,226
Learning Resources	4	163,466	159,396	158,464
Administration	5	17,235	18,050	17,428
Finance		325	462	486
Property	6	21,137	20,300	21,442
Depreciation	7	3,435	4,500	4,784
Loss on Disposal of Property, Plant and Equipment		306	-	489
		214,712	206,208	211,319
Net Surplus / (Deficit) for the year		7,792	20	2,454
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		7,792	20	2,454

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

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

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	32,483	32,484	30,027
Total comprehensive revenue and expense for the year	7,792	20	2,456
Equity at 31 December	40,275	32,504	32,483
Retained Earnings	40,275	32,504	32,483
Equity at 31 December	40,275	32,504	32,483

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

Timatanga School

Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	38,708	34,294	29,774
Accounts Receivable	9	9,305	9,416	9,416
Inventories	10	637	639	639
		<hr/>	<hr/>	<hr/>
		48,650	44,349	39,829
Current Liabilities				
GST Payable		3,353	2,532	2,532
Accounts Payable	12	13,350	13,569	13,569
Revenue Received in Advance	13	76	30	123
Finance Lease Liability - Current Portion	15	1,294	1,923	1,923
Funds held in Trust	16	-	92	-
		<hr/>	<hr/>	<hr/>
		18,073	18,146	18,147
Working Capital Surplus/(Deficit)		30,577	26,203	21,682
Non-current Assets				
Property, Plant and Equipment	11	10,933	10,112	14,611
		<hr/>	<hr/>	<hr/>
		10,933	10,112	14,611
Non-current Liabilities				
Provision for Cyclical Maintenance	14	-	1,282	1,282
Finance Lease Liability	15	1,234	2,529	2,529
		<hr/>	<hr/>	<hr/>
		1,234	3,811	3,811
Net Assets		<hr/>	<hr/>	<hr/>
		40,275	32,504	32,483
Equity		<hr/>	<hr/>	<hr/>
		40,275	32,504	32,483

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

Timatanga School
Statement of Cash Flows
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		62,527	69,349	70,788
Locally Raised Funds		28,118	21,135	20,418
Goods and Services Tax (net)		821	(1,369)	(1,369)
Payments to Employees		(46,102)	(55,355)	(50,062)
Payments to Suppliers		(34,619)	(24,361)	(33,100)
Cyclical Maintenance Payments in the year		-	(529)	(78)
Interest Paid		(325)	(462)	(486)
Interest Received		501	-	355
Net cash from / (to) the Operating Activities		10,921	8,408	6,466
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		1	-	4,511
Purchase of PPE (and Intangibles)		(64)	-	(5,000)
Net cash from / (to) the Investing Activities		(63)	-	(489)
Cash flows from Financing Activities				
Finance Lease Payments		(1,924)	(1,763)	(1,763)
Funds Administered on Behalf of Third Parties		-	92	
Net cash from Financing Activities		(1,924)	(1,671)	(1,763)
Net increase/(decrease) in cash and cash equivalents		8,934	6,737	4,214
Cash and cash equivalents at the beginning of the year	8	29,774	27,557	25,558
Cash and cash equivalents at the end of the year	8	38,708	34,294	29,774

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.

Timatanga School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

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.

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

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 Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

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.

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Furniture and equipment	10 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

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

o) Revenue Received in Advance

Revenue received in advance relates to fees received from student funds 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.

p) 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.

q) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, building 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 provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

r) Financial Assets and Liabilities

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

The School's financial liabilities comprise accounts payable, 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.

s) 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.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	60,266	59,620	59,268
Teachers' salaries grants	115,964	110,608	112,713
Other MoE Grants	2,261	-	4,247
	<u>178,491</u>	<u>170,228</u>	<u>176,228</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	16,442	17,000	15,066
Activities	7,472	3,500	5,225
Fundraising	3,598	1,500	899
Use of Land and Buildings Integrated	-	-	-
	<u>27,512</u>	<u>22,000</u>	<u>21,190</u>
Expenses			
Activities	8,808	3,500	8,226
	<u>8,808</u>	<u>3,500</u>	<u>8,226</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>18,704</u>	<u>18,500</u>	<u>12,964</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	3,324	3,408	4,382
Equipment repairs	461	-	-
Library resources	348	200	360
Employee benefits - salaries	158,639	154,288	151,143
Staff development	694	1,500	2,579
	<u>163,466</u>	<u>159,396</u>	<u>158,464</u>

