

WHAREAMA SCHOOL



FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

School Address: 84 Langdale Road, RD 12
Masterton 5872

School Postal Address: 84 Langdale Road, RD 12
Masterton 5872

School Phone: 06 372 3808

School Email: office@whareama.school.nz

Ministry Number: 3070

WHAREAMA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 3070

Principal: Darren Kerr

School Address: 84 Langdale Road, RD 12
Masterton 5872

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Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Amanda Peake	Chair Person	Re-elected May 16	May-19
Darren Kerr	Principal	Appointed Apr 12	
Richard Sandall	Treasurer	Re-elected May 16	May-19
Darleen Rameka	Parent Rep	Re-elected May 16	May-19
Abi Fairbrother	Parent Rep	Elected May 16	May-19
Heather Stevens	Staff Rep	Elected Feb 17	May-19

Accountant / Service Provider: Moore Stephens Markhams Wairarapa Limited

WHAREAMA SCHOOL

Annual Report - For the year ended 31 December 2018

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Whareama 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.

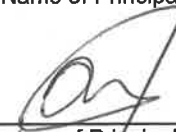
The School's 2018 financial statements are authorised for issue by the Board.

Amanda Joy Peake
Full Name of Board Chairperson


Signature of Board Chairperson

29/5/19
Date:

Darren William Kerr
Full Name of Principal


Signature of Principal

29/5/19
Date:

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

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	563,854	542,706	529,291
Locally Raised Funds	3	46,686	13,062	22,247
Interest Earned		6,669	6,000	11,950
Gain on Sale of Property, Plant and Equipment		-	-	1,154
		<hr/>	<hr/>	<hr/>
		617,209	561,768	564,642
Expenses				
Locally Raised Funds	3	24,006	2,641	13,467
Learning Resources	4	319,752	310,425	267,784
Administration	5	64,112	55,992	71,612
Finance		2,032	-	664
Property	6	142,540	141,717	122,695
Depreciation	7	38,549	10,000	29,520
Loss on Disposal of Property, Plant and Equipment		2,436	-	129
Transport		63,810	56,680	57,909
		<hr/>	<hr/>	<hr/>
		657,237	577,455	563,780
Net Surplus / (Deficit) for the year		(40,028)	(15,687)	862
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		(40,028)	(15,687)	862

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

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

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	566,841	566,841	565,184
Total comprehensive revenue and expense for the year	(40,028)	(15,687)	862
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	2,167	-	795
Equity at 31 December	528,980	551,154	566,841
Retained Earnings	528,980	551,154	566,841
Reserves	-	-	-
Equity at 31 December	528,980	551,154	566,841

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

Whareama School
Statement of Financial Position
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	271,049	179,834	200,769
Accounts Receivable	9	24,135	20,500	20,584
Prepayments		704	650	678
Inventories	10	877	400	353
Investments	11	161,124	236,473	230,473
		<u>457,889</u>	<u>437,857</u>	<u>452,857</u>
Current Liabilities				
GST Payable		6,926	9,000	9,528
Accounts Payable	13	43,904	30,000	32,023
Provision for Cyclical Maintenance	14	38,611	32,500	32,500
Finance Lease Liability - Current Portion	15	6,578	1,883	3,631
Funds held for Capital Works Projects	16	(9,277)	(9,277)	(9,277)
		<u>86,742</u>	<u>64,106</u>	<u>68,405</u>
Working Capital Surplus/(Deficit)		371,147	373,751	384,452
Non-current Assets				
Property, Plant and Equipment	12	176,495	191,516	187,518
		<u>176,495</u>	<u>191,516</u>	<u>187,518</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	6,167	14,113	3,750
Finance Lease Liability	15	12,495	-	1,379
		<u>18,662</u>	<u>14,113</u>	<u>5,129</u>
Net Assets		<u><u>528,980</u></u>	<u><u>551,154</u></u>	<u><u>566,841</u></u>
Equity		<u><u>528,980</u></u>	<u><u>551,154</u></u>	<u><u>566,841</u></u>

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

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

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		234,765	217,706	228,382
Locally Raised Funds		43,340	12,848	22,707
Goods and Services Tax (net)		(2,601)	(526)	3,217
Payments to Employees		(93,832)	(94,268)	(106,121)
Payments to Suppliers		(174,879)	(137,673)	(120,171)
Cyclical Maintenance Payments in the year		-	-	-
Interest Paid		(2,032)	-	(664)
Interest Received		3,129	6,297	11,911
Net cash from / (to) the Operating Activities		7,889	4,384	39,261
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	6,025
Purchase of PPE (and Intangibles)		(13,463)	(16,192)	(14,242)
Purchase of Investments		-	(6,000)	(7,154)
Proceeds from Sale of Investments		75,459	-	-
Net cash from / (to) the Investing Activities		61,996	(22,192)	(15,371)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,167	-	795
Finance Lease Payments		(1,771)	(3,127)	(3,669)
Funds Held for Capital Works Projects		-	-	(3,244)
Net cash from Financing Activities		396	(3,127)	(6,118)
Net increase/(decrease) in cash and cash equivalents		70,280	(20,935)	17,772
Cash and cash equivalents at the beginning of the year	8	200,769	200,769	182,997
Cash and cash equivalents at the end of the year	8	271,049	179,834	200,769

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

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

Whareama School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 15.

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

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

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

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

k) Property, Plant and Equipment

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

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

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

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

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	4.6-40 years
Furniture and equipment	3-10 years
Information and communication technology	4-5 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	3-4 years
Library resources	12.5% Diminishing value

l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

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

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

p) Provision for Cyclical Maintenance

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

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

q) Financial Assets and Liabilities

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

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

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

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	110,540	103,637	98,759
Teachers' salaries grants	233,344	230,000	208,769
Use of Land and Buildings grants	95,109	95,000	92,140
Other MoE Grants	8,542	-	14,122
Transport grants	116,319	114,069	115,501
	563,854	542,706	529,291

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	6,646	-	3,457
Bequests & Grants	11,000	-	-
Activities	10,785	2,166	2,251
Trading	1,739	10,896	519
Fundraising	5,085	-	7,668
Other Revenue	11,431	-	8,352
	46,686	13,062	22,247
Expenses			
Activities	16,539	1,641	6,251
Trading	3,343	1,000	1,089
Fundraising costs	4,014	-	5,407
Transport (local)	-	-	-
Other Expenses	110	-	720
	24,006	2,641	13,467
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	22,680	10,421	8,780

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	13,018	15,260	10,678
Equipment repairs	7,528	-	4,834
Information and communication technology	-	1,000	-
Extra-curricular activities	-	3,000	-
Library resources	89	500	137
Employee benefits - salaries	282,239	280,665	235,736
Staff development	16,877	10,000	16,399
	319,752	310,425	267,784

5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,097	3,000	3,228
Board of Trustees Fees	2,275	3,800	2,010
Board of Trustees Expenses	3,810	2,992	4,912
Communication	8,127	2,000	3,929
Consumables	1,841	3,200	2,604
Operating Lease	-	350	6,304
Other	12,686	8,400	10,615
Employee Benefits - Salaries	25,354	28,800	31,345
Insurance	1,704	450	1,197
Service Providers, Contractors and Consultancy	4,217	3,000	5,468
	<u>64,112</u>	<u>55,992</u>	<u>71,612</u>

6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,924	2,700	827
Cyclical Maintenance Expense	8,528	10,363	5,312
Grounds	3,508	500	1,375
Heat, Light and Water	5,960	5,600	5,787
Repairs and Maintenance	8,560	12,504	1,459
Use of Land and Buildings	95,109	95,000	92,140
Employee Benefits - Salaries	18,950	15,050	15,795
	<u>142,540</u>	<u>141,717</u>	<u>122,695</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	4,803	1,000	4,803
Furniture and Equipment	13,091	3,000	8,080
Motor Vehicles	12,195	3,000	12,195
Leased Assets	7,050	2,000	3,110
Library Resources	1,410	1,000	1,332
	<u>38,549</u>	<u>10,000</u>	<u>29,520</u>

8. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	29,793	24,834	19,121
Bank Call Account	7,711	25,000	25,839
Short-term Bank Deposits	233,544	130,000	155,809
Bank Overdraft	-	-	-
	<u>271,049</u>	<u>179,834</u>	<u>200,769</u>

