

View Road School

Financial Statements for the year ended 31 December 2017

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VIEW ROAD SCHOOL

Financial Statements – For the year ended 31 December 2017

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View Road School
Statement of Responsibility
For the year ended 31 December 2017

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

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

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


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

Phillippa Buchanan
Full Name of Board Chairperson


Signature of Board Chairperson

31/5/2018
Date:

Christine Hull
Full Name of Principal


Signature of Principal

31/5/2018
Date:

View Road School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	1,852,395	1,921,870	1,656,761
Local Raised Funds	3	100,958	129,740	113,738
Interest Earned		448	2,500	1,055
		<u>1,953,801</u>	<u>2,054,110</u>	<u>1,771,554</u>
Expenses				
Local Raised Funds	3	66,095	46,100	62,851
Learning Resources	4	1,116,803	1,272,360	1,087,545
Administration	5	68,978	77,295	72,992
Finance Costs		1,494	-	2,685
Property	6	684,958	571,030	586,460
Depreciation	7	39,445	30,000	42,398
Loss on Disposal of Property, Plant and Equipment		279	-	3,006
		<u>1,978,052</u>	<u>1,996,785</u>	<u>1,857,937</u>
Net Surplus / (Deficit)		(24,251)	57,325	(86,383)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(24,251)	57,325	(86,383)

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

View Road School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2017

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Balance at 1 January	91	91	79,343
Total comprehensive revenue and expense for the year	(24,251)	57,325	(86,383)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	7,131
Equity at 31 December	(24,160)	57,416	91
Retained Earnings	(24,160)	57,416	91
Equity at 31 December	(24,160)	57,416	91

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

View Road School

Statement of Financial Position

As at 31 December 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	(307)	(60,415)	13,050
Accounts Receivable	9	69,048	54,500	57,206
GST Receivable		1,302	1,600	1,586
Prepayments		1,424	500	494
Inventories	10	6,977	6,700	6,680
		<u>78,444</u>	<u>2,885</u>	<u>79,016</u>
Current Liabilities				
Accounts Payable	12	109,018	79,650	112,832
Revenue Received in Advance	13	50,120	-	44,309
Painting Contract Liability - Current Portion	15	24,385	23,550	23,506
Finance Lease Liability - Current Portion	16	3,097	3,100	11,966
Funds Held for Capital Works Projects	17	-	-	2,680
		<u>186,620</u>	<u>106,300</u>	<u>195,293</u>
Working Capital Surplus/(Deficit)		(108,176)	(103,415)	(116,277)
Non-current Assets				
Property, Plant and Equipment	11	180,873	258,381	214,680
		<u>180,873</u>	<u>258,381</u>	<u>214,680</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	60,313	60,400	44,700
Painting Contract Liability	15	34,947	35,550	48,918
Finance Lease Liability	16	1,597	1,600	4,694
		<u>96,857</u>	<u>97,550</u>	<u>98,312</u>
Net Assets		<u><u>(24,160)</u></u>	<u><u>57,416</u></u>	<u><u>91</u></u>
Equity		<u><u>(24,160)</u></u>	<u><u>57,416</u></u>	<u><u>91</u></u>

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

View Road School

Statement of Cash Flows

For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		310,553	311,870	253,762
Locally Raised Funds		106,503	155,191	106,713
Goods and Services Tax (net)		284	1,000	1,003
Payments to Employees		(177,964)	(239,150)	(174,672)
Payments to Suppliers		(218,038)	(163,685)	(268,093)
Interest Paid		(1,494)	-	(2,685)
Interest Received		454	2,500	1,131
Net cash from / (to) the Operating Activities		20,298	67,726	(82,841)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(279)	-	(3,006)
Purchase of PPE (and Intangibles)		(5,638)	(43,643)	(18,495)
Net cash from / (to) the Investing Activities		(5,917)	(43,643)	(21,501)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	7,131
Finance Lease Payments		(11,966)	(4,725)	(8,001)
Painting contract payments		(13,092)	(10,700)	47,774
Funds Administered on Behalf of Thlr Parties		(2,680)	-	2,680
Net cash from / (to) Financing Activities		(27,738)	(15,425)	49,584
Net increase/(decrease) in cash and cash equivalents		(13,357)	8,658	(54,758)
Cash and cash equivalents at the beginning of the year	8	13,050	(69,073)	67,808
Cash and cash equivalents at the end of the year	8	(307)	(60,415)	13,050

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

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

View Road School

Notes to the Financial Statements

For the year ended 31 December 2017

1. Statement of Accounting Policies

Reporting Entity

View Road 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.

Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

View Road School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

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.

Recognition of grants

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

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.

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.

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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

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.

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.

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.

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.

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 \$500 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.

View Road School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

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:

Buildings - School	5 years
Building improvements to Crown owned assets	5 years
Furniture and equipment	5 years
Information and communication technology	3.5 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

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.

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.

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.

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).

View Road School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

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.

The School's financial liabilities comprise accounts payable, 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.

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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 to the Financial Statements (cont.)

For the year ended 31 December 2017

2 Government Grants

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	308,745	261,525	269,400
Teachers' salaries grants	974,483	1,150,000	920,641
Use of Land and Buildings grants	534,022	460,000	433,306
Resource teachers learning and behaviour grants	848	1,000	2,045
Other MoE Grants	33,525	38,214	31,369
Other government grants	772	11,131	-
	<u>1,852,395</u>	<u>1,921,870</u>	<u>1,656,761</u>

3 Locally Raised Funds

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

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	6,065	9,000	10,061
Fundraising	4,916	2,500	5,917
Other revenue	7,106	10,200	13,027
Trading	16,990	18,000	20,448
Activities	65,875	90,040	64,285
	<u>100,958</u>	<u>129,740</u>	<u>113,738</u>
Expenses			
Activities	49,364	30,600	39,114
Trading	13,749	15,500	20,264
Fundraising (costs of raising funds)	2,982	-	3,473
	<u>66,095</u>	<u>46,100</u>	<u>62,851</u>
	<u>34,863</u>	<u>83,640</u>	<u>50,887</u>

Surplus for the year Locally Raised Funds

4 Learning Resources

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	9,652	14,100	11,440
Equipment repairs	-	300	56
Information and communication technology	10,710	5,300	7,319
Library resources	816	910	664
Employee benefits - salaries	1,090,442	1,244,500	1,056,335
Staff development	5,183	7,250	11,731
	<u>1,116,803</u>	<u>1,272,360</u>	<u>1,087,545</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

5 Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,753	5,000	5,668
Board of Trustees Fees	2,930	3,555	3,185
Board of Trustees Expenses	2,731	2,000	4,427
Communication	2,975	1,800	2,124
Consumables	11,330	12,500	5,510
Postage	193	600	570
Other	5,469	11,240	9,162
Employee Benefits - Salaries	29,683	33,000	34,239
Insurance	1,488	1,600	1,645
Service Providers, Contractors and Consultancy	6,426	6,000	6,462
	<u>68,978</u>	<u>77,295</u>	<u>72,992</u>

6 Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	7,293	6,300	7,651
Consultancy and Contract Services	15,149	13,600	14,844
Cyclical Maintenance Provision	26,027	10,000	32,645
Grounds	4,874	3,700	7,180
Heat, Light and Water	37,926	28,000	33,151
Rates	1,241	1,350	1,279
Repairs and Maintenance	10,943	7,780	13,674
Use of Land and Buildings	534,022	460,000	433,306
Security	2,007	1,800	1,794
Employee Benefits - Salaries	45,476	38,500	40,936
	<u>684,958</u>	<u>571,030</u>	<u>586,460</u>

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

7 Depreciation of Property, Plant and Equipment

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	5,169	-	6,462
Building Improvements - Crown	5,882	8,000	7,352
Furniture and Equipment	10,244	8,900	11,176
Information and Communication Technology	4,571	300	5,750
Leased Assets	10,741	10,700	8,609
Library Resources	2,838	2,100	3,049
	<u>39,445</u>	<u>30,000</u>	<u>42,398</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

8 Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash on Hand	256	150	164
Bank Current Account	(1,537)	(60,565)	2,704
Bank Call Account	974	-	10,182
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	(307)	(60,415)	13,050

