

NGONGOTAHA SCHOOL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

School Address:	22 School Road, Ngongotaha, Rotorua
School Postal Address:	P.O. Box 195, Ngongotaha
School Phone:	(07) 3574531
School Fax:	(07) 3574921
Ministry Number:	1852

NGONGOTAHA SCHOOL

*School Road
Ngongotaha*

INDEX TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

	Page
Statement of Responsibility	1
Statement of Comprehensive Revenue and Expenses	2
Statement of Changes in Net Assets/Equity	3
Statement of Financial Position	4
Statement of Cash Flows	5
Statement of Accounting Policies	6-11
Other Notes and Disclosures	12-21
Members of the Board of Trustees	22
Kiwisport Report	23-25
Analysis of Variance Reporting	26-39
Independent Audit Report	40-42

NGONGOTAHA 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 control designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

In the opinion of the Board and management, 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.

Andrea Pollard

Full Name of Chairperson

MRS CATHRYN NAERA

Full Name of Principal

[Signature]

Signature of Chairperson

[Signature]

Signature of Principal

18/05/2018

Date

18/05/18

Date

NGONGOTAHA SCHOOL

School Road
Ngongotaha

STATEMENT OF COMPREHENSIVE REVENUE & EXPENSE

FOR THE YEAR ENDED 31 DECEMBER, 2017

	Notes	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Income				
Government Grants	2	2,499,481	2,408,087	2,334,021
Locally Raised Funds	3	103,910	61,640	162,613
Interest Earned		477	2,500	2,533
		<u>2,603,868</u>	<u>2,472,227</u>	<u>2,499,167</u>
Expenditure				
Locally Raised Funds	3	27,811	19,400	60,679
Learning Resources	4	1,838,122	1,828,509	1,777,198
Administration	5	144,882	186,746	167,584
Property	6	475,049	481,300	413,852
Depreciation	7	95,321	80,000	85,781
Finance Costs		965	-	575
Loss on Disposal of Assets		8,701	-	1,143
		<u>2,590,851</u>	<u>2,595,955</u>	<u>2,506,812</u>
Net Surplus/(Deficit)		13,017	(123,728)	(7,645)
Other Comprehensive Revenue & Expenses		-	-	-
Total Comprehensive Revenue & Expenses for the Year		<u>13,017</u>	<u>(123,728)</u>	<u>(7,645)</u>

This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit report



NGONGOTAHA SCHOOL

STATEMENT OF CHANGES IN NET ASSETS/EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2017

	2017 Actual	2017 Budget (Unaudited)	2016 Actual
Equity at start of the year	847,662	847,662	844,136
Total Comprehensive Revenue & Expense for the Year	13,017	(123,728)	(7,645)
Capital Contribution from MOE - Furniture & Equipment Grant	-	-	11,171
Total Recognised Income & Expenses	13,017	(123,728)	3,526
Equity at end of year	860,678	723,934	847,662
Retained Earnings	860,678	723,934	847,662
Reserves	-	-	-
Equity at end of year	860,678	723,934	847,662

This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit report



NGONGOTAHA SCHOOL

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Equity		860,678	723,934	847,662
TOTAL EQUITY		860,678	723,934	847,662
Represented by				
CURRENT ASSETS				
Cash and Cash Equivalents	8	165,149	104,857	243,091
Accounts Receivable	9	85,624	74,922	74,922
Prepayments		31,979	10,848	10,848
Stock on Hand	10	3,022	1,702	1,702
GST Holding Account		13,104	10,868	10,868
Total Current Assets		298,878	203,197	341,431
CURRENT LIABILITIES				
Accounts Payable	11	107,518	121,531	121,531
Finance Leases	12	25,520	4,921	3,672
Cyclical Maintenance Provision	13	-	-	-
Programme Maintenance	14	-	-	15,821
Revenue in Advance	15	24,385	-	17,291
Funds held for Capital Works Projects	17	11,007	-	36,629
Total Current Liabilities		168,430	126,452	194,944
WORKING CAPITAL SURPLUS		130,448	76,745	146,487
NON-CURRENT ASSETS				
Property, Plant & Equipment	16	833,401	720,907	763,993
Total Non-Current Assets		833,401	720,907	763,993
NON-CURRENT LIABILITIES				
Finance Leases	12	59,748	-	4,921
Provision for Cyclical Maintenance	13	43,423	73,718	57,897
Total Non-Current Liabilities		103,171	73,718	62,818
Net Assets		860,678	723,934	847,662

This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit report



NGONGOTAHA SCHOOL

Cash Flow Statement For the year ended 31 December 2017

	2017	2017	2016
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	617,238	590,687	626,331
Other Grants	-	480	1,739
Locally Raised Funds	123,184	61,640	103,035
Goods and Services Tax (net)	(5,646)	-	9,646
Payments to Employees	(373,421)	(373,425)	(355,848)
Payments to Suppliers	(276,759)	(342,530)	(329,663)
Interest Received	477	2,500	2,533
Net cash from / (to) the Operating Activities	85,073	(60,648)	57,773
Cash flows from Investing Activities			
Purchase of PPE (and Intangibles)	(100,029)	(73,914)	(127,735)
Net cash from / (to) the Investing Activities	(100,029)	(73,914)	(127,735)
Cash flows from Financing Activities			
Furniture and Equipment Grant	-	-	11,171
Finance Lease Payments	(17,421)	(3,672)	(721)
Painting contract payments	(19,943)	-	(18,579)
Funds Held for Capital Works Projects	(25,622)	-	(40,821)
Net cash from Financing Activities	(62,986)	(3,672)	(48,950)
Net increase/(decrease) in cash and cash equivalents	(77,942)	(138,234)	(118,912)
Cash and cash equivalents at the beginning of the year	8 243,091	243,091	362,003
Cash and cash equivalents at the end of the year	8 165,149	104,857	243,091

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

This Statement is to be read in conjunction with the attached Accounting Policies, Notes to the Financial Statements and the Audit Report



NGONGOTAHA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2017

1. Statement of Significant Accounting Policies

a) Reporting Entity

Ngongotaha 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 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 the 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 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.