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

**MOORE
STEPHENS**

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	4,132	1,000	786
Interest Receivable	3,549	5,000	5,297
Teacher Salaries Grant Receivable	16,454	14,500	14,501
	<u>24,135</u>	<u>20,500</u>	<u>20,584</u>
Receivables from Exchange Transactions	7,681	6,000	6,083
Receivables from Non-Exchange Transactions	16,454	14,500	14,501
	<u>24,135</u>	<u>20,500</u>	<u>20,584</u>

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	877	400	353
	<u>877</u>	<u>400</u>	<u>353</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	161,124	236,473	230,473
Non-current Asset			
Long-term Bank Deposits	-	-	-

12. Property, Plant and Equipment

2018	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	84,499	-	-	-	(4,803)	79,696
Furniture and Equipment	26,081	6,724	-	(946)	(13,091)	18,768
Motor Vehicles	61,600	-	-	-	(12,195)	49,405
Leased Assets	6,010	22,393	(1,109)	(1,486)	(7,051)	18,757
Library Resources	9,327	1,956	-	(3)	(1,411)	9,869
Balance at 31 December 2018	<u>187,517</u>	<u>31,073</u>	<u>(1,109)</u>	<u>(2,435)</u>	<u>(38,551)</u>	<u>176,495</u>

**MOORE
STEPHENS**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Buildings	157,279	(77,583)	79,696
Furniture and Equipment	149,681	(130,914)	18,767
Motor Vehicles	121,947	(72,542)	49,405
Leased Assets	27,349	(8,591)	18,758
Library Resources	54,556	(44,687)	9,869
Balance at 31 December 2018	510,813	(334,317)	176,495

The net carrying value of equipment held under a finance lease is **\$18,758** (2017: \$6,010)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Buildings	89,302	-	-	-	(4,803)	84,499
Furniture and Equipment	25,532	9,546	(2,070)	1,154	(8,080)	26,082
Motor Vehicles	73,795	-	-	-	(12,195)	61,600
Leased Assets	7,416	1,704	-	-	(3,110)	6,010
Library Resources	9,781	1,007	-	(129)	(1,332)	9,327
Balance at 31 December 2017	205,826	12,257	(2,070)	1,025	(29,520)	187,518

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Buildings	157,279	(72,780)	84,499
Furniture and Equipment	169,049	(142,966)	26,083
Motor Vehicles	121,947	(60,347)	61,600
Leased Assets	11,514	(5,504)	6,010
Library Resources	52,618	(43,292)	9,326
Balance at 31 December 2017	512,407	(324,889)	187,518

13. Accounts Payable

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
Operating creditors	17,805	4,500	4,351
Accruals	8,355	8,000	8,226
Capital accruals for PPE items	1,123	-	2,192
Banking staffing overuse	-	-	-
Employee Entitlements - salaries	16,621	17,500	17,254
Employee Entitlements - leave accrual	-	-	-
	43,904	30,000	32,023
Payables for Exchange Transactions	42,081	28,500	32,023
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	1,823	1,500	-
Payables for Non-exchange Transactions - Other	-	-	-
	43,904	30,000	32,023

The carrying value of payables approximates their fair value.

**MOORE
STEPHENS**

14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	36,250	36,250	30,938
Increase/ (decrease) to the Provision During the Year	8,528	10,363	-
Use of the Provision During the Year	-	-	5,312
Provision at the End of the Year	<u>44,778</u>	<u>46,613</u>	<u>36,250</u>
Cyclical Maintenance - Current	38,611	32,500	32,500
Cyclical Maintenance - Term	6,167	14,113	3,750
	<u>44,778</u>	<u>46,613</u>	<u>36,250</u>

15. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	8,760	1,800	3,631
Later than One Year and no Later than Five Years	14,432	-	1,379
Later than Five Years	-	-	-
	<u>23,192</u>	<u>1,800</u>	<u>5,010</u>

16. Funds Held for Capital Works Projects

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

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Block A - Classroom Upgrade	<i>In Progress</i>	(9,277)	-	-	-	(9,277)
Totals		<u>(9,277)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,277)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

9,277

(9,277)

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Block A - Classroom Upgrade	<i>In progress</i>	(6,033)	-	(3,244)	-	(9,277)
Totals		<u>(6,033)</u>	<u>-</u>	<u>(3,244)</u>	<u>-</u>	<u>(9,277)</u>

**MOORE
STEPHENS**

17. Related Party Transactions

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

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

Richard Sandall is a trustee of the Board. During the year the his wife Janelle McLean, was employed as a Bus Driver for the school.

18. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	2,275	2,010
Full-time equivalent members	0.12	0.12
<i>Leadership Team</i>		
Remuneration	97,511	94,959
Full-time equivalent members	1	1
Total key management personnel remuneration	99,786	96,969
Total full-time equivalent personnel	1.12	1.12

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	90-100	90-100
Benefits and Other Emoluments	0-5	0-5
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
110-120	0.00	0.00
100-110	0.00	0.00
	0.00	0.00

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

**MOORE
STEPHENS**

19. Contingencies

There are no contingent liabilities (except as noted below) 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.

20 Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into contract agreements for capital works as follows:

(a) \$13,000 contract for Classroom & Deck to be completed in 2019, which will be fully funded by the Ministry of Education. \$9,277 has been spent on the project to date.

(Capital commitments at 31 December 2017: \$13,000)

(b) Operating Commitments

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

(a) operating lease of twenty Chromebooks

	2018 Actual \$	2017 Actual \$
No later than One Year	-	3,127
Later than One Year and No Later than Five Years	-	5,472
Later than Five Years	-	-
	-	8,599

21. 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.

22. 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	271,049	179,834	200,769
Receivables	24,135	20,500	20,584
Investments - Term Deposits	161,124	236,473	230,473
Total Loans and Receivables	456,307	436,807	451,826

**MOORE
STEPHENS**

Financial liabilities measured at amortised cost

Payables	42,081	28,500	32,023
Borrowings - Loans	-	-	-
Finance Leases	19,074	1,883	5,010
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>61,155</u>	<u>30,383</u>	<u>37,033</u>

23. Events After Balance Date

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

WHAREAMA SCHOOL – Annual Plan 2018 Student Achievement Goal 1 – All students will leave Whareama School at or above National Standards in reading, writing and mathematics.

LOCAL GOAL 1: Junior Literacy— Year 2-3 Junior Room students will improve their surface features in writing and their known vocabulary so that their writing and known vocabulary is at or above their chronological age.

FOCUS: The improvement of spelling ages so that all Year 2 and 3 students are spelling at or above their chronological age.

YEAR LEVEL: Year 2-3

CURRICULUM AREA: Writing

STUDENTS TARGETED: The following students have been identified as being at risk and will be our monitored students for tracking of improvement purposes. Apirana Te Whare (Level 1b),

BACKGROUND DATA:
At the end of 2017, and the beginning of 2018, we found that our data showed that we had a gap in achievement in spelling in the students writing, from the e-asstle writing moderation. We feel that the focus on spelling and a rise in this area will also have a positive impact on making connections between words and sounds, on their writing ability and their phonics knowledge. We feel that the ongoing teacher inquiry into our practice will allow us to identify the gaps in achievement more thoroughly and allow us to change our practice accordingly.

TARGET OUTCOME: For all the Year 2/3 students to improve their spelling strategies and spelling age so that they are able to use these skills in their writing. We want to see their individual spelling levels increase to show acceleration and this to match their chronological age.

ACTIONS:

- Essential list testing every term to inform what list children are on.
- 4-6 spelling words written into diaries for homework every week.
- Same spelling words revisited through the daily must do's for Year 2/3's. Children are tested on these words on a Friday.
- Follow the Switch Onto Spelling programme to teach spelling rules and conventions
- Children to write spelling words into sentences to show they understand what the word means (part of daily must do's)
- Peters Spelling test to determine spelling age – end of Term 1 and mid Term 4.
- Introduce editing checklist within writing programme – children to edit own work, check spelling etc
- Use Two medals and a Mission feedback forms within writing programme and give feedback re spelling.

OUTCOME/ANALYSIS/REFLECTION:

Throughout the year, spelling words were written into all diaries. These words were sourced from Term essential list testing so known words were updated regularly. For the new entrants they received letter formation practice in their diaries until most letter sounds were known and then they were shifted on to essential list words. Sometimes the children received word families to learn – especially when we covered them within the phonics programme.