5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	4,020	4,020	4,020
Board of Trustees Expenses	152	100	49
Communication	157	160	163
Consumables	1,380	2,420	1,700
Other	1,502	1,260	1,300
Employee Benefits - Salaries	3,427	3,720	3,678
Insurance	192	170	183
Service Providers, Contractors and Consultancy	6,405	6,200	6,335
	<u>17,235</u>	<u>18,050</u>	<u>17,428</u>

6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	2,723	2,050	2,007
Cyclical Maintenance Expense	(1,282)	550	99
Grounds	2,119	1,850	1,850
Heat, Light and Water	1,306	1,400	1,486
Rates	-	-	-
Repairs and Maintenance	271	400	-
Use of Land and Buildings	16,000	14,000	16,000
Security	-	50	-
	<u>21,137</u>	<u>20,300</u>	<u>21,442</u>

7. Depreciation

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Furniture and Equipment	436	571	443
Information and Communication Technology	302	395	1,507
Leased Assets	1,880	2,463	1,880
Library Resources	817	1,071	954
	<u>3,435</u>	<u>4,500</u>	<u>4,784</u>

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	-	-	-
Bank Current Account	38,683	27,173	22,653
Bank Call Account	25	7,121	7,121
Cash and cash equivalents for Cash Flow Statement	38,708	34,294	29,774

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

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	656	1,309	1,309
Teacher Salaries Grant Receivable	8,649	8,107	8,107
	9,305	9,416	9,416
Receivables from Exchange Transactions	656	1,309	1,309
Receivables from Non-Exchange Transactions	8,649	8,107	8,107
	9,305	9,416	9,416

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	637	639	639
	637	639	639

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Furniture and Equipment	2,997	-	-		(436)	2,561
Information and Communication Technology	823	-	(105)		(302)	416
Leased Assets	4,116	-	-		(1,880)	2,236
Library Resources	6,675	63	(201)		(817)	5,720
Balance at 31 December 2018	14,611	63	(306)	-	(3,435)	10,933

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Furniture and Equipment	15,254	(12,693)	2,561
Information and Communication Technology	10,316	(9,900)	416
Leased Assets	7,567	(5,331)	2,236
Library Resources	28,839	(23,119)	5,720
Balance at 31 December 2018	61,976	(51,043)	10,933

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Furniture and Equipment	3,023	417	-	-	(443)	2,997
Information and Communication Technology	2,330	-	-	-	(1,507)	823
Leased Assets	5,996	-	-	-	(1,880)	4,116
Library Resources	8,046	71	(489)	-	(954)	6,675
Balance at 31 December 2017	19,395	488	(489)	-	(4,784)	14,611

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Furniture and Equipment	15,377	(12,380)	2,997
Information and Communication Technology	13,316	(12,493)	823
Leased Assets	7,567	(3,451)	4,116
Library Resources	29,670	(22,995)	6,675
Balance at 31 December 2017	65,930	(51,319)	14,611

12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	681	1,442	1,442
Accruals	4,020	4,020	4,020
Employee Entitlements - salaries	8,649	8,107	8,107
	<u>13,350</u>	<u>13,569</u>	<u>13,569</u>
Payables for Exchange Transactions	13,350	13,569	13,569
	<u>13,350</u>	<u>13,569</u>	<u>13,569</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Other	76	30	123
	<u>76</u>	<u>30</u>	<u>123</u>

14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	1,282	1,282	1,261
Increase/ (decrease) to the Provision During the Year	(1,282)	-	99
Use of the Provision During the Year	-	-	(78)
Provision at the End of the Year	<u>-</u>	<u>1,282</u>	<u>1,282</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	-	1,282	1,282
	<u>-</u>	<u>1,282</u>	<u>1,282</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:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	1,462	1,923	1,923
Later than One Year and no Later than Five Years	1,300	2,529	2,529
Later than Five Years	-	-	-
	<u>2,762</u>	<u>4,452</u>	<u>4,452</u>

16. Funds held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	-	92	-
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>-</u>	<u>92</u>	<u>-</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

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.

The Proprietor of the School is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor that are material transactions that have occurred has been disclosed appropriately.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during 2018 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	152	-
Full-time equivalent members	0.20	0.22
<i>Leadership Team</i>		
Remuneration	94,077	90,884
Full-time equivalent members	1	1
Total key management personnel remuneration	94,229	90,884
Total full-time equivalent personnel	1.20	1.22

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	90 - 100	90 - 100
Benefits and Other Emoluments	2 - 3	2 - 3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
nil	-	-
	0.00	0.00

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:

	2018 Actual \$0	2017 Actual \$0
Total Number of People	-	-

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into no contractual agreements.