NGONGOTAHA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2017

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 16.

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 12.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward 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 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 but are paid directly to teachers by the Ministry of Education (the Ministry).

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

Other Grants

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfilled 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 income in the period it is earned.



NGONGOTAHA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2017

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry 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. They 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. 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.

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

k) Property, Plant and Equipment

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



NGONGOTAHA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2017

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 \$1,200 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:

Property Improvements	15-20 years
Buildings & Improvements	8-40 years
Classroom Furniture	4-15 years
Information and communication technology	3-15 years
Office Furniture & Equipment	5-15 years
Audio Visual Material	4 years
Textbooks	4 years
Sports Equipment	2 years
Other Equipment	5-15 years
Leased Assets held under a Finance Lease	4 years
Library resources	15 years
Library Books	12.5% Diminishing value

1) Impairment of property, plant and equipment

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 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.



NGONGOTAHA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2017

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.

Long-term employee entitlements

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

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

o) Revenue Received in Advance

Revenue received in advance relates to grants received where there are unfulfilled obligations for the School to provide services in the future. When those services are fulfilled the funds will be recorded as revenue.

p) 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 (10YP).



NGONGOTAHA SCHOOL

Notes to the Financial Statements For the year ended 31 December 2017

q) Financial Assets and Liabilities

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

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

r) 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.

s) Budget figures

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

t) 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 Expenses.



NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2017

	2017 Actual	2017 Budget (Unaudited)	2016 Actual
	\$	\$	\$
NOTE 2 Government Grants			
Income			
Operational Grant	574,481	560,393	553,657
Teachers Salaries Grant	1,522,050	1,500,000	1,478,383
Use of Land & Buildings Grant	340,258	300,000	221,083
Other Government Grants	62,212	47,214	79,639
Other Grants	480	480	1,259
	<u>2,499,481</u>	<u>2,408,087</u>	<u>2,334,021</u>

NOTE 3 Locally Raised Funds

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

Revenue

Donations	67,910	34,000	114,432
Fundraising	13,188	9,140	15,293
Activities	11,273	7,500	21,410
Trading	11,539	11,000	11,479
	<u>103,910</u>	<u>61,640</u>	<u>162,613</u>

Expenditure

Fundraising Costs	9,776	4,800	13,800
Activities	12,395	9,100	41,119
Trading	5,641	5,500	5,760
	<u>27,812</u>	<u>19,400</u>	<u>60,679</u>

Surplus for the year Locally Raised Funds

	<u>76,098</u>	<u>42,240</u>	<u>101,934</u>
--	---------------	---------------	----------------

NOTE 4 Learning Resources

Curricular	25,500	32,280	27,234
Extra-Curricular Activities	9,109	11,830	8,303
Information & Communications Technology	7,089	10,800	8,762
Employee Benefits - Salaries	1,776,710	1,743,859	1,702,881
Staff Development	19,715	29,740	30,018
	<u>1,838,122</u>	<u>1,828,509</u>	<u>1,777,198</u>



NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2017 (continued)

	2017 Actual	2017 Budget (Unaudited)	2016 Actual
	\$	\$	\$
NOTE 5 Administration			
ACC Levies	6,123	1,200	4,719
Audit Fees	4,557	4,490	4,557
Board of Trustee Fees	4,655	5,300	5,745
Board of Trustees Expenses	16,008	29,950	15,844
Communication	2,990	5,540	2,735
Consumables	11,261	26,250	16,230
Operating Leases	946	2,500	14,999
Postage & Freight	512	500	491
Other	5,794	5,750	6,316
Employee Benefits - Salaries	79,342	92,566	83,071
Insurance	6,694	6,700	6,876
Service Providers, Contractors & Consultancy	6,000	6,000	6,000
	<u>144,881</u>	<u>186,746</u>	<u>167,584</u>

NOTE 6 Property

Project Costs written off	3,957	-	5,650
Caretaking & Cleaning Consumables	47,272	46,000	45,366
Cyclical Maintenance Provision	(10,352)	10,000	26,138
Grounds	10,142	9,700	9,977
Heat, Light & Water	20,320	17,500	18,432
Rates	8,290	7,500	7,929
Repairs & Maintenance	19,321	53,600	41,575
Use of Land & Buildings	340,258	300,000	221,083
Employee Benefits - Salaries	35,842	37,000	37,702
	<u>475,049</u>	<u>481,300</u>	<u>413,852</u>

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

NOTE 7 Depreciation

Property Improvements	18,215	16,000	16,625
Buildings	20,208	18,000	18,644
Classroom Furniture	9,395	8,000	8,752
Info-Tech Assets	14,596	27,000	26,706
Office Furniture & Equipment	1,003	700	754
Other Equipment	6,933	8,000	7,717
Library Resources	4,079	2,300	4,118
Leased Assets	20,892	-	2,465
	<u>95,321</u>	<u>80,000</u>	<u>85,781</u>



NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2017 (continued)

	2017 Actual	2017 Budget (Unaudited)	2016 Actual
	\$	\$	\$
NOTE 8 Cash and Cash Equivalents			
Cash on Hand	50	50	50
Westpac - Cheque Account	767	1,000	1,626
Kiwibank Account	207	1,000	1,195
Westpac - Imprest Account	502	500	812
Westpac - Online Saver Account	163,623	102,307	239,409
	<u>165,149</u>	<u>104,857</u>	<u>243,091</u>

Of the \$165,149 Cash & Cash Equivalents \$11,007 is held by the school on behalf of the Ministry of Education. These funds are required to be spent in 2018 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$165,149 Cash & Cash Equivalents \$23,653 of unspent grant funding is held by the school. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

NOTE 9 Accounts Receivable

Teachers Salaries Grant Receivable	82,017	74,922	74,922
Receivables from Ministry of Education	3,608	-	-
	<u>85,625</u>	<u>74,922</u>	<u>74,922</u>
Receivables from Exchange Transactions	3,608	-	-
Receivables from Non-Exchange Transactions	82,017	74,922	74,922
	<u>85,625</u>	<u>74,922</u>	<u>74,922</u>

NOTE 10 Stock on Hand

Stationery on Hand	3,022	1,702	1,702
	<u>3,022</u>	<u>1,702</u>	<u>1,702</u>

NOTE 11 Accounts Payable

Trade Creditors	14,362	36,899	36,899
Employee Benefits - salaries accrual	82,017	74,922	74,922
Employee Benefits - leave accrual	11,139	9,710	9,710
	<u>107,518</u>	<u>121,531</u>	<u>121,531</u>
Payables from Exchange Transactions	107,518	121,531	121,531
Payables from Non-Exchange Transactions	-	-	-
	<u>107,518</u>	<u>121,531</u>	<u>121,531</u>

The carrying value of payables approximates their fair value.



NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2017 (continued)

	2017 Actual	2017 Budget (Unaudited)	2016 Actual
	\$	\$	\$
NOTE 12 Finance Leases			
The school has entered into a number of finance lease agreements for laptops for teachers and photocopier. Minimum lease payments payable:			
Not later than one year	25,520	4,921	3,672
Later than 1 year but not more than 5 years	59,747	-	4,921
Later than 5 years	-	-	-
	85,267	4,921	8,593

NOTE 13 Cyclical Maintenance Provision

Provision at Start of Year	57,897	57,897	31,759
Increase in Provision during the Year	(14,474)	15,821	26,138
Use of Provision	-	-	-
Provision at the end of the Year	43,423	73,718	57,897
Current Liability	-	-	-
Non Current Liability	43,423	73,718	57,897
	43,423	73,718	57,897

NOTE 14 Painting Contract Liability

Current Liability	-	-	15,821
Non Current Liability	-	-	-
	-	-	15,821

The School entered into a six year contract with Programmed Maintenance Services (NZ) Ltd on the 19th December 2012 to maintain a painting programme over that period. The total cost of the contract was \$90,366 gst exc with annual payments of \$15,061 plus CPI adjustments. The contract was completed during 2017. The actual liability of the school is determined by the percentage of work completed by the contractor for which the contractor has not been paid. The liability has not been adjusted for inflation and the effect of the time value of money.

NOTE 15 Revenue Received in Advance

Grants in Advance - MOE	-	-	12,120
Other	733	-	5,171
Grant Funds Unspent	23,652	-	-
	24,385	-	17,291



NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2017 (continued)

NOTE 16 Property, Plant & Equipment

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
31 Dec 2017			
Property Improvements	405,433	134,448	270,985
Buildings	405,111	131,831	273,280
Classroom Furniture	218,450	136,912	81,538
Info-Tech Assets	446,077	414,052	32,025
Office Furniture & Equipment	63,538	52,010	11,528
Other Equipment	279,608	227,560	52,047
Library Resources	86,523	59,335	27,188
Leased Assets	108,166	23,357	84,809
	<u>2,012,906</u>	<u>1,179,505</u>	<u>833,401</u>

	Op/Balance (NBV) \$	Additions \$	Disposals \$	Depreciation \$	Total (NBV) \$
Property Improvements	280,398	8,802	-	(18,215)	270,985
Buildings	268,399	33,790	(8,701)	(20,208)	273,280
Classroom Furniture	80,789	10,144	-	(9,395)	81,538
Info-Tech Assets	44,441	2,180	-	(14,596)	32,025
Office Furniture & Equipment	5,755	6,776	-	(1,003)	11,528
Other Equipment	47,988	10,992	-	(6,933)	52,047
Leased Assets	8,372	97,329	-	(20,892)	84,809
Library Resources	27,850	3,417	-	(4,079)	27,188
	<u>763,993</u>	<u>173,430</u>	<u>(8,701)</u>	<u>(95,321)</u>	<u>833,401</u>

The Net carrying value of Equipment held under a finance lease is \$84,809



NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2017 (continued)

