

# **PUHINUI SCHOOL**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

School Address: 116 Puhinui Road, Papatoetoe

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Ministry Number: 1448

# PUHINUI SCHOOL

Financial Statements - For the year ended 31 December 2017

## Index

<b>Page</b>	<b>Statement</b>
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 11</u>	Statement of Accounting Policies
<u>12- 19</u>	Notes to the Financial Statements

# Puhinui School

## Statement of Responsibility

For the year ended 31 December 2017

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

LESLIE WAIMOTU  
Full Name of Board Chairperson

Mark Elder  
Full Name of Principal

Leo Waimotu  
Signature of Board Chairperson

MI  
Signature of Principal

24/5/18  
Date:

24/5/18  
Date:

# Puhinui School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>				
Government Grants	2	4 691 935	4 245 786	4 378 729
Locally Raised Funds	3	126 768	97 500	109 987
Interest Earned		10 782	20 000	21 454
		<u>4 829 485</u>	<u>4 363 286</u>	<u>4 510 170</u>
<b>Expenses</b>				
Locally Raised Funds	3	45 909	41 500	48 064
Learning Resources	4	2 972 569	2 837 210	2 895 076
Administration	5	225 405	267 224	246 202
Finance		-	-	-
Property	6	1 322 303	1 086 567	1 253 875
Depreciation	7	145 332	130 000	134 526
Loss on Disposal of Property, Plant and Equipment		1 745	-	899
		<u>4 713 263</u>	<u>4 362 501</u>	<u>4 578 642</u>
<b>Net Surplus / (Deficit) for the year</b>		116 222	785	(68 472)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>116 222</u>	<u>785</u>	<u>(68 472)</u>

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

**Puhinui School**

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

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
<b>Balance at 1 January</b>	<b>1 976 754</b>	<b>1 780 207</b>	<b>2 045 226</b>
Total comprehensive revenue and expense for the year	116 222	785	(68 472)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	10 909	-	-
<b>Equity at 31 December</b>	<b>2 103 885</b>	<b>1 780 992</b>	<b>1 976 754</b>
Retained Earnings	2 103 885	1 780 992	1 976 754
Reserves	-	-	-
<b>Equity at 31 December</b>	<b>2 103 885</b>	<b>1 780 992</b>	<b>1 976 754</b>

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

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

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	371 525	256 382	107 487
Accounts Receivable	9	255 223	270 000	170 759
GST Receivable		15 817	-	74 850
Prepayments		-	-	3 826
Inventories	10	3 563	4 000	3 949
Investments	11	-	-	429 270
Funds held for capital works	16			80 992
		646 128	530 382	871 133
<b>Current Liabilities</b>				
GST Payable		-	-	-
Accounts Payable	13	296 084	260 000	412 739
Provision for Cyclical Maintenance	14	28 937	142 256	142 256
Finance Lease Liability - Current Portion	15	22 710	14 710	14 711
Funds held for Capital Works Projects	16	12 808	-	25 692
		360 539	416 966	595 398
<b>Working Capital Surplus/(Deficit)</b>		285 589	113 416	275 735
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	1 884 829	1 765 403	1 778 911
		1 884 829	1 765 403	1 778 911
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	49 604	77 827	56 912
Finance Lease Liability	15	16 929	20 000	20 980
		66 533	97 827	77 892
<b>Net Assets</b>		2 103 885	1 780 992	1 976 754
<b>Equity</b>		2 103 885	1 780 992	1 976 754
		-	-	-

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

# Puhinui School

## Statement of Cash Flows

For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1 164 028	1 120 786	1 171 772
Locally Raised Funds		60 274	293 500	112 067
Goods and Services Tax (net)		59 033	20 000	(62 657)
Payments to Employees		(572 824)	(587 500)	(570 283)
Payments to Suppliers		(721 905)	(684 613)	(476 304)
Cyclical Maintenance Payments in the year		-	-	-
Interest Received		12 657	20 000	21 434
<b>Net cash from / (to) the Operating Activities</b>		<u>1 263</u>	<u>182 173</u>	<u>196 028</u>
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(232 076)	(309 956)	(158 007)
Proceeds from Sale of Investments		429 270	-	-
Purchase of Investments		-	-	(207 054)
<b>Net cash from / (to) the Investing Activities</b>		<u>197 194</u>	<u>(309 956)</u>	<u>(365 061)</u>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		10 909	-	-
Finance Lease Payments		(13 436)	34 710	(7 960)
Painting contract payments		-	-	-
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		-	-	13 167
Funds Held for Capital Works Projects		68 107	-	-
<b>Net cash from Financing Activities</b>		<u>65 580</u>	<u>34 710</u>	<u>5 207</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<u>264 037</u>	<u>(93 073)</u>	<u>(163 826)</u>
Cash and cash equivalents at the beginning of the year	8	107 488	349 455	271 313
<b>Cash and cash equivalents at the end of the year</b>	8	<u>371 525</u>	<u>256 382</u>	<u>107 487</u>

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.