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has no operating commitments.

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	38,708	34,294	29,774
Receivables	9,305	9,416	9,416
Total Loans and Receivables	48,013	43,710	39,190

Financial liabilities measured at amortised cost

Payables	13,350	13,569	13,569
Finance Leases	2,528	4,452	4,452
Total Financial Liabilities Measured at Amortised Cost	15,878	18,021	18,021

24. Events After Balance Date

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

25. Breach of Law – Failure to comply with Section 87 of the Education Act 1989

The Board of Trustees did not comply with Section 87A(1) of the Education Act 1989 in that the Board of Trustees did not report by 31 May 2019, the date fixed by the Ministry of Education, by which schools were required to have sent their annual report to the Ministry of Education.

Annual Target One: To maintain or raise the current level of achievement in Maths without compromising our special character

To maintain the current expectation and level of achievement in mathematics (whereby each student who is developmentally able is at or above the NZC expectation in mathematics and is supported to develop at their own pace) without compromising our Special Character either pedagogically, or by placing a financial burden on whanau that is unsustainable, and/or that takes undue time away from teaching and learning.

General outcome expected:

1. Over the year students will progress at least 1 curriculum numeracy stage in Mathematics
2. Parents will contribute to this achievement through fundraising and donations, by agreement in a sustainable and cooperative manner.
3. The principal and teaching staff will ensure that student achievement levels are 90% at or above the NZC expectation in Maths without compromising their pedagogy or the school's special character.

ACTIONS	EXPECTED OUTCOME	OUTCOME	A of V
Employ a Maths teacher for the maximum hours possible and continue the regular programme of mathematics teaching with a part time fixed-term maths teacher 1. Number knowledge and strategy will be taught in level groups 3 times a week 2. Strand will be taught responsively according to current interests, and holistically across levels as much as possible.	1. Maths teaching will be more aligned to our Special Character (more holistic learning, and more time for strand) 2. Numeracy levels will remain at or above the NZC expectation for all children who are developmentally able.	Met. Met. At the end of Term 3, 2018, student achievement was tracking well: Maths: 1 student below and receiving extra tuition, 5 students at level and 15 students above expectation	n/a n/a
	3. Each child will be supported to progress appropriate to their ability.	Met. Student receiving extra tuition left school ready for high school.	n/a
Assessment details and progressions will be tracked regularly to ensure that individual children who are at risk of not achieving, or children needing extension, are identified	Information will be readily available to teacher, principal, parents and children, to empower "next steps"	Met. Summative and formative assessment shared at weekly staff meetings throughout the year; parents received end of term reports on Storypark and a formal printed report at beginning of Term 4	n/a
Basic facts drill will be done in school time by interested parents with Y4-8 students, and a "take home" programme instituted by the teacher	1. Children will gain a confident grasp of basic facts appropriate to their level 2. Children and parents will have ownership of basic facts learning 3. Children will understand the usefulness of basic fact knowledge	Met at school for most through daily use of number; and this was consolidated in T4 with stalls/festival We set it up and initiated at a parent meeting in Term 2, but most whanau did not follow up	n/a We set up the systems that parents asked for, so we need to continue trial and error until we find something that is usable.
		Met.	n/a
Students will receive regular one-to-one support for individual projects (work done outside of math group) and goals, and for self-managed work	1. Students will demonstrate an increased ability to apply Maths in everyday contexts outside of Maths group setting 2. Maths teacher will feel satisfied that Maths teaching is integrated and aligned to our Special Character	Well met to a high standard. Maths was integrated into all projects, most especially Medieval Times and the Festival Principal and Maths teacher feel satisfied at how well we have met this goal this year. Teacher Appraisal: "After 5 years at the	n/a n/a