Property, Plant & Equipment, cont'd

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$		
	31 Dec 2016				
Property Improvements	396,631	116,233	280,398		
Buildings	384,122	115,723	268,399		
Classroom Furniture	208,306	127,517	80,789		
Info-Tech Assets	443,897	399,456	44,441		
Office Furniture & Equipment	60,008	54,253	5,755		
Other Equipment	268,615	220,627	47,988		
Library Resources	83,107	55,256	27,850		
Leased Assets	10,837	2,465	8,372		
	<u>1,855,523</u>	<u>1,091,530</u>	<u>763,993</u>		
	Op/Balance (NBV) \$	Additions \$	Disposals \$	Depreciation \$	Total (NBV) \$
Property Improvements	220,005	77,018	-	(16,625)	280,398
Buildings	274,791	12,252	-	(18,644)	268,399
Classroom Furniture	63,505	26,037	-	(8,752)	80,789
Info-Tech Assets	69,397	1,790	(40)	(26,706)	44,441
Office Furniture & Equipment	6,509	-	-	(754)	5,755
Other Equipment	49,712	6,945	(952)	(7,717)	47,988
Leased Assets	-	10,837	-	(2,465)	8,372
Library Resources	27,992	4,128	(152)	(4,118)	27,850
	<u>711,911</u>	<u>139,007</u>	<u>(1,143)</u>	<u>(85,781)</u>	<u>763,993</u>

The Net carrying value of Equipment held under a finance lease is \$8,372.



NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2017 (continued)

NOTE 17 Funds Held for Capital Work Projects

During the year the school received and applied funding from the Ministry of Education for the following Capital Works Projects.

	Opening Balance	Funds Received	Money Spent	Balance Revenue	Closing Balance
	\$	\$	\$	\$	\$
2017					
Special Needs Building Upgrade (Completed)	36,629	18,587	55,216	-	-
Replacing Staffroom Joinery (In progress)	-	11,007	-	-	11,007
	<u>36,629</u>	<u>29,594</u>	<u>55,216</u>	<u>-</u>	<u>11,007</u>
Represented by:					
Funds held on behalf of Ministry of Education					11,007
Funds due from Ministry of Education					-
					<u>11,007</u>
2016					
Special Needs Building Upgrade (In progress)	77,451	-	40,822	-	36,629
	<u>77,451</u>		<u>40,822</u>	<u>-</u>	<u>36,629</u>

NOTE 18 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 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.

No related party debts or transactions have been written off or forgiven during the year.



NGONGOTAHA SCHOOL

*School Road
Ngongotaha*

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2017 (continued)

NOTE 19 Remuneration

Key management personnel compensation.

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

	2017 Actual	2016 Actual
<i>Board Members</i>	\$	\$
Remuneration	4,655	5,745
Full-time equivalent members	0.07	0.10
 <i>Leadership Team</i>		
Remuneration	344,557	331,243
Full-time Equivalent Members	3.00	3.00
Total key management personnel remuneration	349,212	336,988
Total full time equivalent personnel	3.07	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 plus the estimated time for Board members to prepare for meetings.

Principal

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

	2017 Actual \$000	2016 Actual \$000
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and other payments	140 - 150	130 - 140
Benefits and other emoluments	3 - 4	3 - 4
Termination benefits	-	-

Other Employees

Number of other employee who received remuneration of over \$100,000 was in the following bands:

	2017 FTE Number	2016 FTE Number
Remuneration \$000		
110 - 120	-	-
100 - 110	1	-
	1	-

The disclosure for "other employees" does not include remuneration of the Principal.

NOTE 20 Compensations and Other Benefits upon leaving Remuneration

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

	2017	2016
Number of persons	0.00	0.00
Total Value	\$0.00	\$0.00



NGONGOTAHA SCHOOL

School Road

Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2017 (continued)

NOTE 21 Contingencies

There are no Contingent Liabilities (except as noted below) and no Contingent Assets at balance date. (Contingent Liabilities and Contingent Assets at 31 December 2016: Nil)

NOTE 22 Commitments

(a) Capital Commitments

At balance date the Board had entered into contract agreements for Capital Works.

(a) \$15,007 contracted for replacement of Staffroom joinery which is fully funded by Ministry of Education and \$11,007 has been received of which \$Nil has been spent on the project to balance date.

This project has been approved by the Ministry.

(b) \$41,739 contracted for purchase of carvings of which \$24,348 has been paid to balance date.

(Capital Commitments 31 December 2016:\$76,398)

(b) Operating Commitments

As at balance date, the Board had entered into the following contracts:

- a) Laptops for Teachers
- b) Operating lease of Eftpos machine

	2017 Actual	2016 Actual
	\$	\$
No later than one year	870	19,861
Later than one year and no later than 5years	1,315	712
Later than 5years	-	-
	2,185	20,573

NOTE 23 Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, 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.



NGONGOTAHA SCHOOL

School Road
Ngongotaha

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2017 (continued)

	2017 Actual	2017 Budget (Unaudited)	2016 Actual
	\$	\$	\$
NOTE 24 Financial Instruments			
The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:			
Loans & Receivables			
Cash and Cash Equivalents	165,149	104,857	243,091
Receivables	85,625	74,922	74,922
Total Loans & Receivables	250,773	179,779	318,013
Financial Liabilities Measured at Amortised Cost			
Payables	107,518	121,531	121,531
Finance Leases	85,267	4,921	8,593
Painting Contract	-	-	15,821
Total Financial Liabilities Measured at Amortised Cost	192,785	126,452	145,945

