

# TATUANUI SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

<b>Ministry Number:</b>	1983
<b>Principal:</b>	Denise Jones
<b>School Address:</b>	4513 Whakahongi Road, RD4, Morrinsville, 3374
<b>School Postal Address:</b>	4513 Whakahongi Road, RD4, Morrinsville, 3374
<b>School Phone:</b>	07 889 5578
<b>School Email:</b>	<a href="mailto:tatuanui@tatuanui.school.nz">tatuanui@tatuanui.school.nz</a>

#### Members of the Board of Trustees

Name	Position	How Position Gained
Johan Van Ras	Chair Person	Elected June 2016
Denise Jones	Principal	ex Officio
Debby Davie	Parent Rep	Elected June 2016
Anna Kalma	Parent Rep	Elected June 2016
Julie Langley	Parent Rep	Elected June 2016
Grant Nicholson	Parent Rep	Elected June 2016
Alton Valler	Parent Rep	Co-opted August 2016
Claire Luxton	Parent Rep	Resigned September 2018
Robyn Hampton	Staff Rep	Elected June 2016

**Accountant / Service Provider:** Diprose Miller Ltd, Te Aroha

# TATUANUI SCHOOL

Annual Report - For the year ended 31 December 2018

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# Tatuanui School

## Statement of Responsibility

For the year ended 31 December 2018

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

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

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

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

*Johan Van Ras*

Johan Van Ras

*Denise Jones*

Denise Jones

*[Signature]*

Signature of Board Chairperson

*[Signature]*

Signature of Principal

*24/2/2020*

Date:

*20/02/2020*

Date:

**Tatuanui School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	993,779	925,302	961,996
Locally Raised Funds	3	121,920	66,400	147,500
Interest Earned		2,720	1,500	2,426
		<u>1,118,419</u>	<u>993,202</u>	<u>1,111,922</u>
<b>Expenses</b>				
Locally Raised Funds	3	27,007	10,300	36,260
Learning Resources	4	615,852	616,253	633,539
Administration	5	93,115	90,555	82,338
Finance		409	-	104
Property	6	270,016	256,942	241,017
Depreciation	7	42,712	23,000	38,608
Loss on Disposal of Property, Plant and Equipment		230	-	6,744
		<u>1,049,341</u>	<u>997,050</u>	<u>1,038,610</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>69,078</b>	<b>(3,848)</b>	<b>73,312</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>69,078</u></u>	<u><u>(3,848)</u></u>	<u><u>73,312</u></u>

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

**Tatuanui School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	227,013	180,000	153,701
Total comprehensive revenue and expense for the year	69,078	(3,848)	73,312
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	3,045	-	-
<b>Equity at 31 December</b>	299,136	176,152	227,013
Retained Earnings	299,136	176,152	227,013
Reserves	-	-	-
<b>Equity at 31 December</b>	299,136	176,152	227,013

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

**Tatuanui School**  
**Statement of Financial Position**  
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	155,302	57,543	75,197
Accounts Receivable	9	45,309	37,200	36,487
GST Receivable		-	-	2,304
Prepayments		4,596	5,000	5,755
Inventories	10	3,353	3,150	3,371
Funds held for Capital Works Projects	15	5,485	-	8,535
		<u>214,045</u>	<u>102,893</u>	<u>131,650</u>
<b>Current Liabilities</b>				
GST Payable		4,920	5,000	-
Accounts Payable	12	63,886	63,000	60,926
Provision for Cyclical Maintenance	13	-	-	-
Finance Lease Liability - Current Portion	14	8,957	8,000	6,820
		<u>77,763</u>	<u>76,000</u>	<u>67,746</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>136,282</b>	<b>26,893</b>	<b>63,904</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	202,256	180,800	193,975
		<u>202,256</u>	<u>180,800</u>	<u>193,975</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	29,995	21,541	19,583
Finance Lease Liability	14	9,404	10,000	11,283
		<u>39,399</u>	<u>31,541</u>	<u>30,866</u>
<b>Net Assets</b>		<u><b>299,136</b></u>	<u><b>176,152</b></u>	<u><b>227,013</b></u>
<b>Equity</b>		<u><b>299,136</b></u>	<u><b>176,152</b></u>	<u><b>227,013</b></u>

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

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

	2018	2018	2017
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Cash flows from Operating Activities</b>			
Government Grants	228,461	224,253	230,536
Locally Raised Funds	127,241	56,400	154,203
Goods and Services Tax (net)	7,224	5,000	(13,074)
Payments to Employees	(93,829)	(118,400)	(114,023)
Payments to Suppliers	(146,160)	(122,642)	(144,508)
Cyclical Maintenance Payments in the year	-	(1,958)	-
Interest Paid	(409)	-	(104)
Interest Received	2,445	1,300	2,409
<b>Net cash from / (to) the Operating Activities</b>	<b>124,973</b>	<b>53,953</b>	<b>115,439</b>
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of PPE (and Intangibles)	6,748	-	(1,744)
Purchase of PPE (and Intangibles)	(51,353)	(23,000)	(87,949)
Purchase of Investments	-	-	-
Proceeds from Sale of Investments	-	-	-
<b>Net cash from / (to) the Investing Activities</b>	<b>(44,605)</b>	<b>(23,000)</b>	<b>(89,693)</b>
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	3,045	-	-
Finance Lease Payments	(6,362)	1,000	(6,383)
Funds Held for Capital Works Projects	3,056	-	(7,204)
<b>Net cash from Financing Activities</b>	<b>(261)</b>	<b>1,000</b>	<b>(13,587)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>80,107</b>	<b>31,953</b>	<b>12,159</b>
Cash and cash equivalents at the beginning of the year	8 75,197	75,197	63,038
Cash and cash equivalents at the end of the year	8 155,304	107,150	75,197

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

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

# Tatuanui School

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 1. Statement of Accounting Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 14.

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

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

## **c) Revenue Recognition**

### ***Government Grants***

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

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

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

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

### ***Other Grants***

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

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

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

### ***Interest Revenue***

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

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

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

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

**i) Inventories**

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

**j) Investments**

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

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

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

The School has met the requirements of Schedule 6 para 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	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

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

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

#### **Non cash generating assets**

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

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

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

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

#### **m) Accounts Payable**

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

#### **n) Employee Entitlements**

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

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

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

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

#### **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 (10YPP).

#### **q) 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.



**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 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 Expense.

## 2. Government Grants

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	207,024	157,344	182,736
Teachers' salaries grants	576,721	550,000	556,803
Use of Land and Buildings grants	188,597	180,000	174,658
Other MoE Grants	21,437	37,958	47,799
	<u>993,779</u>	<u>925,302</u>	<u>961,996</u>

## 3. Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	10,344	31,500	11,802
Activities	15,141	1,500	24,628
Trading	3,934	2,700	2,389
Fundraising	37,848	15,500	49,011
Other Revenue	54,653	15,200	59,670
	<u>121,920</u>	<u>66,400</u>	<u>147,500</u>
<b>Expenses</b>			
Activities	11,337	300	23,802
Trading	3,643	2,400	3,287
Fundraising costs	2,811	750	2,665
Transport (local)	9,216	6,850	6,506
	<u>27,007</u>	<u>10,300</u>	<u>36,260</u>
<b>Surplus/ (Deficit) for the year Locally raised funds</b>	<u>94,913</u>	<u>56,100</u>	<u>111,240</u>

## 4. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	10,699	7,939	7,551
Information and communication technology	1,274	625	3,920
Extra-curricular activities	49	50	35
Library resources	1,035	990	1,906
Employee benefits - salaries	595,551	599,199	609,286
Staff development	7,244	7,450	10,841
	<u>615,852</u>	<u>616,253</u>	<u>633,539</u>

## 5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	5,656	4,000	1,750
Board of Trustees Fees	3,840	4,280	4,165
Board of Trustees Expenses	3,254	2,680	3,178
Communication	6,141	3,970	3,333
Consumables	4,021	12,170	5,537
Operating Lease	1,111	1,600	3,033
Other	2,300	1,830	796
Employee Benefits - Salaries	53,249	50,500	49,776
Insurance	4,628	4,275	3,594
Service Providers, Contractors and Consultancy	8,915	5,250	7,176
	<u>93,115</u>	<u>90,555</u>	<u>82,338</u>

## 6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	2,366	2,490	2,387
Consultancy and Contract Services	15,140	16,272	14,833
Cyclical Maintenance Expense	10,412	1,958	(1,353)
Grounds	7,753	10,400	8,672
Heat, Light and Water	8,952	11,390	10,321
Repairs and Maintenance	20,904	17,371	19,577
Use of Land and Buildings	188,597	180,000	174,658
Security	445	360	1,052
Employee Benefits - Salaries	15,447	16,701	10,870
	<u>270,016</u>	<u>256,942</u>	<u>241,017</u>

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

## 7. Depreciation

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Building Improvements	2,758	3,000	2,758
Furniture and Equipment	7,268	4,700	7,153
Information and Communication Technology	18,308	13,300	18,413
Motor Vehicles	1,978	-	1,978
Leased Assets	7,859	1,000	6,802
Library Resources	4,541	1,000	1,504
	<u>42,712</u>	<u>23,000</u>	<u>38,608</u>

## 8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	100	100	100
Bank Current Account	103,113	26,443	24,723
Bank Call Account	2,435	1,500	125
Short-term Bank Deposits	50,370	30,000	50,358
Bank Overdraft	(715)	(500)	(109)
Cash and cash equivalents for Cash Flow Statement	<u>155,302</u>	<u>57,543</u>	<u>75,197</u>

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

## 9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	3,660	2,000	1,787
Interest Receivable	326	200	52
Teacher Salaries Grant Receivable	35,018	35,000	34,648
Banking Staffing Underuse	6,304	-	-
	<u>45,309</u>	<u>37,200</u>	<u>36,487</u>
Receivables from Exchange Transactions	3,986	2,200	1,839
Receivables from Non-Exchange Transactions	41,323	35,000	34,648
	<u>45,309</u>	<u>37,200</u>	<u>36,487</u>

## 10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	790	650	579
School Uniforms	2,563	2,500	2,792
	<u>3,353</u>	<u>3,150</u>	<u>3,371</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	27,708				(2,758)	24,950
Furniture and Equipment	78,776	8,748			(7,268)	80,256
Information and Communication	54,088	9,825			(18,308)	45,605
Motor Vehicles	6,486				(1,978)	4,508
Leased Assets	16,385	6,620			(7,859)	15,146
Library Resources	10,530	26,031	(230)		(4,541)	31,790
<b>Balance at 31 December 2018</b>	<b>193,973</b>	<b>51,224</b>	<b>(230)</b>	<b>-</b>	<b>(42,712)</b>	<b>202,255</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	76,641	(51,691)	24,950
Furniture and Equipment	246,197	(165,940)	80,256
Information and Communication	239,513	(193,908)	45,605
Motor Vehicles	9,891	(5,383)	4,508
Leased Assets	34,629	(19,483)	15,146
Library Resources	44,602	(12,812)	31,790
<b>Balance at 31 December 2018</b>	<b>651,472</b>	<b>(449,218)</b>	<b>202,255</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	30,466				(2,758)	27,708
Furniture and Equipment	35,825	50,105			(7,153)	78,777
Information and Communication Technology	43,512	29,816	(827)		(18,413)	54,088
Motor Vehicles	8,464	-			(1,978)	6,486
Leased Assets	20,845	2,343			(6,802)	16,386
Library Resources	8,178	9,773	(5,917)		(1,504)	10,530
<b>Balance at 31 December 2017</b>	<b>147,290</b>	<b>92,037</b>	<b>(6,744)</b>	<b>-</b>	<b>(38,608)</b>	<b>193,975</b>

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of equipment held under a finance lease is \$15,146 (2017: \$16,386)

2017	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	76,641	(48,933)	27,708
Furniture and Equipment	237,449	(158,672)	78,777
Information and Communication Technology	229,687	(175,599)	54,088
Motor Vehicles	9,891	(3,405)	6,486
Leased Assets	28,010	(11,624)	16,386
Library Resources	18,986	(8,456)	10,530
<b>Balance at 31 December 2017</b>	<b>600,664</b>	<b>(406,689)</b>	<b>193,975</b>

## 12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	14,757	15,000	20,778
Accruals	14,111	13,000	5,500
Banking staffing overuse	-	-	-
Employee Entitlements - salaries	35,018	35,000	34,648
Employee Entitlements - leave accrual	-	-	-
	<u>63,886</u>	<u>63,000</u>	<u>60,926</u>
Payables for Exchange Transactions	63,886	63,000	60,926
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>63,886</u>	<u>63,000</u>	<u>60,926</u>

The carrying value of payables approximates their fair value.

### 13. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	19,583	19,583	20,936
Increase/ (decrease) to the Provision During the Year	10,412	1,958	(1,353)
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>29,995</u>	<u>21,541</u>	<u>19,583</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	29,995	21,541	19,583
	<u>29,995</u>	<u>21,541</u>	<u>19,583</u>

### 14. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	8,957	8,000	6,820
Later than One Year and no Later than Five Years	9,404	10,000	11,283
Later than Five Years	-	-	-
	<u>18,361</u>	<u>18,000</u>	<u>18,103</u>

## 15. 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:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Double Classroom Block A	<i>in progress</i>	(2,158)			-	(2,158)
Blk A Asbestos	<i>in progress</i>	(6,378)	27,180	20,801	-	-
MOE 10YPP	<i>in progress</i>	-	4,987	8,331	-	(3,327)
Totals		(8,536)	32,167	29,132	-	(5,485)

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

5,485

(5,485)

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Double Classroom Block A	<i>in progress</i>	(1,333)	-	825	-	(2,158)
Blk A Asbestos	<i>in progress</i>		100,452	106,830	-	(6,378)
Totals		(1,333)	100,452	107,655	-	(8,536)

## 16. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

## 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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,840	4,165
Full-time equivalent members	0.21	0.29
<i>Leadership Team</i>		
Remuneration	196,867	198,559
Full-time equivalent members	2	2
Total key management personnel remuneration	200,707	202,724
Total full-time equivalent personnel	2.21	2.29

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

### Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110-120	110-120
Benefits and Other Emoluments	3 to 4	3 to 4
Termination Benefits	-	-

### Other Employees

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

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

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

## 18. Commitments

### (a) Capital Commitments

As at 31 December 2018 the Board has entered into no additional contract agreements for capital works

(Capital commitments at 31 December 2017: \$134,485)

### (b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of a photocopier:

	2018 Actual \$	2017 Actual \$
No later than One Year	-	1,111
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	1,111

## 19. 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.

## 20. Financial Instruments

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

### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	155,302	57,543	75,197
Receivables	45,309	37,200	36,487
Total Loans and Receivables	200,611	94,743	111,684

### Financial liabilities measured at amortised cost

Payables	63,886	63,000	60,926
Finance Leases	18,361	18,000	18,103
Total Financial Liabilities Measured at Amortised Cost	82,247	81,000	79,029

## **21. Events After Balance Date**

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

## **22. Breach of Law - Failure to meet Statutory Reporting Deadline**

The Board of Trustees did not comply with Section 87A (1) of the Education Act 1989 in that it did not submit its annual financial statements for audit by 31 March 2019.

The Board of Trustees did not comply with Section 87C of the Education Act 1989 in that it did not submit the audited financial statements for audit by 31 May 2019 to the Ministry of Education.

## **23. Restatement of Prior Period**

The comparatives in these financial statements have been restated to correct the accounting treatment of insurance refunds received. The School originally accounted for these refunds as a liability within funds held for capital works projects but now considers that these refunds should be recognised as revenue in the Statement of Comprehensive Revenue and Expense. The effect of this restatement has been to reduce the liability for funds held for capital works projects and increase equity in the Statement of Financial Position at 31 December 2018 by \$36,730. Revenue from locally raised funds and net surplus for the year ended 31 December 2018 has been increased in the Statement of Comprehensive Revenue and Expense by \$36,730.



## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF TATUANUI SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Tatuani School (the "School"). The Auditor-General has appointed me, Paolo Caccioppoli, using the staff and resources of Crowe Horwath New Zealand Audit Partnership, 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 2018, statement of comprehensive revenue and expense, statement of net assets/equity and statement of cash flows for the year then ended, and notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

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

Our audit was completed on 17 March 2020. 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 are 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 are responsible for such internal control as they determine 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 are responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees are 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 always 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. We also:

- 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.
- 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- 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.
- 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.
- Assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other Information**

The Board of Trustees are responsible for the other information. The other information comprises the Analysis of Variance, 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 incorporated 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, or interests in, the School.



Paul Lawrence  
**Crowe Horwath New Zealand Audit Partnership**  
On behalf of the Auditor-General  
Auckland, New Zealand

**Target for 2019:**

Curriculum Target (Focus): Writing

To raise the achievement of boys in writing overall

To raise the achievement of Year 2 and 3 students from Below to At

**AIM 2 Strategic/Annual Plan****SCHOOL CULTURE**

Embed our Mission Statement: A Rural School Making a Difference – Reaching our full potential as empowered 21<sup>st</sup> Century Learners

**Review of Aim 2****School Culture**

The graduate profile is the 'Tatuanui Child' who espouses our schools vision and values.

Our report format is being reviewed in relation to the importance of our school vision.

Teachers are using the language of our vision and values. They are regularly unpicking the language with their classes and using authentic contexts to develop, explain etc.

They are teaching strategies for children to self assess in relation to the vision and values. E.g. I am becoming resilient because I didn't give up when my maths was too hard - I asked a friend for help/or I tried a different way,

Teachers have realised the importance of the 'connection' to each child in the learning to give authenticity and assist understanding and learning.

Through professional development the teachers explored practical ways to develop skills and strategies to empower our learners and embed 'this is the way we do things around here'.

The use of external PLD re digital fluency has also given authentic context to develop our learners (staff included).

***What happened: It looks like:***

Duty teachers & staff have noted - Observable positive changes have been noted in the playground.

Children are showing greater respect toward each other. Behaviour overall has improved. Wet lunch hours when children are inside are notably different with evidence of children self managing better.

A school overnight camp which involved our parent community at a local marae gave authentic context to learning and building/embedding the school culture - the vision and values of our school.

Teachers undertook a shared inquiry which had the focus 'What can I /will I/ did I do differently to accelerate (reading/writing/mathematics) progress and achievement'. We have a high trust model within our school that enabled us to set up a shared inquiry and reflect / grow our practice. This included the principal sharing her inquiry within the shared school inquiry. The teachers found that the conversations around our inquiry were rich, helpful and enabled u to feel empowered in our own journeys of reflection and growth.

***Where to next?***

Continue to grow all of our learners. Recognise and celebrate the progress and achievement of our learners. Develop learners ability to reflect on their own learning and continue to refine the skills and strategies for developing resilience, self-motivation, collaboration and problem solving.

Choose an -'in depth' focus e.g. resilience so our learners are more empowered.

**Target for 2019:**

Non Curriculum Target (Focus): Resilient

To increase the number/percentage of children who are able to demonstrate perseverance to overcome challenges.

## **AIM 3 Strategic/Annual Plan INNOVATIVE LEARNING ENVIRONMENT**

**Provide a safe, up-to-date learning / teaching environment for students and teachers.**

### **Review of Aim 3**

#### ***What happened: It looks like:***

Health and Safety policy and procedures were reviewed, revised and implemented in relation to compliance and general practice within a school environment for staff and children. Monthly water testing was carried out and each month tested clear of e-coli.

10YPP was completed and signed off by the Ministry. This will involve a major project in the demolition / rebuild of Block A and issues around the schools septic tank facilities. Pool maintenance was kept up for the swimming season by actively involved parents. All shade sails within the school were replaced by insurance due to a particularly bad storm that went through destroying them.

All teachers registrations and police vetting of non teaching staff are up-to-date.

Te Whare Ruru received an upgrade of classroom furniture.

The school was able to extend its MOE funded digital fluency contract for 2018 and with the schools external facilitator worked with staff, Board and children on technology integration, Throughout the year we augmented, modified and redefined how technology was used within the school for learning. Our server was decommissioned at the end of 2018 as we moved into the cloud.

We also used our facilitators to introduce and start working with the digital technology curriculum. We ran parent education evenings around robotics and coding. We are working toward a place where all learners are both computational thinkers and confident creators of digital solutions to problems in authentic contexts.

As our digital whiteboards are dying they are being replaced with quality mobile tv/laptop systems.

We have set up a specific ICT asset register.

#### ***Where to next?***

Develop a replacement programme for our digital technology as it depreciates/dies. We need to ensure we keep abreast of technology resources, accessibility, apps and professional development to enable best possible learning opportunities for all learners.

We want to continue our work toward a place where all learners are both computational thinkers and confident creators of digital solutions to problems in authentic contexts.

The continued development with our MOE contract re digital fluency will enable practical knowledge/experience with implementing the Digital Technology curriculum.

With regard to 10YPP - proceed with work for Building A (the old original classroom building), toilets and septic tank which is a health and safety issue for the school.

Ensure budget organisation for the upgrade of Te Whare Tui classroom furniture in keeping with the Strategic Goal of Innovative Learning Environments that facilitates student engagement, collaboration and learning.

Report by:

Denise Jones

PRINCIPAL

## Analysis of Achievement Data & Target for 2018

The Tatanui School Target was: to focus on raising boys achievement level from Below Tatanui School's Expectation to At or Above.

### Beginning of Year Data:

Reading- Boys Below 44% (25/57) Writing- Boys Below 47% 27/57 Mathematics: Boys 32% (18/57)

### End of Year Data:

Reading- Boys Below 22% (14/65) Writing- Boys Below 34% 22/65 Mathematics: Boys 25% (16/65)

### Target Summary:

The number of boys working Below Tatanui School's Expectation at the end of the year was reduced significantly in Reading and Writing and Maths.

### Curriculum Summary Statement (Reading):

- 82% ( 83 At +35 Above = 118/144) of all students are achieving At/Above Tatanui Schools expectation. This is in relation to the New Zealand Curriculum Statement and Guideline.
- 89% (13 At +3 Above =16/18) Maori students are At/Above
- 85% Girls (48 At + 19 Above =67/79) and 78% Boys (35 At +16 Above =51/65) At/Above indicate a slight gender difference.
- The majority of Year levels are achieving At/Above 80%

### Areas of concern:

Year 5 students - 37% (6/16) students are below expectations. 4 of the 6 students are on medication to assist them to focus on learning and have diagnosed learning needs. 1 is ESL and 1 is new to the NZ State school system.

### Curriculum Summary Statement (Writing):

- 76% (91 At + 18 Above = 109/144) of all students are achieving At/Above Tatanui Schools expectation. This is in relation to the New Zealand Curriculum Statement and Guideline.
- 83% (14 At + 1 Above = 15/18) Maori students are At/Above
- 84% Girls (58 At + 8 Above = 66/79) and 66% (33 At + 10 Above = 43/65) Boys At/Above indicate a significant gender difference.
- 56% (6 At + 3 Above = 9/16) Year 2 students At/Above
- 55% (8 At + 4 Above = 12/22) Year 3 students At/Above

### Area of Concern - Year 2 & 3 students.

Year 2 44% (7/16) are below 3/7 boys, 4/7 girls  
Year 3 45% (10/22) are below 6/22 boys, 4/22 girls

The management team will be monitoring these 17 students each term in writing.

**Target 2019:** To raise the achievement of boys in writing overall

To raise the achievement of Year 2 and 3 students (2018) from Below to At

### **Curriculum Summary Statement (Maths):**

- 79% (83 At + 30 = 113/144) of all students are achieving At/Above Tatuani School's expectation. This is in relation to the New Zealand Curriculum Statement and Guideline.
- 95% (14 At + 3 Above = 17/18) Maori students are At/Above.
- 81% (53 At + 11 Above = 64/79) Girls and 75% (30 At + 19 Above = 49/65) Boys At/Above. Note that boys have a significantly higher % above than the girls (29% for boys compared to 14% for girls)

### **Areas of Concern -**

Year 3 figure below is not unexpected (lines up with nation-wide trend for year 3s who fall below expectation as they struggle to make the shift from counting on to splitting numbers).

Year 4 % below (31% ie 9/29)

### **Target for 2019:**

**Curriculum Target (Focus): Writing**

To raise the achievement of boys in writing overall

To raise the achievement of Year 2 and 3 students from Below to At

**Non Curriculum Target (Focus): Resilient**

To increase the number/percentage of children who are able to demonstrate perseverance to overcome challenges.