

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF JAMES COOK SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of James Cook School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS 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 19, that comprise the statement of financial position as at 31 December 2018 the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 24 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 our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwi Sport Statement, the List of Trustees and the Statement of Responsibility which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

JAMES COOK SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	2368
Principal:	Michelle Cameron
School Address:	Mills Street, Marton
School Postal Address:	Mills Street, Marton, 4710
School Phone:	06 327 8229
School Email:	office@jamescook.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Jessamy Glasier	Chair Person	Elected	Jun 2019
Michelle Cameron	Principal	ex Officio	
Stacey Howes	Parent Rep	Elected	Jun 2019
Nevin Kuki	Parent Rep	Elected	Jun 2019
Ramari Rauhihi-Barlow	Parent Rep	Appointed	Jun 2019
Jonathon Doggett	Parent Rep	Appointed	Jun 2019
Shane Gribbon	Parent Rep	Co-opted	Jun 2019
Jannelle Gray	Staff Rep	Elected	Jun 2019

Accountant / Service Provider:	Education Services Ltd
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JAMES COOK SCHOOL

Annual Report - For the year ended 31 December 2018

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James Cook 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.

Jessamy Elizabeth Glasier
Full Name of Board Chairperson

Michelle Cameron
Full Name of Principal

J-E Glasier
Signature of Board Chairperson

MCameron
Signature of Principal

21/05/2019.
Date:

21/05/2019
Date:

James Cook School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,578,630	1,503,378	1,424,921
Locally Raised Funds	3	21,589	9,700	26,940
Interest Earned		17,938	15,000	18,926
Gain on Sale of Property, Plant and Equipment		85	-	1,856
		<hr/>	<hr/>	<hr/>
		1,618,242	1,528,078	1,472,643
Expenses				
Locally Raised Funds	3	24,899	20,228	38,537
Learning Resources	4	1,167,032	1,183,111	1,028,068
Administration	5	152,702	152,550	130,975
Finance Costs		2,835	2,000	2,412
Property	6	215,952	236,783	206,445
Depreciation	7	32,103	29,406	30,262
Loss on Disposal of Property, Plant and Equipment		-	-	375
		<hr/>	<hr/>	<hr/>
		1,595,523	1,624,078	1,437,074
Net Surplus / (Deficit)		22,719	(96,000)	35,569
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		22,719	(96,000)	35,569

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



James Cook 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	843,240	799,310	799,310
Total comprehensive revenue and expense for the year	22,719	(96,000)	35,569
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	9,750	-	8,361
Equity at 31 December	875,709	703,310	843,240
 Retained Earnings	 875,709	 703,310	 843,240
Equity at 31 December	875,709	703,310	843,240

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



James Cook School
Statement of Financial Position
As at 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	498,099	145,811	544,916
Accounts Receivable	9	86,576	63,586	75,313
GST Receivable		-	8,943	20,812
Prepayments		8,418	3,991	5,589
Inventories	10	2,631	1,612	2,710
Investments	11	410,596	393,126	465,928
		<u>1,006,320</u>	<u>617,069</u>	<u>1,115,268</u>
Current Liabilities				
GST Payable		25,832	-	-
Accounts Payable	13	113,754	81,574	104,743
Provision for Cyclical Maintenance	14	35,024	38,568	67,434
Finance Lease Liability - Current Portion	15	8,982	-	7,991
Funds held for Capital Works Projects	16	199,512	-	186,700
		<u>383,104</u>	<u>120,142</u>	<u>366,868</u>
Working Capital Surplus/(Deficit)		<u>623,216</u>	<u>496,927</u>	<u>748,400</u>
Non-current Assets				
Investments (more than 12 months)	11	65,000	65,000	-
Property, Plant and Equipment	12	229,236	141,383	134,235
		<u>294,236</u>	<u>206,383</u>	<u>134,235</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	24,055	-	18,533
Finance Lease Liability	15	17,688	-	20,862
		<u>41,743</u>	<u>-</u>	<u>39,395</u>
Net Assets		<u><u>875,709</u></u>	<u><u>703,310</u></u>	<u><u>843,240</u></u>
Equity		<u><u>875,709</u></u>	<u><u>703,310</u></u>	<u><u>843,240</u></u>