NOTE 25 Events after Balance Date

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



NGONGOTAHA SCHOOL

*School Road
Ngongotaha*

MEMBERS OF THE BOARD OF TRUSTEES

Name	Position	How Position on Board Gained	Occupation	Term Expired/expires
Cathryn Naera	Principal	Appointed	Principal	
Lee-Anne Bidois	Staff Rep	Elected May 2016 Resigned Nov. 2017	Teacher	May 2019
Rebecca Moore	Parent Rep Chairperson 2017	Elected May 2016	Accountant	May 2019
Andrea Pollard	Parent Rep Chairperson 2018	Elected May 2016	Nurse	May 2019
Rob Ryan	Parent Rep	Elected May 2016	Logger	May 2019
Rachel Shaw	Parent Rep	Elected May 2016 Resigned Feb 2018	Policewoman	May 2019
Aroha Taipeti	Parent Rep	Elected May 2016	Timber Hand	May 2019
Jane Nunn	Staff Rep	Elected March 2018	Teacher	May 2019

NGONGOTAHA SCHOOL

Kiwisport Expenditure 2017

Area of Expenditure	Impact
<p>Transport All children, involved in sport, transported to interschool sport; netball, hockey, rugby, soccer, miniball, rippa rugby, athletics, cross country and tough guy tough gal.</p> <p>Transport for Ahurei (kapa haka), jump jam, swimming.</p>	<p>This impacted all ages in the school, 5 years to 11 years.</p> <p>Transport to games or events is a big expense now and not having to collect from parents for this made this much more manageable and ensured all children could take part. We are also able to use transport other than parent cars thus eliminating the need to check registrations and licence conditions tec. Health and safety when transporting children is taken into account.</p> <p>We reached representative levels in a number of areas, which impacted on further travel for teams and various sporting activities.</p> <p>Once again, our Jump Jam team reached National competition level which was held in Auckland over a weekend.</p>
<p>Registrations Swimming, Sport BOP, Events, Sports tournaments, Jump Jam, River Safety</p>	<p>Many interschool codes now have team entry fees. We find taking this cost away from families has enabled children to compete at local and representative levels. This has been across a range of sport disciplines. Our students with special abilities have been able to participate as well, this has seen them included in many of the activities and has enabled them to compete and try activities that might not normally be available. We have also included registrations for events like Jump Jam and Ahurei which impacts a wider range of children who may not take part in traditional sports activities. Diversity is promoted and we are able to support this.</p> <p>This year we set a standard cost for all sports teams and subsidised the difference for any of the charges each code has. This has enabled families to budget for their child's sport knowing the cost well in advance.</p>

NGONGOTAHA SCHOOL

<p>Equipment Funds were used for specific equipment for codes that were new to the school. They were also used to support current codes, upkeep of uniforms and provision of safety equipment.</p>	<p>The children were able to compete with pride and have the necessary tools to take part. Dry-cleaning of all uniforms was carried out as well. In the past staff would take uniforms home to clean them, this has taken away this personal cost and commitment and ensures the teams look and feel their best when competing. We also keep our first aid kits completely updated and re stocked so teams and coaches have the necessary equipment when attending sports with their teams.</p>
TOTAL EXPENDITURE	\$ 5186.60 (INCOME RECEIVED \$4900.00)
<p>As a school we actively encourage sport and physed participation. We employ a sport physed co-coordinator to ensure all children have access to physed with two 45-minute sessions a week. In summer classes have four 45 sessions of swimming fortnightly.</p> <p>Our team participation rates continue to be maintained across the school. In 2017 we had 2 netball teams; 2 rugby teams; 5 touch teams; 2 soccer teams; 2 hockey teams; 4 miniball teams; 2 water polo teams, 2 rippa rugby teams, 1 Jump Jam team (to National level).</p> <p>Many children were also involved with the local soccer club and rugby club as well. We also ran a school athletics day; school triathlon day; and hosted neighbouring school s for inter school events.</p> <p>The Weetbix Tryathlon continues to attract participation from our students. Our netball, miniball, hockey teams also played during the weekend as well as for inter-school competitions.</p> <p>The Rotorua Mini Marathon was strongly supported by the children along with the Tough Guy and Tough Gal competition. These events had large groups of children taking part with many family members taking part together.</p> <p>Students attended local competitions for athletics (Rotorua and Bay Wide), cross-country and winter sports field days. We then had students compete at regional level for these same events. Transport costs were covered for each of these events. This also led to children competing during holiday breaks, in athletics and touch. Children have gone on to join various clubs, for sports that they are doing well in, to further their development and skill level.</p> <p>We had a team take part in the regional Jump Jam challenge. This event is a feature of the school year for our middle and senior school children who thrive on this challenge. We have excellent parental support for this and the funding allows us to enter an event which is not readily accessible to lower decile schools. It also allows us to provide costumes for the events at no cost to the families.</p>	

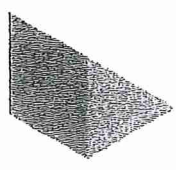
NGONGOTAHA SCHOOL

It is a high-level competition and we want our children to be able to stand proud as Ngongotaha School students. The children went on to compete at the Nationals, held in Auckland over a weekend. This is a great experience for these children who get to see the level that schools across New Zealand are getting to.

A team of 45 children took part in our annual Ahurei (Māori kapa haka Festival). This is an event held in the local convention centre and gives the children the opportunity to perform on a stage with professional sound and lighting. The children were so excited and proud of their performance. The families were so excited to see their children in this environment. This was an experience they will remember for life and was supported by this fund. This is a non-competitive event so the children are given the opportunity to take part in an event without the pressure of being the very best. This event saw children from age 9 to age 11 on stage representing Ngongotaha School.

We also provide a range of alternative sporting activities in the playground so that children are active in their break times. Croquet, petanque, unicycles, stilts and gutterboard, rebounders, slip and slide are all a feature of the playground for children to use.