# **Puhinui School**

## **Notes to the Financial Statements**

### **1. Statement of Accounting Policies**

For the year ended 31 December 2017

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

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

#### **b) Basis of Preparation**

##### ***Reporting Period***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 15.

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### ***Government Grants***

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

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

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

For Non-integrated schools only:

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.

are owned by the Crown

#### ***Other Grants***

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

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

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

#### ***Interest Revenue***

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

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

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

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

**i) Inventories**

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

**j) Investments**

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

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

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

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

**k) Property, Plant and Equipment**

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

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

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

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

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

#### **Leased Assets**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	10 years
Information and communication technology	3 years
Plant and Equipment	5 years
Sports	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

#### **l) Intangible Assets**

##### *Software costs*

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

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

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

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

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

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

##### *Non cash generating assets*

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **r) 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).

#### **s) 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) 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.

**v) Budget Figures**

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

**w) Services received in-kind**

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

## 2. Government Grants

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	934 455	927 786	921 500
Teachers' salaries grants	2 423 511	2 325 000	2 326 514
Use of Land and Buildings grants	1 062 433	800 000	880 443
Resource teachers learning and behaviour grants	265 243	193 000	223 245
Other MoE Grants	6 293	-	-
Transport grants	-	-	-
Other government grants	-	-	27 027
	<b>4 691 935</b>	<b>4 245 786</b>	<b>4 378 729</b>

## 3. Locally Raised Funds

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	14 631	13 500	14 567
Fundraising	1 763	-	1 193
Bequests	-	-	-
Other revenue	45 107	24 000	38 258
Trading	34 941	32 000	33 853
Activities	30 326	28 000	22 116
Curriculum Recoveries	-	-	-
	<b>126 768</b>	<b>97 500</b>	<b>109 987</b>
<b>Expenses</b>			
Activities	17 019	17 000	22 645
Trading	27 648	24 500	25 419
Fundraising (costs of raising funds)	1 242	-	-
Transport (local)	-	-	-
Other Locally Raised Funds Expenditure	-	-	-
	<b>45 909</b>	<b>41 500</b>	<b>48 064</b>
<b>Surplus for the year Locally raised funds</b>	<b>80 859</b>	<b>56 000</b>	<b>61 923</b>

## 4. Learning Resources

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	77 069	89 310	79 520
Equipment repairs	-	-	-
Information and communication technology	-	-	-
Extra-curricular activities	-	-	-
Library resources	2 055	2 400	1 170
Employee benefits - salaries	2 864 150	2 725 500	2 786 579
Resource/attached teacher costs	-	-	-
Staff development	29 295	20 000	27 807
	<b>2 972 569</b>	<b>2 837 210</b>	<b>2 895 076</b>

## 5. Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	5 300	5 262	5 226
Board of Trustees Fees	3 985	4 000	5 600
Board of Trustees Expenses	9 607	5 000	33 453
Communication	3 824	7 000	2 970
Consumables	12 492	21 300	13 519
Operating Lease	27 464	49 500	36 812
Other	73 292	45 600	41 006
Employee Benefits - Salaries	61 088	107 000	81 467
Insurance	3 407	3 500	6 188
Service Providers, Contractors and Consultancy	24 946	19 062	19 961
	<u>225 405</u>	<u>267 224</u>	<u>246 202</u>

## 6. Property

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Caretaking and Cleaning Consumables	11 890	13 500	14 168
Consultancy and Contract Services	37 420	40 000	28 918
Cyclical Maintenance Expense	(110 262)	22 000	32 763
Grounds	44 038	20 000	21 080
Heat, Light and Water	59 232	50 000	47 421
Rates	-	-	-
Repairs and Maintenance	138 436	64 067	152 155
Use of Land and Buildings	1 062 433	800 000	880 443
Security	7 422	7 000	6 213
Employee Benefits - Salaries	71 694	70 000	70 714
	<u>1 322 303</u>	<u>1 086 567</u>	<u>1 253 875</u>