Once again spelling words were part of the must do's (Priorities) on the childrens' self-managing checklist and most children managed this part of their learning extremely well. This is evident from the teacher viewed and noted signed must/do sheets. Switch onto Spelling programme was followed with blends being learnt and then the different spelling patterns that make the long vowel sounds. This takes time as there are so many different patterns and is confusing for the children. Alongside this we also revisit the short vowel sounds. When learning a new sound, I always now show an Alphablocks Youtube clip. The Alphablocks are 26 living letters who discover that whenever they hold hands and make a word, something magical happens. The children really enjoy this as there are lots of different adventures and songs along the way. For the first part of the year the older children wrote their spelling words into sentences but when the class became a Year 1/2 class I stopped this and focussed more on covering the different vowel sounds and spelling rules / conventions. Two Medals and a Mission and Two Stars and a Wish feedback forms were completed in Terms 1 and 2. For Terms 3 and 4, Sandy and I individually conferenced the children ¼ times weekly and asked the children what they liked about their writing. Their comments have been recorded within speech marks within writing books. Did not introduce an editing checklist within the writing programme due to the older children moving to another classroom

The Peters Spelling test was done in November and results recorded below. This shows that there has been an excellent improvement and shift in Peters Spelling Scores across the Year 2-3 students. The students spelling scores from 1-10 in March have moved from 3 to only 1 student. The students spelling from 11-15 have shifted from 2 to 1 student and the most pleasing is the top end where students scoring 16+ in March, which was 7 students has now shifted to 11. The maori students data Included in this general data is in proportional with all other students. The girls and boys have also made similar progress and this is showing that for maori and gender specific children there is not much difference at all so the what we are doing is working for most students. There are still the odd 1 or 2 students who made expected progress and we will investigate new ideas for 2019 to try and implement and trial for effectiveness.

Junior Room March Spelling Levels Y2/3 school spread.

	1-5	6-10	11-15	16-20	21+
Year 2 and 3 Students	1	2	2	1	6

Junior Room November Spelling Levels Y2/3 school spread.

	1-5	6-10	11-15	16-20	21+
Year 2 and 3 Students		1	1	4	7

WHAREAMA SCHOOL – Annual Plan 2018 Student Achievement Goal 2 – All students will leave Whareama School at or above National Standards in reading, writing and mathematics.

LOCAL GOAL 2: Literacy— All Senior Students will improve their writing surface features to be at the expected curriculum level by the end of the year.

FOCUS: All Senior Students will improve their spelling levels so that they are spelling at or above their chronological age by the end of the year. This will also support their writing with the aim of improving writing levels.

YEAR LEVEL: Year 4 -8

CURRICULUM AREA: Writing

STUDENTS TARGETED: The following students have been identified as being at risk and will be our monitored students for tracking of improvement purposes. Kayah Roberts (Level 2B), Fontyne Allanson (Level 2A), Bayley Williams (Level 3B), Jorrin Oliver (Level 3P)

BACKGROUND DATA:

At the end of 2017, and the beginning of 2018, we found that our data showed that we had a gap in achievement in spelling in the students writing, from the e-Astle writing moderation. This was also then reinforced through the students Peters Spelling Test and first piece of moderated writing in February. The spelling in their writing is also having an impact across their basic surface features and causing frustration in their writing final products.both for students and teachers. We believe that we have the internal skills to accelerate the progress of our target students and the areas identified will mean that we need to extend and trial new pedagogy to lift the achievement of our target students and students who are being monitored just below. The more support we can give our students one to one will accelerate their learning, as this has been proven to work in the past.

TARGET OUTCOME:

Each targeted student will reach their expected e-Astle writing level by the end of the year. Their spelling rubric score will be at the expected level for their time at school. Their overall surface feature score will improve to reach their respective end of year score.

ACTIONS:

1. Use Lynda (teacher aide) to work one on one with Kayah to reinforce one on one specific explicit teacher support.
2. Withdraw the other three target students to work in a small group with the teacher during daily writing tasks.
3. Use weekly additional writing activities that target specific skills.
4. Focus teaching on Start right activities.
5. Use Spelloidrome as a new spelling programme.
6. Engage parents in Spelloidrome.

OUTCOME/ANALYSIS/REFLECTION:

Out of all the Year 4 -8 students (25) all but 6 students scored the expected Peters Spelling Test score for their year group. 3 students scored at the expected raw score and 16 scored above the expectation for their Peters Spelling Test. Across the year groups there has been excellent progress and the shift in data is very encouraging. The use of Lynda to support identified students with spelling patterns as they have arisen has been beneficial. Not only does it build on skills and knowledge but also on confidence and the children who have her weekly support enjoy and respond to this 1:1 teaching/learning. The Spelloidrome programme was a huge success with students and staff alike. It offered all children the opportunity to learn a weekly list of graded words with specific spelling patterns in a variety of fun and meaningful ways. Engaging parents with Spelloidrome is something we need to work more on in 2019. We will send out an information newsletter to show the parents the programme and to ensure that they are more engaged with it's content and how they students are using it to support their learning. We have constantly drawn out our target students and have ensured that they have been given extra support to help try and accelerate their learning. As the spelling patterns are introduced to their weekly spelloidrome lists they have been able to use these in writing and then the students who have not understood these properly have been more easily identified as the work is visible in their everyday writing. The use of the spelling word patterns can be seen whether it is understood or not by the teacher each day and then the deliberate act of teaching is undertaken to try and resurface the errors being made. There is also back up work given to the child to revise with the teacher aide support during the week as well. The writing activities that have targeted specific skills have not been done and constantly as we had envisaged and is something for us to plan for more effectively in 2019. This will be part of the centrally funded PD programme that we have been successful with for 2019. The spelling in the Start Right activities have linked well with the writing focus each week. The students enjoy these tasks and when asked if they wanted them for 2019 there was definitely a consensus of yes and they enjoy the engaging tasks and activities they need to complete. They also enjoy using these tasks to show evidence on Seesaw for the digital learning portfolios.

Senior Room March Peters Spelling Score Spread

	0-10	11-20	21-30	31-40	41-50	51+
Year 4-5	1	1	2	10		
Year 6-8			1	5	4	1

Senior Room November Peters Spelling Score Spread

	0-10	11-20	21-30	31-40	41-50	51+
Year 4-5		1		9	4	
Year 6-8				3	5	3

WHAREAMA SCHOOL – Annual Plan 2018 Student Achievement Goal 3 - All students will leave Whareama School at or above National Standards in reading, writing and mathematics.

LOCAL GOAL 3: Junior Numeracy— To accelerate the achievement of the Year 2-3 students so that they will be working at or above their expected curriculum level in maths.

FOCUS: Use the numeracy progressions and basic facts ladder to ensure all Year 2-3 students to accelerate the achievement of basic facts so that they will be working at or above their basic facts level on the basic facts ladder.

YEAR LEVEL:
Year 2-3

CURRICULUM AREA:
Mathematics

STUDENTS TARGETED: The following students have been identified as being at risk and will be our monitored students for tracking of acceleration and progress purposes.

BACKGROUND DATA: *At the end of 2017 and the start of 2018 we found that our data showed that math's basic facts was an area of concern in the Junior Room. The math's information comes from basic fact testing, PAT testing and teacher observations in math's groups work. The lack of basic fact knowledge has an impact on them using a range of strategies and working in other strands of the math's curriculum. By improving their maths basic fact skills we should see an improvement across the strands in mathematics, especially in other areas of number.*

TARGET OUTCOME: *By the end of 2018 all of these students will be working at their basic facts level on the basic facts ladder for maths and will have moved at least two numeracy stage levels in basic facts over the 2018 school year, therefore working at Stage 4 or 5 respectively.*

- ACTIONS:**
- Basic facts Testing at the beginning of the year to determine Basic Facts ladder stage.
 - Children given BF ladder stage as part of weekly must dos and learn x3 a week either by writing out or peer assessing.
 - Tested on their stage on a Friday, if they are successful they move up to the next stage, if not they re-do the following week.
 - Basic facts on Studyladder / Feed A Frog /Prodigy Apps. These apps all have a basic facts component and can be set to appropriate stage and tracked by teacher. Maths apps are part of weekly must do's learning.
 - Record stages and growth on tracking sheets.
 - Maths Rocks app for those who are at Stage 5 to help learn multiplication and division facts.
 - Quick 10 – maths rotation activity- timed to encourage instant recall.
 - Test for Basic facts Ladder stage Term 4.

