

# Annual Report

Whitney Street School  
For the year ended 31 December 2018

## School Directory

**Ministry Number:** 3071  
**Principal:** Cheryl Wadworth  
**School Address:** 9 Whitney Street, Blenheim  
**School postal code:** 7201  
**School Phone:** 03-5783028  
**School Email:** office@whitneystreet.school.nz

### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>
Andrea Craig	Chair person	Elected
Cheryl Wadworth	Principal ex officio	Principal
Lance Spencer	Parent Rep	Elected
Michael Clark	Parent Rep	Elected
Rachael Pottinger	Parent Rep	Elected
Sam Scarratt	Parent Rep	Co-opted
Grant Herd	Parent Rep	Selected
Adam Alexander	Staff Rep	Elected

**Accountant / Service Provider:** School Support Ltd

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# Statement of Responsibility

## Whitney Street School

### 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.

Andrea Craig

Full Name of Board Chairperson



Signature of Board Chairperson

Date: 29/05/2019

Cheryl Wadworth

Full Name of Principal



Signature of Principal

Date: 29/05/2019

# Statement of Comprehensive Revenue and Expense

Whitney Street School  
For the year ended 31 December 2018

	NOTES	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>Revenue</b>				
Government Grants	1	2,747,140	2,604,953	2,643,861
Locally Raised Funds	2	122,287	76,350	104,114
Interest & Dividends Received		2,438	1,000	1,107
<b>Total Revenue</b>		<b>2,871,865</b>	<b>2,682,303</b>	<b>2,749,082</b>
<b>Expenses</b>				
Locally raised funds	2	55,214	43,500	92,562
Learning Resources	3	1,997,409	1,905,131	1,903,562
Administration	4	80,841	82,950	81,519
Finance		260	-	-
Property	5	578,479	565,319	514,841
Depreciation	7	75,128	60,000	65,670
Loss on Disposal of Property, Plant & Equipment		864	-	-
<b>Total Expenses</b>		<b>2,788,194</b>	<b>2,656,900</b>	<b>2,658,155</b>
<b>Net Surplus/(Deficit) for the year</b>		<b>83,671</b>	<b>25,403</b>	<b>90,927</b>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>83,671</b>	<b>25,403</b>	<b>90,927</b>

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

# Statement of Changes in Net Assets/Equity

Whitney Street School  
For the year ended 31 December 2018

	2018 ACTUAL	BUDGET 2018 (UNAUDITED)	2017 ACTUAL
<b>Equity</b>			
Balance at 1 January	452,909	342,482	342,482
Total comprehensive revenue and expense for the year	83,671	25,403	90,927
Capital Contributions from the Ministry of Education	-	-	19,500
<b>Equity at 31 December</b>	<b>536,580</b>	<b>367,885</b>	<b>452,909</b>
<b>Retained Earnings</b>			
<b>Equity at 31 December</b>	<b>536,580</b>	<b>367,885</b>	<b>452,909</b>

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

# Statement of Financial Position

## Whitney Street School As at 31 December 2018

	NOTES	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>Current Assets</b>				
Cash and Cash Equivalents	8	418,121	264,804	212,476
Accounts Receivable	9	115,214	107,777	245,129
GST Receivable		12,546	13,354	13,354
Prepayments		8,453	16,210	16,210
Inventories	10	18,938	14,625	14,625
Funds held for Capital Works Projects	16	3,546	7,321	7,321
WIP - Archgola		14,057	-	-
<b>Total Current Assets</b>		<b>590,876</b>	<b>424,091</b>	<b>509,115</b>
<b>Current Liabilities</b>				
Accounts Payable	12	122,021	178,450	178,450
Revenue Received in Advance	13	2,531	1,096	1,096
Provision for Cyclical Maintenance	14	61,000	19,710	19,710
Finance Lease Liability - Current Portion	15	21,364	24,658	24,658
Funds held for Capital Works Projects	16	-	31,463	31,463
9334 - MOE Heatpumps		72,028	-	-
<b>Total Current Liabilities</b>		<b>278,943</b>	<b>255,377</b>	<b>255,377</b>
<b>Working Capital Surplus/(Deficit)</b>		<b>311,934</b>	<b>168,714</b>	<b>253,738</b>
<b>Non-Current Assets</b>				
Property, Plant and Equipment		303,059	309,040	309,040
<b>Total Non-Current Assets</b>		<b>303,059</b>	<b>309,040</b>	<b>309,040</b>
<b>Non-Current Liabilities</b>				
Provision for Cyclical Maintenance	14	31,748	47,550	47,550
Finance Lease Liability	15	46,664	62,319	62,319
<b>Total Non-Current Liabilities</b>		<b>78,412</b>	<b>109,869</b>	<b>109,869</b>
<b>Net Assets</b>		<b>536,580</b>	<b>367,885</b>	<b>452,909</b>
<b>Equity</b>				
Equity		536,580	367,885	452,909
<b>Total Equity</b>		<b>536,580</b>	<b>367,885</b>	<b>452,909</b>