## 7. Depreciation

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Buildings	37 601	35 000	37 708
Furniture and Equipment	36 481	35 000	15 784
Information and Communication Technology	41 739	42 000	57 753
Sport	2 958	2 000	1 096
Plant and Equipment	3 576	3 500	2 308
Leased Assets	12 276	6 000	8 866
Library Resources	10 701	6 500	11 011
	<u>145 332</u>	<u>130 000</u>	<u>134 526</u>

## 8. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash on Hand	100	100	100
Bank Current Account	371 425	256 282	107 387
Bank Call Account	-	-	-
Short-term Bank Deposits	-	-	-
Bank Overdraft	-	-	-
Cash equivalents and bank overdraft for Cash Flow Statement	<u>371 525</u>	<u>256 382</u>	<u>107 487</u>

## 9. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	93 919	90 000	27 425
Receivables from the Ministry of Education	-	-	-
Provision for Uncollectibility	-	-	-
Interest Receivable	-	-	1 875
Teacher Salaries Grant Receivable	161 304	180 000	141 459
	<u>255 223</u>	<u>270 000</u>	<u>170 759</u>
Receivables from Exchange Transactions	93 919	90 000	29 300
Receivables from Non-Exchange Transactions	161 304	180 000	141 459
	<u>255 223</u>	<u>270 000</u>	<u>170 759</u>

## 10. Inventories

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Stationery	3 147	4 000	3 251
School Uniforms	416	-	698
Canteen	-	-	-
	<u>3 563</u>	<u>4 000</u>	<u>3 949</u>

## 11. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	-	-	429 270
Non-current Asset			
Long-term Bank Deposits	-	-	-



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Land	-				-	-
Buildings	1 454 463	147 869			(37 601)	1 564 731
Furniture and Equipment	146 589	29 987	-	-	(36 481)	140 095
Information and Communication	74 642	27 034	-	-	(41 739)	59 937
Sport	4 314	11 707	-		(2 958)	13 061
Plant and Machinery	55 587	11 144			(3 576)	63 155
Leased Assets	34 784	20 918			(12 276)	43 426
Library Resources	8 532	4 339	(15 238)	13 492	(10 701)	424
<b>Balance at 31 December 2017</b>	<b>1 778 911</b>	<b>252 998</b>	<b>(15 238)</b>	<b>13 492</b>	<b>(145 332)</b>	<b>1 884 829</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Land	-	-	-
Buildings	1 918 332	(353 601)	1 564 731
Furniture and Equipment	352 658	(212 563)	140 095
Information and Communication	836 597	(776 660)	59 937
Sport	18 553	(5 492)	13 061
Plant and Machinery	145 813	(82 658)	63 155
Leased Assets	64 568	(21 142)	43 426
Library Resources	96 734	(96 310)	424
<b>Balance at 31 December 2017</b>	<b>3 433 255</b>	<b>(1 548 426)</b>	<b>1 884 829</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Buildings	1 492 171	-	-	-	(37 708)	1 454 463
Furniture and Equipment	34 681	127 692	-	-	(15 784)	146 589
Information and Communication	113 820	18 575	-	-	(57 753)	74 642
Plant and Machinery	50 070	7 825	-	-	(2 308)	55 587
Sport	4 130	1 280	-	-	(1 096)	4 314
Leased Assets	-	43 650	-	-	(8 866)	34 784
Library Resources	17 808	2 634	(899)	-	(11 011)	8 532
<b>Balance at 31 December 2016</b>	<b>1 712 680</b>	<b>201 656</b>	<b>(899)</b>	<b>-</b>	<b>(134 526)</b>	<b>1 778 911</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Buildings	1 770 462	(315 999)	1 454 463
Furniture and Equipment	322 672	(176 083)	146 589
Information and Communication Technology	809 563	(734 921)	74 642
Plant and Machinery	134 669	(79 082)	55 587
Sport	6 846	(2 532)	4 314
Leased Assets	43 650	(8 866)	34 784
Library Resources	107 634	(99 102)	8 532
<b>Balance at 31 December 2016</b>	<b>3 195 496</b>	<b>(1 416 585)</b>	<b>1 778 911</b>

### 13. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	67 122	45 000	163 782
Accruals	50 229	45 000	64 945
Capital accruals for PPE items	-	-	-
Banking staffing overuse	10 345	-	41 963
Employee Entitlements - salaries	167 203	170 000	141 527
Employee Entitlements - leave accrual	1 185	-	522
	<b>296 084</b>	<b>260 000</b>	<b>412 739</b>
Payables for Exchange Transactions	296 084	260 000	412 739
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<b>296 084</b>	<b>260 000</b>	<b>412 739</b>

The carrying value of payables approximates their fair value.