OUTCOME/ANALYSIS/REFLECTION:

In the first half of the year, all of the above actions were implemented into the classroom. Both the Prodigy and Maths Rocks apps were only available for the children who were working at either Stage 4 /5 of the Numeracy Project as they had the knowledge base required to support strategy learning and an understanding of mathematical language. The Maths Rocks app was popular as the children were able to learn their times tables to the most engaging music tracks. The others in the class had the opportunity reinforce and enhance their Maths knowledge through the Feed a Frog and Studyladder apps.

Basic facts ladder growth was evident within the classroom with all of the older children climbing up a few stages on the ladder. Having basic facts as a must-do activity was beneficial, largely due to the children revisiting their learning 3-4 times a week. Basic Facts was also a hot spot activity and was included as a maths group rotation activity. As these children were revisiting their basic facts in a variety of different ways there has been notable basic fact growth. Also having a stopwatch timer on the TV and getting the children to record their times helped improve quick knowledge recall.

As I lost the Year3's and the year 2's due to roll growth my mathematics programme then changed so the learning was pitched to their level and focused on learning number knowledge. Lots of class singing, moving, counting, dancing to maths via Youtube, very inclusive and fun for all.

Group rotation for the second part of the year still happened as there were differing knowledge abilities evident from JAM testing and roving and conferencing with the children.

Must Do's and Can Dos continued with the children using a new online programme called Maths Seeds and also Feed a Frog to reinforce number learning. All children enjoying Maths Seeds. The children are learning core math and problem-solving skills with fun and relevant math games and activities.

The ALIM programme which I implemented for 5 weeks in Term 4 included 3 children from Timatanga. Two children moved up two numeracy stages and one child up one. Unfortunately, the child who moved up one stage was absent from the programme due to family issues up north.

Playing Round the World, Bang and Maths basic fact to leave the classroom has also helped improve basic fact stages.

Overall the basic facts progress has been very good with a significant shift of the students from Stage 0-1 (4) all moving 1 or 2 stages over the year. The students who were Stage 2-3 (all shifted up 1 stage) and the students who were Stage 4 all shifted either half a stage or a full stage over the year. All of the maori students in this data moved proportionally with the other students across the school.

Junior Room March Basic Facts Scores

JAM Basic Facts Stages	Stage 0-1	Stage 2-3	Stage 4	Stage 5
Year 2 and 3 Students	4	2	6	

Junior Room November Basic Facts Scores

JAM Basic Facts Stages	Stage 0-1	Stage 2-3	Stage 4	Stage 5
Year 1 -3 Students	6	8	5	2

Have included Years 1's in November Data to give an indication of students coming in and to prepare for 2019. Most of these students (9 students) are Stage 0-1, other than 2 who are Stage 2-3.

WHAREAMA SCHOOL – Annual Plan 2018 Student Achievement Goal 4 - All students will leave Whareama School at or above National Standards in reading, writing and mathematics.

LOCAL GOAL 4: Senior Numeracy— To raise the achievement of the Year 4-8 senior room students who are working below or at their curriculum level in maths.

FOCUS: Use the numeracy project strategies to ensure all Senior Room students to improve their mathematics numeracy strategies so that they have at least 3 strategies that they can use in each of the domains. This will also support their problem-solving abilities in all areas of mathematics.

YEAR LEVEL:
Year 4-8

CURRICULUM AREA: Mathematics

STUDENTS TARGETED: The following students have been identified as being at risk and will be our monitored students for tracking of improvement purposes. Kayah Roberts (Stage Early 4), Emily O’Neale (Stage Early 5), Fortyne Allanson (Stage Early 6), Bayley Williams (Stage Early 6), Bryana Jenkins (Stage Early 6)

BACKGROUND DATA:

At the beginning of 2018 we found that our data showed that we had a definite gap in number strategies in our students’ math’s repertoire. From the Pat math’s test and the number Gloss testing we found that students math’s strategies were really lacking from Stage 5 onward. This has come from having a year of focus on number knowledge and not committing the time to teaching strategies explicitly. This has now become a focus as the number knowledge gaps have been improved and students are now confident in their basic number knowledge.

TARGET OUTCOME:

Each target student will learn 2 or 3 maths number strategies that they can explain and also use effectively in a variety of add, sub, mult and div number problems.

ACTIONS:

1. Withdraw Kayah to work one on one with Lynda (teacher Aide)
2. Weekly problem-solving lesson (horizontal grouping) to allow children to learn from each other. Feedback to clarify learning and strategies used.
3. Small group/one on one teaching after group lessons to ensure knowledge is retained/embedded.
4. Daily basic facts practise

OUTCOME/ANALYSIS/REFLECTION:

Maths has been an area of real progress in 2018. We have seen a significant shift in the strategy stages in our students and this has also had an impact on the number knowledge stages as well. The average stage for the Year 4-5 students in March was Early Stage 5 and this has shifted to an average of Early Stage 6.....1 full stage in 1 year. Also the Year 6-8 students average stage in their strategy stage in March was Stage 6 and it has now shifted to Stage 6, but with a large group of students who moved from working at Stage 6 to be working at Stage 7 (from 1 to 6). The weekly problem-solving activities worked really well in 2018. It allowed for horizontal grouping and this was great for the tuakana-tenia teaching and learning with the students who has good strategies to support the students who had more difficulty. It allowed the students who needed extra support to hear and watch how the more able students worked and thought. The leadership power for the more able students was evident as they had to ensure everyone in their group could explain how they came up with the answer and what strategies they used. We also had a set of stage posters on the wall and added to these many sessions to help have tangible working documents on the walls that the students could relate back to. We added the strategies we used and showed which stage it related to. Many students could start to verbalise what the strategy was and what stage it related to. This can be developed more in 2019 along with other progressions so they can explain where they are doing, why they there and what they need to do to get to the next stage/ level.

In Term 3 and 4 the children followed an individualised daily basic facts programme. Weekly test results were graphed and the children monitor their progress and improvement. This knowledge can then be transferred into all their other Maths learning and has become a strong building block for their maths work. All children showed improvement. This will continue in 2019.

Lynda’s 1:1 weekly teaching is an extremely valuable support and offers an individualized opportunity for two of our target students. She micro teaches skills and knowledge in a safe environment that builds confidence. Maths Buddy drives students with video lessons, targeted goals and tasks. This will continue in 2019.

Senior Room March Numeracy Project Strategies Global Stage Score Spread

	Stage 2-3	Stage 4	Stage 5	Stage 6	Stage 7
Year 4-5 Students	1	3	9	1	
Year 6-8 Students			3	8	1

Senior Room November Numeracy Project Strategies Global Stage Score Spread

	Stage 2-3	Stage 4	Stage 5	Stage 6	Stage 7
Year 4-5 Students		1	4	10	
Year 6-8 Students				6	6

Whareama School Board of Trustees

Kiwisport Report

For the year ending 31 December 2018

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2016 we received total Kiwisport funding of \$574.70 (excluding GST).

The funding in 2018 was spent on our Hockey in Schools, Get, Set, Go athletics (y1-3) and Run, Jump, Throw athletics (Y4-8) programmes. The hockey programme ran for 6 weeks and involved all students in the school, this was the second year of a 3 year contract. The athletics programme ran for 8 weeks and also involved every student in the school. The total cost of the two programmes to our school was over \$800 +GST.

WHAREAMA SCHOOL

STAFF LIST

Principal	Darren Kerr
Full Time Teacher	Heather Stevens Jane Tiley
Part Time Teacher	Sandy Taylor (Principal Release)
Teacher Aide	Rachel Eden
School Secretary	Diana Few
Bus Drivers	Janelle McLean Brent Jones Eddie Bird
Cleaner	Jolene Jones
Caretaker	Eddie Bird John O'Neale
Office Manager	Diana Few

End of Year Principal's Report 2018

Here we are at the end of another school year and 2018 has been another fantastic year of achievement, opportunities and new beginnings.