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

# Statement of Cashflows

Whitney Street School  
For the year ended 31 December 2018

	NOTES	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>Statement of Cashflows</b>				
<b>Cashflows from Operating Activities</b>				
Government Grants		696,220	554,033	538,954
Locally Raised Funds		247,314	32,850	104,478
Goods & Services Tax (net)		808	-	17,322
Payments to Employees		(476,897)	(296,588)	(85,854)
Payments to Suppliers		(234,607)	(238,967)	(443,050)
Cyclical Maintenance Payments in the year		25,488	-	(4,500)
Interest Paid		-	-	-
Interest & Dividends Received		2,438	1,000	1,107
<b>Net Cash from / (to) Operating Activities</b>		<b>260,764</b>	<b>52,328</b>	<b>128,457</b>
<b>Cashflows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		(864)	-	6,663
Purchase of PPE (and Intangibles)		(79,643)	-	(45,239)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		-	-	-
<b>Net Cash from / (to) Investing Activities</b>		<b>(80,507)</b>	<b>-</b>	<b>(38,576)</b>
<b>Cashflows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	19,500
Finance Lease Payments		(18,949)	-	(21,658)
Painting contract payments		-	-	-
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		-	-	-
Funds Held for Capital Works Projects		44,338	-	36,893
<b>Net cash from Financing Activities</b>		<b>25,389</b>	<b>-</b>	<b>34,735</b>
<b>Net Increase/(decrease) in cash and cash equivalents</b>		<b>205,646</b>	<b>52,328</b>	<b>124,616</b>
Cash and cash equivalents at the beginning of the year	8	212,476	212,476	87,860
Cash and cash equivalents at the end of the year	8	418,121	264,804	212,476

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.

# Notes to the Financial Statements

## Whitney Street School For the year ended 31 December 2018

### 1. Statement of Accounting Policies

#### a) Reporting Entity

Whitney Street 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 15.

#### *Recognition of grants*

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 1.

### **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
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

## **l) Intangible Assets**

### *Software costs*

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

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

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

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

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

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

### *Non cash generating assets*

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

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

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

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

## **n) Accounts Payable**

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

## **o) Employee Entitlements**

### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

#### *Long-term employee entitlements*

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

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

#### **p) Revenue Received in Advance**

Revenue received in advance relates to fees received from students and their families 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.

#### **s) 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).

#### **t) Financial Assets and Liabilities**

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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

#### **u) Borrowings**

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

#### **v) 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.

#### **w) Budget Figures**

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

#### **x) 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.

# Notes & Disclosures

## Whitney Street School For the year ended 31 December 2018

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>1. Government Grants</b>			
Operational grants	508,850	397,792	492,059
Teachers' Salary grants	1,628,778	1,628,778	1,635,544
Use of Land and Buildings grants	422,142	422,142	370,151
Resource teachers learning and behaviour grants	132,872	99,778	95,678
Other MOE grants	40,499	42,463	50,430
Other Government grants	14,000	14,000	-
<b>Total Government Grants</b>	<b>2,747,140</b>	<b>2,604,953</b>	<b>2,643,861</b>
	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL

## 2. Locally Raised Funds

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

<b>Revenue</b>			
Donations	53,147	30,500	35,129
Fundraising	6,075	-	6,598
Trading	44,800	31,250	36,584
Activities	18,264	14,600	25,803
<b>Total Revenue</b>	<b>122,287</b>	<b>76,350</b>	<b>104,114</b>
<b>Expenses</b>			
Activities	14,719	13,500	17,981
Trading	23,045	30,000	53,500
Fundraising	17,449	-	21,082
<b>Total Expenses</b>	<b>55,214</b>	<b>43,500</b>	<b>92,562</b>
<b>Surplus/ (Deficit) for the year Locally raised funds</b>	<b>67,073</b>	<b>32,850</b>	<b>11,552</b>
	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL

## 3. Learning Resources

Curricular	41,572	56,150	44,487
Equipment Repairs	560	2,000	2,668
Information and communication technology	-	-	3,564
Extra-curricular activities	4,485	4,637	3,317
Library resources	2,852	3,300	1,382
Employee benefits - salaries	1,914,281	1,806,791	1,822,735
Staff development	33,659	32,253	25,409
<b>Total Learning Resources</b>	<b>1,997,409</b>	<b>1,905,131</b>	<b>1,903,562</b>

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>4. Administration</b>			
Audit Fee	3,447	3,100	3,598
Board of Trustees Fees	2,910	3,500	3,261
Board of Trustees Expenses	6,504	4,900	3,530
Communication	4,572	5,100	5,960
Consumables	9,943	13,000	10,586
Operating Lease	1,740	-	884
Other	4,553	5,100	4,346
Employee Benefits - Salaries	37,342	37,500	39,108
Insurance	5,781	6,450	5,955
Service Providers, Contractors & Consultancy	4,050	4,300	4,290
<b>Total Administration</b>	<b>80,841</b>	<b>82,950</b>	<b>81,519</b>

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>5. Property</b>			
Caretaking and Cleaning Consumables	12,039	9,700	11,388
Consultancy and Contract Services	20,376	15,600	8,100
Cyclical Maintenance Expense	25,488	10,000	10,000
Grounds	2,150	3,200	1,517
Heat, Light and Water	24,911	27,800	35,247
Repairs and maintenance	17,884	22,177	21,647
Use of Land and Buildings	422,532	422,142	370,151
Security	2,196	700	587
Employee Benefits - Salaries	50,903	54,000	56,204
<b>Total Property</b>	<b>578,479</b>	<b>565,319</b>	<b>514,841</b>

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>6. Finance</b>			
Interest Paid	260	-	-
<b>Total Finance</b>	<b>260</b>	<b>-</b>	<b>-</b>



	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>7. Depreciation of Property, Plant &amp; Equipment</b>			
Furniture and Equipment	16,716	12,870	22,756
Information and Communication Technology	26,049	20,804	23,313
Building Improvements	4,918	4,408	6,356
Library Resources	2,796	2,233	2,787
Leased Assets	24,649	19,685	10,458
<b>Total Depreciation of Property, Plant &amp; Equipment</b>	<b>75,128</b>	<b>60,000</b>	<b>65,670</b>

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.