			school, I finally feel that I have got there!" The Walker Learning PLD was instructive.	
Incorporate Whenuatanga into lessons	Children will feel more authentically connected to Maths		Juniors: measurement, schedules, whanau schedules, family and friends statistics Middles and bigs: statistics, polling friends	n/a
Investigate and find viable ways to fund this teacher in consultation with whanau	1. Parents will feel positive about what they give, rather than overburdened by it. 2. Parents will feel empowered to manage fundraising effectively		Met. BOT did not poll parents this year however, parents asked by principal have expressed satisfaction. Met.	n/a; although BOT could ensure that it gathers evidence of how parents feel, in 2019 As above
	3. If the MoE grants the roll increase application, the BoT will continue to practically support and press Proprietors to approve and enable it		Met!	n/a
BOT to maximise funds for staffing and curriculum	Our Budget will balance and we will be able to have .5 Maths teaching hours in Terms 1, 2, 3 (.3 TS; .2 OG); T4 tbd after July Budget review		Met.	n/a
Maths teacher will continue to develop a peer training programme for adults 1. Run a session at Parent Meeting in Term 1 2. Post resources on the Storypark Community Page	Whanau will: 1. Feel empowered to support numeracy and strand learning at home and at school. 2. Understand more about the numeracy project and how and why we teach numeracy the way we do		Session was run at Parent Meeting in T2 Resources not posted on Storypark although handouts were given at meeting and left in foyer for T2 and T3. Parents who asked for support were all given resources by Jackie. We discussed this at the parent meeting, and parents on session observe this and have talked with Jackie during the year. BOT did not poll parents so we have not proof, although parents at the meeting expressed appreciation Not met	Jackie does a lot of extra unpaid time at school and does v. little Storypark on top of this. n/a; although BOT could ensure that it gathers evidence of how parents feel, in 2019
Maths teacher will post learning stories Storypark at least once per term per student (group or individual stories).	1. Parents will be better informed as to their child's progress 2. Parents will be more immediately connected to their child's next steps in learning and how these may be supported by the parents.			See above See above

Annual Target Two: To maintain or raise the current level of achievement in Writing without compromising our special character

To maintain the current expectation and level of achievement in writing (whereby each student who is developmentally able is at or above the NZC expectation in writing and is supported to develop at their own pace) without compromising our Special Character either pedagogically, or by placing a financial burden on whanau that is unsustainable, and/or that takes undue time away from teaching and learning.

General outcome expected:

1. All students will feel that they are writers because they know that they have something worthwhile to say, they are learning how to say it in writing, and others will value what they write.
2. Over the year students will progress at least half a curriculum level in Writing
3. The principal and teaching staff will ensure that student achievement levels are 90% at or above the NZC expectation in Writing without compromising their pedagogy or the school's special character.

ACTIONS	EXPECTED OUTCOME	OUTCOME	A of V
Continue the regular Y1-2 literacy teaching with part time teacher aide	Children who are developmentally able will reach NZCL1 in literacy sometime in Year 3 at the latest.	All Y1 students are on track to meet this target; all Y2 students have met this target	n/a
Ensure adequate support for Y3 and Y4 students in the big room (parent help)	1. Principal to ensure that these children receive parent help on morning session 3 mornings a week	Met	n/a
	2. Principal to ensure that parent helpers receive adequate training, mentoring and direction	Partially met—3 parents trained in spelling programme for this age group; did not train anyone in handwriting. Writing support training could be improved	Handwriting: as it became clear that I needed to model handwriting to the group because they needed the same person every day Writing support: time constraints; and also, I realised that I am the best person to do it anyway
	3. Y3-4 students learn the spelling, grammar and handwriting that they need in order to progress	Met. All students have progressed. 2 are at or above NZC "norm", and 2 are below.	2 students below have been identified as having special learning needs and are receiving extra support
Continue with regular creative writing programme (taught at least once per week)	Students will: 1. enjoy writing as a form of creative self-expression and be building a concept of themselves as writers	Met. Evidence: student self-evaluations and creative work; parent feedback	n/a
	2. experience writing as authentic and connected to them.	Met—especially when writing in the orchard. Evidence: student self-evaluations and creative work; parent feedback	n/a
Have a "Creative Writing" wall where students identify what is good and why	Students will: 1. learn a skill when they are ready, and remember it because they can see the reason for it	Partially met—had this in T1, T2, T3. But did not have the wealth of discussions around it that I would have liked	Inadequate planning for it meant that it kept getting sidelined. However, conversations happened spontaneously and the wall was there as a talking point.
	2. gain mastery	As above	As above
Students do SSW daily (either personal writing or writing for projects)	1. Students will enjoy writing as a form of creative self-expression and be building a concept of themselves as writers	Met. Evidence: student self-evaluations and book work; parent feedback	n/a
	2. Students will experience writing as authentic and connected to them.	Met. Evidence: student self-evaluations and book work; parent feedback	n/a
	3. Tangata Whenuatanga will continue to be integral to learning to write as students speak from their own culture and standing place	Met. Evidence: student self-evaluations and poetry	n/a