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



James Cook 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		456,494	448,800	442,524
Locally Raised Funds		21,589	9,700	19,988
Goods and Services Tax (net)		46,644	-	(11,869)
Payments to Employees		(313,123)	(318,967)	(279,197)
Payments to Suppliers		(156,354)	(276,023)	(138,598)
Cyclical Maintenance Payments in the year		(2,535)	-	-
Interest Paid		(2,835)	(2,000)	(2,412)
Interest Received		19,660	15,000	22,098
Net cash from / (to) the Operating Activities		69,540	(123,490)	52,534
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(120,559)	(41,850)	(22,473)
Purchase of Investments		(9,668)		
Net cash from / (to) the Investing Activities		(130,227)	(41,850)	(22,473)
Cash flows from Financing Activities				
Furniture and Equipment Grant		9,750	(4,000)	8,361
Finance Lease Payments		(5,692)	(10,489)	(7,456)
Funds Held for Capital Works Projects		9,812	-	188,310
Net cash from Financing Activities		13,870	(14,489)	189,215
Net increase/(decrease) in cash and cash equivalents		(46,817)	(179,829)	219,276
Cash and cash equivalents at the beginning of the year	8	544,916	325,640	325,640
Cash and cash equivalents at the end of the year	8	498,099	145,811	544,916

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.



James Cook School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

James Cook 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 \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.



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

Leased Assets

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

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line 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	20 years
Furniture and Equipment	5-10 years
Information and Communication	4-5 years
Motor Vehicles	8 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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



n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

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



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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	379,440	374,800	379,809
Teachers' salaries grants	933,134	886,800	812,175
Use of Land and Buildings grants	191,613	169,898	167,082
Resource teachers learning and behaviour grants	-	3,000	-
Other MoE Grants	74,443	68,880	65,855
	<u>1,578,630</u>	<u>1,503,378</u>	<u>1,424,921</u>

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	3,685	-	8,689
Bequests & Grants	2,000	-	-
Activities	9,474	10,700	11,181
Trading	5,466	(1,000)	5,191
Fundraising	964	-	1,879
	<u>21,589</u>	<u>9,700</u>	<u>26,940</u>
Expenses			
Activities	18,469	14,228	31,799
Trading	3,645	1,000	3,283
Fundraising costs	-	-	627
Van Account	2,785	5,000	2,828
	<u>24,899</u>	<u>20,228</u>	<u>38,537</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>(3,310)</u>	<u>(10,528)</u>	<u>(11,597)</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	25,447	69,194	21,605
Library resources	298	900	244
Employee benefits - salaries	1,132,375	1,100,067	999,189
Staff development	8,912	12,950	7,030
	<u>1,167,032</u>	<u>1,183,111</u>	<u>1,028,068</u>

5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	4,218	4,200	4,095
Board of Trustees Fees	2,800	2,900	2,745
Board of Trustees Expenses	7,701	3,000	3,505
Communication	4,306	5,100	3,927
Consumables	10,110	12,700	8,890
Operating Lease	643	2,500	2,595
Other	6,302	9,650	5,903
Employee Benefits - Salaries	102,855	100,700	86,056
Insurance	5,247	5,000	5,219
Service Providers, Contractors and Consultancy	8,520	6,800	8,040
	<u>152,702</u>	<u>152,550</u>	<u>130,975</u>



6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,701	5,400	4,205
Cyclical Maintenance Expense	(24,353)	10,035	1,798
Grounds	2,197	6,750	3,199
Heat, Light and Water	10,223	8,500	7,305
Rates	3,677	4,000	1,760
Repairs and Maintenance	2,032	13,200	(919)
Use of Land and Buildings	191,613	169,898	167,082
Security	3,822	2,500	2,735
Consultancy And Contract Services	22,040	16,500	19,280
	<u>215,952</u>	<u>236,783</u>	<u>206,445</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)	\$
Building Improvements	5,334	3,171	3,263
Furniture and Equipment	10,171	7,915	8,146
Information and Communication Technology	604	3,647	3,753
Motor Vehicles	5,804	5,639	5,803
Leased Assets	9,836	8,651	8,903
Library Resources	354	383	394
	<u>32,103</u>	<u>29,406</u>	<u>30,262</u>

8. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Westpac -00	498,036	145,749	544,854
Westpac -90	63	62	62
Cash equivalents for Cash Flow Statement	<u>498,099</u>	<u>145,811</u>	<u>544,916</u>

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

Of the \$498,099 Cash and Cash Equivalents, \$199,512 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables from the Ministry of Education	14,152	565	6,175
Interest Receivable	5,629	10,523	7,351
Teacher Salaries Grant Receivable	66,795	52,498	61,787
	<u>86,576</u>	<u>63,586</u>	<u>75,313</u>
Receivables from Exchange Transactions	5,629	10,523	7,351
Receivables from Non-Exchange Transactions	80,947	53,063	67,962
	<u>86,576</u>	<u>63,586</u>	<u>75,313</u>



10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	2,631	1,612	2,710
	<u>2,631</u>	<u>1,612</u>	<u>2,710</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	410,596	393,126	465,928
Non-current Asset			
Long-term Bank Deposits	65,000	65,000	-

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Building Improvements	21,645	101,560	-	-	(5,334)	117,871
Furniture and Equipment	42,329	18,999	-	-	(10,171)	51,155
Information and Communication Tech	974	-	-	-	(604)	370
Motor Vehicles	39,517	-	-	-	(5,804)	33,713
Leased Assets	28,848	6,689	(143)	-	(9,836)	25,559
Library Resources	922	-	-	-	(354)	568
Balance at 31 December 2018	<u>134,235</u>	<u>127,248</u>	<u>(143)</u>	<u>-</u>	<u>(32,103)</u>	<u>229,236</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Building Improvements	204,491	(86,620)	117,871
Furniture and Equipment	219,114	(167,959)	51,155
Information and Communication	88,357	(87,987)	370
Motor Vehicles	46,435	(12,722)	33,713
Leased Assets	41,140	(15,581)	25,559
Library Resources	58,484	(57,916)	568
Balance at 31 December 2018	<u>658,021</u>	<u>(428,785)</u>	<u>229,236</u>



12. Property, Plant and Equipment - continued

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Building Improvements	16,908	8,000	-	-	(3,263)	21,645
Furniture and Equipment	36,444	14,403	(375)	-	(8,146)	42,328
Information and Communication Tech	4,727	-	-	-	(3,753)	974
Motor Vehicles	45,322	-	-	-	(5,803)	39,518
Leased Assets	14,702	28,743	(5,693)	-	(8,903)	28,848
Library Resources	1,246	70	-	-	(394)	922
Balance at 31 December 2017	119,349	51,216	(6,068)	-	(30,262)	134,235

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Building Improvements	102,931	(81,286)	21,645
Furniture and Equipment	218,401	(176,073)	42,328
Information and Communication	109,873	(108,899)	974
Motor Vehicles	46,436	(6,918)	39,518
Leased Assets	35,685	(6,837)	28,848
Library Resources	58,484	(57,562)	922
Balance at 31 December 2017	571,810	(437,575)	134,235

13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	18,640	4,116	17,886
Accruals	4,218	4,035	4,095
Employee Entitlements - salaries	66,795	52,498	61,787
Employee Entitlements - leave accrual	24,101	20,925	20,975
	113,754	81,574	104,743
Payables for Exchange Transactions	113,754	81,574	104,743
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	113,754	81,574	104,743

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	85,967	28,533	84,169
Increase/(decrease) to the Provision During the Year	(24,353)	10,035	1,798
Use of the Provision During the Year	(2,535)	-	-
Provision at the End of the Year	59,079	38,568	85,967
Cyclical Maintenance - Current	35,024	38,568	67,434
Cyclical Maintenance - Term	24,055	-	18,533
	59,079	38,568	85,967



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	10,716	-	10,172
Later than One Year and no Later than Five Years	19,740	-	24,648
	<u>30,456</u>	<u>-</u>	<u>34,820</u>

16. Funds Held (Owed) 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 Contribution/ (Write-off to R&M)	Closing Balances \$
Alterations Block 1 & 4	<i>completed</i>	43,290	2,528	45,818	-	-
Roll Growth Classroom	<i>completed</i>	149,670	29,119	104,996	73,793	-
Roof Modification	<i>in progress</i>	(6,260)	221,077	15,305	-	199,512
Totals		<u>186,700</u>	<u>252,724</u>	<u>166,119</u>	<u>73,793</u>	<u>199,512</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	199,512
Funds Due from the Ministry of Education	-
	<u>199,512</u>

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Alterations Block 1 & 4	<i>in progress</i>	(3,990)	50,839	3,559	-	43,290
Block 2 Toilet Upgrade	<i>completed</i>	2,205	-	2,205	-	-
Roll Growth Classroom	<i>in progress</i>	3,175	245,874	99,379	-	149,670
Roof Modification	<i>in progress</i>	-	-	6,260	-	(6,260)
Totals		<u>1,390</u>	<u>296,713</u>	<u>111,403</u>	<u>-</u>	<u>186,700</u>

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.