The funding from Kiwisport has added to what we already provide through our physed budget and staffing of physed coordinator. It has ensured all children can take part in team activities without cost inhibiting them. It also ensures we are meeting the needs of children in terms of playing individually or as a member of a team thus developing social and competitive skills.



Analysis of Variance Reporting



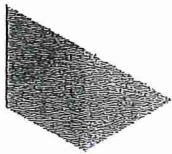
MINISTRY OF EDUCATION
TE TĀHURU O TE MĀTAURANGA

School Name:	NGONGOTAHA SCHOOL	School Number: 1852
Strategic Aim:	All students are able to access the New Zealand Curriculum as evidenced by achievement in relation to National Standards	
Annual Aim:	To increase the number of students achieving at or above the National Standard for READING	
Target:	2017 Year 4: These 9 Maori students will be reading across the curriculum at Level 2 which is the expected level at the end of year 4. In particular, 3 students need support to shift from "well below" to "at "in National Standards.	
Baseline Data:	2016 End of 3 Years at School: 9/27 Maori students achieved "below" or "well below" for their National Standard in reading. - 5/14 girls and 4/13 boys	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Review assessment data to determine the particular learning needs of the target students</p> <p>Target students to have their individual needs identified and specific programmes put in place to address them. These are to be recorded in the tracking of target student's forms.</p> <p>Well below students to have an Individual IEP to help identify strengths and areas for development. Next learning steps to be sequential and specific.</p> <p>Provide a range of reading material that will engage the reader in meaningful contexts and will expose them to reading across the curriculum</p> <p>Develop a range of comprehension strategies to ensure these students are reading for meaning</p> <p>Access outside agencies: R. T. Literacy and RTL B where deemed necessary and helpful</p>	<p>4 of the 6 students who started the year well below the expected level for reading progressed during the year.</p> <p>3 moved from well below to below the standard.</p> <p>1 student progressed but it was not accelerated enough to move her from well below.</p> <p>1 student left and 1 student moved into the Rumaki class</p> <p>6 of the 9 students who started the year below the expected level for reading progressed during the year.</p> <p>6 of these students met the standard by the end of the year.</p> <p>1 student remained below but did make progress, just not accelerated.</p> <p>1 student moved to well below the standard.</p> <p>1 student left</p>	<p>Focus on these children at regular team meetings. Sharing of resources and practices to accelerate progress.</p> <p>Use of resource teacher of literacy and toe by toe programme to accelerate progress</p> <p>Emphasis on opportunities to read and to be read to in the school day</p> <p>Sharing of progress with the children, and the next steps, so the children know what is expected</p>	<p>Each of the children who has not made accelerated progress will continue to be tracked in 2018</p> <p>Initial data collection, at the start of 2018, will give the new teacher indication of aspects of reading the children need accelerated progress in</p> <p>Continued reflection by staff of teacher pedagogy and programme implementation to ensure a sense of urgency is evident in class programmes</p> <p>Introduction of Ngati Whakaue Literacy support programme to accelerate progress</p>
Planning for next year			

Identify children who require accelerated progress, current and any new children
Identify the aspects of reading that need acceleration and how reading can support writing progress
Implementation of a literacy support programme (Ngati Whakaue) to accelerate progress and to strengthen the reciprocity of reading and writing
Introduction of Reading Recovery so future children are identified at a younger age
Continued support for children through the Resource Teacher of Literacy and RTLB
Continue support PLD for staff

Analysis of Variance Reporting



School Name:	NGONGOTAHA SCHOOL
School Number:	1852
Strategic Aim:	All students are able to access the New Zealand Curriculum as evidenced by achievement in relation to National Standards
Annual Aim:	To increase the number of students achieving at or above the National Standard for WRITING
Target:	<p>2017 End of 3 Years at School: These 19 students will be working towards Level 2, which is the expected level after three years at school. In particular, 13 of the students are boys who need support to shift from “well below” and “below” to “at” in National Standards.</p> <p>2017 Year 4: These 21 students will be writing at Level 2, which is the expected level after four years at school. In particular, 11 of the students are boys who need support to shift to “at” in National Standards.</p> <p>2017 Year 5: These 10 students will be working towards Level 3 (Early Level 2a-3b) which is the expected level after five years at school.</p> <p>2017 Year 6: These 10 students will be working at Level 3, which is the expected level after six years at school.</p>
Baseline Data:	<p>2016 End of 2 Years at School - 19/47 Students - 6/26 girls and 13/21 boys achieved “below” or “well below” for their National Standard in writing</p> <p>2016 End of 2 Years at School - 13/25 Maori students - 5/16 girls and 8/9 boys achieved “below” or “well below” for their National Standard in writing (these students are included in the total number of students as well)</p>

2016 End of 3 Years at School - 21/ 49 Students - 10/25 Girls and 11/24 Boys achieved "below" or "well below" for their National Standard in writing

2016 End of 3 Years at School - 14/27 Maori students - 7/14 girls and 7/13 boys achieved "below" or "well below" for their National Standard in writing (these students are included in the total number of students as well)

2016: Year 4 - 10/28 Boys achieved "below" or "well below" for their National Standard in writing

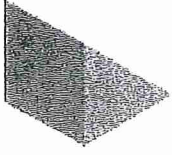
2016: Year 5 - 10/28 Boys - 3/9 Maori Boys achieved "below" or "well below" for their National Standard in writing