Students write in a range of genres in the context of personal projects	Students will: 1. enjoy writing as a form of creative self-expression and be building a concept of themselves as writers 2. experience writing as authentic and connected to them.	Met. Evidence: student self-evaluations and book work; parent feedback	n/a
	3. Organisation, grammar, vocab, language techniques, etc will be taught responsively and in authentic contexts ("need to know")	Met. Evidence: student self-evaluations and book work; parent feedback	n/a
Continue with regular spelling Y1-8	Students will: 1. all progress through the NZC 2. enjoy spelling	Partially Met. Met: handwriting, vocab, language techniques, planning, organisation, ideas, spelling Not met: grammar	No time for grammar skills groups—it was integrated curriculum work (eg. Medieval study) or grammar groups and the integrated curriculum was where the energy was.
Continue with regular handwriting Y1-8 via regular teaching and daily practise	Handwriting will measurably improve for all children	Met	n/a
Handwriting on displays rather than typing	Children will value legible penmanship	Partially met; the games and quizzes dropped off in T3 and T4 and they were a lot less interested	Inadequate planning Time constraints due to integrated curriculum topics
Organisation, grammar, vocab, language techniques, etc will be taught in authentic, student-led contexts	Students will: 1. learn a skill when they are ready, and remember it because they can see the reason for it 2. gain mastery	Y1-2: daily modelling and practice Y3-8: daily practice, including modelled sessions for those that needed it All student handwriting improved measurably. Evidence: handwriting books Met	n/a
		Partially met—in reality we did a mix of skills groups 3x week and "need to know" during projects	Time!
Literacy teachers to continue to develop a peer training programme for adult teacher-learners in writing (as many as the parents decide they need)	Whanau will: 1. feel more empowered to support writing learning at home and at school	All students have improved in writing. Writing: 3 students below expectation but all have special learning needs and are receiving extra support, 13 at expectation and 5 above expectation	n/a
1. Peer learning sessions at Parent Meetings 2. Posting resources on the Storypark Community Page		1. Peer learning session in spelling was useful for those that attended 2. Don't know if anyone looked at resources on Storypark; had these in the lobby, too. 3. Had language provocations out all year—especially spelling games, and held a "provocations" evening at a parent meeting for parents to try some of these. Could have done more, especially relative to parents playing educational spelling games with kids.	Could do more next year.
	2. be better able to teach spelling to their children in a way that works with what is happening at school	Not sure if met—no evidence gathered	No evidence gathered
Use RTL to help develop specialized programmes for children with special needs	1. Children's achievement levels will rise in writing	Met	n/a

	2. Children will feel challenged and cared for, and feel good about themselves	Met. Evidence: children's attitudes towards writing, and idea of themselves as someone who can write, have observably improved.	n/a
Use achievement data to ensure that individual children who are at risk of not achieving, or children needing extension, are identified	1. Staff and parents will be more informed and responsive to student needs	Met. Children at risk or with special needs have been discussed at our weekly staff meetings, and teachers have adapted schedules to ensure their needs are being served as best as possible.	n/a

Annual Target Three: To provide a provocative, nurturing and challenging learning environment for students

Understanding the environment is a teacher, we will provide a learning environment that stimulates rich learning through play and maximal exposure to wholistic educational experiences in nature and the wilderness.

General outcome expected:

1. The playground is rebuilt
2. The inside of the school houses a variety of learning spaces (calm caves, buzzing meeting places, exploratory zones, e.t.c.)
3. Play set ups ("provocations") improve in range, variety and quality
4. Play leads to increasingly deeper learning as children grow up in the school and this is recorded in learning stories
5. Children become more independent in their learning as they discover and explore their own interests
5. The school begins to develop an outdoor curriculum
6. The school creates meaningful outreach and connection with our wider community

ACTIONS	EXPECTED OUTCOME	OUTCOME	A of V
Adults support learning through play by: -setting up a range of indoor and outdoor "provocations" throughout the week	Children are: 1. learning through play: attracted to use materials creatively, highly engaged, learning across the NZC, and peaceful	Met	n/a
	2. increasingly independent: adapting and extending the initial set ups and highly motivated in meaningful play	Met	n/a
-keeping art and technology areas clean and tidy	Children are: 1. attracted to use materials creatively	Met	n/a
	2. learning to value an orderly work area	?	No evidence gathered and the recent chaos suggests not. Next year, we need to make this an overt goal that we talk about with students and support (eg with photos of how the set up should look) if we want to meet the goal
-measuring the success of this conscious work	Learning stories become useful evidence of learning in accordance with the NZC and the basis for evaluations and planning forward in Parent Meetings	Met	n/a
Adults are supported in the above actions through our school parent peer learning network. The quality of the school environment is a focus for our adult peer learning this year, and adults undertake to provide more varied and creative	1. Adults inspire each other to focus on creative and rich set ups	Met in T1 and T2: We started "provocations" folders of exemplary activities, as inspiration for one another.	Principal lost focus—focused on integrated curriculum. Needs to manage this more effectively in 2019/3

