

# NEW WINDSOR SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

<b>Ministry Number:</b>	1390
<b>Principal:</b>	Glenn Bermingham
<b>School Address:</b>	185 New Windsor Road New Windsor, Auckland 0600
<b>School Postal Address:</b>	185 New Windsor Road New Windsor, Auckland 0600
<b>School Phone:</b>	09-628-8001
<b>School Email:</b>	<a href="mailto:gbermingham@newwindsor.school.nz">gbermingham@newwindsor.school.nz</a>

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Out of Office</b>
Bryce Hall	Chair Person	Elected	June 2019
Glenn Bermingham	ex Officio Principal		
Ashely Quenselle	Parent Rep	Elected	June 2019
Ikani Savieti	Parent Rep	Elected	June 2019
Kerynn Brannigan	Parent Rep	Elected	June 2019
Nicka Moore	Parent Rep	Elected	June 2019
Joanne Morgan	Parent Rep	Co-Opted	June 2019
Paul Toilalo	Parent Rep	Co-Opted	June 2019
Phonderly Siohane	Staff Rep	Elected	June 2019

<b>Accountant / Service Provider:</b>	Top Class Financial Management Services Avril Denton
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# NEW WINDSOR SCHOOL

Annual Report - For the year ended 31 December 2018

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# New Windsor School

## Statement of Responsibility

For the year ended 31 December 2018

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

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

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

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

Bryce Hill

Full Name of Board Chairperson

Glenn Bermingham

Full Name of Principal

[Signature]

Signature of Board Chairperson

[Signature]

Signature of Principal

30/05/19

Date:

30/05/19

Date:

# New Windsor School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	4,470,098	4,415,000	4,561,192
Locally Raised Funds	3	169,177	151,000	169,424
Interest Earned		11,244	12,000	12,369
Gain on Sale of Property, Plant and Equipment		163	200	-
		<u>4,650,682</u>	<u>4,578,200</u>	<u>4,742,985</u>
<b>Expenses</b>				
Locally Raised Funds	3	90,936	61,000	84,308
Learning Resources	4	2,903,359	3,157,540	2,979,320
Administration	5	185,053	208,100	209,606
Finance		1,406	1,700	2,735
Property	6	1,407,735	1,136,600	1,479,240
Depreciation	7	111,496	120,000	111,806
Loss on Disposal of Property, Plant and Equipment		-	-	2,835
		<u>4,699,985</u>	<u>4,684,940</u>	<u>4,869,850</u>
<b>Net (Deficit) for the year</b>		(49,303)	(106,740)	(126,865)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(49,303)</u>	<u>(106,740)</u>	<u>(126,865)</u>

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

**New Windsor School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	1,035,233	1,035,233	1,151,441
Total comprehensive revenue and expense for the year	(49,303)	(106,740)	(126,865)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	17,087	-	10,657
<b>Equity at 31 December</b>	<b>1,003,017</b>	<b>928,493</b>	<b>1,035,233</b>
Retained Earnings	1,003,017	928,493	1,035,233
Reserves	-	-	-
<b>Equity at 31 December</b>	<b>1,003,017</b>	<b>928,493</b>	<b>1,035,233</b>

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

# New Windsor School Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	297,010	1,269	48,905
Accounts Receivable	9	260,350	149,073	149,073
GST Receivable		5,782	12,692	12,692
Prepayments		3,571	5,870	5,870
Inventories	10	1,557	1,488	1,488
Investments	11	56,724	290,000	306,219
Funds due for Capital Works Projects	18	-	83,531	83,531
		<u>624,994</u>	<u>543,923</u>	<u>607,778</u>
<b>Current Liabilities</b>				
Accounts Payable	13	252,972	277,982	303,961
Revenue Received in Advance	14	29,701	-	-
Provision for Cyclical Maintenance	15	66,655	48,400	23,400
Finance Lease Liability - Current Portion	16	6,136	6,472	16,472
Funds held in Trust	17	3,117	3,117	3,117
		<u>358,581</u>	<u>335,971</u>	<u>346,950</u>
<b>Working Capital Surplus/(Deficit)</b>		266,413	207,952	260,828
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	797,517	814,141	874,141
		<u>797,517</u>	<u>814,141</u>	<u>874,141</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	60,913	93,600	93,600
Finance Lease Liability	16	-	-	6,136
		<u>60,913</u>	<u>93,600</u>	<u>99,736</u>
<b>Net Assets</b>		<u>1,003,017</u>	<u>928,493</u>	<u>1,035,233</u>
<b>Equity</b>		<u>1,003,017</u>	<u>928,493</u>	<u>1,035,233</u>