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>8. Cash &amp; Cash Equivalents</b>			
Cash on hand	50	-	50
Bank Current Account	414,944	-	209,302
Bank Overdraft	3,128	-	3,124
<b>Cash and cash equivalents for Cash Flow Statement</b>	<b>418,121</b>	<b>-</b>	<b>212,476</b>

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

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>9. Accounts Receivable</b>			
<b>Accounts Receivable</b>			
Receivables	10,496	-	1,989
Receivables from the Ministry of Education	-	-	146,949
Teachers Salaries Grant Receivable	104,718	-	96,191
<b>Total Accounts Receivable</b>	<b>115,214</b>	<b>-</b>	<b>245,129</b>
<b>Accounts Receivable</b>			
Receivables from Exchange Transactions	10,496	-	1,989
Receivables from Non-Exchange Transactions	104,718	-	243,140
<b>Total</b>	<b>115,214</b>	<b>-</b>	<b>245,129</b>

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>10. Inventories</b>			
Stationery	800	-	-
School Uniforms	18,138	-	14,625
<b>Total Inventories</b>	<b>18,938</b>	<b>-</b>	<b>14,625</b>

## 11. Property, Plant & Equipment

2018	Opening Value	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
Buildings & Grounds	42,242	16,031	-	-	(4,918)	53,355
Furniture & Equipment	120,744	19,875	(864)	-	(16,716)	123,040
Information & Communication	41,340	25,269	-	-	(26,049)	40,561
Leased Assets	84,563	4,401	-	-	(24,649)	64,315
library	20,151	4,433	-	-	(2,796)	21,788
Balance at 31 December 2018	309,040	70,009	(864)	-	(75,128)	303,059

2018	Cost or Valuation	Accumulated Depreciation	Net Book Value
Buildings & Grounds	131,596	(78,241)	53,355
Furniture & Equipment	301,447	(178,407)	123,040
Information & Communication	179,081	(138,520)	40,561
Leased Assets	99,422	(35,107)	64,315
Library	52,160	(30,372)	21,788
Balance at 31 December 2018	763,706	(460,647)	303,059

2017	Opening Value	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
Furniture & Equipment	122,148	21,352	-	-	-22,756	120,744
Other Equipment	-	-	-	-	-	-
Information & Communication	42,052	22,601	-	-	-23,313	41,340
Buildings Improvements - Crown	55,261	-	-6,663	-	-6,356	42,242
Leased Assets	-	95,021	-	-	-10,458	84,563
Library Resources	21,652	1,286	-	-	-2,787	20,151
Total	241,113	140,260	-6663	-	-65,670	309,040

	Cost or Value	Accumulated Depreciation	Net Book
2017	\$	\$	\$
Furniture & Equipment	285,900	-165,156	120,744
Other Equipment	-	-	-
Information & Communication	158,912	-117,572	41,340
Buildings Improvements - Crown	115,565	-73,323	42,242
Leased Assets	95,021	-10,458	84,563
Library Resources	49,932	-29,781	20,151
Balance at 31 December 2017	705,330	-396,290	309,040

2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
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## 12. Accounts Payable

### Accounts Payable

Operating Creditors	8,011	-	66,247
Accruals	3,078	-	2,841
Employee Entitlements - salaries	104,718	-	105,649
Employee Entitlements - Leave accrual	6,213	-	3,713
<b>Total Accounts Payable</b>	<b>122,021</b>	<b>-</b>	<b>178,450</b>

### Accounts Payable

Payables for Exchange Transactions	122,021	-	178,450
<b>Total</b>	<b>122,021</b>	<b>-</b>	<b>178,450</b>

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>13. Revenue Received in Advance</b>			
Grants in Advance - Ministry of Education	2,531	-	1,096
<b>Total Revenue Received in Advance</b>	<b>2,531</b>	<b>-</b>	<b>1,096</b>

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>14. Provision for Cyclical Maintenance</b>			
<b>Provision at Start of the Year</b>			
Provision at the Start of the Year	67,260	-	61,760
<b>Total Provision at Start of the Year</b>	<b>67,260</b>	<b>-</b>	<b>61,760</b>
Increase/ (decrease) to Provision During the Year	25,488	10,000	10,000
Use of the Provision During the year	-	-	(4,500)
Provision at the End of the Year	92,748	10,000	67,260
<b>Total Provision</b>			
Cyclical Maintenance - Current	61,000	-	19,710
Cyclical Maintenance - Term	31,748	-	47,550
<b>Total</b>	<b>92,748</b>	<b>-</b>	<b>67,260</b>

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>15. Finance Lease Liability</b>			
The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:			
No Later than One Year	21,364	-	24,658
Later than One Year and no Later than Five Years	46,664	-	62,319
Later than Five Years	-	-	-
<b>Total</b>	<b>68,028</b>	<b>-</b>	<b>86,977</b>

### 16. Funds held for Capital Works Projects

2018		Opening Balances	Receipts from MOE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$	\$	\$
Special Needs Modification	in progress	31,464	0	32,927	0	-1,463
Special Needs Fencing	in progress	-7321	170,488	165,250	0	-2,083
Heatpumps	in progress	0	176,366	104,338	0	72,028
Totals		24,143	346,854	302,515	0	68,482
Represented by:						
Funds Held on Behalf of the Ministry of Education						72,028
Funds Due from the Ministry of Education						-3,546
						68,482