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

9 Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	3,011	-	2,745
Interest Receivable	-	-	6
Teacher Salaries Grant Receivable	66,037	54,500	54,455
	69,048	54,500	57,206
Receivables from Exchange Transactions	3,011	-	2,751
Receivables from Non-Exchange Transactions	66,037	54,500	54,455
	69,048	54,500	57,206

10 Inventories

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Stationery	1,321	1,700	1,428
School Uniforms	5,656	5,000	5,252
	6,977	6,700	6,680

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Land	55,000	-	-	-	-	55,000
Buildings	25,847	-	-	-	(5,169)	20,678
Building improvements	29,409	-	-	-	(5,882)	23,527
Furniture and equipment	51,222	3,189	-	-	(10,244)	44,167
Information and communication technology	15,236	1,091	-	-	(4,571)	11,756
Leased assets	16,622	-	-	-	(10,741)	5,881
Library resources	21,344	1,636	(278)	-	(2,838)	19,864
Balance at 31 December 2017	214,680	5,916	(278)	-	(39,445)	180,873

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Land	55,000	-	55,000
Buildings	116,000	(95,322)	20,678
Building improvements	148,974	(125,447)	23,527
Furniture and equipment	274,474	(230,307)	44,167
Information and communication technology	134,274	(122,518)	11,756
Leased assets	32,226	(26,345)	5,881
Library resources	93,638	(73,774)	19,864
Balance at 31 December 2017	854,586	(673,713)	180,873

The net carrying value of equipment held under a finance lease is \$5,881(2016: \$16,622).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Land	55,000	-	-	-	-	55,000
Buildings	32,309	-	-	-	(6,462)	25,847
Building improvements	36,761	-	-	-	(7,352)	29,409
Furniture and equipment	48,258	17,415	(3,275)	-	(11,176)	51,222
Information and communication technology	17,701	4,521	(1,236)	-	(5,750)	15,236
Leased assets	16,685	8,546	-	-	(8,609)	16,622
Library resources	23,323	1,808	(738)	-	(3,049)	21,344
Balance at 31 December 2016	230,037	32,290	(5,249)	-	(42,398)	214,680

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Land	55,000	-	55,000
Buildings	116,000	(90,153)	25,847
Building improvements	148,974	(119,565)	29,409
Furniture and equipment	271,285	(220,063)	51,222
Information and communication technology	133,183	(117,947)	15,236
Leased assets	32,226	(15,604)	16,622
Library resources	93,218	(71,874)	21,344
Balance at 31 December 2016	849,886	(635,206)	214,680

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

12 Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	17,376	16,500	16,425
Accruals	3,836	-	-
Banking staffing overuse	-	-	33,337
Employee Entitlements - salaries	66,637	54,500	54,455
Employee Entitlements - leave accrual	21,169	8,650	8,615
	<u>109,018</u>	<u>79,650</u>	<u>112,832</u>
Payables for Exchange Transactions	109,018	79,650	112,832
	<u>109,018</u>	<u>79,650</u>	<u>112,832</u>

The carrying value of payables approximates their fair value.

13 Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Other	50,120	-	44,309
	<u>50,120</u>	<u>-</u>	<u>44,309</u>

14 Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	44,700	44,700	82,316
Increase to the Provision During the Year	26,027	10,000	32,645
Use of the Provision During the Year	(10,414)	5,700	(70,261)
Provision at the End of the Year	<u>60,313</u>	<u>60,400</u>	<u>44,700</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	<u>60,313</u>	<u>60,400</u>	<u>44,700</u>
	<u>60,313</u>	<u>60,400</u>	<u>44,700</u>

15 Painting Contract Liability

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Liability	24,385	23,550	23,506
Non Current Liability	34,947	35,550	48,918
	<u>59,332</u>	<u>59,100</u>	<u>72,424</u>

In 2015 the Board signed an agreement with 2016 Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2016, with regular maintenance in subsequent years. The agreement has an annual commitment of \$23,506. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

16 Finance Lease Liability

The school has entered into a finance lease agreement for Laptops.
Minimum lease payments payable (includes interest portion):