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

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

	2018	2018	2017
Note	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
<b>Cash flows from Operating Activities</b>			
Government Grants	817,157	962,000	958,834
Locally Raised Funds	179,054	151,000	161,418
Goods and Services Tax (net)	6,910	-	1,728
Payments to Employees	(566,151)	(362,500)	(557,350)
Payments to Suppliers	(490,923)	(748,719)	(509,952)
Cyclical Maintenance Payments in the year	(6,750)	-	(10,300)
Interest Paid	(1,406)	(1,700)	(2,735)
Interest Received	11,282	12,000	11,379
	<hr/>	<hr/>	<hr/>
Net cash from / (to) the Operating Activities	(50,827)	12,081	53,022
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of PPE (and Intangibles)	163	200	695
Purchase of PPE (and Intangibles)	(34,872)	(60,000)	(31,153)
Purchase of Investments	249,495	16,219	(9,049)
	<hr/>	<hr/>	<hr/>
Net cash from / (to) the Investing Activities	214,786	(43,581)	(39,507)
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	17,087	-	10,657
Finance Lease Payments	(16,472)	(16,136)	(15,143)
Painting contract payments	-	-	-
Funds Administered on Behalf of Third Parties	-	-	-
Funds Held for Capital Works Projects	83,531	-	(28,044)
	<hr/>	<hr/>	<hr/>
Net cash from Financing Activities	84,146	(16,136)	(32,530)
	<hr/>	<hr/>	<hr/>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>248,105</b>	<b>(47,636)</b>	<b>(19,015)</b>
Cash and cash equivalents at the beginning of the year	8 48,905	48,905	67,920
	<hr/>	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>8 297,010</b>	<b>1,269</b>	<b>48,905</b>

# New Windsor School

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

New Windsor 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 IFRS 9 Financial Instruments*

The School has early adopted PBE IFRS 9 Financial Instruments from the year ended 31 December 2018 (although not mandatory until periods beginning on or after 1 January 2022). This accounting standard introduces new requirements for the classification and measurement of financial assets and financial liabilities, impairment of financial assets, and rules for hedge accounting. The Board of Trustees is of the view that there is no material impact to the recognition or measurement of financial instruments and disclosure of the school's financial assets and liabilities for the current period and each prior period presented.

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

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

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

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

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

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

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

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

#### *Classification of leases*

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

#### *Recognition of grants*

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

## **c) Revenue Recognition**

### **Government Grants**

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

Operational grants are recorded as revenue when the School has the rights to the funding, which is 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 collectability) 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 \$200 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

#### **Leased Assets**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	20–40 years
Furniture and equipment	5–10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

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

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

##### *Non cash generating assets*

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

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

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

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

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

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

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

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

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

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

#### *Long-term employee entitlements*

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

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

#### **o) Funds Held in Trust**

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.

#### **p) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

#### **q) Financial Assets and Liabilities**

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

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

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

#### **t) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **s) Budget Figures**

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

#### **t) Services received in-kind**

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

## 2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	763,951	808,600	789,482
Teachers' salaries grants	2,399,652	2,600,000	2,393,688
Use of Land and Buildings grants	1,176,808	853,000	1,208,670
Resource teachers learning and behaviour grants	129,687	153,400	157,493
Other MoE Grants	-	-	11,859
	<u>4,470,098</u>	<u>4,415,000</u>	<u>4,561,192</u>