### 14. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	199 168	199 168	179 695
Increase to the Provision During the Year	33 264	22 000	19 473
Adjustment to the Provision	(112 306)	-	-
Use of the Provision During the Year	(41 585)	(30 280)	
Provision at the End of the Year	<b>78 541</b>	<b>190 888</b>	<b>199 168</b>
Cyclical Maintenance - Current	28 937	142 256	142 256
Cyclical Maintenance - Term	49 604	77 827	56 912
	<b>78 541</b>	<b>220 083</b>	<b>199 168</b>

## 15. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	22 710	-	14 711
Later than One Year and no Later than Five Years	16 929	-	20 980
Later than Five Years	-	-	-
	<u>39 639</u>	<u>-</u>	<u>35 691</u>

## 16. Funds Held for Capital Works Projects

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

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
5yp Modernisation	<i>completed</i>	(44 044)	-	(116 745)	98 891	(61 898)
Modern Learning	<i>completed</i>	(1 823)	-	-	1 823	-
Special Education	<i>in progress</i>	25 693	-	-	-	25 693
Accessway	<i>completed</i>	(35 125)	21 180	-	13 945	-
Drainage	<i>completed</i>	-	-	(3 970)	-	(3 970)
Sickbay	<i>in progress</i>	-	68 050	(15 066)	-	52 983
Totals		<u>(55 299)</u>	<u>89 230</u>	<u>(135 781)</u>	<u>114 659</u>	<u>12 808</u>

### Represented by:

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

78 676  
65 868

12 808

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
5yp Modernisation	<i>completed</i>	(57 210)	511 174	(602 123)	77 183	(44 044)
Modern Learning	<i>in progress</i>	(1 823)	-	-	-	(1 823)
Special Education	<i>in progress</i>	25 693	-	-	-	25 693
Accessway	<i>completed</i>	(35 125)	-	-	-	(35 125)
Totals		<u>(68 465)</u>	<u>511 174</u>	<u>(602 123)</u>	<u>77 183</u>	<u>(55 299)</u>

## 17. Remuneration

### Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	3 985	5 600
Full-time equivalent members	0.06	0.10
<i>Leadership Team</i>		
Remuneration	327 293	324 736
Full-time equivalent members	3	3
Total key management personnel remuneration	331 278	330 336
Total full-time equivalent personnel	3.06	3.10

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

### Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	135-145
Benefits and Other Emoluments	4	4
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
110-120	-	-
100-110	-	-
	0.00	0.00

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

## 18. Compensation and Other Benefits Upon Leaving

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

	2017 Actual	2016 Actual
Total	-	\$7 950
Number of People	-	2

## 19. Contingencies

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

## 20. Commitments

### (a) Capital Commitments

As at 31 December 2017 the Board holds retentions on the AZTEC Builders contract of \$34,900

As at 31 December 2016 the Board continues to have a contract with AZTEC Builders for the school modernisation project. The total contract amount is \$591,822. Total of \$532,640 has been paid as at 31 December 2016 with a balance of \$59,182 to be paid.

### (b) Operating Commitments

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

(a) operating lease of a photocopier, projector and laptops

	2017 Actual \$	2016 Actual \$
No later than One Year	15 302	16 651
Later than One Year and No Later than Five Years	9 606	12 121
Later than Five Years	-	-
	<u>24 908</u>	<u>28 772</u>

## 21. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

## 22. Financial Instruments

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

### Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	371 525	256 382	107 487
Receivables	255 223	270 000	170 759
Investments - Term Deposits	-	-	429 270
Total Loans and Receivables	<u>626 748</u>	<u>526 382</u>	<u>707 516</u>

### Financial liabilities measured at amortised cost

Payables	296 084	260 000	412 739
Finance Leases	39 639	34 710	35 691
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>335 723</u>	<u>294 710</u>	<u>448 430</u>

## 23. Events After Balance Date

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



# Puhinui School



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## Sport and Outdoor Education 2017

At Puhinui School we value the important role Physical Education (PE) and Outdoor Education (OE) have in developing the whole child. We see an integral link between what we work towards in our Health and PE curriculum and its relationship to our school mission, *"As a community we educate and value the unique character of each child"*. The work we do in PE and OE helps us provide students with a well balanced curriculum and prepares them for what will hopefully be a well balanced lifestyle throughout their lives.