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	3,428	3,100	13,460
Later than One Year and no Later than Five Years	1,654	1,600	5,087
	<u>5,082</u>	<u>4,700</u>	<u>18,547</u>

17 Funds Held for Capital Works Projects

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

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Main Switchboard Replacement	<i>in progress</i>	2,680	-	2,680	-	-
Totals		<u>2,680</u>	<u>-</u>	<u>2,680</u>	<u>-</u>	<u>-</u>

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Main Switchboard Replacement	<i>in progress</i>	-	29,885	27,205	-	2,680
Boiler Upgrade	<i>completed</i>	-	57,631	57,631	-	-
Totals		<u>-</u>	<u>87,516</u>	<u>84,836</u>	<u>-</u>	<u>2,680</u>

20 Transport Network Group

View Road School is a member of the Waiuku Transport Network Group. Waiuku College is the fund holder, they record all income and expenses for the Transport Network Group in their financial statements. View Road School will record income and expenditure as received or charged by the fund holder school.

22 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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

23 Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	2,930	3,185
Full-time equivalent members	0.05	0.05
<i>Leadership Team</i>		
Remuneration	155,786	280,098
Full-time equivalent members	2.00	3.00
Total key management personnel remuneration	158,716	283,283
Total full-time equivalent personnel	2.05	3.05

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

Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	100-120
Benefits and Other Emoluments	1-10	1-10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
120-130	1	-
110-120	-	1
	1	1

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

24 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

25 Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2017.

(Contingent liabilities and assets as at 31 December 2016: nil)

Notes to the Financial Statements (cont.)

For the year ended 31 December 2017

26 Commitments

(a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

(Capital commitments as at 31 December 2016: nil)

(b) Operating Commitments

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

- operating lease for computer equipment
- operating lease for laptops (tela)

No later than One Year

Later than One Year and No Later than Five Years

2017 Actual \$	2016 Actual \$
1,303	3,383
-	1,303
<u>1,303</u>	<u>4,686</u>

27 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.

28 Financial Instruments

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Loans and Receivables			
Cash and Cash Equivalents	(307)	(60,415)	13,050
Receivables	69,048	54,500	57,206
Total Loans and Receivables	<u>68,741</u>	<u>(5,915)</u>	<u>70,256</u>
Financial liabilities measured at amortised cost			
Payables	109,018	79,650	112,832
Finance Leases	4,694	4,700	16,660
Painting Contract Liability	59,332	59,100	72,424
Total Financial Liabilities Measured at Amortised Cost	<u>173,044</u>	<u>143,450</u>	<u>201,916</u>

29 Events After Balance Date

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

30 Prior Year Comparatives

Comparative figures included in the financial statements relate to the financial year ended 31 December 2016. Where necessary these figures have been reclassified on a basis consistent with current disclosure for the year ended 31 December 2017.

31 Financial Difficulties

The school is experiencing financial difficulties, at balance date the school has a working capital deficit of \$108,176 (2016: \$116,277). The school is managing this by tighter budgeting control to reduce deficits.

These financial statements are prepared on a going concern basis. The going concern assumption is dependent on the continuing support from the Ministry of Education. The Ministry of Education has confirmed it will continue to provide the school with resources, so it may meet its obligations as they fall due.

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

The Auditor-General is the auditor of View Road School (the School). The Auditor-General has appointed me, Chris Neves, using the staff and resources of BDO Auckland, 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 18, that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2017; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting.

Our audit was completed on 31 May 2018. This is the date at which our opinion is expressed.

The basis for our opinion is explained below, and we draw your attention to other matters. 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.

Serious financial difficulties

Without modifying our opinion, we draw your attention to Note 31 which refers to the school's working capital deficit of \$108,176.

These financial statements are prepared on a going concern basis. The going concern assumption is dependent on the continuing support from the Ministry of Education. The Ministry of Education has confirmed it will continue to provide the School with resources so it may meet its obligations as they fall due.

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 Board of Trustees listing, Analysis of Variance and KiwiSports Funding 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.