provocations for children			We held a provocations night at a parent meeting that people benefitted from. Parents feed back at the end of T3 that this support had dropped away	
	2. The quality of provocations improves		Met. Evidence: staff meeting discussions in which we problem solved how to extend/develop provocations, or extend interests via more provocations, photographs of the provocations, and the end of year art exhibition which showed a sophisticated level of process for Y1-2 students.	n/a
	3. Adults notice and capture evidence of increasing depth of learning through play in Learning stories		Partially met. Less Learning Stories this year.	Principal managing health meant less were written
	4. Adults use this data in evaluations and forward planning at Parent Meetings		Partially met.	Principal brought this in to parents but parent observations and reviews were less due to the fact that we ended up reviewing and changing our whole way of reporting to whanau and as whanau on the learning going on for students.
The BOT ensures that the playground is rebuilt by: - getting quotes for the planned work	1. The BOT will have received 3 quotes by March 2018		Not met	No project manager; difficulty getting quotes
	2. Gary to have drawn up the workplan by end of January 2018		Met August 2018	n/a
- applying for grants to do the work	1. Property team will find out all possible grants to apply for by March 2018		Not met	Waiting for 1 more quote
	2. The BOT will approve Jackie and Ines to apply for these grants at March BOT meeting		Not met	Waiting for 1 more quote
- Once a grant is received, hiring a building company to do the work	Building will commence as soon as is possible and safe		Not met	No grants yet
- exploring any additional funding options for the build	Funding will be found		Festival: raised \$3,000	More to raise in 2019 but this was well done and realistically we could not have done more.
BoT, staff and school parents support proprietors to agree to roll increase	Proprietor's will understand the need for the increase and approve it		Met.	n/a
The Principal ensures that ample loose parts are provided to	1. A range of loose parts will be provided		Met	n/a

the children to enhance playground play and discovery	throughout Term 1 2. Adults will vary set ups and provocations	Partially met	Need to spend more on parts and talk about it more with parents in T1 meetings—show exemplars of how to lay things out etc.
	3. Children will learn through building, creating games, music making, etc. (Technology, Science, participating and contributing, etc)	Met. There was a lot more in 2018 than in 2017 due especially to: Moving the shed and clearing the bush area More loose parts More support (time and teaching) for outdoor skill development esp. hut building, rope making, weapons, working with pewter, wool, leather etc (Medieval times)	n/a
The BoT supports the staff to receive PLD in outdoor education	1. Principal creates a list of learning goals and prioritises them over the next two years. 2. Staff and whanau learn necessary skills	Not met	Principal did not make time for this task
	3. The Principal ensures that we engage with groups beyond the school to share/trade resources and to reduce costs	Principal did worthwhile PLD OED education Parent attended Natural Phenomena Both upskilled others by explanation and example	n/a
Principal to ensure that students have multiple opportunities to discover a range of curriculum areas through their interaction with their environment while at school.	Students will receive cohesive teaching across the curriculum in an outdoor or wild context	Sharing knife making PLD with HK school Making OED education affordable by offering our school free as the site Can build on this next year as the network continues to grow	n/a
		Met. T1: beach—surfing, sea swimming, beach safety, writing, weaving T2: Medieval Times—pewter casting, wood and rock carving, felting, weaving, candlemaking etc T3: Art and writing in orchard; hut building; geometric shapes out of natural materials, mud run T4: hut building, writing in the orchard, out of doors drama, dance, sustainability challenge Not met: not enough science—L1 and 2 ok but L3 and 4 was not.	Science/Living world focus had been planned for T1 and kids were not interested—principal decided not to pursue it due to this and also due to parent directives
Continue with weekly "outdoor school" session in the orchard in Term One	1. Interest in the natural world stimulates an interest in literacy, numeracy, scientific	Met, but students were not interested in the full range here. They got deeply into literacy	Student interest went in a different direction.