The Principals husband is a Teacher Aide at 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	2,800	2,745
Full-time equivalent members	0.04	0.92
<i>Leadership Team</i>		
Remuneration	228,013	219,732
Full-time equivalent members	2.00	2.07
Total key management personnel remuneration	230,813	222,477
Total full-time equivalent personnel	2.04	2.99

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	130 - 140	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4
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
100 - 110	-	-
	0.00	0.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-



20. 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.

21. Commitments

(a) Capital Commitments

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

The School has committed to a contract for Roof Modification which is being fully funded by the MOE. \$221,077 has been received and as at balance date \$21,565 has been spent.

(Capital commitments at 31 December 2017 : \$100,000).

(b) Operating Commitments

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

(a) operating lease of laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	333
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	333

22. Managing Capital

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



23. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	498,099	145,811	544,916
Receivables	86,576	63,586	75,313
Investments - Term Deposits	475,596	458,126	465,928
Total Loans and Receivables	<u>1,060,271</u>	<u>667,523</u>	<u>1,086,157</u>

Financial liabilities measured at amortised cost

Payables	113,754	81,574	104,743
Finance Leases	26,670	-	28,853
Total Financial Liabilities Measured at Amortised Cost	<u>140,424</u>	<u>81,574</u>	<u>133,596</u>

24. Events After Balance Date

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

25. Comparatives

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



Kiwi Sport Funding Statement

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwisport funding of \$2,820.06 (excluding GST). The funding was spent on Fundamental Movement and Football programme for whole school, staffing dedicated to developing specific skill in swimming and winter codes and transport for students to participate in regional sporting code competitions and Cluster events



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Principal

James Cook School

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Variance Report 2018

Mission Statement:

“Achieving Excellence through Aroha, Endeavour and Resolution”



Variance Report 2018

Goal One: To raise student achievement in English, Mathematics and Physical Education and in their understanding of our Nation's narrative.

Focus Strategy	Description of Actions	Review What was achieved? What was the actual impact on student achievement and staff development?
Effective administration and analysis of assessment tools to identify learner strengths and areas of need.	Compare and contrast validity and effectiveness of assessment tools and procedures currently used to identify student strengths and student monitor progress.	Assessment tools used to monitor student progress reviewed and updated. School written reports and data gathering procedures integrated with student management system-eTap. Progress students are making throughout the year is all curriculum areas is being captured as and when events or assessments take place. Less teacher time is spent formatting written reports, more time is being spent discussion progress and next steps with students and whānau.
Strengthen school wide procedures for the monitoring, analysing and reporting of students achievement and the next teaching and learning step. Improvement targets will be more specific and focused. Reporting will need to show rate of Progress.	Explore authentic means to share student progress in all curriculum areas. Monitor the implementation of PR1ME mathematics across the school. Establish data collection points to assess the impact of PR1ME on student efficacy and accelerated progress/ achievement longitudinally.	Organised community events that have involved students sharing specific achievement in a curriculum area, ie: Story Slam, Pizza and PR1ME, Class assemblies, Choir and Music recitals, sports events are well attended. Ensuring time is spent sharing the connection to curriculum is vital. As a teaching staff time spent identifying the accelerated learning principles in evident in the PR1ME programme, conducting in class observation of programme in action, comparing and contrasting student achievement and progress in PR1ME with standardised PAT and establishing data collection points have ensured consistency of implementation of the PR1ME programme. The initial findings of the impact of the PR1Me programme are encouraging.
	Compare and contrast oral language progress matrices in relation to NZC and Literacy progressions to establish which matrix to use school wide. Record student progress in oral language on SMS using agreed matrix. Monitor impact of programmes delivered.	Talkit Oral Language Matrices for Informal and Formal achievement and progress in oral language will be used to monitor student progress from Term 1, 2019. These Matrices align fully with the NZC. The SMS eTap has been set up to enable ease of programme impact on student achievement monitoring. Next Steps: Ensure assessment expectations and purpose are clear and shared. Revisit Talkit teaching and learning resources to ensure expectations and purposes are clear.