Chris Neves
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand

**VIEW ROAD SCHOOL
MEMBERS OF THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2017**

#	Name	Position	How position on Board gained	Occupation	Term expired/expires
1.	Phillipa Buchanan	Chairperson	Elected		June 2019
2.	Emma Holmes	Secretary	Elected		June 2019
3.	Christine Hull	Principal			
4.	Monique Wikaira	Member	Elected	ECE Teacher	June 2019
5.	Zena Lewis	Member	Elected	Front of House Hospitality	June 2019
6.	Peter Attwood	Member	Elected	Photo Design	June 2019



2017 Analysis of Variance

1

Literacy: Reading									
Historical Position									
Reading "At" or "Above" (2013-2017)									
Student type	2014		2015		2016		2017		
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	
Māori	48	59.30%	52	64.20%	54	61.4	48	45.7	
Pasifika	x	x	p	p	3	100	4	50	
Euro/Pākehā	29	74.40%	32	80.00%	29	75.3	21	75	
Girls	44	66.70%	54	79.40%	59	79.8	46	56.1	
Boys	40	58.80%	42	60.90%	31	57.4	33	48.5	
All Students	84	62.70%	96	70.10%	90	69.2	79	52.7	
After 1 Year	11	52.40%	11	61.10%	8	66.6	2	9.5%	
After 2 Years	17	68.00%	8	47.10%	16	62.7%	13	72.2	
After 3 Years	6	75.00%	18	85.70%	7	70	11	69.8	
End of Year 4	12	63.20%	13	72.20%	16	66.7	9	64.2	
End of Year 5	9	69.20%	15	68.20%	9	53	17	65.4	
End of Year 6	8	72.70%	8	66.70%	15	68.2	6	31.6	
End of Year 7	10	52.60%	8	88.90%	11	73.3	10	50	
End of Year 8	11	61.10%	15	75.00%	8	100	11	68.8	

Reading	2012	2013	2014	2015	2016	2017
all	63.5	63.5 (- 0)	58.2 (-5.3)	60.1 (+2)	69.2(+9.1)	52.7 (-16.5)
Maori	59.5	59 (-0.5)	54.3 (- 5.3)	64.1 (+10)	61.4 (-2.7)	45.7 (-15.7)
Pasifika	38.9	29.4 (-9.5)	66.7	40 (-26.7)	100 (+60)	50 (-50)



2017 Analysis of Varlance

2

Strategic Aim: All students will make progress towards reaching/exceeding the National Standards in Reading, Writing and Mathematics.

Annual goal: To increase the number of students making progress towards achieving at or above the national standard in reading.

2017 target: That the group of students achieving below or well below the national standards will have made more than one year's progress towards the NS in reading by the end of the year.

Specifically Year 5's

2016 Year 4 group - 8 out of 24 are below or well below expectations at the end of 2016.

Specifically Year 6's

2016 Year 5 group - 8 out of 17 are below or well below expectations at the end of 2016.

Specifically Year 7's

2016 Year 6 group - 7 out of 22 are below or well below expectations at the end of 2016.

Specifically boys

2016 boys group - 25 out of 56 are below or well below expectations at the end of 2016.

Outcome	Analysis	Evaluation
<p>The NAG 2 data shows us that in READING 2017 just over 50 % of our learners were achieving at or above expectation. This is a disappointing result across the school. Maori children were significantly underrepresented in the data when compared to NZ European/ Pakeha children with 45% in the same category of achieving at or above compared to 75%. When looking at gender breakdown girls continue to achieve at a higher level than boys across all cohorts.</p>	<p>During 2017 the reading focus and targets continued to be managed through the school's commitment to support learners through supplementary programmes in reading, such as STEPS and Reading Recovery. Interestingly this year we did away with the withdrawal of groups for Rainbow Reading and instead invested in STEPS online, a web based programme to allow identified learners to participate in a digital platform within their own classroom programmes. This programme saw some older children withdraw themselves and not engage (the opposite of what we expected to happen).</p>	<p>The Board continued to invest reading recovery 0.2 staffing in 2017 at a cost of over \$13000. Teachers and staff know who priority learners are based on data evidence. Spending on the STEPS programme (Online) in 2017 saw 25 children registered, at a cost of \$702 in 2017. Teacher aide timetables reflected the children with identified needs on school wide data and SENCO register. Reports on programmes offered show an improved achievement and access to curriculum for children receiving support. Supplementary programmes respond to the need of students identified as of concern in the Curriculum Achievement And Progress plan. Clear and precise knowledge of who needs support and explicit</p>