	inquiry, Te Ao Maori, wilderness survival and empathy with nature	and wilderness survival.	
	2. Students are supported so that this interest is developed into learning goals and learning contexts	Met	n/a
	3. Children learn some bush survival skills like orienteering, building shelters, finding bush food, and other areas of interest that arise for them	Partially met Would like to continue with this focus next year.	Teacher training OED course went in different direction (eg outdoor metalurgy) Student interest went in different direction (eg: hut building and ropes)
	4. Children are challenged physically in a natural context, for example learning surfing, learning to whittle wood, etc.	Met.	n/a
Integrate Te Ao Maori	1. Students understand that the scientific worldview has similarities and differences with Te Ao Maori.	Met to the extent that we did Science at all	Student interests diverged from this focus for T1
	2. Students gain an appreciation for Maori cultural practices pertaining to the natural world, for example Rongo Maori, the creation stories	As above	As above MoE Book on Rongo Maori that we had tried to buy is out of print!
BOT to develop more comprehensive Health and Safety procedures	Students will be kept safe learning in the outdoors	Not met	Principal didn't have time this year due to family crisis meaning she was unable to do more than 50 hours a week in T2 and T3.
Parents to creatively integrate an interesting range of PE and sporting activities	Students will be challenged physically	Met. T1: parents organised and ran surfing and sea swimming. School ran pool swimming T2: Parent organised a grant and students were able to participate in YMCA ball sports programme. School: medieval games and dances T3: parent initiated basketball club after school as well as basketball at school an afternoon a week. Trips to local skate parks. T4: Soccer	n/a
The Principal to ensure a balanced learning context between the familiar school environment and the wider community	1. Children are strong in who they are are individually and collectively	Met. Evidence: festival—confidence to show in public and relate to public and visitors Team pride: Kiwileles, festival, Intermediate Club—citizenship, etc.	n/a

	2. Children are resilient and able to participate appropriately in a wide range of situations and relational contexts	Met. But want to continue to develop this	n/a
	3. Parents and staff create meaningful community connections to provide sporting and cultural opportunities for our students	Cultural: Kiwileles, Festival, APO and Ballet—organising a ballet teacher University of Auckland: Education dept lecturer now visiting and wanting to work with us Whakamana Learning Community HKS	n/a
	4. Parents and staff support our students to create meaningful ways to connect to the wider community and do <u>altruistic service</u>	Christmas cards for the elderly Tiles for Auckland Transport Raising money for SAFE Animal Rights Club Intermediate Club Festival Road clean up <i>Want to continue to extend on this</i>	n/a

Annual Target 4: Support teacher-learners to protect, strengthen and develop our pedagogy

All parents, teacher aides and teachers are teacher-learners who can learn together from one another in the special environment that our school provides. We will hold regular peer training meetings for all adult teacher-learners in order to develop our culture through sharing our knowledge about learning

General outcome expected: Parent and teacher understanding of our pedagogy will continue to develop, resulting in better teaching, a cohesive culture of learning, and more parental involvement in meeting the Charter Targets.

ACTIONS	EXPECTED OUTCOME	OUTCOME	A of V
Eve to set annual round of peer learning meetings; topics to be based on the Charter Targets and focus areas asked for by parents in 2017 (which include focusing on belonging and community outreach and further learning about our pedagogy).	1. All whanau in the school will feel more confident in supporting students to learn academically/physically/socially 2. Measure this through polls, discussions.	1. Eve set the annual round of meetings based on Charter Targets and focus areas. We changed some of the topics during the year and did not explore some as fully as some would have liked. End of year feedback showed that some parents missed the full end of year process of evaluation and planning for the following year that we have done years previous. 2. This was measured informally through discussions but not gathered formally.	1. As different things came up parents and staff wanted to change the focus. Also, most of the school community was ill for most of T3 so we had less meetings. The festival took up some, but not all, of the space that we had set aside for evaluation. 2. The Festival took up the energy and space that parent reps might have spent on this
	2. Students will experience a more cohesive and targeted level of support and expectation from all adults in the school and will be extended fully as a result. Measure this through discussions with students—ask them how they would like to give feedback to teachers on this goal	Met. Students fed back on provocations and on support given to them for Medieval Times study and Festival and they expressed satisfaction and gratitude.	n/a
	3. Charter Targets are met more effectively and sustainably because parents are more involved	Met. Parent feedback at end of year was that provocations were supported to improve, and that parents were involved in integrated curriculum (eg: Medieval Times, literacy, art, Festival) in meaningful ways.	n/a
Improve the quality of peer learning meetings by: 1. Allowing sufficient time to plan for them	At the end of the meeting, Parents can share what they have learned and what they will apply in future	Partially met. We forgot to do this in T3 and T4.	This needs to be entered into meeting agenda template as part of our evaluation. Eve to do in 2019
2. After evaluation rounds (eg: Child Focus), set	Concrete planning based on evaluation	Met	n/a