## 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	19,957	29,000	18,893
Activities	70,050	44,000	76,783
Trading	40,332	73,000	39,409
Fundraising	21,335	5,000	20,780
Other Revenue	17,503	-	13,559
	<u>169,177</u>	<u>151,000</u>	<u>169,424</u>
<b>Expenses</b>			
Activities	39,589	34,000	40,640
Trading	44,488	24,000	39,186
Fundraising costs	6,859	3,000	4,482
	<u>90,936</u>	<u>61,000</u>	<u>84,308</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>78,241</u>	<u>90,000</u>	<u>85,116</u>

## 4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	76,388	244,400	118,560
Equipment repairs	3,826	5,000	-
Information and communication technology	33,435	55,000	22,506
Extra-curricular activities	-	9,640	-
Library resources	16,539	11,500	2,061
Employee benefits - salaries	2,734,414	2,779,000	2,814,473
Staff development	38,757	53,000	21,720
	<u>2,903,359</u>	<u>3,157,540</u>	<u>2,979,320</u>

## 5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,184	6,000	6,004
Board of Trustees Fees	4,840	4,000	4,070
Board of Trustees Expenses	4,548	7,500	3,316
Communication	6,680	10,500	8,062
Consumables	18,489	15,000	18,485
Other	22,683	20,100	20,829
Employee Benefits - Salaries	109,536	125,000	133,365
Insurance	6,093	15,000	7,330
Service Providers, Contractors and Consultancy	6,000	5,000	8,145
	<u>185,053</u>	<u>208,100</u>	<u>209,606</u>

## 6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	12,179	10,000	13,440
Consultancy and Contract Services	55,418	60,000	57,448
Cyclical Maintenance Expense	17,318	25,000	10,300
Grounds	6,366	16,500	15,140
Heat, Light and Water	63,383	63,500	67,348
Repairs and Maintenance	19,960	42,100	41,118
Use of Land and Buildings	1,176,808	853,000	1,208,670
Security	8,916	8,000	7,206
Employee Benefits - Salaries	47,387	58,500	58,570
	<u>1,407,735</u>	<u>1,136,600</u>	<u>1,479,240</u>

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

## 7. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	35,852	38,586	33,902
Furniture and Equipment	25,926	27,903	33,550
Information and Communication Technology	29,821	32,096	22,887
Leased Assets	15,633	16,825	15,478
Library Resources	4,264	4,590	5,989
	<u>111,496</u>	<u>120,000</u>	<u>111,806</u>

## 8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	-	200	200
Bank Current Account	38,269	1,069	17,389
Bank Call Account	-	-	31,316
Short-term Bank Deposits	258,741	-	-
Cash and cash equivalents for Cash Flow Statement	<u>297,010</u>	<u>1,269</u>	<u>48,905</u>

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

## 9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	29,701	9,877	9,877
Receivables from the Ministry of Education	76,481	-	-
Interest Receivable	2,296	2,334	2,334
Teacher Salaries Grant Receivable	151,872	136,862	136,862
	<u>260,350</u>	<u>149,073</u>	<u>149,073</u>
Receivables from Exchange Transactions	31,997	12,211	12,211
Receivables from Non-Exchange Transactions	228,353	136,862	136,862
	<u>260,350</u>	<u>149,073</u>	<u>149,073</u>