2017 Analysis of Variance

3

<p>Of the 25 children in the 2016 data, 11 children left our school prior to 2017 actions being implemented. Reducing the target group to 14 children.</p> <p>Of these 14 learners, comparing their 2016 data with 2017 data, 2 of 14 achieved acceleration - ie moved at a higher rate than one year per 1 Chronological year. 11 remained in step/progress rate with their cohort (did not make accelerated progress but did not move further away from their cohort), and 1 learner moved from Above to At according to the OTJ of his teacher.</p> <p>Of the 11 leavers, 2 returned in 2017 later in the year.</p> <p>All 11 have had extenuating family circumstances.</p>	<p>Staff used Reading programmes as a vehicle to support their Clarity programmes. Facilitator and Middle leadership observations across all staff were carried out in the domain of reading.</p>	<p>conversations between teachers and principal and families to support elimination of any possible barriers to learning. All staff have a clear idea of contributing factors and barriers to learning. These are acted upon in a responsive, timely, and supportive manner.</p> <p>Innovative and inquiry into practice to support target learners.</p> <p>Whanau involvement increases success and understanding for home learning.</p> <p>Goal setting and reporting includes whanau involvement to get maximum success for all learners.</p> <p>Teachers share a widening repertoire of support strategies to use to shift identified learners.</p> <p>Teachers are confident and feel supported in making effective changes to the way they teach.</p> <p>Next learning steps stem from data, and pedagogical knowledge of the documents supporting progress and achievement.</p> <p>Staff have professional conversations to support student achievement in reading.</p>
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2017 Analysis of Variance

4

Literacy: Writing									
Historical Position									
Writing "At" or "Above" (2013-2016)									
Student type	2014		2015		2016		2017		
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	
Māori	46	56.80%	48	60.80%	54	61.4	51	48.6	
Pasifika	x	x	p	p	3	100	4	55.2	
Euro/Pākehā	24	61.50%	25	62.50%	23	67.7	18	64.3	
Girls	44	66.70%	49	72.10%	53	71.6	48	58.6	
Boys	36	52.90%	34	50.70%	30	53.6	33	48.5	
All Students	80	59.70%	83	61.50%	83	63.9	81	54	
After 1 Year	10	47.60%	11	61.10%	6	50	9	42.9	
After 2 Years	15	60.00%	5	31.30%	16	72.7	11	61.1	
After 3 Years	7	87.50%	15	75.00%	7	70	11	68.8	
End of Year 4	12	63.20%	14	77.80%	14	58.3	10	71.4	
End of Year 5	9	69.20%	12	54.50%	9	52.9	15	57.6	
End of Year 6	9	81.80%	6	50.00%	14	64.6	6	31.6	
End of Year 7	9	47.40%	6	66.70%	10	66.7	8	40	
End of Year 8	9	50.00%	14	70.00%	7	87.5	11	68.8	

Writing	2012	2013	2014	2015	2016	2017
all	79.5	62.9 (-17.4)	59 (-3.9)	61.5(+2.5)	63.9 (+2.4)	48.6 (-15.3)
Maori	68.9	60.3 (-8.6)	57 (-3.3)	60.8 (+2.8)	61.4 (+0.6)	48.6 (-12.8)
Pasifika	44.5	23.5 (- 21)	67	20 (-44)	100 (+60)	55.2 (-44.8)