We recently finalised our data and we have had another good year at school with some positive progress in many areas of our curriculum

Even though we do not report against National Standards anymore, I have reported to the Board of Trustees on our results assessed against our National Curriculum levels. This school can report that 86% of our students are working at or above their curriculum level in maths, 76% are working at or above in writing and 79% at or above in reading. While these targets and standards are good they have allowed us to set high expectations for all of our students.

We will continue to aim to grow at Whareama School and move in the direction of making modern learning practice a useful tool in, our now 3 classroom school.

It is a very exciting time at Whareama with our third classroom being ministry funded and this seems to be sustainable for the foreseeable future.

We have been through a huge year of review at Whareama School. We have reviewed all of our curriculum areas, the opportunities we provide, the values we deem important and our complete learning model. We have, with community feedback installed our RURAL school values. Respectful, Unique, Resourceful, Achievers and Leaders.....this guides us in all we do at Whareama School and 2019 will see this embedded even more and be used to guide our curriculum.

Next year will see our new students to the school in Timatanga, working continuing to work in a play based learning environment, our middle classroom, or Whanake, work on Inquiry learning our Senior Room, Whakatutuki in a impact based learning environment.

We are still awaiting tenders and building work to be done around our school and next week our whole school will be undergoing a full repaint.

The next two years will see some amazing school growth. We have only 7 students leaving as Year 8s over that time and we currently have 18 students down on our pre-enrolments.

The school roll, if these enrolments are fulfilled will see us at 64 students.

We have seen many changes in 2018 and these have none so impacting on a school as staff changes. This year the board invested in the education of our students by funding a third classroom teacher from the middle of the year. This saw the school split into 3 classroom from the start of Term 3 and allowed for small class sizes and even more support for students' needs. This year the Ministry confirmed the school roll growth and will be funding a third classroom in 2019. The board employed Mrs Tiley into the middle room from Term 3 this year and for those who do not know I would like to congratulate Jane Tiley in her appointment to the fulltime position in 2019. It has been an exceptionally easy transition and Jane has settled into our school and she has been working her absolute best to provide amazing outcomes for our children.

There has been many opportunities for our students this year and we have seen a range of success in many areas. Some that have stuck out for me this year include:

National Young Leaders Day 2018

Second place in the Times Age Design a Newspaper Competition

6 students going to the Masterton swimming championships

15 students who went to the Masterton Cross Country Champs

3 students going to the Wellington regional cross country champs

4 students being offered a place to go the Wellington regional athletics champs

Rane's massive kingfish at the Take a Kid Fishing Day

Regular newspaper articles about our school and what we are doing

Our Rabobank Good Deeds promotion win

We also recently have been informed that we won a \$3000 grant from Trust House to upgrade and improve our digital social services.

The messages, emails, phone calls and comments from members of the public about how amazing our kids are and how they continue to impress in the public eye.....and to be honest, those are the moments that please me the most.

I also want to use this time to thank the following people:

To our bus drivers who continually accommodate changes to the bus runs. They are regularly asked to do extra duties when we have trips on and they need to free up their personal time to get the kids to events around the region. They have the safety of all your kids foremost and have been flexible and forward thinking to ensure that the buses all run effectively. Eddie you have been a godsend, the way you just go about things and get stuff done takes so much away from me and that then means I can concentrate on the important things in my job.

Jolene you keep the inside of the school looking amazing and it is with great pride I can show people around our school knowing you have everything looking immaculate and perfect. John and Rachel you both do so much to make our school looking great outside and I do not even need to think about what needs to be done.

Also thanks to all the family members who have helped with coaching and managing sports teams, been part of school trips and have helped by transporting and supporting all the events we do – in a small school we need this support and as I said in our Helpers Lunch celebration yesterday, many of these things simply cannot happen without you all and your support.

I would like to thanks the Board of Trustees who have work together and have continued to govern our school effectively. They always are thinking forward, ask the right questions and have the best interests of your children, and our school at heart. The many times they have just sorted what needs to be done around the school and also supported the staff with new initiatives and ideas with 100% enthusiasm. Thank you all.

Thanks so much to the teachers who work tirelessly for your kids in everything they do. Heather, Sandy, Jane and Rachel you have done a great job this year and the results in our students are the evidence of this. Well done to all you do and thanks so much for the extra effort you have put in over the year that goes above and beyond the expected tasks that form your job description. We definitely have fun at our school in our jobs and while there is lots of laughter and banter you all do the very best and transfer the fun in the staffroom to make the classrooms fun places to be for the kids. Also Diana thanks for keeping all the work behind the scenes in order and ensuring that many of the day to day operations in administration just happen, and allow me to concentrate on student learning and achievement.....you are worth your weight in gold.

I would like to thank all the parents that have been so supportive of the school and the efforts we have made to carry on the strong traditions that our school have upheld for many years. The continual feedback on how happy your children are, the continual improvement in your children and the positive future you see for our school makes this job so much more enjoyable.

Darren Kerr
Principal - December 13th 2018

Whareama School Board of Trustees.

Chairman's Report

For the year ended 31 December 2018

We have had another fantastic year at Whareama School with all students achieving good progress in all academic areas. Our year eight students Mathew and Jorin are leaving Whareama School having achieved well during their time here. We also have Poppy Tatham leaving to attend St Matts and the Pascoe family is moving to Australia over the holiday period. Well done to the departing students for all you have achieved during your time at our school and we wish you all the very best in the next stage of your academic journeys.

This year we saw an increase in our roll sufficient to establish a third classroom half way through the year. We welcomed Jane Tiley on board to teach the students in the third classroom and are very happy to confirm Jane will be back on board in 2019. Ministry funding for the third classroom has also been confirmed for 2019 so we are well set for students to receive a great education in 2019.

Whareama School students have achieved some great results in the sporting arena this year with several students doing very well in many sporting disciplines. Thank you for all the parent help and support with all the sporting initiatives. We also continue to hear positive feedback about the conduct of our students while out and about in the community. Well done to the students for being great role models for our school.

Recently our school was entered into a Rabobank sponsored competition by Sarah Tatham and we were very excited to win \$5000 plus a day of manpower from Rabobank. The funding has been used to complete impact projects the senior students have been doing this year. Please take the time to walk around the school this evening and look at these amazing projects. The funding has really made a difference to the completion of these projects so we are very grateful to Rabobank and to Sarah for enabling this to happen.

Thank you very much to Heather, Sandy, Rachel and Jane for your amazing work inside and outside the classrooms during the year. We hope you have a great well earned holiday and look forward to your fantastic teaching efforts again in 2019.

Mr Kerr thank you for all your continued efforts both in the senior room and in running the school. We appreciate all the lengths you go to in making our school an enjoyable and productive place for the students.

Thank you to Diana in the office, your hard work significantly contributes to the smooth running of the school. Thank you also to the bus drivers, cleaners, grounds people and our classroom support volunteers for all you do. Things definitely would not run as smoothly at the school without everyone we have on board to play their part in the team.

Have a safe and happy Christmas everyone and look forward to seeing you all in 2019.

Whareama School aims to provide a stimulating, supportive and positive learning environment, encouraging children to achieve their best in academic, social, cultural and physical areas.

WHAREAMA SCHOOL





Whareama School

“Learn With Pride”

Values

- Excellence – A commitment to high standards of achievement.
- Self Motivation and Independence -Independent and self-motivated learning.
- Co-operation - A commitment to working co-operatively.
- Creativity - Creativity and risk taking.
- Tolerance - A tolerant and open atmosphere, accepting of difference and valuing diversity.

Vision Statement

Empowered Learners – Future Leaders

Our Philosophy

We aim to offer all students the best learning opportunities available in a supportive and stimulating environment, with a focus on numeracy and literacy. Our child-centred programmes are flexible, adaptive and open. The learning areas of science, social science, arts, technology and health and physical education will be taught where ever possible through an annual conceptual approach.

Our traditions support a tolerant and open atmosphere, reflected in the mutual respect of pupils, teachers and community. We pride ourselves on being a family, community school. We see education as the responsibility of the team of children, parents and teachers. We accept everyone from all backgrounds as taonga that helps make our school rich in cultures, values and traditions.

We believe that it is important to foster social and moral development as well as intellectual growth. We use the key competencies and values in our programmes to help achieve this. With the children we set goals and expectations and help them to learn about responsibilities and consequences. We encourage the children to give their best effort so that they can be rewarded with success and personal satisfaction.



We believe in educating for sustainability and promote an awareness of our environment and its vulnerability.

Our school is well resourced with up to date technology in order to prepare our students for the 21st century.

Whareama School recognises the Treaty of Waitangi as a founding document of New Zealand. The school aims to give practical effect to the Treaty as it implements the National Education Goals. Te Reo and tikanga are integrated as part of our classroom programme and is recongrised and valued across the school. We emphasize the importance of whanaungatanga and use our local resources to give our students opportunities to develop relationships within their community and beyond.

Whareama School consults regularly with our parents and caregivers over matters which affect the education of the children. The consultation process includes strategic plans, community satisfaction surveys and reporting to parents through the National Standards.



Student Achievement Expectations

Our expectations are that students will:

- ◆ Achieve at or above their curriculum level in literacy and numeracy to maximise all learning
- ◆ Demonstrate initiative to contribute positively within a changing society
- ◆ Be confident in their own identity and ability
- ◆ Show resilience and flexibility to overcome challenges
- ◆ Maintain effective relationships based on tolerance, respect and honesty within a diverse

community



Implementation of our Vision

- Students have regular and well planned literacy and numeracy programmes
- Students learning through experiences in the community—EOTC
- Teachers recognising that students are individuals who learn at different rates and in different ways
- Teaching our students to work effectively in a co-operative team environment
- Students participating in inquiries which they help to design
- Students developing the skills and attitudes to be independent—key competency of self-management
- Students developing as reflective learners and critical and creative thinkers
- Students taking responsibility for their own learning
- Students experiencing achievement progression in literacy and numeracy across the curriculum
- Our school will help students and parents to see how integrative and cross curricula learning is a good preparation for specialised learning in secondary school



Eight Principles

1. High Expectations
2. Treaty of Waitangi
3. Cultural diversity
4. Inclusion
5. Learning to learn
6. Community Engagement
7. Coherence
8. Future focus

Description of the School

Whareama School was established in 1897 and is a state, co-educational full primary school, incorporating Year 0-8.

The school is situated 42 kilometres from Masterton and 17 kilometres from Riversdale Beach. There are three classrooms, a library, an office and administration area, a resource room, a staff room and a Principal's office. The grounds have an adventure playground, a full sized courted turf, playing field, cricket net, concreted area and a swimming pool. Most students travel to school on one of the three school buses. The third classroom provides space for the playgroup to meet once a week.

Description of the School's Community

Whareama is a decile 6 school. It is in a rural community and approximately half of the children come from farming families in 2018. The other families have occupations which involve them travelling to town or in the area for work.

33% of our students are Maori and the rest Pakeha and there is a gender mix of 47% girls and 53% boys.

There is a close relationship between the playgroup and the school which assists with the smooth transition of new entrants to the Junior Room.

The community supports student learning through being available as members of the Board of Trustees and providing help with transport and supervision on school trips and attending school events. They also contribute to fundraising activities.

The community is mindful of the isolation of rural living and rural education and backs the school's efforts to participate in as many town activities as possible. On the other hand they recognise the many quality opportunities the smaller numbers at Whareama School provide.

The Maori community is very supportive of the school and are engaged in raising the bicultural awareness of our school.



Whareama School Strategic Plan 2018 – 2020

OUR SCHOOL'S VISION

A learning community raising children to be inquiry learners, skilled communicators, deep thinkers, self managers, passionate about learning and confident about the future.

OUR SCHOOL'S MISSION

Whareama School aims to provide a stimulating, supportive and positive learning environment, encouraging children to achieve the best in academic, social, cultural and physical areas.

Strategic Aim 1: All students will leave Whareama School at or above their respective curriculum levels in reading, writing and mathematics.

Strategic Aim 2: All students at Whareama School will be self managing, independent learners through emphasis on the Key Competencies and values.

Strategic Aim 3: Our students will be worldly 21st century citizens, who are resilient, socially responsible, resourceful and confident in their own identity.

STRATEGIC PLAN 2018 – 2020

	2018	2019	2020
<p>Strategic Aim 1: Effective Teaching All students will leave Whareama School at or above their expected curriculum levels in reading, writing and mathematics.</p>	<p>Focus: Highly Effective Teaching Teacher Aide Support in Junior Room Third Classroom extension Revisiting all learning and assessment practices to align with new government expectations and initiatives</p>	<p>Focus Board of Trustees changeover ensures new aims are set and carried through. High Quality leading Review learning and Assessment procedures and expectations in Reading/ Writing and Mathematics</p>	<p>Focus Completely resourced and up to date in all curriculum areas. Develop curriculum to ensure we have best practice evident in planning, teaching, assessment and review. Be a model rural school in our knowledge and implementation of National Standards in Reading, Writing and Mathematics through valuable modern learning practice</p>
<p>Strategic Aim 2: Student Agency All students at Whareama School will be self-managing, independent learners through an emphasis on high expectations through the teaching of Key Competencies and values.</p>	<p>Focus: Student Agency Development of Key Competencies Assessment Play Based Learning Pedagogy in Junior Room Project Based Learning Pedagogy in Senior Room Google Classroom development in Senior Room</p>	<p>Focus Inquiry Process, Key Competency and values are reviewed. School culture is embraced by school and community. Student Voice Programme is reviewed and updated. School Values with maori whakatauki are introduced and embedded into school</p>	<p>Focus Embed within the school curriculum the full Inquiry model, school values and student voice programme to ensure it is being used effectively to enhance classroom programmes and extra curricular programmes.</p>
<p>Strategic Aim 3: Whanaungatanga Our students will be worldly 21st century citizens, who are resilient, socially responsible, resourceful and confident in their own identity.</p>	<p>Focus: Whanaungatanga Development of EnviroSchools programme to build to a Silver School Community partnership strengthening Cultural Partnership strengthening School branding and focus reviewed</p>	<p>Focus Review of EnviroSchool programme and student engagement. Review of community and cultural partnerships and their sustainability and improvement Revisit units of teaching and their links to the world. Focus on classroom practice</p>	<p>Focus We will ensure that we are a Gold level EnviroSchool and that we are environmentally resourceful in all areas of the school. Our community and cultural partnerships will be strong and we will have a</p>

		links to worldly authentic experiences.	range of purposeful connections that enhance student learning. Our units of work will continually make links to the wider world to ensure learning is in a worldly authentic context.
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ANNUAL PLAN 2018

Strategic Aim 1: *Highly Effective Teaching*

All students will leave Whareama School at or above their respective curriculum levels in reading, writing and mathematics.

Focus:

Teacher Aide Support in Junior Room
Third Classroom provisions

Revisit all learning and assessment practices to align with new government expectations and initiatives – including our new curriculum design

Background Information: At the end of 2017 and the start of 2018 we found that our data showed that we had a range of gaps in a variety of areas in both Junior and Senior Rooms. We feel that the focus on spelling and a rise in this area will also have a positive impact on making connections between words and sounds, on their writing ability and their phonics knowledge. The math's information comes from basic fact testing, PAT testing and teacher observations in math's groups work. This has come from data analysis in our staff meetings at the beginning of 2018, there was a lack of retention from 2017 over the holiday and this has contributed to the dip in achievement. We also found that we needed extra support in the Junior Room and we needed to start planning for a third classroom as the role grows over the year. We believe that we have the internal skills to accelerate the progress of our target students and the areas identified will mean that we need to extend and trial new pedagogy to lift the achievement of our target students and students who are being monitored just below. The more support we can give our students one to one will accelerate their learning, as this has been proven to work in the past. We felt it is now important to review our curriculum and align it to the current changes in practice and the new initiatives that we are trying in both Junior and Senior Rooms. We feel that the ongoing teacher inquiry into our practice will allow us to identify the gaps in achievement more thoroughly and allow us to change our practice accordingly. The main areas of focus are spelling and math's basic facts for the Juniors and math's strategies for the Senior Room.

Targets:

1. Year 2-3 Junior Room students will improve their spelling age so that they are spelling at their chronological age. This will also support their surface features in writing and their known vocabulary.
2. All Senior Students will improve their spelling levels so that they are spelling at or above their chronological age by the end of the year. This will also support their writing with the aim of improving writing levels.
3. All Year 2-3 students to accelerate the achievement of basic facts so that they will be working at or above their basic facts level on the basic facts ladder.
4. All Senior Room students to improve their mathematics numeracy strategies so that they have at least 3 strategies that they can use in each of the domains. This will also support their problem-solving abilities in all areas of mathematics.