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Target students to have their individual needs identified and specific programmes put in place to address them. These are to be recorded in the tracking of target student's forms.</p> <p>Well below students to have an Individual IEP to help identify strengths and areas for development. Next learning steps to be sequential and specific.</p> <p>Provide regular opportunities for the target children to write on a range of contexts that are meaningful and relevant to their world</p> <p>Provide opportunities for the target students to share their writing so they see the purpose for writing.</p> <p>Access outside agencies: RT Lit and or RTLB where deemed necessary and helpful</p>	<p>2017 End of 3 Years at School: 10 of the 19 children moved from below to at by the end of the year. 4 children made progress but are still below. 4 children made progress but are still well below. 1 child moved to the Rumaki class</p> <p>2017 Year 4: 15 children moved to at target by the end of the year 4 children made progress but are still below. 2 children made progress but are still well below.</p> <p>2017 Year 5: The 10 children in this target made progress but we now have 11 students below and 1 student well below standard</p> <p>2017 Year 6: 2 of the 10 children moved from below to at by the end of the year. 6 children made progress but are still below. 2 children made progress but are still well below.</p>	<p>Focus on these children at regular team meetings. Sharing of resources and practices to accelerate progress. Moderation of samples so consistency is evident.</p> <p>Use of resource teacher of literacy to support the reciprocity of writing and reading</p> <p>Emphasis on opportunities to write regularly during the school day</p> <p>Incorporated authentic contexts for writing throughout the year which improved the quality of their written work</p> <p>Provided a range of opportunities to share the writing so children received feedback</p> <p>Sharing of progress with the children and the next steps so the children know what is expected</p> <p>Each of the children, who have not made accelerated progress, will continue to be tracked in 2018</p>	<p>Initial data collection, at the start of 2018, will give the new teacher indication of aspects of reading the children need accelerated progress in</p> <p>Continued reflection by staff of teacher pedagogy and programme implementation to ensure a sense of urgency is evident in class programmes</p> <p>Introduction of Ngati Whakaue Literacy support programme to accelerate progress</p> <p>Continue to incorporate authentic contexts into class programmes</p>

Planning for next year

Identify children who require accelerated progress, current and any new children
Identify the aspects of writing that need acceleration and how reading and writing compliment and support each other
Implementation of a literacy support programme (Ngati Whakaue) to accelerate progress and to strengthen the reciprocity of reading and writing
Continued support for children through the Resource Teacher of Literacy and RTLB
Planning of authentic contexts to motivate and support writing
Continue support PLD for staff

Analysis of Variance Reporting

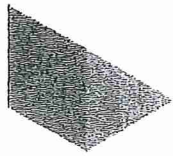


School Name:	NGONGOTAHA SCHOOL	School Number:	1852
Strategic Aim:	All students are able to access the New Zealand Curriculum as evidenced by achievement in relation to National Standards		
Annual Aim:	To increase the number of students achieving at or above the National Standard for MATHEMATICS		
Target:	<p>2017: Year 4 The 23 identified students to be achieving at Level 2 of the maths curriculum, with emphasis on number and algebra.</p> <p>2017: Year 5 & Year 6: The 19 identified students to be working at Level 3 of the maths curriculum, with emphasis on number and algebra.</p>		
Baseline Data:	<p>2016: End of 3 Years at School - 23/49 students 12/25 Girls and 11/24 Boys achieved "below" or "well below" for their National Standard in mathematics</p> <p>2016: End of 3 Years at School - 16/27 Maori students - 8/14 girls and 8/13 boys achieved "below" or "well below" for their National Standard in mathematics (these students are included in the total number of students as well)</p> <p>2016: Year 4 - 9/28 Boys achieved "below" or "well below" for their National Standard in mathematics</p> <p>2016: Year 5 - 10/28 Boys - 3/9 Maori Boys achieved "below" or "well below" for their National Standard in mathematics</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Students to have their individual needs identified and specific programmes put in place to address them. This is to be recorded in the maths tracking forms.</p> <p>Well below students to have an Individual IEP to help identify strengths and areas for development. Next learning steps to be sequential and specific.</p> <p>Maths curriculum team to assist teachers with programme planning, with particular emphasis on meeting the needs of the target children.</p> <p>Teachers to utilise the 2016 PLD resources (Bruce Moody flowcharts) to help with planning.</p>	<p>2017: Year 4 6 of the 23 children moved from below to at by the end of the year. 14 children made progress but are still below. 3 children made progress but are still well below.</p> <p>2017: Year 5 & Year 6: 7 of the 19 children moved from below to at by the end of the year. 9 children made progress but are still below. 3 children made progress but are still well below.</p>	<p>These children have gaps in their knowledge and strategy which would enable them to build on maths concepts they have.</p> <p>Problems with place value knowledge and ability to have basic facts embedded are two aspects of maths that hinder accelerated progress for these children.</p>	<p>Each of the children who has not made accelerated progress will continue to be tracked in 2018.</p> <p>Initial data collection, at the start of 2018, will give the new teacher indication of aspects of maths the children need accelerated progress in.</p> <p>Continued reflection of teacher pedagogy and programme implementation to ensure a sense of urgency is evident in class programmes</p> <p>Staff have been provided with videos of a maths facilitator taking model lessons for aspects that children have problems with. These are available as staff professional development as they implement their programme</p> <p>Investigation of the Numicon resource and how it might assist the development of these children.</p>
Planning for next year			
Identify children who require accelerated progress, current and any new children			

Identify the aspects of maths that need acceleration and the aspects that the children have well embedded
Investigate Numicon resources and how they may assist accelerated progress
Continue support PLD for staff