As a school, Puhinui has a strong tradition of running and being a competitive sporting school. We are very good at planning, organising and ensuring our students are active and successful in sports and physical activity. We have well established sport, fitness, P.E and outdoor education programmes.

Our sporting programmes also provide our students with opportunities beyond our school. The Papatoetoe primary schools have a well established sports exchange and primary zones competition. Each primary school belongs to the Papatoetoe Primary Sport Association. These include full participation in sports zones days in:

Swimming  
Cricket  
Soccer  
Ripper rugby  
Cross Country

Playball  
Rugby  
Netball  
Gymnastics  
Athletics

Sports exchanges and zone day involve thousands of students each year from across the Papatoetoe primary schools. As a school we also have a good relationship with the Counties Manukau Sports Organisation (CMSO). They support the school with skills based sporting programmes. They have also provided the school with skilled practitioners in our outdoor education week (Counties Manukau on the Move). We also participate in any CMSO zone champion of champion sports days. In 2017 this included rugby league and soccer.

Swimming is an important part of our PE programme. We have 2 seasons, Term 1 and Term 4. Each class has 3 swimming lessons a week. We believe it is important to develop water confidence for students so they can be as confident and as safe as possible in and around water. Our swimming programmes have two key elements, firstly, developing water confidence and safety in the water. Secondly, development of swimming strokes and technique in the basic strokes of freestyle, backstroke, along with development of treading water, floating and breathing.

Mark Elder  
PRINCIPAL



# Puhinui School



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## 2017 Annual Report on Sports Income and Expenditure

Kiwisport Amount Received: (excluding GST) **\$8363.29**

### Expenses:

#### Capital Expenses

Basketball hoops and frames	\$ 3480.00
Sporting shorts	\$ 509.91
<b>Total</b>	<b>\$ 3989.91</b>

#### Operational Expenses:

Sporting & PE equipment	\$ 5144.38
Papatoetoe Sports Association fees	\$ 300.00
Outdoor Education	\$ 6271.74
Laundry Expenses	\$ 334.00
Sports Exchanges (travel costs)	\$ 1684.21
carpentry costs (hoops)	\$ 2571.92
Gym City	\$ 129.38
Team expenses	\$ 449.30
Miscellaneous	\$ 807.02
Swimming	\$ 5461.19
<b>Total</b>	<b>\$23152.74</b>

**Grand Total** **\$27142.65**

# Mathematics Annual Analysis of Variance 2017

<b>School Name:</b>	<b>Puhinui School</b>	<b>School Number:</b>	<b>1448</b>
<b>Strategic Aim:</b>	To increase the number of students at or above the National Standards in Mathematics		
<b>Annual Aim:</b>	To increase the number of targeted students at or above the National Standards in Mathematics		
<b>Target:</b>	<p>To raise the rate of progress for all students who are below and well below the National Standards in Mathematics</p> <p>To target specific identified cohorts of students and groups of 'National Interest' who are below the National Standards in Mathematics</p>		
<b>Baseline Data:</b>	<p>Identified students to show accelerated progress towards the National Standards through targeted interventions for 2017:</p> <ul style="list-style-type: none"> <li>• 9 new entrant students have been identified as requiring support to attain progress towards National Standards in Mathematics.</li> <li>• 41 Year 1&amp;2 students (19 Y1 &amp; 22 Y2) below the National Standards in Mathematics will be targeted for specific interventions to support accelerated progress towards attaining the National Standards.</li> <li>• 15 Yr3&amp;4 boys (7 Y3 &amp; 8 Y4) students below the National Standards in Mathematics will be targeted for specific interventions to support accelerated progress towards attaining the National Standards.</li> <li>• 19 Y5&amp;6 students (9 Y5 &amp; 10 Y6) students below the National Standards in Mathematics will be targeted for specific interventions to support accelerated progress towards attaining the National Standards.</li> </ul>		
	<p>Analysis of school-wide Mathematics data in November 2016 identified that:</p> <p>77% of all students were working at or above National Standards in Mathematics</p> <p>78% of all 'after 2 Years' students were at or above the National Standards in Mathematics</p> <p>71% of all 'after 3 years' students were at or above the National Standards in Mathematics</p> <p>78% of all Pasifika students were at or above the National Standards in Mathematics</p> <p>After 2 years at school 75% of Pasifika students were at or above the National Standards in Mathematics</p> <p>After 3 years at school 80% of Pasifika students were at or above the National Standards in Mathematics</p>		