Variance Report 2018

Goal One: To raise student achievement in English, Mathematics and Physical Education and in their understanding of our Nation's narrative.

Focus Strategy	Description of Actions	Review What was achieved? What was the actual impact on student achievement and staff development?
Focused professional development in English, Mathematics, Physical Education, our Nation's history and Te Ao Māori to build teacher capabilities in curriculum areas and their understanding of a Māori world view.	<p>Establish shared philosophy and pedagogical in writing that;</p> <ul style="list-style-type: none"> is based on learner strengths and best practice understands the strands of literacy; oral language, reading and writing are interdependent. <p>Build teacher confidence and capability in English strand of Writing by;</p> <ul style="list-style-type: none"> focusing on knowledge of curriculum and the progressions designing programmes that are flexible to accommodate learner strengths and needs. <p>Build Y1-3 teacher understanding of the progression in Mathematics.</p>	<p>Professional development through out the year has focused around Gail Loane's— "I've got something to say text". This text provided a strong pedagogical base to build a shared philosophy.</p> <p>Confidence to collaboratively moderate student written pieces against the Literacy Progressions has supported teachers to identify where students are at and their strengths. This information has been used to design teaching and learning opportunities that extent student ability in writing.</p> <p>Next Step Prioritise moderation through 'Focus 15' procedure at fortnightly staff meetings.</p> <p>Succinctly record shared philosophy and examples of best practice in writing to support teachers.</p>

Variance Report 2018

Goal One: To raise student achievement in English, Mathematics and Physical Education and in their understanding of our Nation's narrative.

Focus Strategy	Description of Actions	Review What was achieved? What was the actual impact on student achievement and staff development?
Maintain and further develop intervention programmes including but not exclusive to Reading recovery, TARP, Lexia, on line peer review programmes; Reading eggs and Mathletics	<p>Review school systems to support establishment and implementation of regular writers acceleration and extension groups.</p> <p>Consolidate acceleration pedagogy in classroom practice by identifying class management systems and processes to support teachers and learners.</p> <p>Support another teacher to train in Reading Recovery.</p> <p>Train more support staff in implementation of TARP.</p>	<p>Writers acceleration and extension groups operated in Terms 2, 3 and 4. Self-perception of students and their own ability in writing improved for all students involved in acceleration groups. Their engagement in class writing sessions improved as a result alongside their ability to produce written pieces. Students involved in writing extension groups were unfortunately impacted by timetable changes and clashes. As a result the number of sessions were reduced. Students involved in the extension sessions all demonstrated an increased level of understanding of the tools writers use to impact their readers. Students involved in either the acceleration or extension groups presented a published piece of writing at the school's community story slam.</p> <p>Professional development sessions focused on identifying the accelerated learning principles evident in the PR1ME and class literacy programmes were held. Systems were trialled to identify ways to keep accelerating learning to the fore.</p> <p>Two teachers have now completed Reading Recovery training. This allowed for 9 students to received support through the year. 5 of these students were discontinued after achieving the recommended reading level and confidence as a learner to achieve independently. Refer attached End of Year Update Reading Recovery Board Report 2018</p> <p>4 additional teacher aides were trained in the delivery of TARP to support student acceleration in English Language acquisition and Reading fluency.</p>

Variance Report 2018

Goal Two: Implement our James Cook School Curriculum that reflects who we are, celebrates our nation's narrative and meets our learning aspirations in line with the New Zealand Curriculum.