## 10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	1,557	1,488	1,488
	<u>1,557</u>	<u>1,488</u>	<u>1,488</u>

## 11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	56,724	290,000	306,219

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	621,442	21,500	-	-	(35,852)	607,090
Furniture and Equipment	141,292	10,540	-	-	(25,926)	125,906
Information and Communication Technology	49,373	10,636	-	-	(29,821)	30,188
Leased Assets	20,117	-	-	-	(15,633)	4,484
Library Resources	41,917	2,101	(9,905)	-	(4,264)	29,849
<b>Balance at 31 December 2018</b>	<b>874,141</b>	<b>44,777</b>	<b>(9,905)</b>	<b>-</b>	<b>(111,496)</b>	<b>797,517</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	1,073,464	(466,374)	607,090
Furniture and Equipment	405,811	(279,905)	125,906
Information and Communication Technology	130,173	(99,985)	30,188
Leased Assets	46,905	(42,421)	4,484
Library Resources	113,098	(83,249)	29,849
<b>Balance at 31 December 2018</b>	<b>1,769,451</b>	<b>(971,934)</b>	<b>797,517</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	655,344	-	-	-	(33,902)	621,442
Furniture and Equipment	157,199	21,008	(3,365)	-	(33,550)	141,292
Information and Communication Technology	66,425	6,000	(165)	-	(22,887)	49,373
Leased Assets	35,595	-	-	-	(15,478)	20,117
Library Resources	40,342	7,564	-	-	(5,989)	41,917
<b>Balance at 31 December 2017</b>	<b>954,905</b>	<b>34,572</b>	<b>(3,530)</b>	<b>-</b>	<b>(111,806)</b>	<b>874,141</b>

The net carrying value of equipment held under a finance lease is \$4,484 (2017: \$20,117)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	1,051,964	(430,522)	621,442
Furniture and Equipment	395,271	(253,979)	141,292
Information and Communication Technology	119,537	(70,164)	49,373
Leased Assets	46,905	(26,788)	20,117
Library Resources	145,341	(103,424)	41,917
<b>Balance at 31 December 2017</b>	<b>1,759,018</b>	<b>(884,877)</b>	<b>874,141</b>



### 13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	9,732	12,000	37,979
Accruals	7,917	12,404	12,404
Employee Entitlements - salaries	152,804	200,816	200,816
Employee Entitlements - leave accrual	21,079	52,762	52,762
Operating creditors - MOE	61,440	-	-
	<u>252,972</u>	<u>277,982</u>	<u>303,961</u>
Payables for Exchange Transactions	252,972	277,982	303,961
	<u>252,972</u>	<u>277,982</u>	<u>303,961</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Other	29,701	0	0

### 15 Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	117,000	117,000	117,000
Increase/ (decrease) to the Provision During the Year	17,318	25,000	10,300
Use of the Provision During the Year	(6,750)	-	(10,300)
Provision at the End of the Year	<u>127,568</u>	<u>142,000</u>	<u>117,000</u>
Cyclical Maintenance - Current	66,655	48,400	23,400
Cyclical Maintenance - Term	60,913	93,600	93,600
	<u>127,568</u>	<u>142,000</u>	<u>117,000</u>

### 16. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	6,305	-	17,878
Later than One Year and no Later than Five Years	-	-	6,305
Later than Five Years	-	-	-
	<u>6,305</u>	<u>-</u>	<u>24,183</u>

### 17. Funds held on behalf of the Eden Albert Cluster

New Windsor School holds funds on behalf of the Eden Albert cluster, a group of schools together with the Ministry of Education, who are working on the development of the NZC - NZ Curriculum.

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	3,117	3,117	3,117
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	3,117	3,117	3,117

### 18. Funds Held for Capital Works Projects

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

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	MOE Due	Closing Balances \$
Blocks 1 & 11 Upgrade	<i>in progress</i>	83,531	7,050	-	-	76,481
Totals		83,531	7,050	-	-	76,481

#### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	76,481
	76,481

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	Closing Balances \$
Blocks 1 & 11 Upgrade	<i>in progress</i>	55,487	-	28,044	83,531
Totals		55,487	-	28,044	83,531

### 19. 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.

## 20. Remuneration

### Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,840	4,070
Full-time equivalent members	0.16	0.18
<i>Leadership Team</i>		
Remuneration	359,934	386,748
Full-time equivalent members	3	4
Total key management personnel remuneration	<u>364,774</u>	<u>390,818</u>
Total full-time equivalent personnel	<u>3.16</u>	<u>4.18</u>

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

### Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	140 - 150
Benefits and Other Emoluments	10 - 20	10 - 20
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
\$0	-	-
-	-	-
	<u>0.00</u>	<u>0.00</u>

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

## 21. 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	-	-
Number of People	-	-

## 22. Contingencies

There are no contingent liabilities and no contingent assets as at **31 December 2018** (Contingent liabilities and assets at **31 December 2017**: nil).

### 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.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2018 the Board has no capital commitments to be disclosed. ('2017: Nil).

### (b) Operating Commitments

As at 31 December 2018 the Board has no operating commitments to be disclosed. ('2017: Nil).

## 24. 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.

## 25. Financial Instruments

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

### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	297,010	1,269	48,905
Receivables	260,350	149,073	149,073
Investments - Term Deposits	56,724	290,000	306,219
Total Loans and Receivables	<u>614,084</u>	<u>440,342</u>	<u>504,197</u>

### Financial liabilities measured at amortised cost

Payables	252,972	277,982	303,961
Finance Leases	6,136	6,472	22,608
Total Financial Liabilities Measured at Amortised Cost	<u>259,108</u>	<u>284,454</u>	<u>326,569</u>

## 26. Events After Balance Date

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

## 27 Comparatives

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

### Kiwi Sport Statement

**Kiwi Sport is a government-funded initiative to support student's participation in organised sport. In 2018 New Windsor school received \$7611.38. This funding was used to support the participation and growth of skills in t-ball, futsal, tennis, netball, football, through our cluster Southwest Kiwi Sport.**

**Senior Leadership team 2018. Glenn Bermingham (Principal), Phonderly Siohane (Assistant Principal), Roshni Amputch (Assistant Principal).**

## INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of New Windsor School (the School). The Auditor-General has appointed me, Melissa Youngson, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 19 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:
  - its financial position as at 31 December 2018; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 May 2018. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board of Trustees for the financial statements

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

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

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



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

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

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

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

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

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

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

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

Our responsibilities 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 including List of Trustees, Statement of Responsibility, Analysis of Variance Report and Kiwisport 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.

A handwritten signature in black ink, appearing to read "M. Youngson", with a long, sweeping underline.

Melissa Youngson  
for Deloitte Limited  
On behalf of the Auditor-General  
Hamilton, New Zealand

## Variance Report 2018 : New Windsor School

### Target 1:

Historical Position	2018 Target			
<p><b>Strategic Aim 1</b> Using baseline student achievement data from the end of 2018 for all year levels in reading, writing and mathematics, the following targets were set:</p> <p><b>Aim 1.1.2</b></p> <p>The students in Years 2/3/4 who achieved below their expected Maths standard at the end of 2017 will achieve at their appropriate maths stages/curriculum level by the end of 2018. (11 focus students)</p>	<p><b>Focus Area</b></p> <p><b>Mathematics</b></p>	<p><b>Year Group</b></p> <p>4 x Year 3 2 x Year 4 5 x Year 5 (11 students)</p>	<p><b>Gender</b></p> <p>Male/female</p>	<p><b>Ethnicity</b></p> <p>Pasifika</p>

Outcome	Reasons for variance	Where to next ?
<p><b>Maths (Pasifika):</b> Eleven students in this group were still at NWS at the end of 2018.</p> <p>The students achievement and assessment data was analysed against three maths domains:</p> <ul style="list-style-type: none"> <li>❖ addition/subtraction</li> <li>❖ multiplication/division</li> <li>❖ proportions/ratios</li> </ul> <p>The Lead Teacher, Mathematics stipulated that these students required a good understanding of all three domains in order to improve in place value and fractions knowledge.</p> <p>All 11 students made notable progress in</p>	<p>The key role of the New Windsor 'lead teachers' is to use their special knowledge / strengths to support our targeted students.</p> <p>The Lead Teacher, Mathematics witnessed accelerated learning and progress made by the target students. However, as the students were 'cause for concern' the Lead Teacher noted it was important that a solid period of time was spent on each domain. For students who struggle with maths understanding, moving onto new concepts before the old ones are understood will result in little understanding of any concepts.</p> <p>The Lead Teacher, Mathematics had learning conversations with teachers mentoring them in the teaching of maths - modelling lessons,</p>	<p>The disparity between the domains are quite definite. As a School we need to investigate <i>what is the amount of teaching time for each domain during the school year?</i></p> <p>As a result of the outcome of the investigation of why, we need to formulate solutions to address this.</p> <p>To provide teachers with the support they require to develop in their Maths pedagogy and classroom teaching, NWS teachers will receive professional development in implementing the <i>Learning Progression Framework (LPF)</i> and <i>Progress and Consistency Tools (PACT)</i>. This professional development will be facilitated by the Ministry of Education, and the Lead Teacher,</p>

<p>addition/subtraction knowledge, with 8 out of 11 students achieving at their Curriculum Level.</p> <p>Even though there was evidence of growth in multiplication/division and proportions/ratios for all students, only 4 out of the 11 students achieved at their curriculum level in these two domains.</p>	<p>observing lessons, resources, how to use equipment.</p> <p>Besides the 11 Pasifika target students, the Lead Teacher, Mathematics worked with different groups of students who were identified by their teachers as requiring additional maths learning support. This proved to be beneficial for students across all year levels.</p>	<p>Mathematics and the Maths Focus Team.</p> <p>The PaCT tool will help teachers to identify and target support required to improve learners progress and achievement.</p> <p>Strengthen the Home/School partnership meetings with parents. Provide them with the resources they require to support their children at home.</p> <p>Closer monitoring of the target students for 2019.</p>
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**Target 2:**

Historical Position	2018 Target			
<p><i>The 2017 students in Years 2, 4 and 5 achieving below their reading level benchmark will achieve their reading level benchmark by the end of 2018. (8 focus students)</i></p>	<p><b>Focus Area</b></p> <p><b>Reading</b></p>	<p><b>Year Group</b></p> <p><b>4 x Year 3</b> <b>3 x Year 5</b> <b>1 x Year 6</b></p>	<p><b>Gender</b></p> <p><b>Male/female</b></p>	<p><b>Ethnicity</b></p> <p><b>Maori</b> <b>Pasifika</b> <b>Asian</b> <b>MEA</b> <b>European</b></p>

Outcome	Reason for variance	Where to next ?
<p><b>Reading (Maori/Pasifika/Asian/MEA/European):</b> Eight students in this group were still attending NWS at the end of 2018. Five students out of 8 achieved their reading level benchmark.</p>	<p>RTLit - the Resource Teacher of Reading worked with New Windsor and implemented a literacy support programme (Teacher Opportunities Programme - TOPS) with two teachers who were chosen because they each had the majority of our 'target students' in</p>	<p>Continued involvement with the RTLit delivering a programme of support and guidance into New Windsor. Two more Teachers will participate in TOPS in 2019 (Year 3/4 level).</p>

<p>All 8 students made significant shifts in their comprehension and retelling of stories since the beginning of 2018.</p>	<p>their rooms. The programme involves modelled lessons, discussions with the RTLit and a weekly professional development session in the teaching of reading.</p> <p>TOPS was an effective intervention programme for our target students. Five students achieved their goal to read at their chronological reading level by the end of 2018. The 3 students who were below their chronological reading level had made noted progress and were able to average accelerated progress of 9 reading levels over the year.</p>	<p>Consolidate and enhance home/school partnership literacy support through the <i>Early Reading Together Programme</i>. This will provide parents with ideas and strategies for promoting reading at home.</p> <p>Our Literacy Enrichment Teacher will provide additional literacy support (reading and writing) for a targeted group of Junior students.</p> <p>Continue the School-wide focus on comprehension.</p> <p>Regular professional learning conversations to talk about priority learners, teaching practice and what can be done differently to shift students' achievement levels.</p> <p>Continue reading intervention programmes, for example, Reading Recovery, TOPS, for target students and other priority learners.</p>
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**Target 3:**

Historical Position	2017 Target			
<p><i>The students in Year 1/2 achieving below the standard in writing at the end of 2017 will achieve at their expected curriculum level at the end of 2018. ( 10 focus students)</i></p>	<p><b>Focus Area</b></p> <p><b>Writing</b></p>	<p><b>Year Group</b></p> <p><b>2 x Year 2</b> <b>8 x Year 3</b></p>	<p><b>Gender</b></p> <p><b>Male/female</b></p>	<p><b>Ethnicity</b></p> <p><b>Pasifika</b></p>

Outcome	Reason for variance	Where to next ?
<p><b>Writing (Pasifika):</b> Ten students were still attending New Windsor at the end of 2018.</p> <p>One student achieved their expected</p>	<p>Whilst students may not have met their expected curriculum level, 7 students progressed within the writing levels and 2 students were just below meeting their</p>	<p>Noticing - the disparity between reading and writing results. As a school we need to prioritise action to investigate why and how the gap between these two literacy</p>

<p>curriculum level at the end of 2018.</p>	<p>expected curriculum level.</p> <p>There was no intervention programme for this group of students. The support they required was integrated within their classroom programme.</p> <p>Some thoughts:</p> <ul style="list-style-type: none"> <li>❖ Is the analysis of our students’ writing too stringent for our ESOL students?</li> <li>❖ Are the writing results a reflection of the complexities involved in learning to write.</li> <li>❖ A teacher’s overall judgement - how does this look across classrooms? Is there sufficient moderation and discussion taking place amongst Classroom Professional Teams (CPTs) and school-wide to ensure that we assess students fairly? What is the solution for next year?</li> </ul>	<p>components has widened.</p> <p>Addressing - as a result of the outcome of the investigation of why and how, we need to formulate solutions to address this.</p> <p>Planning for improvement, teachers will have regular professional discussions about writing assessment practices, making teacher judgements and build a shared understanding of student progress and achievement. Regular writing moderation meetings will be held in 2019.</p> <p>The <i>Whanake Te Kakano Project</i> (support with phonological awareness and oral language) has been implemented at NWS however the Lead Teacher Writing will be more “hands on” in ensuring it is well integrated into teachers’ literacy programmes.</p> <p>School-wide spelling approach will continue in 2019. Students at all levels will learn words from the Essential Spelling lists.</p> <p>Greater parent engagement through Home/School Partnership meetings. The Lead Teacher/Writing Team will provide regular opportunities for parents to attend literacy support meetings and how they can help their children become effective writers.</p> <p>Closer monitoring of the School target students throughout 2019.</p>
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**Target 4:**

<p><b>Historical Position</b></p>	<p><b>2018 Target</b></p>
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<p><i>Year 2-6 Maori students of Te Whanau Puawaitanga who require acceleration in reading are included in the Extra Reading Programme in English Medium.</i></p>	<p><b>Focus Area</b></p> <p><b>Reading</b></p>	<p><b>Year Group</b></p> <p><b>3 x Year 2</b> <b>3 x Year 3</b> <b>2 x Year 5</b></p>	<p><b>Gender</b></p> <p><b>Male/female</b></p>	<p><b>Ethnicity</b></p> <p><b>Maori</b></p>
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<b>Outcome</b>	<b>Reason for variance</b>	<b>Where to next ?</b>
<p>Nine students in this group were still at New Windsor at the end of 2018.</p> <p>Two out of the nine students achieved their reading level benchmark.</p>	<p>Mid-year of 2018, one Year 3 student was discontinued and one Year 5 student was withdrawn.</p> <p>The Year 5 was withdrawn as the classroom teacher needed to work with the student during her allocated time with the Literacy teacher. It was agreed she would be supported with reading in the classroom. The Year 3 student had achieved her reading level therefore was discontinued.</p> <p>The literacy teacher noted that unsurprisingly, the lack of regular attendance for some students is reflected in their minimal progress in reading.</p> <p>We continue to reflect and refine the delivery framework of the Extra Reading Programme in relation to student engagement and response.</p>	<p>The BOT will continue to resource the extra work being delivered by our literacy enrichment teacher.</p> <p>The refinement of the literacy enrichment programme will continue.</p> <p>Strengthening the Home/School Whanau relationship to encourage regular attendance, as well as greater engagement of parents in their child/childrens' reading.</p>