2017 Analysis of Variance

5

Writing		
Strategic Aim: All students will make progress towards reaching/exceeding the National Standards in Reading, Writing and Mathematics. Annual goal: To increase the number of students making progress towards achieving at or above the national standard in writing.		
2017 Specifically boys That the 20 of 56 children achieving below NS, and the 6 of the 56 children well below NS, these children are also the Community of Schools achievement challenge.	2017 Specifically Year 5: of 24 Year 4 (2016) 5 are well below and 5 of 24 are below.	
	2017 Specifically Year 6: of 17 Year 5 (2016) 2 are well below and 6 of 17 are below	
Outcome	Analysis	Evaluation
<p>At the end of 2017 there were 20 boys in the years 4-8 group. Of these 7 were at or above. The need to turn our boys onto writing is going to be pivotal in our success in this area. The 9 below, and 5 well below remain a challenge.</p> <p>Our Kahui Ako Achievement Challenge aligned with the school goal of accelerating the progress for particularly Maori Boys in writing. Our work with Kahui Ako has allowed the school and its leadership team to identify 3 key "levers of change" which we believe will make the biggest impact on successful</p>	<p>In 2017 Staff at View Road School continued their mahi developing best practice in Learning through clarity and developing learner focused relationships.</p> <p>Our continued work with Evaluation Associates through 2017 allowing consistency working to improve the learner relationships, developing next steps for further learning, clarity, and assessment of self and data accuracy for teachers.</p> <p>Utilising Rich Language experiences to enhance writing, developing meaningful Student focused workshops for meeting the learning needs in a differentiated programme.</p> <p>Inquiry into spelling and how</p>	<p>Staff are confident that there is internal capability on site to support best practice.</p> <p>New staff are well inducted and supported in their practice to ensure high quality teaching and learning programmes are happening.</p> <p>Systems are effective in raising achievement.</p> <p>Classroom programmes support individual learners.</p> <p>Teachers are confident and supported in making effective changes to the way they teach.</p> <p>Staff have built on their own capability using relevant and current tools for assessment and they have a deeper understanding of curriculum progressions and next steps.</p>



2017 Analysis of Variance

6

<p>acceleration and achievement in 2018. The ASKAT have identified Transitions, Culturally responsive Practice and Pedagogy, and Inquiry as their theories of improvement. As the focus on the writing itself (as a subject area) does not appear to make the gains required in order to keep up with the demands of the curriculum.</p> <p>3.9% of our learners were achieving at or above expectation.</p> <p>Maori children were equally represented in the data with 61.4% in the same category of achieving at or above.</p> <p>Girls are achieving at a higher level than boys across all cohorts.</p> <p>This appears to be across the district, and a national trend, and as such has been identified as an Achievement Challenge for the Waiuku Community of Learning (CoL).</p>	<p>this may affect student efficacy and confidence in writing, all have contributed to the schools programmes in meeting the demands of the writing curriculum.</p>	<p>Staff have professional conversations to support student achievement.</p> <p>Management, teachers and support staff have a clear and precise knowledge of who needs support and explicit conversations between teachers and principal and families to support elimination of possible barriers.</p> <p>Innovative and inquiry into practice supports target learners.</p> <p>Staff will have professional conversations to support student achievement.</p> <p>Tracking sheets and evidence shows inquiry including reflection and review of programmes to accelerate learning.</p> <p>Goal setting and reporting includes whanau involvement.</p> <p>Teachers and staff know who priority learners are based on data evidence.</p>
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2017 Analysis of Variance

7

Mathematics:								
Historical Position								
Mathematics "At" or "Above" (2014 - 2017)								
Student type	2014		2015		2016		2017	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Māori	44	54.30%	54	67.50%	57	64.7	78	44.7
Pasifika	x	x	p	p	2	66.6	4	50
Euro/Pākehā	26	66.70%	31	77.50%	24	70.5	23	82.2
Girls	40	60.60%	53	77.90%	50	67.6	41	50
Boys	38	55.90%	43	63.20%	35	62.5	37	54.4
All Students	78	58.20%	96	70.60%	85	65.4	78	52
After 1 Year	8	38.10%	17	94.40%	8	66.7	10	50
After 2 Years	16	64.00%	10	62.50%	16	72.7	12	67.7
After 3 Years	7	87.50%	8	38.10%	8	80	10	62.6
End of Year								
4	12	63.20%	14	77.80%	11	45.8	8	47.1
End of Year								
5	8	61.50%	16	72.70%	9	53	13	50
End of Year								
6	7	63.60%	9	75.00%	14	63.6	5	26.4
End of Year								
7	9	47.40%	8	88.90%	12	80	9	45
End of Year								
8	11	61.10%	14	70.00%	7	87.5	11	68.8