Focus Strategy	Description of Actions	Review What was achieved? What was the actual impact on student achievement and staff development?
Focused professional development on our Nation's history and Te Ao Māori to build staff capabilities in their understanding of a Māori world view. And our Nation's history.	<p>Build teacher understanding of Nation's narrative by unpacking significance of the Treaty of Waitangi and other historical events.</p> <p>Develop teacher understanding of Maori world view by engaging in Te Wananga o Aotearoa Te Papa Tikanga course.</p> <p>Strengthen and celebrate the use of te reo Maori across the school.</p>	<p>Staff attended a one day hui at Te Taumata o te Rā marae to build their understanding and experience in Tikanga Marae, in particular pōwhiri, significance of purakau from the Tangatawhenua and Te Tiriti o Waitangi.</p> <p>All staff were invited to engage with Te Wananga o Aotearoa course, He Papa Tikanga. It is pleasing to note that all staff have embraced the opportunity. Due to the waiting list staff engagement begun Term 4 and will continue through 2019.</p> <p>Through 'He Papa Tikanga' and staff making a genuine commitment to integrate the use of Te Reo Māori in everyday class routines the level of modelling of Te Reo Māori spoken around the school has increase.</p> <p>Next Step:</p> <p>Provide opportunities for staff to work together to complete He Papa Tikanga course.</p> <p>Build staff knowledge of our Nation's narrative and understanding of who we are.</p>

Variance Report 2018

Goal Three: To strengthen active partnerships between home, school and the wider community including all South Rangitikei Community of Learners kura.

Focus Strategy	Description of Actions	Review What was achieved? What was the actual impact on student achievement and staff development?
Engage in responsive initiatives to strengthen learning partnerships with whānau, SRCoL kura, Mill Street Kindergarten and wider community.	Further development transition pipeline for students transitioning from ECE to primary school and students transitioning from primary school to secondary school.	This is a work in progress - meetings with New Entrant teacher, Principal and Mill Street ECE centre occurred sporadically. All parents of new enrolments met with either the Principal or deputy Principal for a tour around the school. These tours serve as an introduction into James Cook School's RICHER core culture, Mission Statement, Vision and curriculum in action.
Extend systems used to communicate student progress and achievement to whānau and Board of Trustees.	Support Within School teacher to fulfil role responsibilities. Ensure needed data is shared SRCoL when requested. Engage fully in all SRCoL development sessions. Explore and refine systems to communicate student progress to students their whānau and the Board of Trustees.	Year 8 students transitioning to Rangitikei College were given the option of engaging in extra transition visits through the RTLB service. 5 families engaged in this. Senior leader visits from Rangitikei College to meet with Year 8 students and answer any of their queries were held. All teaching staff have engaged fully in SRCoL sessions. This included full participation in culturally responsive practice assessments through in class observations of teaching practice and community surveys, meeting all deadlines and hosting sessions. Communication systems utilised and increase to include email.
	Utilise current communication systems; newsletters, phone app, phone calls and face to face meeting effectively. Plan least 2 Whānau curriculum unpacking events at per year. Increase opportunities for whānau to engage in day to day learning programme at school.	Two whānau curriculum focused evenings held. They were Story Slam and PR1ME and Pizza. The Story Slam evening was well attended with representation from all levels of the school. The Pizza and PR1ME evening was well attended by the year 4 and younger area of the school. Unfortunately due to the clash of dates of Hockey Association Prize giving with the Pizza and PR1ME senior students and their families attended this.
		Next Step Support connections with Nga Tawa Girls through Home work club and senior leader meetings with Year 8 girls. Website to go live.

Variance Report 2018

Goal Four: To create a safe emotional, mental, physical and spiritual environment that reflects our core culture and is conducive to learning.