clear targets and goals for the following time period and circulate these to everyone				
3. Measuring effectiveness of learning and parent satisfaction	Good self-evaluation feeding forward into improvement	Partially met	Insufficient focus sustained through all of the meetings.	
4. Ensuring that the following are incorporated: consideration of the nature of learning at Timatanga, making connections with "ako" as defined in Ka Hikitia, and with our vision, values and best practice	1. All whanau in the school will feel more confident in supporting students to learn academically/physically/socially 2. Students will experience a more cohesive and targeted level of support and expectation from all adults in the school and will achieve more as a result.	Met but could be improved upon	Time constraints	
Continue to capture and share our learning and student's current interests outside of the peer learning meetings	1. Staff and parents will use the Storypark platform to share learning stories, or observations of our special character in action, and their understanding of, and/or appreciation for, our special character will deepen. 2. Principal will include short updates in the weekly newsletters (parents asked for learning stories and updates in end of year evaluation in November, 2016, but principal must heal RSI caused by typing) 3. "What's up?" on Parents whiteboard out front ; parents and children to be encouraged to participate	Met. Evidence: student feedback and achievement results	n/a	
Principal to design formal protocol to allow specific bookable times for parents to consult privately with staff	Parents will: 1. be more able to talk with the Principal about their child's learning and wellbeing at school. School will be used for learning by parents outside of school hours	Partially met.	Time and health constraints for staff, some parents find constant reporting burdensome to create/read and process while others appreciate it and use it.	
Principal to support after hours learning	Participants will feel more inspired, and connected to current happenings in progressive education.	Met	n/a	
Principal to work cooperatively with her professional network to bring extra-PLD events to parents and staff	1. Parents will set meeting Agendas	Met	n/a	
Parents to take ownership of Parent Meetings		Not met	Tried to organise a knife making workshop a few times but not enough time or interest; no funds for other OED PLD for parents (a parent did undertake training and paid for it herself)	
		Not met	Lack of a "job description" for the chair means that the roving chair does not	

				know that they need to do this. Principal has not got around to making one as it is quick to do agenda herself
		2. Parents will run the meetings	Met. V. successful.	n/a
		3. Parents will train one another and actively learn together; evidence of this to be recorded in meeting minutes and reflected on at the last meetings of each school term.	Partially met	Need to formalise this into meeting structure to make discussions more explicit
Principal to encourage and demonstrate a sustainable work ethic		1. All staff to take 2 10-minute breaks in solitude throughout the day.	Partially met—we are getting 1 10 minute break in solitude	Our special character means that we are always available to whoever comes up to us, and we don't have a break schedule. We could try scheduling the breaks into the orchard next year
		2. Daily five-minute quiet rest period for all facilitated by a teacher learner.	Partially met—meditations at beginning or end of day	Daily routine and awareness is improving but project based learning has a flow of its own and when "busy chaos" is happening it can feel counter intuitive to cut into it (but this doesn't mean that we shouldn't!)
		3. Principal to pass on any and all tasks which others could potentially complete.	Met—parent whiteboard of jobs is working well	n/a
		4. Principal to establish clear boundaries for teacher learner responsibilities with the objective to increase effectiveness (job priorities) and efficiency (right person for the job). Principal to develop a list of jobs that can be passed on to parents.	Met	n/a
		5. BOT to support principal in developing a sustainable work ethic	Met. BOT has held principal accountable for self-care through Principal's Reports and been supportive of all change in this area ("given permission")	n/a
		6. Adults and children will respect the requirement not to come in or knock on the office door when it is shut, except for in an emergency.	Met. Jackie is an excellent policewoman when people forget!	n/a

Kiwisport Note 2018

School: Timatanga Community School

Ref 12

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwisport funding of \$257.90 (excluding GST). The funding was spent on extra equipment for softball and soccer, ball sports, and outdoor challenges. The number of students participating in organised sport increased from 90% to 100% of the school roll.

Signed by Principal

Mr. Toulson

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

The Auditor-General is the auditor of Timatanga Community School (the School). The Auditor-General has appointed me, Wayne Monteith, using the staff and resources of BDO Auckland, to carry out the audit of the financial statements of the School on his behalf.

Opinion

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

In our opinion the financial statements of the School:

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

Our audit was completed on 18 June 2019. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Board of Trustees listing, Analysis of Variance and Kiwisport Statement, 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.



Wayne Monteith
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand