

**INDEPENDENT AUDITOR'S REPORT**

**TO THE READERS OF ROTOTUNA PRIMARY SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

The Auditor-General is the auditor of Rototuna Primary School (the School). The Auditor-General has appointed me, R K Owen, using the staff and resources of Owen McLeod & Co, to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 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 21 June 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

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accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on page 20 for the List of Trustees and Kiwi Sport Statement and pages 1 to 14 for National Standards NAG2A(b) Commentary Reporting (including statement of variance) and Statement of Responsibility which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

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

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



R K Owen  
Owen McLeod & Co  
On behalf of the Auditor-General  
Hamilton, New Zealand

# **ROTOTUNA PRIMARY SCHOOL**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

School Address: 23 Strathmore Dr, Rototuna, Hamilton 3210

School Postal Address:

School Phone: 07-8532470

School Email:

Ministry Number: 6976

# ROTOTUNA PRIMARY SCHOOL

Financial Statements - For the year ended 31 December 2017

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# ROTOTUNA PRIMARY SCHOOL

## Statement of Responsibility

For the year ended 31 December 2017


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

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

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


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

Robert Kelly Willetts  
Full Name of Board Chairperson

  
Signature of Board Chairperson

18/6/2018  
Date:

Michael John Sutton  
Full Name of Principal

  
Signature of Principal

18.06.2018  
Date:

# **ROTOTUNA PRIMARY SCHOOL**

## **Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>				
Government Grants	2	5,654,720	5,553,500	5,191,369
Locally Raised Funds	3	213,026	177,000	291,750
Interest Earned		11,795	14,000	17,698
Gain on Sale of Property, Plant and Equipment		-	-	199
International Students	4	109,390	55,000	52,278
		5,988,931	5,799,500	5,553,294
<b>Expenses</b>				
Locally Raised Funds	3	89,683	95,000	143,491
International Students	4	8,149	5,000	6,639
Learning Resources	5	3,956,957	3,891,025	3,753,866
Administration	6	242,741	229,050	238,517
Finance		3,618	-	3,276
Property	7	1,440,127	1,433,250	1,239,709
Depreciation	8	127,955	117,500	105,747
Loss on Disposal of Property, Plant and Equipment		7,992	-	1,799
Amortisation of Intangible Assets	14	28,490	28,000	28,795
		5,905,712	5,798,825	5,521,839
<b>Net Surplus for the year</b>		83,219	675	31,455
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		83,219	675	31,455

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



**ROTOTUNA PRIMARY SCHOOL****Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
<b>Balance at 1 January</b>	<b>1,063,949</b>	<b>1,063,949</b>	<b>1,032,494</b>
Total comprehensive revenue and expense for the year	83,219	675	31,455
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	9,918	-	-
<b>Equity at 31 December</b>	<b>1,157,086</b>	<b>1,064,624</b>	<b>1,063,949</b>

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





**ROTOTUNA PRIMARY SCHOOL**  
**Statement of Financial Position**  
As at 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	155,671	39,324	140,015
Accounts Receivable	10	241,104	257,800	217,163
GST Receivable		38,525	35,000	34,066
Prepayments		4,875	5,000	9,158
Inventories	11	1,854	1,500	6,476
Investments	12	278,523	278,000	444,467
		<u>720,552</u>	<u>616,624</u>	<u>851,345</u>
<b>Current Liabilities</b>				
Accounts Payable	15	234,359	226,000	236,753
Revenue Received in Advance	16	51,887	50,000	26,110
Finance Lease Liability - Current Portion	18	33,511	30,000	21,462
Funds held for Capital Works Projects	19	-	-	37,513
Funds for COL services	20	18,301	18,000	20,697
		<u>338,058</u>	<u>324,000</u>	<u>342,535</u>
<b>Working Capital Surplus/(Deficit)</b>		382,494	292,624	508,810
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	614,512	615,000	614,335
Intangible Assets	14	52,418	52,000	49,369
Work in Progress	13	220,894	220,000	-
		<u>887,824</u>	<u>887,000</u>	<u>663,704</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	17	45,208	45,000	33,906
Finance Lease Liability	18	68,024	70,000	74,659
		<u>113,232</u>	<u>115,000</u>	<u>108,565</u>
<b>Net Assets</b>		<u>1,157,086</u>	<u>1,064,624</u>	<u>1,063,949</u>
<b>Equity</b>		<u>1,157,086</u>	<u>1,064,624</u>	<u>1,063,949</u>

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



**ROTOTUNA PRIMARY SCHOOL**  
**Statement of Cash Flows**  
For the year ended 31 December 2017

	Note	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,150,736	1,071,955	1,080,497
Locally Raised Funds		213,311	177,000	280,773
International Students		137,390	35,000	68,277
Goods and Services Tax (net)		(4,459)	-	(11,652)
Payments to Employees		(737,246)	(555,500)	(629,541)
Payments to Suppliers		(506,626)	(570,325)	(588,727)
Interest Paid		(3,618)	-	(3,276)
Interest Received		13,359	15,200	17,810
<b>Net cash from / (to) the Operating Activities</b>		<b>262,847</b>	<b>173,330</b>	<b>214,162</b>
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(134,821)	(328,677)	(166,695)
Purchase of Investments		165,945	233,853	(14,944)
<b>Net cash from / (to) the Investing Activities</b>		<b>31,124</b>	<b>(94,824)</b>	<b>(181,639)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		9,918	-	
Finance Lease Payments		(27,430)	(57,635)	6,328
Funds Administered on Behalf of Third Parties		(2,396)	-	66,650
Funds Held for Capital Works Projects		(258,407)	-	
<b>Net cash from Financing Activities</b>		<b>(278,315)</b>	<b>(57,635)</b>	<b>72,978</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>15,655</b>	<b>20,871</b>	<b>105,500</b>
Cash and cash equivalents at the beginning of the year	9	140,015	129,129	34,515
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>155,671</b>	<b>39,324</b>	<b>140,015</b>

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



# ROTOTUNA PRIMARY SCHOOL

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2017

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

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

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

##### **Reporting Period**

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

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

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

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

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

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

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

##### **Measurement Base**

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

##### **Presentation Currency**

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

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

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

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

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

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



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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

#### **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 18.

#### *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 under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

**k) Property, Plant and Equipment**

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

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

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

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

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

**Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of



the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	5–10 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	3–5 years
Library resources	12.5% Diminishing value

### **l) Intangible Assets**

#### **Software costs**

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

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

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

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

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

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

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

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

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

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

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

### **n) Accounts Payable**

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



**o) Employee Entitlements**

*Short-term employee entitlements*

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

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

**p) Revenue Received in Advance**

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

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

**q) 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).

**r) Financial Assets and Liabilities**

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

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.

**s) Goods and Services Tax (GST)**

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**t) Budget Figures**

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

**u) Services received in-kind**

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

**V) Funds Held in Trust/COL**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.



## 2. Government Grants

	2017	2017 Budget (Unaudited)	2016
	Actual \$	\$	Actual \$
Operational grants	975,649	883,000	930,508
Teachers' salaries grants	3,291,256	3,300,000	3,118,626
Use of Land and Buildings grants	1,190,556	1,200,000	988,700
Other MoE Grants	197,259	170,500	153,535
	5,654,720	5,553,500	5,191,369

## 3. Locally Raised Funds

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

	2017	2017 Budget (Unaudited)	2016
	Actual \$	\$	Actual \$
<b>Revenue</b>			
Donations	93,539	62,000	103,032
Other revenue	20,157	20,000	27,495
Trading	34,829	35,000	37,440
Activities	64,501	60,000	123,783
	213,026	177,000	291,750
<b>Expenses</b>			
Activities	58,318	35,000	112,508
Trading	31,365	60,000	30,983
	89,683	95,000	143,491
<i>Surplus for the year Locally raised funds</i>	123,343	82,000	148,259

## 4. International Student Revenue and Expenses

	2017	2017 Budget (Unaudited)	2016
	Actual Number	Number	Actual Number
International Student Roll	13	10	7
	2017	2017 Budget (Unaudited)	2016
	Actual \$	\$	Actual \$
<b>Revenue</b>			
International student fees	109,390	55,000	52,278
<b>Expenses</b>			
Employee Benefit - Salaries	8,149	5,000	6,639
	8,149	5,000	6,639
<i>Surplus for the year International Students'</i>	101,241	50,000	45,639



## 5. Learning Resources

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	47,221	139,925	74,474
Information and communication technology	33,089	32,000	50,999
Extra-curricular activities	2,050	2,500	2,199
Library resources	3,544	9,100	4,823
Employee benefits - salaries	3,838,032	3,674,000	3,571,050
Staff development	33,021	33,500	50,321
	<u>3,956,957</u>	<u>3,891,025</u>	<u>3,753,866</u>

## 6. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,400	4,300	4,300
Board of Trustees Fees	3,715	5,500	3,750
Board of Trustees Expenses	1,719	2,250	7,641
Communication	15,659	14,800	15,839
Consumables	24,633	21,500	21,531
Other	40,841	38,700	37,684
Employee Benefits - Salaries	135,803	128,500	133,153
Insurance	7,921	8,000	7,949
Service Providers, Contractors and Consultancy	8,050	5,500	6,670
	<u>242,741</u>	<u>229,050</u>	<u>238,517</u>

## 7. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	20,864	16,500	19,826
Consultancy and Contract Services	66,769	71,000	66,273
Cyclical Maintenance Expense	11,302	7,000	11,302
Grounds	12,825	3,500	7,383
Heat, Light and Water	36,492	38,400	38,908
Rates	6,071	5,500	5,642
Repairs and Maintenance	36,797	30,850	42,851
Use of Land and Buildings	1,190,556	1,200,000	988,700
Security	7,375	7,500	5,380
Employee Benefits - Salaries	51,076	53,000	53,444
	<u>1,440,127</u>	<u>1,433,250</u>	<u>1,239,709</u>

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

**8. Depreciation**

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	2,607	2,500	2,607
Furniture and Equipment	63,888	60,000	62,022
Information and Communication Technology	28,489	25,000	28,796
Leased Assets	27,763	25,000	5,926
Library Resources	5,208	5,000	6,396
	127,955	117,500	105,747

**9. Cash and Cash Equivalents**

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	45,673	10,000	43,523
Bank Call Account	109,998	29,324	96,492
Cash equivalents and bank overdraft for Cash Flow Statement	155,671	39,324	140,015

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

**10. Accounts Receivable**

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables from the Ministry of Education	40,939	65,000	30,641
Interest Receivable	2,875	2,800	4,440
Teacher Salaries Grant Receivable	197,290	190,000	182,082
	241,104	257,800	217,163
Receivables from Exchange Transactions	2,875	2,800	4,440
Receivables from Non-Exchange Transactions	238,229	255,000	212,723
	241,104	257,800	217,163

**11. Inventories**

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,335	1,000	5,130
School Uniforms	519	500	1,346
	1,854	1,500	6,476

**12. Investments**

The School's investment activities are classified as follows:

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	278,523	278,000	444,468

### 13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	84,498				(2,607)	81,891
Furniture and Equipment	350,375	66,856			(63,888)	353,343
Information and Communication	49,369	31,538			(28,489)	52,418
Leased Assets	85,322	32,844			(27,763)	90,403
Library Resources	44,768	4,890	(7,993)		(5,208)	36,457
<b>Balance at 31 December 2017</b>	<b>614,332</b>	<b>136,128</b>	<b>(7,993)</b>	<b>-</b>	<b>(127,955)</b>	<b>614,512</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	104,268	(22,377)	81,891
Furniture and Equipment	728,265	(374,923)	353,342
Information and Communication	150,740	(98,322)	52,418
Leased Assets	124,092	(33,688)	90,404
Library Resources	101,321	(64,864)	36,457
<b>Balance at 31 December 2017</b>	<b>1,208,686</b>	<b>(594,174)</b>	<b>614,512</b>

At balance date the School had \$220,894 of work in progress.

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Buildings	87,106				(2,607)	84,499
Furniture and Equipment	323,889	88,509			(62,022)	350,376
Information and Communication	47,425	30,739			(28,796)	49,368
Leased Assets	41,780	91,249	(41,780)		(5,926)	85,323
Library Resources	47,611	5,353	(1,799)		(6,396)	44,768
<b>Balance at 31 December 2016</b>	<b>547,811</b>	<b>215,850</b>	<b>(43,579)</b>	<b>-</b>	<b>(105,747)</b>	<b>614,335</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Buildings	104,269	(19,770)	84,499
Furniture and Equipment	661,410	(311,034)	350,376
Information and Communication Technology	119,201	(69,832)	49,369
Leased Assets	91,249	(5,926)	85,323
Library Resources	117,390	(72,622)	44,768
<b>Balance at 31 December 2016</b>	<b>1,093,519</b>	<b>(479,184)</b>	<b>614,335</b>

#### 14. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

2017	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
<b>Cost</b>					
Intangible Assets (Cost)	167,663	31,538	-	-	199,201
<b>Balance at 31 December 2017</b>	167,663	31,538	-	-	199,201
<b>Accumulated Amortisation</b>					
Intangible Assets (Amortisation for the year)	118,294	28,489	-	-	146,783
<b>Balance at 31 December 2017</b>	118,294	28,489	-	-	146,783
<b>Net Book Value at 31 December 2017</b>					52,418

2016	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
<b>Cost</b>					
Intangible Assets	183,221	30,739	46,297	-	167,663
<b>Balance at 31 December 2016</b>	183,221	30,739	46,297	-	167,663
<b>Accumulated Amortisation</b>					
Intangible Assets (Amortisation for the year)	135,796	28,795	46,297	-	118,294
<b>Balance at 31 December 2016</b>	135,796	28,795	46,297	-	118,294
<b>Net Book Value at 31 December 2016</b>					49,369

#### 15. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	15,924	15,000	38,199
Accruals	7,878	8,000	7,763
Employee Entitlements - salaries	197,290	190,000	182,082
Employee Entitlements - leave accrual	13,267	13,000	8,709
	234,359	226,000	236,753
<b>Payables for Exchange Transactions</b>	234,359	226,000	236,753
	234,359	226,000	236,753

#### 16. Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Grants in Advance - Ministry of Education	-	-	2,507
International Student Fees	50,000	50,000	22,000
Other	1,887	-	1,603
	51,887	50,000	26,110

### 17. Provision for Cyclical Maintenance

	2017	2017 Budget (Unaudited)	2016
	Actual \$	\$	Actual \$
Provision at the Start of the Year	33,906	33,906	22,604
Increase to the Provision During the Year	11,302	7,000	11,302
Provision at the End of the Year	45,208	40,906	33,906
Cyclical Maintenance - Term	45,208	45,000	33,906
	45,208	45,000	33,906

### 18. Finance Lease Liability

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

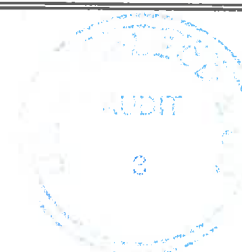
	2017	2017 Budget (Unaudited)	2016
	Actual \$	\$	Actual \$
No Later than One Year	33,511	30,000	21,462
Later than One Year and no Later than Five Years	68,024	70,000	74,569
	101,535	100,000	96,031

### 19. Funds Held for Capital Works Projects

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

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (to Assets)	Closing Balances \$
5YP	<i>completed</i>	(14,787)	16,812	(1,165)	(860)	0
Wall Covering	<i>completed</i>	52,300	1,350	(53,650)	-	-
Fire Damage Repair	<i>completed</i>	-	9,695	(9,695)	-	-
Totals		37,513	27,857	(64,510)	(860)	0

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
5 YP	<i>in progress</i>	(14,350)	216,156	216,593	-	(14,787)
Wall Covering	<i>in progress</i>		80,998	28,697	-	52,300
Totals		(14,350)	297,154	245,290	-	37,513



## 20. Funds Held on Behalf of COL

School holds funds on behalf of the North East Hamilton Community of Learning Kahui Ako(COL) Cluster, it funded by the cluster schools and the Ministry of Education towards a collaborative learning Community.

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Opening Balances	20,697	20,697	21,000
<i>Revenue</i>			
Cluster Members	2,500		
MOE Teacher Salaries Grant	25,000		
	27,500	-	-
Total funds available	48,197	20,697	21,000
<i>Expenses</i>			
Employee Benefit - COL	4,896	2,697	303
	25,000		
	29,896	2,697	303
Funds Held at Year End	18,301	18,000	20,697

## 21. 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.

## 22. Remuneration

### Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	3,715	3,750
Full-time equivalent members	0.13	0.12
<i>Leadership Team</i>		
Remuneration	429,121	384,027
Full-time equivalent members	3	3
Total key management personnel remuneration	432,836	387,777
Total full-time equivalent personnel	3.13	3.12

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

### Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments		
Benefits and Other Emoluments	170-180	150-160
Termination Benefits	10-20	10-20

### Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
100-110	2.00	2.00
	2.00	2.00

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

## 23. Contingencies

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

## 24. Commitments

### (a) Capital Commitments

As at 31 December 2017 the Board has entered into contract agreements for capital works as follows:

(a) The board has commenced work on a classroom Extension of the Manuka block which has been approved by the ministry. To date \$220,894 has been spent on the project which will be capitalised when completed.

(Capital commitments at 31 December 2016: nil)

### (b) Operating Commitments

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

(a) operating leases of laptop computers;

	2017 Actual \$	2016 Actual \$
No later than One Year	449	3,533
Later than One Year and No Later than Five Years	-	449
	449	3,982

## 25. 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.



## 26. Financial Instruments

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

### Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	155,671	39,324	140,015
Receivables	241,104	257,800	217,163
Investments - Term Deposits	278,523	278,000	444,467
Total Loans and Receivables	675,298	575,124	801,645

### Financial liabilities measured at amortised cost

Payables	234,359	226,000	236,753
Finance Leases	101,535	100,000	96,121
Total Financial Liabilities Measured at Amortised Cost	335,894	326,000	332,874

## 27. Events After Balance Date

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





**School Name: ROTOTUNA PRIMARY SCHOOL**

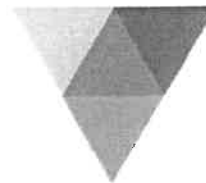
**Members of the Board of Trustees**

For the year 1 January to 31 December 2017

Member Name	Position	How position on Board gained (e.g. Elected/Co-opted)	Occupation	Term expired/expires
John Luxton	Chairperson	Elected	General Manager	Jun-19
Mike Sutton	Principal	Appointed		
Fiona Bennett	Treasurer	Elected	Accountant	Jun-19
Sherrin Jefferies	Staff Rep	Elected	Teacher	Jun-19
Rob Willetts	Member	Elected	Bank Officer	Jun-19
Chris Smith	Member	Elected	General Manager	Jun-19
Michelle Bibby	Member	Elected	Not in employment	Jun-19

**Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2017, the school received total Kiwisport funding of **\$11318** (excluding GST). The funding was spent on sporting endeavours.



# National Standards NAG2A(b) Commentary Reporting, including Statement of Variance

Schools that use *The New Zealand Curriculum* for their students in years 1 to 8 must use this template to report school-level data on National Standards.

**Important please note:** Do not include any information in this template that will result in an individual student or their achievement being identified. In cases where a cohort is less than four students **you should not** specify ethnic groups or group breakdowns in order to prevent breaching the privacy of individuals.

Date:	28 November 2017
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School Name:	Rototuna Primary School	School Number:	6976
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NAG2A (b)(i) Areas of Strength
National Standard area(s): Mathematics, Reading and Writing
<p><b>Discussion:</b></p> <p><b>Mathematics</b></p> <ul style="list-style-type: none"> <li>When comparing our 2016 overall result with our 2017 overall result there has been a 1.8% drop in achievement, with 88.4% (739/836) achieving the expected National Standard in 2017, compared to 90.3% (701/776) in 2016. However, when adjusting the data by removing the new students enrolled at our school in 2017, the achievement data shows a slight 0.2% increase with 90.5% (666/736) of students achieving the expected National Standard in 2017, compared with 90.3% (701/776) in 2016.</li> <li>The Year 1 cohort had the greatest level of achievement in 2017 with 93.0% (120/129) of the cohort meeting the expected National Standard.</li> <li>The Asian cohort had the greatest level of achievement across ethnicity groups in 2017, with 93.8% (212/226) of the cohort meeting the National Standard.</li> <li>The ESOL cohort (those students who have been identified with English as a second language) achieved close to the overall achievement level for mathematics, with 86.5% (217/251) of the cohort meeting the expected National Standard in 2017.</li> <li>When comparing 2016/2017 cohort data, our Maori cohort achieved the greatest increase of students meeting the expected National Standard across ethnicity groups, with an increase from 81.5% (97/119) in 2016 to 85.7% (114/133) in 2017. An increase of 4.2%.</li> <li>When comparing 2016/2017 cohort data, the Year 4 cohort achieved the greatest increase of students meeting the expectation, with an increase from 90.4% (103/114) in</li> </ul>

2016 to 92.1% (152/165) in 2017. An increase of 1.8% meeting the expected National Standard.

- When comparing 2016/2017 cohort data, the Year 2 cohort increased the number of students achieving above the expected standard from 4.5% (6/132) in 2016 to 18.1% (27/132) in 2017. An increase of 13.6%.
- When comparing 2016/2017 cohort data, the Year 4 cohort also increased the number of students achieving above the expected standard from 29.8% (34/114) in 2016 to 32.7% (54/114) in 2017. An increase of 2.9%.
- Girls and Boys achievement is similar in 2017, with 88.9% (367/413) of girls and 88.2% (373/423) of boys meeting the expected National Standard.
- The Year 4, 5, 6 OTJ data is consistent with our Year 4, 5, 6 PAT Mathematics data from the beginning of the year. This confirms the reliability of our evidence based system for making OTJs against the standards:
  - Year 4: PAT data (90%) / OTJ data (92.7%)
  - Year 5: PAT data (86%) / OTJ data (87.4%)
  - Year 6: PAT data (87%) / OTJ data (88.9%)

### Reading

- When comparing our 2016 overall result with our 2017 overall result there has been a 3.2% drop in achievement, with 84.6% (707/836) achieving the expected National Standard in 2017, compared to 87.8% (681/776) in 2016. However, when adjusting the data by removing the new students enrolled at our school in 2017, the achievement data shows a 0.4% increase with 88.2% (649/736) of students achieving the expected National Standard in 2017, compared with 87.8% (681/776) in 2016.
- The Year 6 cohort had the greatest level of achievement in 2017, with 92.9% (117/126) of the Year 6 cohort met the expected National Standard.
- The NZ European cohort had the greatest level of achievement across ethnicity groups in 2017 with 92.4% (304/329) of the NZ European cohort meeting the expected National Standard.
- The ESOL cohort (those students who have been identified with English as a second language) achieved 10% lower than the overall achievement level for mathematics, with 74.9% (188/251) of the cohort meeting the expected National Standard.
- When comparing 2016/2017 cohort data, the Year 6 cohort achieved the greatest increase across year levels of students achieved the expected standard, increasing from 89.4% (118/132) in 2016 to 92.9% (117/126) in 2017. An increase of 3.5% meeting the National Standard is recorded.
- When comparing 2016/2017 cohort data, the Year 2 and Year 4 cohort increased the number of students achieving above the expected Standard:
  - the Year 2 cohort increased from 17.4% (23/132) in 2016 to 24.2% (36/149) in 2017. An increase of 6.7%;
  - the Year 4 cohort increased from 40.4% (46/114) in 2016 to 45.5% (75/165) in 2017. An increase of 5.1%.
- Girls achievement was 3.2% higher than boys in 2017, with 86.2% (356/413) of girls achieving the expected National Standard.
- The Year 4, 5 OTJ data is consistent with our Year 4, 5 PAT Reading Comprehension data from the beginning of the year.

- Year 4: PAT data (84%) / OTJ data (86.7%)
- Year 5: PAT data (89%) / OTJ data (87.4%)
- The Year 6 OTJ data is 10% higher than PAT data:
  - Year 6: PAT data (83%) / OTJ data (92.9%)

### Writing

- When comparing 2016 overall results with 2017 overalls result there has been a 5.2% drop in achievement, with 83.1% (645/776) achieving the expected National Standard in 2016, compared to 77.9% (651/836) in 2017. However, when adjusting the data by removing the new students enrolled at our school in 2017, the achievement data shows a marginal 1.7% decrease with 81.4% (601/738) of students achieving the expected National Standard in 2017, compared with 83.1% (645/776) in 2016.
- The Year 5 and 6 cohorts had the greatest level of achievement in 2017:
  - 81.9% (104/127) of the Year 5 cohort met the expected National Standard,
  - 85.7% (108/126) of the Year 6 cohort met the expected National Standard.

The NZ European and Asian cohorts had the greatest level of achievement across ethnicity groups in 2017:

- 81.2% (268/330) of the NZ European cohort met the expected National Standard;
- 82.7% (187/227) of the Asian cohort met the expected National Standard.
- The ESOL cohort (those students who have been identified with English as a second language) achieved slightly lower than the overall achievement level for writing, with 74.5% (187/251) of the cohort meeting the expected National Standard.
- When comparing 2016/2017 cohort data, the Year 6 cohort achieved the greatest increase across year levels of student achieving the expected standard, with an increase from 71% (86/121) in 2016 to 77% (102/132) in 2017. An increase of 6% meeting the National Standard.
- When comparing 2016/2017 cohort data, the Year 6 cohort increased the number of students achieving above the expected Standard from 17.4% (23/132) in 2016 to 20.6% (26/126) in 2017. An increase of 3.2%.
- When comparing 2016/2017 cohort data, the Māori cohort increase of the number of Māori students achieving above the expected standard from 6.3% (4/64) in 2016 to 9.2% (11/119) in 2017. An increase of 2.9%.
- When comparing 2016/2017 cohort data, the Year 3 cohort decreased the number of students achieving well below the expected Standard from 5.1% (7/136) in 2016 to 2.9% (4/140) in 2017. A decrease of 2.3%.
- Girls achievement was higher than boys by 10% in 2017, with 82.8% (342/413) of girls achieving the expected National Standard.

### NAG2A (b)(i) Areas for Improvement

#### National Standard area(s): Mathematics, Reading and Writing

#### Mathematics

- The Year 3 cohort had the lowest level of achievement with 78.6% (110/140) of the Year 3 cohort achieving the expected National Standard in 2017.

- The Pasifika cohort had the lowest level of achievement across ethnicity groups with 71.4% (10/14) of Pasifika students achieving the expected National Standard.
- When comparing 2016/2017 cohort data, the Year 3 cohort achieved the lowest increase of students achieving the expected standard, with a decrease from 86.8% (118/136) in 2016 to 78.6% (110/140) in 2017. A decrease of 8.2% meeting the expected National Standard.
- When comparing 2016/2017 cohort data, the Pasifika cohort achieved the lowest increase across ethnicity groups of students achieving the expected standard, with a decrease from 84.6% (11/13) in 2016 to 71.4% (10/14) in 2017. A decrease of 13.2% meeting the expected National Standard.
- Boys achievement was marginally lower than girls by .7% in 2017, with 88.2% (373/423) of boys achieving the expected National Standard.

### Reading

- The Year 1 cohort had the lowest level of achievement with 69.8% of Year 1 students meeting the expected National Standard in 2017. This is an 8% decrease compared to Year 1 students in 2016 despite close monitoring on New Entrant students enrolled in 2017.
- The MELAA, Pasifika cohorts and Other European cohorts had the lowest level of achievement across ethnicity groups:
  - 63% (34/54) of MELAA students achieved the expected National Standard;
  - 71.4% (10/14) of Pasifika students achieved the expected National Standard;
  - 73.8% (59/80) of Other European students achieved the expected National Standard.
- When comparing 2016/2017 cohort data, the Year 4 cohort achieved the lowest increase in the number of students achieving the expected standard, with a decrease from 93.9% (107/114) in 2016 to 86.7% (143/165) in 2017. A decrease of 7.2% meeting the expected National Standard.
- When comparing 2016/2017 cohort data, the Pasifika cohort achieved the lowest increase across ethnicity groups of students achieving the expected standard, with a decrease from 92.3% (12/13) to 71.4% (10/14). A decrease of 20.9% meeting the National Standard. It is important to note that this decrease equates to variation involving only two students.
- Boys achievement was lower than girls by 3.2% in 2017, with 83.0% (351/423) of boys achieving the National Standard.

### Writing

- The Year 1, 2, 3 and 4 cohorts had the lowest level of achievement in 2017:
  - 70.0% (98/140) of the Year 3 cohort met the National Standard;
  - 74.4% (96/129) of the Year 1 cohort met the National Standard;
  - 76.5% (114/149) of the Year 2 cohort met the National Standard,
  - 79.4% (131/165) of the Year 4 cohort met the National Standard,
- The MELLA and Other European cohorts had the lowest level of achievement across ethnicity groups in 2017:
  - 57.4% (31/54) of MELLA students met the expected National Standard;
  - 67.1% (53/79) of Other European students met the expected National Standard.

- When comparing 2016/2017 cohort data, the Year 3 cohort achieved the lowest increase in the number of students achieving the standard, with a decrease from 79.4% (108/136) in 2016 to 70.0% (98/140) in 2017. A decrease of 9.4%
- When comparing 2016/2017 cohort data, the NZ European/Other European and Pasifika cohorts achieved the lowest increase of students achieving the expected standard across ethnicity groups:
  - NZ European/Other European cohort decreased from 88.9% (305/343) in 2016 to 81.2% (268/330) in 2017. A decrease of 7.7% meeting the National Standard;
  - Pasifika cohort decreased from 84.6% (11/13) in 2016 to 78.6% (11/14) in 2017. A decrease of 6.0% meeting the expected National Standard.

Boys achievement was lower than girls by 10% in 2017, with 73% (309/423) of boys achieving the National Standard.

#### NAG2A (b)(ii) Basis for Identifying Areas for Improvement

##### Mathematics

We are disappointed with the following results:

When comparing 2016/2017 cohort data, the **Year 3 cohort** achievement decreased by 8.2%.

- 39/129 (30.2%) of students in this cohort did not achieve the expected standard.
- When mining the data, we noticed that 5/21 (23.8%) newly enrolled Year 3 students in 2017 did not achieve the expected standard.

When comparing 2016/2017 cohort data, the **Pasifika student cohort** achievement decreased by 13.2%.

- 4/14 (28/6%) of students in this cohort did not achieve the expected standard.
- When mining the data, we noticed that 33.3% (1/3) newly enrolled at school this year in 2017, did not achieve the expected standard.

##### Reading

We are disappointed with the following results:

When comparing 2016/2017 cohort data, the **Year 1 cohort** achievement was 69.8%.

- 39/129 (30.2%) of students in this cohort did not achieve the expected standard.
- When mining the data, we noticed that 10/22 (45.5%) newly enrolled Year 1 students in 2017 achieved below the standard.
- We also noticed that from the 38 students identified as not achieving the expected standard at the time of their 'after 1 year' OTJ, end of year data shows that 21/38 students are now reading at green or above (the expected reading level at the end of Year 1). This would alter the cohort achievement data from 69.8% to 85.8%.

When comparing 2016/2017 cohort data, the **Year 4 cohort** achievement decreased by 7.3%.

- 22/165 (13.3%) of students in this cohort did not achieve the expected standard.
- When mining the data, we noticed that 7/21 (33.3%) newly enrolled Year 4 students in 2017 achieved below the expected standard, which equates to 3.0% of the decreased achievement.

When comparing 2016/2017 cohort data, the **Pasifika student cohort** achievement decreased by 20.9%.

- 4/14 students in this cohort did not achieve the expected standard.
- When mining the data, we noticed that 1/1 (100%) newly enrolled Pasifika students in 2017 did not achieve the expected standard.

### Writing

We are disappointed with the following results:

Our **Year 1, 2, 3 and 4 cohorts** had the greatest number of students who did not achieve the expected level of achievement in 2017:

- 42/140 (30%) of the Year 3 cohort did not achieve the expected standard;
- 33/129 (25.6%) of the Year 1 cohort did not achieve the expected standard;
- 35/149 (23.5%) of the Year 2 cohort did not achieve the expected standard;
- 34/165 (20.6%) of the Year 4 cohort did not achieve the expected standard.
- When comparing 2016/2017 data of the above cohorts, the Year 3 cohort achievement decreased by the largest percentage: 9.4%.
- When mining the data, we noticed that newly enrolled students have had an impact on achievement data and contributes to much of the variance:
  - 7/21 (33.3%) newly enrolled Year 3 students did not achieve the expected standard.
  - 10/22 (45.5%) newly enrolled Year 1 students did not achieve the expected standard.
  - 6/9 (66.6%) newly enrolled Year 2 students did not achieve the expected standard.
  - 8/21 (38.1%) newly enrolled Year 4 students did not achieve the expected standard.
- When comparing 2016/2017 cohort data, the NZ European/Other European cohort decreased from 88.9% (305/343) in 2016 to 81.2% (268/330) in 2017. A decrease of 7.7% meeting the National Standard.
  - 62/330 (18.8%) did not meet the expected standard in 2017.
- When comparing 2016/2017 cohort data, the Pasifika cohort decreased from 84.6% (11/13) in 2016 to 78.6% (11/14) in 2017. A decrease of 6.0% meeting the expected National Standard.

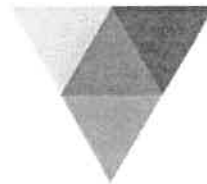
- When mining the data, we noticed that 1/1 (100%) newly enrolled Pasifika students in 2017 achieved below the expected standard, which equates to the 6% variance in data.
- Boys achieving 10% lower than girls in 2017 is a concern.

#### **NAG2A (b)(iii) Planned Actions for Lifting Achievement**

##### **Mathematics**

- Priority target groups: Year 4 2018; Pasifika students not meeting the expected standard across cohorts (Year 4: 1, Year 3: 1, Year 2: 2)
- Pasifika students to be included in Ako Whakare programme, where relevant.
- Appoint internal Maths leader for 2018 and provide release time to support teachers of priority target groups during teaching and learning time.
- Appoint 3 Assistant Math Leaders across year levels to grow sustainability in math leadership across the school.
- The Math Leader, will work alongside Assistant Math Leaders in their classrooms through an inquiry/coaching model: observing, modelling and providing personalised professional development.
- The Maths Leader will support teachers of target students through inquiry/coaching model: observing, modelling and providing personalised professional development programme.
- The Maths Leader to run accelerated learning Maths Club for target students based on ALIM principles in Term 2 and Term 3.
- The Maths Leader will explore and inquire into pedagogical approaches of Maths Club to understand if there are more effective ways of supporting Māori learners in the classroom to have higher rates of achievement in maths.
- Employ Bruce Moody (Maths Consultant) to model maths lesson with priority target groups and new teachers to our school.
- Revise school wide achievement expectations against the NZ curriculum level expectations. Develop progressions to support these expectations and use the progressions as a tool to track progress.
- A 'countable and trackable' progress system for priority target groups will be implemented.
- Digital home learning portal will be designed to support the progressions and grow learner agency and strengthen home learning partnerships.
- Maths Buddy will be offered to Y3-6 students as an optional programme for extra math support.
- Trial eTap spotlight portal in teaching and learning approaches.
- Revise diagnostic assessment tool.
- PAT data analysis (Y4-6) will be completed in teams to identify areas of concern to inform long term planning in classes.
- Trial new system of 'streamlining' the support staff available in classrooms, with each class having one teacher assistant 3 days per week. This will minimise disruptions to student learning and allow focused support for target students within classroom programmes and with direction from the classroom teacher.





## Reading

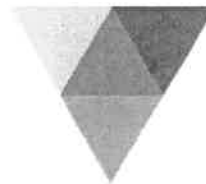
- Priority target groups: Year 2 and Year 5 2018 cohort, Pasifika students not meeting the expected standard across cohorts (Year 3: 1, Year 2: 3) boys below and well below across cohorts.
- Pasifika students to be included in Ako Whakatere programme, where relevant.
- Whole staff professional development, led by Literacy Team, will be differentiated based on needs of staff. The focus areas will be motivation, language play, explicit teaching and reading and writing for reciprocal gains with a focus on powering up structure and language.
- Year 4-6 teachers will explore critical literacies in reading - embedding the 'researcher' into our reading/writing programmes and having inquiries/rich contexts driving purpose for the use of reading and writing.
- Collaborative pedagogies will be explored, e.g. reciprocal reading
- Year 1-3 teachers will explore connects between writing programme and reading programme.
- Design a digital resource sharing system that aligns reading content across the curriculum with writing motivations.
- Continue to run Reading Recovery programme.
- Continue to run small group reading programmes in 2017 to accelerate progress of our target students.
- Continue to track reading progress closely for New Entrant students.
- Revise school wide achievement expectations against the NZ curriculum level expectations. Develop progressions to support these expectations and use the progressions as a tool to track progress.
- Design a reading tracking tool for trialling across the school, similar to the one used for Ako Whakatere in 2017.
- Teams will moderate writing against progressions in Term 2 and 3 and then moderate across teams.
- Observation Surveys (6 year olds), STAR (Y3) and PAT Reading Comprehension (Y4-6) will be used as standardised assessments.
- Trial new system of 'streamlining' the support staff available in classrooms, with each class having one teacher assistant 3 days per week. This will minimise disruptions to student learning and allow focused support for target students within classroom programmes and with direction from the classroom teacher.

## Writing

- This will continue to be our Priority PLD focus for 2018, with a shift to an integrated literacy approach, focusing on maximising the reciprocal gains of reading for writing.
- Priority target groups: Year 2, 3, 4, 5 2018 cohort, Pasifika students not meeting the expected standard across cohorts (Year 3: 1, Year 2: 2), boys below and well below across cohorts.
- Appoint 3 Assistant Literacy Leaders across year levels to grow sustainability in literacy

leadership across the school.

- Fully release the AP (Literacy Leader) from a teaching role in 2018.
- AP, in her role as Literacy Leader, will work alongside Assistant Literacy Leaders in their classrooms through an inquiry/coaching model: observing, modelling and providing personalised professional development.
- AP, in her role as Literacy Leader, will work in/ across all teams through an inquiry/coaching model: observing, modelling and providing personalised professional development.
- Assistant Literacy Leaders will support the AP in her role as Literacy Leader (see Writing Action Plan 2018).
- Whole staff professional development, led by Literacy Team, will be differentiated based on needs of staff. The focus areas will be motivation, language play, explicit teaching and reading and writing for reciprocal gains with a focus on powering up structure and language.
  - Year 4-6 teachers will explore critical literacies in reading - embedding the 'researcher' into our reading/writing programmes and having inquiries/rich contexts driving purpose for the use of reading and writing.
  - Year 1-3 teachers will explore connects between writing programme and reading programme.
- Bright Spots, where possible, will be utilised as part of professional learning and development programme, where teachers share pedagogies for deep learning in writing with other colleagues.
- All teachers will engage in Teaching as Inquiry with a writing focus as part of our school wide 'growing professional practice' (appraisal) programme.
- Revise school wide achievement expectations against the NZ curriculum level expectations. Develop progressions to support these expectations and use the progressions as a tool to track progress.
- Priority target groups for 2018 will be identified in all year levels with their progress and achievement closely monitored and tracked using 'countable and trackable' progress system.
- Ako Whakatere in 2018 will focus on reading and writing for reciprocal gains for Maori target students.
- Digital home learning portal will be designed to support the progressions and grow learner agency and strengthen home learning partnerships.
- Trial eTap spotlight portal in teaching and learning approaches.
- Literacy team to organise and run workshops for parents on how to use the digital home learning portal to support their child's learning at home.
- Asttle writing will be used to level and moderate writing against Asttle framework.
- Teams will moderate writing against progressions in Term 2 and 3 and then moderate across teams.
- Reporting to Parents format will be revised to align with expectations for curriculum levels.
- Trial new system of 'streamlining' the support staff available in classrooms, with each class having one teacher assistant 3 days per week. This will minimise disruptions to



student learning and allow focused support for target students within classroom programmes and with direction from the classroom teacher.

**We will utilise the networks available through our newly formed Te Pae Here Community of Learning (COL) to support the growth of teaching and learning in literacy and numeracy, where applicable.**

#### **NAG2A (b) (iv) Progress Statement**

### **MATHEMATICS**

In 2017, we have achieved the following goals as outlined in our annual plan to support the improved achievement of our identified target groups in mathematics:

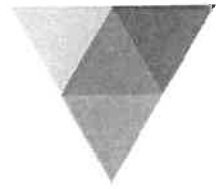
- Bruce Moody, maths consultant, was employed to work with groups of target students, and new teachers to our school this year, modelling best practice. Workshops were also held focused on growing teacher knowledge in areas of need.
- Jane MacQueen, Maths Leader, ran an accelerated learning maths programme (Maths Club) for our target group of Year 4 students from Term 1 - 3. The impact of this intervention is listed below. Jane also ran parent sessions of students involved in Maths Club to celebrate the students successes and to explain what learning looks like in maths. Jane also worked closely with the teachers of target students attending Maths Club and regularly moderated evidence of progress collected by the teacher.
- Our kaiako of Ako Whakatere, supported Jane (Maths Leader) to connect with the whanau of Maori target students in Maths Club to strengthen whanaungatanga and learn more about the students and their whanau.
- Basic fact digital resources were designed to replace the maths basic facts homebooks. Data shows that these videos are well used with relevant videos receiving over 500 views by students.
- Kylie Morris (DP:Curriculum) and Bruce Moody (Math Consultant) worked together to create progressions of learning in mathematics across the year levels as well as a robust diagnostic assessment tool for number. Both tools were trialled with some teachers in Term 3 and Term 4 and they reported these tools as useful.
- Moderation of maths within and across teams took place in Term 3. The newly created progressions were used to support teachers who had trialled them, with moderation.

#### **Impact of interventions and teaching on Target Groups - Mathematics - 2017:**

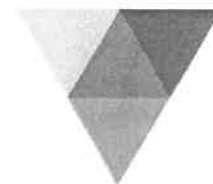
refer to: **MATHEMATICS Progress and Achievement Statement - December 2017(attached)**

### **READING**

In 2017, we have achieved the following goals as outlined in our annual plan to support the improved achievement of our identified target groups in reading:



- A tracking system was organised to track the reading progress of new entrant students. This was also supported by a change in practice with the introduction of repeated reading as a reading approach for the students first 6 weeks at school. Phonological awareness is embedded in the reading programme, as well as the writing programme.
  - 110/119 (92%) met the reading target level after 3 weeks at school
  - 88/100 (88%) met the reading target level after 6 weeks at school
  - 69/61 (85%) met the reading target level after 12 weeks at school
  - 54/63 (86%) met the reading target level after 20 weeks at school
  - 35/41 (85%) met the reading target level after 30 weeks at school
- Reading specialist teachers supported the Year 2 team by taking identified target students for booster reading sessions. The results for this intervention are below.
- The Year 2 team leader organised team meetings focused on effective reading programmes in Term 1.
- Reading recovery continued for identified students.
- As a result of ongoing analysis of Observation Survey results for six year old students, the reading specialist teacher identified a core group of Year 1 students who were making low progress with reading. The reading specialist teacher supported a teacher in the Year 1 team by taking identified target students in Year 1 for booster reading sessions. The results for this intervention are below.
- Staff meetings were held by Ngahuia Nuri focused on culturally responsive pedagogy. Teachers explored the impact of text selection for Maori students and the shared reading approach.
- Ako Whakatere continued this year with a focus on language enriched reading sessions for identified Maori students. These sessions were based on the principles of tuakana teina and whanaungatanga.
- In Term 1, Ngahuia Nuri supported teachers to strengthen the connect with the learner's parents. Teachers were released to meet with Ngahuia and the parents. It was an opportunity for the teachers to learn more about the students from the parents perspective. Knowing the child has supported teachers to connect learning to what matters to them.
- Ngahuia held parent sessions with parents of students who were new to Ako Whakatere this year. The focus on these sessions were based around reading and ways to help students at home.
- Ngahuia Nuri has organised and facilitated iwi groups where Maori students gather with other Maori students from their iwi and learn more about who they are and where there are from.
- Julie Cowie, teacher in charge of ELL students, has closely monitored and tracked our learners who have been identified as english as second language learners. Julie has also organised in-class support for ELL learners.
- The reading progress and achievement of target students in New Entrants, Year 2 and Ako Whakatere was closely monitored and tracked.
- A whole school tracking system for priority learners across the school was not implemented as our focus was on implementing the new tracking system in our priority curriculum area of writing and were mindful about managing teacher workload.



- Senior Leadership and Leaders of Learning (Literacy and Math) had a PD session around the PACT tool to explore what evidence of reading across the curriculum looks like.
- Moderation of reading within and across teams completed as per assessment schedule.

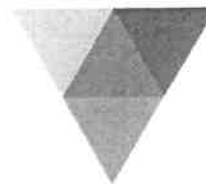
### **Impact of interventions and teaching on Target Groups - Reading - 2017**

refer to: **READING Progress and Achievement Statement - December 2017(attached)**

### **WRITING**

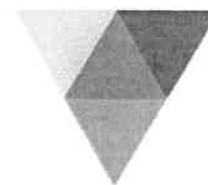
In 2017, we have achieved the following goals as outlined in our annual plan to support the improved achievement of our identified target groups in writing:

- Whole School professional development focused on improving teacher knowledge and pedagogy in writing. This approach included:
  - 2 Leaders of Learning (Literacy) and DP:Curriculum regularly observing teachers as part of their teaching as inquiry and providing feedback, and modelling sessions where appropriate, priority learner chats, moderation of priority learner progress and achievement
  - Leading Call Back Days and Staff Meetings focused on whole school writing expectations, asttle writing implementation, language play, motivations, explicit teaching, tracking and monitoring progress of target learners using progressions
- A 'countable tracking' system was introduced in writing which involved closely monitoring the progress and rates of progress for priority learners.
- A writing progression tool was designed to illustrate, in finer grain detail, the behaviours, knowledge and skills outlined in the Literacy Learning Progressions (MOE).
- 100% of teachers reported that the Sets Progression Tool was very useful because it:
  - Provides clarity - a clear direction for teaching and learning
  - Gives more detail of the LLP/NS expectations for each year level
  - Supports identifying needs, setting goals and prioritising next steps for learners
  - Helps to inform planning and teaching
  - Supports checkpoint and National Standards judgements
- A diagnostic tool in writing was written and introduced this year. The diagnostic tool was designed to align with each set in the Sets Progression Tool to give teachers an efficient system for analysing needs. 85.2% of teachers report that the Diagnostic Tool that supports the Sets Progression Tool is very useful because it:
  - Targets exactly the writer's needs
  - Explains what each set looks like
  - Is a quick and easy way to identify needs
  - Quickly allows the teacher to see what the student can do and where their gaps are
- Data chats were held in Term 2 and Term 3 between the teachers of target students and DP: Curriculum. Teachers were released to share the progress target students had made



against the progression and prove this with evidence in writing. 92.6% of teachers report that the **priority learner progress data chats** were very useful because:

- They felt valued for their hard work
- It was affirming and supportive and an opportunity to celebrate learner progress
- It has helped clarify any misconceptions they may have had
- It gave a whole picture of the learner as a writer across 3 domains
- Teachers began exploring ways to enrich learner agency in writing through giving students their pathway for the term, pre-loading the learning, the use of digital tools to support the learning without the teacher, tracking tools so learners can track their own progress in writing
- Staff meetings were held by Ngahuia Nuri focused on culturally responsive pedagogy. Teachers explored the impact of writing motivation topics and language play experiences for Maori students.
- An inquiry was carried out to ascertain the effectiveness of motivation and language play for Maori learners to see if this approach motivates learners to write and use different language structures. Writing leaders tracked 8 Maori learners in their classrooms - 6 Year 3 Maori and 2 Year 5 Maori learners:
  - 8 / 8 Maori students consistently connected to the whole class motivation or were sparked to write something that mattered to them from the whole class motivation
  - 5 / 8 Maori students attempted to independently use the sentence pattern in the whole class language plays in their writing.
  - Teachers found that using the same sentence pattern over 2 - 4 days in a week supported students to use independently in their writing.
- Ako Whakatere continued this year with a focus on language enriched reading sessions for identified Maori students. During these sessions features of text were used to show learners how this can impact on their writing. These sessions were based on the principles of tuakana teina and whanaungatanga.
- In Term 1, Ngahuia Nuri supported teachers to strengthen the connect with the learner's parents. Release was provided for teachers of learners involved in Ako Whakatere to connect with parents. These connects were facilitated by Ngahuia. 100% of parents have met with the teachers and shared information about their learners and families. Teachers reported that these connects were hugely valuable in terms of learning more about the child and the family dynamic. Knowing the child has supported teachers to connect learning to what matters to them.
- Ngahuia Nuri has organised and facilitated iwi groups where Maori students gather with other Maori students from their iwi and learn more about who they are and where they are from.
- The Year 6 team, including Ngahuia Nuri, collaboratively taught motivations for writing in Term 1 and 2 aimed at meeting the student's specific interests and passions.
- Senior Leadership and Leaders of Learning (Literacy and Math) had a PD session around the PACT tool to explore what evidence of writing across the curriculum looks like.
- The New Entrant and Year 1 teams had two PLD sessions with the MOE Speech Language therapist focusing on the impact of phonological awareness, speech and language for young writers.



- Moderation of writing within and across teams completed as per assessment schedule.

**Impact of interventions and teaching on Target Groups - Writing - 2017:**

**refer to: WRITING Progress and Achievement Statement - December 2017(attached)**