2017		Opening Balances	Receipts from MOE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$	\$	\$
Special Needs Modification	in progress	-12,750	134,269	90,056	-	31,464
Special Needs Fencing	in progress	-	-	7,321	-	-7,321
		-	-	-	-	-
Totals		-12,750	134,269	97,377	-	24,143

## 17. Related Party Transactions

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

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

## 18. Remuneration

### *Key management personnel compensation*

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

					2018	2017
					Actual	Actual
					\$	\$
<b>Board Members</b>						
Remuneration					3,410	3,261
Full-time equivalent members					0.46	0.30
<b>Leadership Team</b>						
Remuneration					314,949	326,556
Full-time equivalent members					3	3
<b>Total key management personnel remuneration</b>					<b>318,359</b>	<b>329,817</b>
<b>Total full-time equivalent personnel</b>					<b>3.46</b>	<b>3.30</b>
<p>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.</p>						

### Principal

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

	2018	2017
	Actual	Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	-	0 - 10
Termination Benefits	-	-

### Other Employees

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

Remuneration	2018	2017
\$000	FTE Number	FTE Number
110 - 120	-	-
100 - 110	-	-
	-	-

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

## 19. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total	0	0
Number of People	0	0

## 20. Contingencies

### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited. The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed. To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

(Contingent liabilities and assets at 31 December 2017: nil)

## 21. Commitments

### a) Capital Commitments

As at 2018 the Board has entered into no contract agreements for capital works.

(Capital commitments at 31 December 2017: nil)

### b) Operating Commitments

As at 2018 the Board has not entered into operating contracts.

(Operating commitments at 31 December 2017:nil)

## 22. Managing Capital

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

## 23. Financial Instruments

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

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>Cash and receivables</b>			
Cash and Cash Equivalents	418,121	-	212,476
Receivables	115,214	-	245,129
<b>Total Cash and receivables</b>	<b>533,336</b>	<b>-</b>	<b>457,605</b>
	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>Financial liabilities measured at amortised cost</b>			
Payables	122,021	-	178,450
Finance Leases	68,028	-	86,977
Painting Contract Liability	-	-	-
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>190,049</b>	<b>-</b>	<b>265,427</b>

## 24. Events after Balance Date

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

## 25. Comparatives - If Applicable

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.



# Kiwisport Statement

## Whitney Street School For the year ended 31 December 2018

Kiwisport is a Government funding initiative to support students' participation in organised sport.

In 2018, the school received total Kiwisport funding of \$4,437 (excluding GST). The funding was spent on or contributed towards supporting all students to participate in the Fundamental Skills Programme at Stadium 2000. The school also purchased extra equipment for use in PE programmes and various items of equipment to support the school sports teams.

The number of students participating in organised sport was 100% of the school roll.

**Whitney Street School Analysis of Variance  
for Year Ended 31 December 2018**

School Number: 3071

<b>Student Achievement Target 1</b>			
<b>Focus:</b> Writing			
<b>Strategic Aim:</b> Work collaboratively to meet the regional challenge of Boys' Writing			
<b>Annual Aim:</b> Improve Boys' Writing achievement and assessment practices and develop Teaching as Inquiry			
<b>Baseline Data:</b> Analysis of school-wide Writing data in December 2017 identified that boys were underachieving compared to girls. The data showed that only 69% of boys were achieving at or above the National Standard compared to 84% of girls. The data also showed that 27% of boys were achieving below the standard and 10% were achieving well below the standard.			
<b>TARGET:</b> <i>The boys (x21) achieving below the standard in Writing After 2 and 3 Years whose anniversary OTJ is due in Term 4, and those in Years 4, 5, and 6 will all make accelerated progress and achieve At or Above the expected level by the end of 2018.</i>			
<b>Boys' Writing Target Action Plan</b>			
When	What	Who	Indicators of Progress
Feb - Dec	Within School Teacher (WSTs) works with Across School Leads (ASLs) to develop an Action Plan to implement with staff and an in-depth timeline for improving achievement in boys writing.	CoL Within School Leads (WSLs)	Action Plan and timeline developed and then implemented throughout the year.
February	Independent Writing Samples completed and moderated. Baseline data gathered through this sample. Student and Whānau voice gathered.	WSLs Teachers	Data is gathered, reviewed and programmes are developed based on needs shown in the data per class.
Jan/Feb and Ongoing	MOE Target students are identified in planning and reflections with specific focus on; What's working, what's not working, how do you know and where to next so that students accelerate in their progress .	Teachers Principal WSLs	Planning reflects target students needs eg timetabled lessons, writing resources for boys developed (eg The Writing Book strategies, online resources, TKI, etc), PL meetings that focus on boys writing. Student Voice is gathered.
Jan/Feb and Ongoing	CORE facilitator supporting how DLs will impact Spirals of Inquiry and Target Students.	Teachers CORE facilitator	Planning and reflection and Spirals of Inquiry will show DLs having an impact on priority learners and Target Students.
February	Writing goal setting/ next step tracking sheets in Hubs are consistent across the Hub.	WSLs Teachers Hub Leaders	All students are able to articulate their goals and next steps.
Feb and ongoing	Teachers use the Spiral of Inquiry Model to reflect on and change teaching practice.	Teachers CoL Within School	Spirals of Inquiry will be underway and shared periodically.
Feb and Ongoing	Adhere to CoL requirements regarding Boys Writing	CoL Within School and Across School Teachers	CoL action plans/ requirements carried out. Progress and achievement improves.

		Principal	
Feb and Ongoing	Assessment moderation including possible sharing sessions with other schools will be refined	Teachers Principals of schools involved CoL Within School Teachers	Designated after school PL sessions, e-asTTLe data, KLLP, Spirals, CoL collaboration
Term 1	In Term 1 Whitney Walks will take place with the focus being boy's writing programmes	CoL Within School Teachers	PL session prior to Whitney Walks. Teachers and students will reflect on their understanding of the writing process and make changes accordingly to their learning programmes and pedagogy.
Feb and Ongoing	Moderation processes developed and regular moderation meetings to discuss progress of target students	Moderation Unit Holders Teachers Principal CoL Within School Teacher	Specific time set aside in Hubs and a target monitoring form completed at the end of each term. Reports to the BOT.
Interim and Summative reporting times	The PaCT tool will be used to help teachers make OTJ's and gather evidence to back up OTJ's, for all students (writing)	CoL within school leaders Teachers	PaCT is integrated into the Assessment Map. Teachers are confident when making OTJ's and it corresponds with what the PaCT calculates.
Feb and Ongoing	Continued schoolwide professional development related to writing. Digital Literacies + Termly Boys Writing Focus on PL plan	Principal CoL Within School & Across School Teachers  Class Teachers	Designated PL meetings related to writing, use of Educational Leaders and TKI websites, LwDT resources, CoL expertise, etc so consistent approach to teaching writing is evident.
End of T1, T2, T3	Teachers gather data on target students and complete Learning Overview tracking form	Class Teachers	Data is gather in Boy's Writing target students to use for reporting to the BOT, parents and students
Beg T2, T3, T4	Report to BOT on analysis of Target Student data.	WSLs	Reports collated and presented to BOT in May, Aug and Oct
End of year	Collect final data and analyse to inform progress and planning for the following year. Compile report for BOT	CoL Within School Teacher Principal	End of year results used to inform next steps, and included in Principal's BOT report.
Monitoring	Teachers of target students monitor progress at the end of each term and report to the Principal on agreed format. Principal then reports to the Board. Incidental monitoring occurs as part of everyday practice, and as part of PL meetings. Lead teacher liaises regularly throughout the year with teachers. Data also collected as part of MOE Contract.		
Resourcing	Inquiry hours budgeted for release time to implement Teaching as Inquiry practices, observing best practice in ours and other schools, and to purchase resources - \$4000. 2 hours a week per CoL Within school leader 50 hrs per school for teacher inquiries		
<b>Final Data: End of Term 4</b>			
<u>Boys Writing - 19 students (as two left during the year)</u> 21% achieved the target (i.e. 4 out of 19 students) (Also refer to Appendix – Table of Progress)			
<b>Analysis:</b> Boys Writing - 19 students			
The 19 students were spread across ten classrooms from Y2 to Y6. The teachers targeted the students for the Spirals of Inquiry, and tried a variety of intervention strategies. This was part of our Piritahi Kahui Ako (CoL) involvement, and throughout the year the students learning progress became a focus for discussion at Learning Hub meetings once a fortnight. At the end of each term the			

teachers monitored the effectiveness of their teaching and learning practices with regards to meeting their target students' needs. They shared their monitoring with the principal, CoL Within School Leads (WSL), and at their regular Hub meetings, and the results were shared with the BOT. From these discussions resources were allocated according to needs. Target students' needs were planned for, progress was regularly monitored by teachers and WSL's, and regular collegial discussions at Hub and Team Meetings were held on strategies to meet the target students' needs. The CoL WSL's were instrumental in driving this.

As part of the Piritahi Kahui Ako our teachers were involved in professional development around Boys Writing and participated in a Digital Literacies Contract. We also organised for a day's professional development with Sheena Cameron for all our staff, and participated in ALL (Accelerated Literacy Learning) for the first time this year.

21% achieved the target (i.e. 4 out of 19 students). Of the students who didn't reach the target, progress was still shown by all as is evidenced in Appendix 1, however it was not accelerated enough to reach the curriculum expectation. Some students were also nearer Well Below when chosen to be target students, and had difficulties with learning across the curriculum. Progress included an improved attitude towards writing. Some of the reasons for not reaching the target include:

- Lack of parental support
- ESOL
- Lack of focus and behavioural issues, often noted as worse after the weekend
- Poor attendance
- Dyslexia
- Slow processing across the curriculum

Strategies that had a positive effect on Boys Writing achievement and helped accelerate progress were:

- Additional writing support with teacher or teacher-aide
- Pre-loading/ front-loading
- Directed teaching - broken down into manageable chunks
- Development of oral language and vocab
- Quick writes concentrating on quality rather than quantity
- Literacy Shed to motivate
- Use of devices over pen and paper, talk to text, etc
- Teachers Spirals of Inquiry focussing on these target students
- Goal setting and focus on next steps
- Effective planning
- Improved self-belief / confidence of students
- Building phonics knowledge and spelling skills
- Reading Recovery
- Comprehension skills included in Learning Journey / independent tasks
- Parental support
- Teacher Aides trained in the Pause Prompt Praise programme
- Improved attendance

All teachers work in collaborative teams so teachers were able to discuss and plan for their learners collaboratively.

As part of the Piritahi Kahui Ako our teachers were involved in professional development around Boys Writing, and participated in a Digital Literacies Contract, which had a direct link to Boys Writing. The CoL has a specific goal of having 'trusted data to inform teaching practice and achieve equitable outcomes for all students' so we use goal setting related to the Literacy Learning Progressions, and are using PaCT with our Boys Writing target students. We are also participating in regular moderation sessions within our school and across schools.

The Board of Trustees were very supportive of the school and provided additional funding to employ teacher aides to support the learning programmes.

#### **Recommendations for Boys Writing going forward:**

- Continue to monitor and reflect on Boys Writing using high impact strategies to improve achievement
- Continue to become more consistent in assessing and moderating student learning
- Continue to delve down into the data more to determine what has or has not been effective, how do we know, and next steps
- Continue to analyse data more deeply to determine trends and patterns
- Next year we will participate in ALL again in the focus area of Reading which has reciprocity with Writing

Student Achievement Target 2			
Focus: Mathematics			
Strategic Aim: Improve Curriculum Achievement			
<p><b>Baseline Data:</b> Analysis of school-wide Mathematics data in December 2017 identified some concerns across a range of cohorts. The data showed that 21% of Year 1- 6 students were achieving below the standard, and 2% were achieving well below the standard. 73% of Māori and 60% of Pasifika students achieved At or Above the standard, while boys achieved 9% higher than girls in mathematics.</p>			
<p><b>TARGET:</b> <i>The students (x45) achieving below the standard in Mathematics After 2 and 3 Years whose anniversary OTJ is due in Term 4, and those in Years 4, 5 and 6 will all make accelerated progress and achieve At or Above the expected level by the end of 2018.</i></p>			
Mathematics Target Action Plan			
When	What	Who	Indicators of Progress
Feb	Learning Hub leaders review assessment data with teachers, and determine particular learning needs of target students	Learning Hub Leaders	Data reviewed. Staff identified student needs and plan to meet needs developed.
Term 1 and ongoing.	Specific programming and planning to meet targeted students needs	Learning Hub Leaders	Planning reflects target students needs eg timetabled lessons, maths resources developed (eg nzmaths, mathletics, sumdog, Maths Hub, etc), Learning Hub meetings that focus on Maths.
Term 1 and ongoing	Monitoring process followed and regular monitoring meetings to discuss progress of target students	Learning Hub Leaders Teachers	Learning Overview forms completed at the end of each term. Reports to the BOT
Term 1 and ongoing	Liaise with targeted students and their families around ways to support learning.	Teachers	Timetabled meetings with parents/families, emails, parents in class, comments on google drive, etc . Student voice is evident in teaching programme.
Term 1 and ongoing	Maths assessments moderated to ensure schoolwide consistency.	Learning Hub Leaders	Consistent assessment administration developed through Learning Hubs eg GLoSS, JAM, IKA, PaCT.
Term 1 and ongoing	Engage community members, buddies, peers, etc to support students' learning.	Teachers	Community members and other students are positively supporting students/peers
Ongoing	Teachers use reflective practice in the Maths teaching and learning programmes.	Learning Hub Leaders Principal	Reflections in 'Learning Overviews' and some planning evident.
End of year	Collect final data and analyse to inform progress and planning for the following year. Compile report for BOT.	Learning Hub Leaders Principal	End of year results used to inform next steps, and included in Principal's BOT report.
Monitoring	Teachers of target students monitor progress at the end of each term and complete 'Learning Overviews'. Principal reports progress to the Board. Incidental monitoring occurs as part of everyday practice, and as part of Learning Hub		

	meetings. Learning Hub leaders liaise regularly throughout the year with teachers.
Resourcing	Resources and time for PD have been budgeted for as required.
<p><b>Final Data: End of Term 4</b>  <u>Mathematics - 42 students (as three left during the year)</u>  33% achieved the target (i.e. 14 out of 42 students)  (Also refer to Appendix – Table of Progress)</p>	
<p><b>Analysis:</b>  Mathematics - 42 students</p> <p>The 42 students were spread across ten classrooms from Y2 to Y6. 14 students (33%) were Māori, 3 were Asian (7%), 1 was Pasifika, and the rest 25 (60%) were NZ European. The teachers tried a variety of intervention strategies and at the end of each term the teachers monitored the effectiveness of their teaching and learning practices with regards to meeting their target students' needs. They shared their monitoring with the Management Team, and results with the BOT. From these discussions resources were allocated according to needs. Target students' needs were planned for, progress was regularly monitored by teachers, and regular collegial discussions were held on strategies to meet the target students' needs.</p> <p>33% achieved the target (i.e. 14 out of 42 students). Of the students who didn't reach the target, progress was still shown by most, as is evidenced in Appendix 2, however it was not accelerated enough to reach the curriculum expectation. Progress was limited with some students as: six had attendance issues; 3 were ESOL; 3 had behaviour conditions such as ADHD, FAS; some were slow processing across the curriculum; and some had lack of home support.</p> <p>Strategies that had a positive effect on Mathematics achievement and helped accelerate progress included:</p> <ul style="list-style-type: none"> <li>● Daily instructional Mathematics with teacher and/or teacher-aide in small group</li> <li>● Front-loading</li> <li>● Use of Maths Hub</li> <li>● Parental support</li> <li>● Building confidence and self belief</li> <li>● Given extra time</li> <li>● Given support with reading maths problems</li> <li>● Using materials to scaffold</li> </ul> <p><b>Recommendations for Mathematics going forward:</b></p> <ul style="list-style-type: none"> <li>● Continue to monitor and reflect on Mathematics using high impact strategies to improve achievement</li> <li>● Embed effective practices and discuss outcomes with collaborative buddies and at Learning Hub meetings</li> <li>● Delve down into the data more to determine what has or has not been effective, how do we know, and next steps</li> <li>● Analyse data more deeply to determine trends and patterns</li> </ul>	