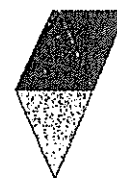


<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Students and cohorts below National Standards were identified, using achievement data and OTJ's</p> <p>Targeted interventions were developed. These were at 3 levels of intervention:</p> <ol style="list-style-type: none"> <li>I. School-wide</li> <li>II. Syndicate Team</li> <li>III. In class</li> </ol> <p>Specific professional development and teaching as inquiry focused around targeted students</p> <p>Self-reviews and action plans incorporated targeted interventions in their goals and actions</p> <p>Student voice, student engagement and motivation to learn were highlighted as key factors in learning for ALiM students in particular. They were key considerations in planning, preparation and in teaching and learning.</p>	<p>An analysis of the data indicates that in relation to the National Standards specific 2017 targeted groups achieved the following results:</p> <p>70% of all students are at or above national standards in Mathematics this is 5% lower than 2016</p> <p>Males 68% at or above NS Females 70% at or above NS</p> <p>65% of all Maori students are at or above NS</p> <p>75% of all Pasifika are at or above NS.</p> <p>Targetted Groups: (including 9 NE, 41 Yr1&amp;2, 15 Y3&amp;4, 19 Y5&amp;6) From these identified students 6 (6%) were above standard, 44 (47%) were at standard, 34 (36%) were below standard, 7 (7%) were well below standard and 11 students left Puhinui.</p> <p>Students in Yrs1-3 continue to show our lowest levels of students achieving standard.</p>	<p>Student were identified and teams and teachers identified initiatives to support learning progress of target students.</p> <p>Teams evaluated progress at the end of the year.</p> <p>Teams shared strategies to further enhance learning opportunities and create effective needs based programmes for students.</p> <p>ALiM concepts were utilised for selected students by teachers on the Maths team.</p> <p>Getting students to anniversary is a challenge in comparison to the end of year where a significant number of students are more likely to be at expected standard.</p> <p>Overviews are not aligned to learning and assessments for anniversary.</p>	<p>To continue targeting cohorts below National standards. Teams to have greater ownership in knowing and working towards achieving progress success for target students.</p> <p>Continue to use achievement data and evidence based information to ensure students are reaching their learning potential. Foci will be on:</p> <ul style="list-style-type: none"> <li>• professional development utilising deliberate acts of teaching and focused mathematical concept learning through facilitator Anne Milburn.</li> <li>• Identify key learning concepts in maths</li> <li>• Ensure coverage of Strands</li> <li>• Purposeful regular revision of core mathematical learning</li> <li>• Continue with ALiM in-class programmes across the school</li> <li>• Review overviews and timing of learning in relation to assessment tasks.</li> <li>• Curriculum modification according to differentiated learning needs</li> </ul>

#### **Planning for next year:**

Assessment and achievement data will be analysed to identify cohorts for targeted interventions, for strategic planning and for Professional Development. Annual targets will be set in next year's annual plan regarding the students identified as being of National Interest and who did not achieve the level of 'at' in relation to the National Standards for Mathematics.

Targeted groups for 2018: Cohorts Yr1-Y3 students below NS, Maori Boys below NS.



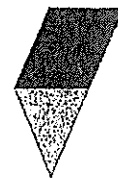
# Reading Annual Analysis of Variance 2017

<b>School Name:</b>	<b>Puhinui School</b>	<b>School Number:</b>	<b>1448</b>
<b>Strategic Aim:</b>	To increase the number of students at or above the National Standards for Reading. To increase the number of targeted students at or above the National Standards for Reading.		
<b>Annual Aim:</b>	To raise the rate of progress for all students who are below and well below the National Standards in Reading. To target specific identified cohorts of students to accelerated progress towards the National Standards through targeted interventions in 2017.		
<b>Target:</b>	The identified cohorts from 2016 end of year data are the identified priority target groups in Reading for 2017: <ul style="list-style-type: none"> <li>Based on an analysis of the previous 3 years data for priority learners, a cohort of 30 Year 1 students have been selected for targeted initiatives in 2017.</li> <li>All Y3 &amp; 4 boys below the National Standards in reading <b>Year 3 Boys:</b> 34% below or well below standard NS (14 students). <b>Year 4 boys:</b> 30% below or well below standard NS (13 students) (revised 6th March)</li> <li>The Y5&amp;6 priority targets have been identified as students below and those identified as just at standard.</li> <li>(A cohort of interest for the Year 5&amp;6 team includes a cohort of Maori students at standard that could show accelerated progress).</li> </ul>		
<b>Baseline Data:</b>	Analysis of school-wide Reading data in November 2016 identified that: 74% of all students were working at or above National Standards in Reading  69% of all Male students were at or above the National Standards in Reading  73% of all Māori students were at or above the National Standards in Reading  79% of all Pasifika students were at or above the National Standards in Reading  41% of all 'after 1 year' at school students were at or above the National Standards in Reading  75% of all After 2 years at school students were at or above the National Standards in Reading		

<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>Students and cohorts below National Standards were identified, using achievement data and OTJ's</p> <p>Targeted interventions were developed. These were at 3 levels of intervention:</p> <ul style="list-style-type: none"> <li>I. School-wide</li> <li>II. Syndicate Team</li> <li>III. In class</li> </ul> <p>Specific professional development involved phonological awareness in learning programmes.</p> <p>A realignment in learning support to focus on early literacy intervention.</p> <p>Self-reviews and action plans incorporated targeted interventions in their goals and actions</p> <p>Junior programmes included ALLs concepts such as book club. This was designed around mileage, engagement, group intensive reading and phonological awareness.</p>	<p>71% of all students are at or above NS, which is comparable with 74% for our 2016 data.</p> <p>Year 1, 35% at or above NS, 8% lower than our 2016 data.</p> <p>Year 2, 73% at or above NS. This is comparable with 2016 76%.</p> <p>Males 69% at or above NS, which is consistent with the 2016 70%. Females are at 72%.</p> <p>Māori 75% at or above NS. This is a 1% increase from 2016.</p> <p>Pasifika 65% at or above NS. This is a 11% decrease from 2016 data.</p> <p>Target cohorts in 2017 (including 28 Yr1, 17 Y2, 41 Yr3&amp;4, 86 in total): 10 (11%) students above, 40 (46%) at, 33 (38%) below, 3 (3%) well below.</p>	<p>Student progress was monitored and interventions put in place.</p> <p>Teachers had some misunderstandings around Inquiry which led to some inconsistencies in delivery of initiatives, and monitoring.</p> <p>Sharing of strategies and working collegially provided opportunities to further enhance learning. This was particularly evident in the junior team.</p> <p>Junior school assessments are rigorous, very good acceleration happens in Y2, teachers reluctant to move students on in lower levels.</p>	<p>To continue targeting cohorts below National standards and closely monitor both individual and cohort achievement. Continue to use achievement data and evidence based information to ensure students are reaching their learning potential.</p> <p>Strengthen understanding of teaching inquiry and initiative based teaching development. Work with junior senior teachers to clarify student achievement, assessment and when is it appropriate to move students through the reading levels?</p> <p>Continue to develop the professional learning collegially at team meetings, strengthening the awareness of deliberate acts to support formative learning.</p> <p>Continue to work on early intervention and early identification from teachers and with the support unit programmes.</p> <p>Review of unseen text assessments for Years 1-3 Build on from past Accelerated Literacy Learning (ALL) intervention, and develop a sustainable school-wide programme.</p>
<b>Planning for next year:</b>			
<p>Assessment and achievement data will be analysed to identify cohorts for targeted interventions, for strategic planning and for Professional Development. Annual targets will be set in next year's annual plan regarding the students identified as being of national priority and who did not make the expected progress in Reading.</p> <p>New Entrant and year 1 students, students identified as below National Standards by teams.</p>			