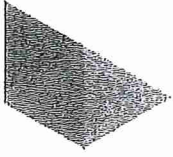
Analysis of Variance Reporting



School Name:	NGONGOTAHA SCHOOL	School Number:	1852
Strategic Aim:	All students are able to access Te Marautanga o Aotearoa as evidenced by achievement in relation to Nga Whanaketanga Rumaki Maori		
Annual Aim:	To increase the number of students achieving manawa ora and/or manawa toa in relation to Nga Whanaketanga Rumaki Maori TUHITUHI		
Target:	2017: All target students The 7 identified students to be achieving at or above manawa ora in relation to Nga Whanaketanga Rumaki Maori Tuhituhi		
Baseline Data:	2016: 7/ 36 students achieved at manawa aki or manawa taki in relation to Nga Whanaketanga Rumaki Maori Tuhituhi		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>IEP for the children who are at Manawa taki, to be reviewed twice a term</p> <p>Target students are identified in planning and tracked in weekly planning</p> <p>Kaiawhina support, 1 to 1 and group support. Kaiawhina programme supports the legibility and fluency in tuhituhi</p> <p>Consistent moderation of tuhituhi samples at team meetings and collaboration of OTJ's</p> <p>Moderation resource created for Maori medium to support teacher OTJ and planning moving forward</p>	<p>4 of 5 children moved from manawa taki to manawa aki</p> <p>4 children moved from manawa ora to manawa toa</p> <p>All children made progress but not all made accelerated progress</p>	<p>A number of children transitioned from English medium classes to Maori medium classes. As children are no longer assessed as time in immersion these children are at a disadvantage in terms of progress at a specific year level</p> <p>Individual education plans have been set up for all target children so that regular reviews of progress are in place.</p> <p>Support of kaiawhina with individuals and small groups to develop kupu knowledge and fluency of tuhituhi</p> <p>Sharing the learning with the children and making them aware of next steps</p> <p>Authentic contexts, through the marau a kura, have strengthened the tuhituhi outcomes</p>	<p>Review end of year data and start of 2018 data for current and new children. Continue with individual education plans for target children</p> <p>Continue with marau-a-kura development and the implementation of authentic contexts for class programmes</p> <p>Continue to develop the kupu knowledge of the children so they have the vocabulary to incorporate into their tuhituhi</p> <p>Continue to carry out regular moderation of tuhituhi to ensure consistency of assessment data</p>
Planning for next year			
<p>Identify target children</p> <p>Plan for authentic contexts</p> <p>Further develop kupu knowledge of children</p> <p>Ensure children have the opportunity to write every day</p> <p>Continue to utilise the expertise of kaiawhina to support target children in acquiring the language for tuhituhi</p>			

Analysis of Variance Reporting



School Name:	NGONGOTAHA SCHOOL	School Number: 1852
Strategic Aim:	All students are able to access Te Marautanga o Aotearoa as evidenced by achievement in relation to Nga Whanaketanga Rumaki Maori	
Annual Aim:	To increase the number of students achieving manawa ora and/or manawa toa in relation to Nga Whanaketanga Rumaki Maori PANGARAU	
Target:	2017: All target students The 12 identified students to be achieving at or above manawa ora in relation to Nga Whanaketanga Rumaki Maori Pangarau	
Baseline Data:	2016: 12 / 36 students achieved at manawa aki or manawa taki in relation to Nga Whanaketanga Rumaki Maori Pangarau	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>IEP for the children who are at Manawa taki, to be reviewed twice a term</p> <p>Target students are identified in planning and tracked in weekly planning</p> <p>Full diagnostic assessment in term one to inform planning</p> <p>Children able to speak about their learning levels and identify next steps in their learning. Teacher planning to meet needs and the next steps</p> <p>Tracking systems to have clear progressions to inform planning</p>	<p>At the start of the year 19/35 children were achieving at manawa toa and manawa ora</p> <p>At the end of the year 25/35 children were achieving at manawa toa and manawa ora</p> <p>At the start of the year 16/35 children were achieving at manawa aki and manawa taki</p> <p>At the end of the year 10/35 children were achieving at manawa aki and manawa taki.</p>	<p>Use of pangarau resources developed to improve teacher pedagogy and practice when accelerating progress</p> <p>Tracking of target students and regular sharing of learning goals to monitor progress over time</p> <p>Kaiawhina support with kupu specific to this curriculum area</p>	<p>Review end of year data and start of 2018 data for current and new children. Continue with individual education plans for target children</p> <p>Continue to use pangarau resources to focus teaching pedagogy on acceleration</p> <p>Continue the use of kaiawhina to support kupu development and target children</p> <p>Continued moderation of practice within school and across schools in our Kahui Ako</p>
<p>Planning for next year</p>			
<p>Identify target children</p> <p>Further develop kupu knowledge of children, specific to pangarau</p> <p>Continue to utilise the expertise of kaiawhina to support target children in acquiring the language for pangarau</p> <p>Investigate how Numicon could assist the accelerated progress of the children</p> <p>Utilise the expertise of the maths team to ensure programmes are specific to the needs of the children</p>			

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

The Auditor-General is the auditor of Ngongotaha School (the School). The Auditor-General has appointed me, Stephen Graham, using the staff and resources of BDO Rotorua Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2017; and
 - its financial performance and cash flows for the year then ended; and

comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 23 May 2018. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also

responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 2 to 21, 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.



Stephen Graham
BDO Rotorua Limited
On behalf of the Auditor-General
Rotorua, New Zealand