Actions	Who / When / Budget	Outcome / Measure	Variance
Focus: Teacher Aide Support in Junior Room -hiring of teacher aide 4 days a week - resourcing work station and learning	BOT/ Heather / Teacher Aide Term 1-4, 2018 \$10,000	The outcome of this will include: - Support the teacher to achieve the classroom annual literacy and numeracy targets	The work of Rachel has really been invaluable. Students have been given support everyday and there have been regular posting on Seesaw that have highly engaged parents. We decided to

<p>resources</p> <ul style="list-style-type: none"> - support for new teaching pedagogy and programmes. 		<ul style="list-style-type: none"> - Support students in a play based learning environment with learning conversations and the completion of narratives for assessment - Assist students in their classroom programmes so the teacher can focus on target students - Assist students in the classroom so the teacher can support new students into transition. - Run the classroom programme while the teacher can run group accelerated learning programmes. - Allow the teacher to accelerate the progress of all the students in the classroom as more on one <p>One</p> <p>This will be measured by the staff end of year evaluative assessment report to the board.</p> <p>Also a full review of the play based learning programme and the effectiveness of the teacher aide support will be undertaken.</p>	<p>rove away from the narratives as the digital format is much more engaging and timely for whanau. There has been support programmes for target students and others who have needed support, especially with the Early Words programme that saw accelerated progress in some students. This then allowed our teacher to support other students in more one on one sessions than ever before. Through our teacher stesiation there has been a review of the PBL programme and teacher aide effectiveness has been measured through performance appraisal documents. We definitely now need the outdoor space created for the PBL in 2019 and the board to continue to fund a Teacher aide in 2019.</p>
<p>Third Classroom provisions</p> <ul style="list-style-type: none"> - hiring of 0.6 teacher - upgrade of classroom - purchasing of resources - updating of school procedures 	<p>BOT/ Darren / 0.6 teacher Terms 3-4, 2018 \$30,000</p>	<p>We expect to see role growth this year to a point that we have a third classroom begin at the start of Term 3. This will allow us to move into smaller class sizes and provide effective teaching practice and regular one on one support for students. This will not be ministry funded so we will be expecting to see examples of accelerated learning across the school. The third classroom should expect us to see programmes become more individualized across the 3 classrooms as well. This will be measured by end of year curriculum reports, ongoing progress reports to the Board of Trustees and through our end of year review of school operations by staff.</p>	<p>The third classroom came into play in Week 1 in Term 3, the board funded this role. Very quickly we reached the numbers for it to be a Ministry funded position in late September. Getting class sizes back to 16-21 students has shown huge benefits in data that we analysed at the end of the year. We need more PD in writing for all classrooms and have been successful with Centrally funded PD in 2019 which will support this. We also have been funded for our third classroom by the Ministry in 2019 as well.</p>

<p>Revisit all learning and assessment practices to align with new government expectations and initiatives – including our new curriculum design</p> <ul style="list-style-type: none"> - community redesign - assessment consultation - school operations update 	<p>Darren/ Staff Over Terms 2-4, 2018 \$2000</p>	<p>We will see a newly designed curriculum for Whareama School. All stakeholders input will be evident in the new document and we expect to see the curriculum stream lined and brought up to 21st century learning pedagogies and learning. There will be a play-based learning and project-based learning statements added, as well as new values, priorities and the way we deliver our curriculum areas. The new document will also show the new assessment procedures, learner qualities and the procedures around school operations. This will be evaluated by the new documents release to the Board of Trustees and hapu at the end of 2018.</p>	<p>We used the Ministry guidelines around curriculum redesign and used Rick Whalley from CORE Education to be a critical friend through this process. We have reviewed all curriculum and assessment practices. designed our school rebrand, values, learning model and many different aspects of our management systems. We need to set up new relations with our hapu after personnel changes so they can have some feedback into our new curriculum. We now are at the point of redesigning our strategic and annual plan models and I have been selected to be part of the Springboard Trust programme in 2019 to assist with this.</p>
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Strategic Aim 2: Student Agency
All students at Whareama School will be self-managing, independent learners through emphasis on the Key Competencies and values

Focus:
 Play Based Learning Pedagogy in Junior Room
 Project Based Learning Pedagogy in Senior Room
 Google Classroom development in Senior Room

Background Information: *The school and community hold the importance of values, key competencies and the students being self-managers as highly important. We feel that students with these core skills and values make for strong learners and strong and purposeful members of society, as they get older. Students in multilevel classrooms also need to have good self-managing and problem-solving skills and we also feel that due to the future needing problem solvers as an important life skill to have we value these skills in our students. We also want to develop student voice more and ensure our students feel they have an empowered and self-directed education at Whareama School. This has been developed over the last year but we can now look to integrate more as the foundation steps for self-management student voice, modern learning pedagogy is in place.*

Targets:
Junior Room target:

Students will be able to work in a play based or self-directed learning environment that is specific to their learning stage and that develops their understanding of the Whareama School learner qualities.

Senior Room targets:

Students will work in an impact-based learning environment to produce goods, services or products that better our school and community. Students will use Google Classroom as a learning tool to develop their 21st century learning skills. They will also be able to identify the Whareama School learner qualities and show their growth and improvement in these over the 2018 school year.

Actions	Who / When / Budget	Outcome / Measure	Variance
<p>Play Based Learning Pedagogy in Junior Room</p> <ul style="list-style-type: none"> - professional development - Learning Environment improvement and building - resources - use of teacher support 	<p>C21 Learning Ltd – PD Provider Heather Stevens/ Rachel Eden Terms 1-4, 2018 \$5000</p>	<p>The outcomes of this will include:</p> <ul style="list-style-type: none"> - students Y1-2 working in a play-based learning environment - students Y3 working in a key competency-based learning environment - assessment using narratives for play based learning linked to learner qualities - assessment using teacher tracking charts for all other students. - opportunity for student voice in their learning and to make the transition process smooth from Year 1-2 to Year 3 onto Year 4. This will be measured through our Professional development plan, teacher inquiries and development of classroom programmes and their effectiveness through our end of year programme review. 	<p>.We have had all of our Year 1-3 students working in a play based environment for the most of 2018 and the Year 3 students, along with some Year 2 students who were ready moved to work in a Key competency based learning space. There were a range of tools used to ensure the older students were using the key competencies throughout their day and there was some excellent improvement shown across the class in the learner quality assessments carried out in November. The teacher inquiries linked to the key competency work and the progress of not only the target students but most in in general was encouraging. Unfortunately the ongoing issues with property still remain and we are now awaiting tenders to come in so work can begin on our projects. Until this happens the play based learning activities are restricted to indoors and this is something we need to see developed.</p>
<p>Impact Based Learning Pedagogy in Senior Room</p> <ul style="list-style-type: none"> - professional development - resources - teacher collaboration 	<p>C21 Learning Ltd – PD Provider Darren Kerr/ Sandy Taylor Terms 1-4, 2018 \$5000</p>	<p>The outcomes of this will include:</p> <ul style="list-style-type: none"> - students Year 4-8 working in an impact-based learning environment - links being made across curriculum areas more effectively and more often. - students producing work that has a meaning and purpose for learning 	<p>This has been one of our real success stories for 2018. The impact projects worked slowly throughout the year however all projects were completed and the real life learning that took place was inspiring. The improvement</p>

<p>Google Classroom development in Senior Room</p> <ul style="list-style-type: none"> - Chromebooks - Google for Education apps - Learning Environment improvement and building 	<p>Darren Kerr/ Sandy Taylor Terms 1-4, 2018 \$5000 (Chromebook lease and PD)</p>	<p><i>- student voice and engagement will be increased through choice of projects.</i></p> <ul style="list-style-type: none"> - opportunities for 21st century learning skills and attitudes will be developed and ingrained <p><i>This will be measured through our Professional development plan, teacher inquiries and development of classroom programmes and their effectiveness through our end of year programme review.</i></p>	<p>of the learner qualities through our learner maps was higher than expected and there has been some unique collaboration and learning take place. The weather but the Rabobank Good Deeds win of \$5000 and a days labour certainly ensured the projects were completed. The opportunity to fail and learn through reviews was also apparent. Students have developed thinking, problem solving, team work and review skills in their projects and have finished with a project that has impacted on others in the school and community.</p> <p>While students have continued to experience some very supportive and relevant online learning tools in 2018 this work did not happen as we were hoping. We still need more support to drive digital learning and to set up effective Google classroom experiences and to use GAFE tools in our classroom programmes. We still have a good balance between written and digital work and we feel this is important - as do our stakeholders but we now need to work on this as part of our PD for 2019.</p>
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Strategic Aim 3: Whanaungatanga
Our students will be worldly 21st century citizens, who are resilient, socially responsible, resourceful and confident in their own identity.