# Writing Analysis of Variance

## Reporting 2017



<b>School Name:</b>	<b>Puhinui School</b>	<b>School Number:</b>	<b>1448</b>
<b>Strategic Aim:</b>	<p>To increase the number of students at or above the National Standards for Writing.</p> <p>To increase the number of targeted students at or above the National Standards for Writing.</p>		
<b>Annual Aim:</b>	<p>To raise the rate of progress for all students who are below and well below the National Standards in Writing.</p> <p>To target specific identified cohorts of students and groups of 'national priority' who are below the National Standards in Writing.</p>		
<b>Target:</b>	<p>The identified cohorts from baseline data are the 2017 targeted groups in Writing. The aim is for students to show accelerated progress towards the National Standards through targeted interventions:</p> <p>All students below the National Standards in Writing will be targeted for specific interventions to support accelerated progress towards attaining the National Standards.</p> <p>All students after 3 years below the National Standards in Writing will be targeted for specific interventions to support accelerated progress towards attaining the National Standards.</p> <p>All Year 4 students below the National Standards in Writing will be targeted for specific interventions to support accelerated progress towards attaining the National Standards.</p>		
<b>Baseline Data:</b>	<p>Analysis of school-wide Writing data in November 2016 identified that:</p> <p>82% of all students were working at or above National Standards in Writing</p> <p>88% of all 'after 2' years of school students were at or above the National Standards in Writing</p> <p>77% of all 'after 3' Years students were at or above the National Standards in Writing</p> <p>81% of Māori students were at or above the National Standards in Writing</p> <p>83% of Pasifika students were at or above the National Standards in Writing</p> <p>84% of Male students were at or above the National Standards in Writing</p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Students and cohorts below National Standards were identified, using achievement data and OTJ's</p> <p>Targeted interventions were developed. These were at 3 levels of intervention:</p> <ol style="list-style-type: none"> <li>School-wide</li> <li>Syndicate Team</li> <li>In class</li> </ol> <p>Team based professional development focused around targeted students.</p> <p>Jnr:</p> <ul style="list-style-type: none"> <li>Check points and collaborative discussions</li> <li>DATs &amp; specific learning conversations</li> <li>Sentence level focus and skill development</li> <li>Topic's engaging and relevant to learners</li> </ul> <p>Mid:</p> <ul style="list-style-type: none"> <li>Moderation consistency</li> <li>focus on skill writing</li> <li>Science development drawing in vocabulary</li> <li>Consideration to topic</li> </ul> <p>Sen:</p> <ul style="list-style-type: none"> <li>Explicit teaching</li> <li>small group work with target and workshop groupings</li> <li>Short sharp pieces</li> <li>skill lessons</li> </ul>	<p>In 2017 81% of all students were working at or above NS in Writing. This is comparable to 2016 data showing 84%.</p> <p>76% of all Māori students are at or above NS in writing.</p> <p>79% of all Pasifika students are at or above NS in writing.</p> <p>77% of male students are at NS. 84% of female students were at NS in writing.</p> <p>67% of Y5 students are at NS standards in 2017.</p> <p>11% of students are above the NS in Writing. 70% of all students are at standard in 2017.</p> <p>Out of a total of 57 target students, 34 were at or above NS in writing 2017. % students left, 18 were below NS in writing.</p>	<p>Student progress was closely monitored and specific workshopping for students based on identified writing skills.</p> <p>There was collective ownership for students in targeted groups.</p> <p>Sharing of strategies and working collegially provided opportunities to further enhance learning opportunities and create effective needs based programmes.</p> <p>Focused specific strategic planning supported student learning and achievement.</p> <p>Teams identifying specific development of skills and attributes required from students by teachers in their teams.</p> <p>Linking science based learning experiences with rich vocabulary and meaning supported quality writing.</p>	<p>To continue targeting cohorts below National standards and closely monitor both individual and cohort achievement. Continue to use achievement data and evidence based information to ensure students are reaching their learning potential. Teams to check point writing meetings.</p> <p>Foci will be on continuing:</p> <ul style="list-style-type: none"> <li>DATs</li> <li>Skills development</li> <li>selected workshopping</li> <li>topics that are engaging and relate to students and their life experiences and culture.</li> <li>Linking hands on, and experiential learning to writing making it authentic and giving students ownership of the learning.</li> </ul>
<b>Planning for next year:</b>			
<p>Assessment and achievement data will be analysed to identify cohorts of students and areas for Professional Development to enhance teaching and learning. Achievement targets will be set in next year's annual plan regarding the students who did not achieve the level of 'at' in relation to the National Standards for Writing and for students identified as of national priority. Targeted groups for 2018 are: students below National standards.</p>			