2017 Analysis of Variance

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Maths	2012	2013	2014	2015	2016	2017
all	69.8	58.5 (-11.3)	63 (+4.5)	70.5 (+7.5)	65.4 (-5.1)	52
Maori	63.5	52.5 (- 11)	59 (+6.5)	67.6 (+8.6)	64.7 (-2.9)	47.7
Pasifika	27.8	23.5 (- 4.3)	33 (+6.5)	40 (+7)	66.6 (+26.6)	50

Mathematics :

Strategic Aim: All students will make progress towards reaching/exceeding the National Standards in Reading, Writing and Mathematics

Annual goal: To increase the number of students making progress towards achieving at or above the national standard in mathematics.

2016 Target Specifically Year 4's: Of the 21 year 4 learners (2016), 1 is well below, and 12 are below NS expectations.

Outcome	Analysis	Evaluation
<p>The NAG 2 data shows us that in MATHEMATICS 2016, 65.4% of our learners were achieving at or above expectation. Maori children were very slightly under-represented in the data with 64.8% in the same category of achieving at or above.</p> <p>When looking at gender breakdown girls are achieving at a higher level than boys across all cohorts.</p>	<p>At the end of 2015 we ceased working with Te Toi Tupu as we were feeling a little overwhelmed by the number of support contracts we were trying to implement effectively. PB4L and clarity support learning across the curriculum.</p> <p>Teachers have been consistently implementing strategies to support learners to develop clarity about what is being learned and its purpose.</p> <p>A teacher aide was employed by the Board of</p>	<p>There is clear and precise knowledge of who needs support and explicit conversations between teachers and principal and families to support elimination of possible barriers.</p> <p>Staff are confident that there is capability on site to support learning conversations, and teacher inquiry.</p> <p>Teachers and staff know who priority learners are based on data evidence.</p>



2017 Analysis of Variance

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	<p>trustees to support numeracy strategies, and learning of number knowledge identified as a gap by teachers in the senior rooms. The Board also remain committed to providing partial teacher salary so that the learners in View Road school have the best opportunities through managing class sizes, and supporting lead Mathematics staff with release and professional development days to attend maths workshops and lead teacher meetings.</p>	<p>Budgets and support staff timetables closely reflect identified student need.</p> <p>Staff have regular professional conversations to support student achievement.</p> <p>Innovative teacher inquiry into practice is used to support target learners.</p> <p>Tracking sheets and evidence show that teachers are involved in inquiry including reflection and review of teaching practices.</p> <p>Goal setting and reporting includes whanau involvement.</p> <p>Teachers are confident and supported in making effective changes to the way they teach.</p> <p>Next learning steps stem from knowledge of the professional documents supporting progress and achievement.</p> <p>Staff are confident that there is capability on site.</p> <p>There is an increased professional capability in the use of tools which support teaching of Mathematics.</p> <p>Staff have regular professional conversations to support student achievement.</p>
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2017 Use of Operations Grant Kiwi Sport funding

2017 View Road School received \$2084.97 (2017 Ops Grant entitlement notice)

These funds were spent on ***Skill and Participation Ball Sports*** programmes. Skill and coaching sessions from Counties Manukau Rugby, allowed our children to participate in Tackle Rippa, Turbo and Touch tournament days.

It is anticipated that a higher level of children than usual participated in organised events through the Franklin Primary Schools Sports Liaison programmes, and further developed into club based sports offered locally in Waiuku, (Waiuku Schools Touch Tournament), and further afield in the Franklin and Counties Manukau regions. 2018 registrations will confirm this.

In the 2017 financial year View Road School spent \$321.54 on one team set of Touch tshirts, and \$1200 for personnel release to support and manage teams. Purchase of equipment for balls and sets of touch and rippa gear spent the balance related to the ***Ball Sports*** programmes.

A handwritten signature in black ink, consisting of several loops and a trailing line, positioned above the printed name of the principal.

Cris Hull
Principal