Focus:
Development of Enviroschools programme to build to a Silver School
Community partnership strengthening
Cultural Partnership strengthening

Background Information: Our school had a community consultation meeting at the end of 2016 and it as decided at this that the previous Strategic Aim 3 had become 'business as usual' and it was time to create a new aim for the school. Our stakeholders met as part of our bi-annual community consultation and came up with the basics of our new aim 3. A group from the board and the Principal met and devised the new Aim as we see it now. We felt that while our children experience many opportunities we ended to continue the hard work over the past 4 years to continue to grow our children's understanding of the world, its environment and its cultures. This was also seen to be a good opportunity to develop the local connection with business so students are able to make these connections when they leave Whareama School.

Target: Students will:
Be involved in at least 10 different out of school opportunities to extend their understanding of their local community and the wider world.

Actions	Who / When / Budget	Outcome / Measure	Variance
<p>Development of Enviroschools programme and student agency</p> <ul style="list-style-type: none"> - setting of Team Green - workboard station for tasks to be done - Professional development plan with Gill Stewart - School Enviroschool plan to be created and used. 	<p>Heather, Ali - Enviroschools Terms 1-4, 2018 \$2000</p>	<p>The outcome for this is to see if we can move a step closer to being a Silver Enviroschool. Students should be able to identify steps they are taking to promoting our school as an environmentally friendly school. They will be participating in a range of Enviroschool activities around the school. We will complete a student voice survey of students who have has a positive involvement across the year.</p>	<p>We have a review day in early 2019 to show the next steps we have made and the work moving forward will be made apparent then. We have had a change in Enviroschool facilitator in the Wairapa and have not had the regular contact that we are used to. We have completed Enviroschool activities this year and the new gardens, recycling work and environmental art are all evidence of this.</p>
<p>Community partnership strengthening</p> <ul style="list-style-type: none"> - Riversdale Planting - Beach Cleanup Programme - Rewanui Planting - Beach Education Programme - Henleys Men Shed Programme - Options Programme - Wellington Zoo Visit - Rural Sports Programmes - Rural Kids Programmes - Design Tech with Makoura College - REAP House programmes - Ki-o-rahi host school - Rural Athletics host school 	<p>All staff, Community Agencies Terms 1-4, 2018 \$1000</p>	<p>This will ensure our students are involved in a range of community projects and initiative around our school and the wider community. It will broaden student's understanding of opportunities in our community and will allow them to pursue these interests in their own time. They will collaborate and relate to a range of community members through these events. We will do a student's participation/ involvement summary at the end of the year to find out how many students, have participated in events over 2018.</p>	<p>This year we can report that we have had 23 different opportunities for students to work with community groups to support their work and to support student involvement and learning. Out of those 23 opportunities we have had every child involved in 7 of them, approx half the school in 16 of them and all the Year 7 and 8s in all of the 23 activities. This has been a much larger proportion than other years and reinforces the huge range of opportunities at Whareama School.</p>
<p>Cultural Partnership strengthening</p> <ul style="list-style-type: none"> - Chinese Teacher Programme - Social Media Links 	<p>All staff, Confucius Society Terms 1-4, 2018</p>	<p>Students will experience a wide variety of cultural and second language lessons over Terms 1 to 4 with a Chinese language teacher. This should develop their language and understanding of another culture they may not usually have experienced. At the end of the year we will complete a student</p>	<p>This year we had a chinese mandarin lanuge assistant at our school every Wednesday. The children in all classes experienced language lessons and cultural lessons each week. The feedback from the survey on</p>

		<p><i>wellness survey and incorporate a Chinese language programme satisfaction component in this survey.</i></p>	<p>our students enjoyment came back with the following results. 95% of students said they enjoyed the lessons. 92% said they learnt some new chinese language 83% said they learnt new things about chinese culture 95% said they were happy to continue with the chinese programme again in 2019.</p>
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Independent auditor's report

To the Readers of Whareama School's Financial Statements for the year ended 31 December 2018

The Auditor-General is the auditor of Whareama School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Stephens Wairarapa Audit, 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 2018, and 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 (Public Sector PBE Standards RDR)

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

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

Basis for 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 obtained at the date of our report is Analysis of Variance, Kiwisport statement, Staff List, Principal's Report, Chairperson's Report and the school's 2018 Charter but does not include the financial statements, and our auditor's report thereon.

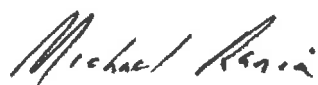
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Michael Rania | **Moore Stephens Wairarapa Audit**
On behalf of the Auditor-General | Masterton, New Zealand



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To: Michael Rania
Appointed Auditor / Partner
Moore Stephens Wairarapa Audit
PO Box 190
MASTERTON 5840

Dear Mr Rania

AUDIT LETTER OF REPRESENTATION: YEAR ENDED 31 DECEMBER 2018

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Whareama School (the School) for the year ended 31 December 2018 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
 - the financial position as at 31 December 2018, and
 - the 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 (Public Sector PBE Standards RDR).

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand).

General responsibilities

To the best of our knowledge and belief:

- the resources, and activities under our control have been operating effectively and efficiently
- we have complied with our statutory obligations including laws, regulations and contractual requirements
- we have carried out our decisions and actions with due regard to minimising waste
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity), and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of School) to prevent and detect fraud.

Responsibilities for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 87(3) of the Education Act 1989 and, in particular, that the financial statements

- present fairly, in all material respects:
 - the financial position as at 31 December 2018, and
 - the 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 PBE Standards RDR.
- we believe the significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable
 - we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements
 - we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure, and
 - there are no uncorrected misstatements.
 - where relevant, we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance Public Sector PBE Standards RDR.

Electronic publication of financial statements

We acknowledge our responsibility under section 87AB the Education Act 1989 to ensure that our annual report, including financial statements, is available to the public on an Internet site maintained by or on behalf of the board.

With respect to the electronic publication of the financial statements, we acknowledge that:

- We will ensure that the electronic version of the audited financial statements and the auditor's report published electronically will be identical to the final signed hard copy version;
- We will clearly differentiate between audited and unaudited information in the construction of the entity's web site as we understand the risk of potential misrepresentation;
- We have assessed the controls over the security and integrity of the data on our web site and that adequate procedures are in place to ensure the integrity of the information published.

Responsibilities about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements, and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management
 - employees who have significant roles in internal control, or
 - others where the fraud could have a material effect on the financial statements
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware

- we have provided you with all the other documents (“other information”) which will accompany the financial statements which are consistent with one another, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations for the foreseeable future. For this reason, the Board of Trustees continues to adopt the going concern assumption in preparing the financial statements for the year ended 31 December 2018. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from the date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern assumption.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, surrounding the adoption of the going concern assumption by the School.

Throughout the year, the School has conformed with the requirements of its banking arrangements, debenture trust deeds, or negative pledge agreements, including those relating to its net tangible assets ratios.

Conclusion

To the best of our knowledge and belief:

- The financial statements present fairly the financial position of the School as at 31 December 2018 and its financial performance and cash flows for the year then ended in accordance with Public Sector PBE Standards RDR
- The information and opinions set out above and given to you in connection with your examination of the financial statements of the School are true and fair
- We know of no undisclosed matters affecting or likely to affect the financial statements of the School which you ought to be aware of before signing your report.

These representations are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you during the course of the audit.

Signed on behalf of Whareama School:




 (signed by Chairperson)

Amanda Peake

 (Name)

29/5/19

 (Date)



 (signed by Principal)

Darren Kerr

 (Name)

29/5/19

 (Date)