Appendix 1

Boys' Writing Target Progress 2018				
Student	Progress			Comment on Variance <i>White Rows</i> - Why didn't reach target and interventions tried <i>Yellow Rows</i> - Interventions that had the biggest impact on accelerating achievement
	Feb Writing Level	EOY Writing Level	EOY OTJ	
A	1A PaCT: 582- 636	3B PACT: 655-711 Peters: 11.0Yrs	At	Direct teaching of how to create and use a plan to inform writing. Preloading vocab and providing sentence starters. Time expectations (in 10 minutes, you need to write 3 sentences.) Designated place to sit and people to work with during writing.
B	1A PaCT: 512-567	2B PaCT: 489-543 Peters 7.07yrs	B	Has been working with VS for extra support. Made some progress and now enjoying writing and attempting to write more. Spelling is low.
C	1B-P Peters: 13/6.4y	1A Peters: 32/9.0y	B	close to being at, poor organisation in general which flows through to writing, low oral language. Very motivated. Tried extra teacher and TA support during writing, class planning has helped his organisation.
D	1B PaCT: 392-451	1P PaCT: 419-476 Peters - 7.02yrs	WB	Lack of motivation and focus. Oral language is low. Used Literacy Shed to encourage language development/Sheena Cameron quick writes concentrating on quality not quantity. Made limited progress due to lack of motivation and attendance.
E	2A 604-661 38/70	3P 604/661 50/70	At	Slowing down of the writing process and chunking it into manageable bits. Expectations of higher quality and lower quantity. A lot of oral language used.
F		1B	B	Has previously had a speech intervention programme, Early words and is currently on RR. Unfortunately the numerous absences has meant he has not progressed very much at all. In class he writes individually with the teacher or a teacher aide. It difficult to get even one sentence from him.
G	1B	1A	At	Progress suffered slightly due to being unsettled at home due to earthquake repairs
H		1A	B	If he continues with the current progress, he should be on track to achieve. He has plateaued at 1A in Term 4
I	1B PaCT: 392-451	1P PaCT: 467-520 Peters: 7.02	WB	Lack of motivation and focus. Used Literacy Shed to encourage language development and provide motivation/Sheena Cameron quick writes concentrating on quality not quantity.Made limited progress due to lack of motivation/laziness.
J		1A  Peters 22/7.0yrs	B	Behaviour difficulties a severe barrier to his learning across the curriculum but especially in Writing. Works well 1-1, but 1-1 not always available. Try to pair up with more able peer, do interest based writing, and use lots of positive praise. It isn't that he can't write, but often that he doesn't want to unless someone is there with him so very hard to get an independent sample.

K	1B	1A	At	Improving spelling skills has given him the confidence to try. Has become a lot faster in recording his ideas.
L	1B-P Peters: 22/7.5yrs STAR - 48.7	1A Peters: 26/7.9yrs STAR - 80.8	B	Close to been At. His organisation lets him down with his writing not flowing. He has had a positive attitude change to writing which has helped him move and also chunking the writing up and using a lot of oral language. He has made huge gains in his STAR test
M	1A Peters: 15/6.1yrs  PaCT: 292 - 359  STAR - 57.3	2b Peters: 20/7.2yrs  PaCT: 392 - 451  STAR - 77.8	B	<u>Term3/4</u> : Very unfocussed and change in emotion for DL. Mum has needed to move her focus onto DL's brother and has started a new relationship, and this has had a huge influence on DL. Also, DL lacks processing skills - extremely low learner who is unable to retain information. DL also receives TA support regularly, however a lack of retaining information usually hinders DL's progress. No academic support at home. More focus required on digital technologies for DL to hopefully show shift in 2019.
N		2B  Peters: 26/7.9yrs	B	Extremely motivated to write and gaining a lot of confidence from seeing his own success and progress. Some issues still with his speech development which does affect him sounding out words/spelling.
O	1P PaCT: 444 -498 Peters: 8.3yrs	2B PACT: 528-636 Peters: 10.5yrs	B	Cognitive difficulties & developmental and processing delays, difficulties with oral language. TA support, Game of Awesome, device.
P	1P Peters: 20/7.2 STAR- 62.3	2B Peters: 35/9.8yrs STAR - 82.5	B	Has made great progress this year. It has helped him to have the writing process chunked and to also using a lot of oral language and front loading. As you can see he has made great gains in his STAR and Peters spelling data but is not quite at level 2P
Q	2P 582-636 31/70	2A 604-661 34/70	B	A lot of oral language used with links drawn to writing. Previous SLT involvement. So close, PACT says working in L3 but individual pieces of work are L2.
R	1P Peters 12,5yrs PaCT: 582- 636	2B PACT: 559-613 Peters: 12.7Yrs	B	ADHD - inconsistencies at home. Behaviour and lack of routine.
T	1P 444-498 23/70*	1A 444-498 25/70	WB	Lack of drive and effort generally over the curriculum. Engaged and motivated however by Te Ao Māori and mātauranga Māori, discovered mid T4. Specific teaching here would make a huge difference. * = EoY 2017 result as was away for the first 7 weeks of T1.



Appendix 2

Mathematics Target Progress 2018				
Student	Progress			Comment on Variance White Rows - Why didn't reach target Yellow Rows - Interventions that had the biggest impact on accelerating achievement
	Feb Maths Level / Stage	EOY Maths Level/ Stage	EOY OTJ	
A	4	4	B	Struggles with processing and focusing skills although does try hard in 1:1 in situation. Regular teacher sessions and TA guidance.
B	4	E6	At	Great progress and works well in small group and independent tasks. Weekly 1:1 10min session learning snappy knowledge with TA and regular teacher sessions
C	E5	5	B	Finds logical reasoning hard and struggles to process what the question wants her to do (comprehension).
D	3	4	B	Lack of processing and focus Term 3/4: Attendance and punctuality has been the major factor(T4 Attendance: 73% Punctuality:58%)
E	5	6	At	Was never far behind standard at beginning of the year. Maths hub has contributed a lot to individual, targeted achievement.
F	4	E6	At	Only just at E6, has the potential of falling below during school holidays. Has come a long way with confidence and
G	E5	E6	At	Hard work on goals through the Maths Hub and scaffolded well by her peers.
H			At	
I	4	4	B	Lack of focus unless 1:1 with TA T4 Attendance: 73%, Punctuality: 63%
J	4	E5	B	Small improvements, lack of focus and processing. Regular teacher sessions and TA guidance
L	4	4	B	Lack of focus, very easily distracted - needed to be right beside teacher to ensure understanding of learning and focus of tasks.
M	2	4	B	Attendance / ICS (T4 attendance: 61%, punctuality: 48%)
N	5	6	At	Wasn't far behind at anyway. Confidence and mindset was the biggest change.
O			B	
P	Stage 4	Stage E5	B	Struggles to articulate her thinking and also comprehend what the question is asking her. Has has extra support with TA
Q	Stage 3-4	Stage E5	B	Slow to process, does not like taking risks, works with/copies from friends at times when independent. Have tried using TA to support directly during independent tasks.
R			B	
S	E5	E6	At	Attendance was an issue beginning of term, meeting with mum and PK, has been motivated ever since. Regular focus on goals and choosing these together on Maths Hub has been PK's motivator.

T	Stage 4	Stage5	B	Attitude and confidence when working with numbers. Slight shift in T4
U	Stage 3	Stage 4/E5	B	ESOL. Just below. Struggles to understand the question or explain is thinking. Made good progress
V	3	E5	B	ESOL. Struggles to understand what the question is asking.
W	Stage 3	Stage 4	B	Working well but lacks confidence with number. Finds it hard to retain information from one session to the next. Has regular TA time
X	4	E5	B	Extremely slow processing skills. Can get distracted by environment around her (E.g. maths materials)
Z	4	E5	B	Slow processing skills, copies off her friends instead of trying.
AA	Stage 4	Stage E6	At	Only just AT and does have the high potential of falling below after the long school break. Works well when she is away from the pressure of keeping up with her peers, so will often work close to teacher. Has become confident when asking for help to develop a better understanding of her learning
BB	4	L5	At	Has made fantastic progress and becoming confident enough to be the first to speak during group discussion. Loves working with materials to visualise the concept.
CC	5	6	At	Slow processing skills, has all the tools in his toolbox. Will work out answers when given time. Cannot comprehend some word problems.
DD			B	
EE			B	I'm not sure of any interventions prior to my being here. There was an RTLB referral put through. Very difficult to get her to sit to do any work. Will sit in a group but won't do a lot. Lacking confidence. I set it up that she experiences success but it is difficult to get her to focus. Her JAM testing showed she has made some progress but not a lot.
FF	4	L5	At	Gaining confidence as he sees progress. Still finding it difficult to share or explain his thinking/strategy in front of others in the group and even 1-1.
GG	3	4	B	Lack of core logic skills and slow processing skills.
HH			At	
II			B	
JJ	E5	E5	B	Attendance a large issue, struggles to comprehend word problems.
KK	5	5	B	ADHD and lateness.
MM	E5	stage 5	At	Has gained a lot of confidence in her ability and is a lot more vocal with explaining her thinking. Made great progress
NN	4	5	B	Attitude towards learning.
OO	Stage 3	Stage 4	B	ORS/Behaviour and although we have been told HT has been medicated (ADHD) to enable him to focus, this has not been the case and a very sensitive subject whenever brought up with mum. Progress made
PP	5	E6	At	
QQ	4	E5	B	Finds new concepts a real struggle. Processing and concentration issues
RR	stage 4	stage 4	B	Really struggles to process and also understand what the question is asking. She has had extra TA time
SS	4	E5	B	Lacks confidence and focus. Struggles to process numbers and finds it

				<p>frustrating that her friends are more able than her with numbers, therefore AW will try to keep up with them and not attempt to grasp the basics when she is not working with the teacher. Missed a big chunk of learning due to holidaying in Japan earlier in the year...has struggled to catch up.</p>
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**INDEPENDENT AUDIT REPORT TO THE READERS OF  
WHITNEY STREET SCHOOL - BLENHEIM  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Whitney Street School - Blenheim (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, 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 4 to 24 that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - financial position as at 31 December 2018; and
  - financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practices in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with disclosure concessions.

Our audit was completed on 29 May 2019. This is the date at which our opinion is expressed.

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

### **Basis of 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**

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

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



**Michael Rondel**  
BDO Christchurch

On behalf of the Auditor-General  
Christchurch, New Zealand