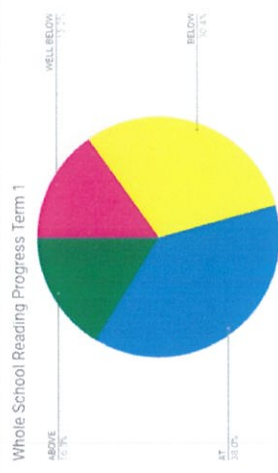
Focus Strategy	Description of Actions	Review What was achieved? What was the actual impact on student achievement and staff development?
<p>Strengthen the physical, mental, spiritual and emotional school culture that reflects who we and what we stand for by...</p> <ul style="list-style-type: none"> Implementing and institutionalising strategies that reduce anxiety and build capacity to learn identified through neuro-science research. Providing opportunities for students to build healthy relationships through programmes such as cool school peer mediation. Participating in karakia and values based education initiatives. In authentic contexts. Promote bilingualism. 	<p>Focused professional development in neuro-science research.</p> <p>Implementing practices, with explanation, in to the classroom programme to build student understanding and appreciation of how their brain works and the importance of brain health.</p> <p>Increase the use of Te reo Māori and tikanga practices used.</p> <p>Emphasis mantra—"We celebrate all languages except three; the language of whinge, the language of grunt and the language of negativity we do not celebrate.</p> <p>Encourage all migrant students to support each other in their learning by speaking in their mother tongue.</p>	<p>Two teachers attended national Neuro-science conference. Professional learning sessions occurred to share new learning and support all teachers to identify what practices are more effective at stimulating brain activity that impacts on frontal cortex learning.</p> <p>Class learning focused on how the brain works and what is need to ensure health and maximise productivity.</p> <p>A focus on these actions is ongoing. Staff model and encourage the use of Te Reo Māori and the celebration of all languages mantra. Explanation is given as to the reasons why we do what we do and the tikanga.</p> <p>During transition visits families that have the knowledge of another language other than English and encourage to ensure their children are encouraged to be bilingual. Research on the benefits is shared</p>

Variance Report 2018

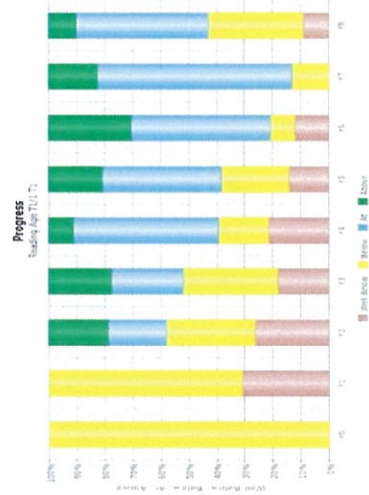
Goal Four: To create a safe emotional, mental, physical and spiritual environment that reflects our core culture and is conducive to learning.

Focus Strategy	Description of Actions	What was achieved? What was the actual impact on student achievement and staff development?
<p>Property maintenance check system in place and followed.</p> <p>Health and safety culture of shared responsibility promoted and nurtured.</p> <p>Health and Safety including a hazards register maintained.</p> <p>Review 5 year and 10 year property development plans annually to ensure identified property maintenance and development is appropriate scheduled.</p>	<p>Establishing a centralised reporting area that supports school culture of shared responsibility for maintaining a safe environment.</p> <p>Review property development progress.</p>	<p>All staff report any property maintenance concerns to the delegated staff for further investigation and action.</p> <p>5yr plan reviewed and accepted by BOT and MOE in July 2018.</p> <p>Next Steps</p> <p>Complete noted projects in 5yr plan</p> <p>Complete BOT funded projects - pod library and playgrounds</p>

Reading February



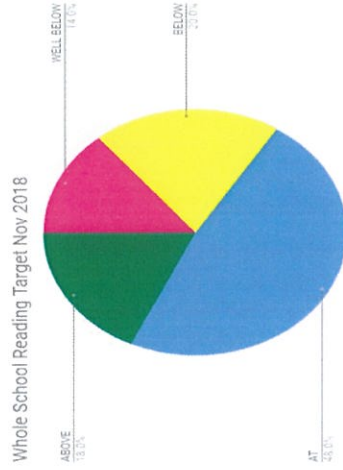
Year Level Progress



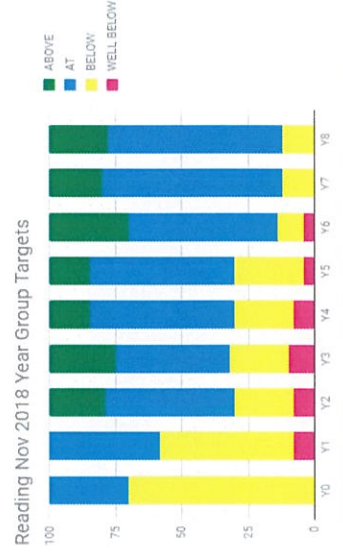
Whole School Ethnicity Breakdown

Māori - 20% WB/27.7%B/38.5%A/3.8%AB
 Pacifica - 10.3%WB/58.6%B/24.1%A/6.9%AB
 NZE - 13.6%WB/23.9%B/40.9%A/21.6%AB
 Proportions exclude ethnicities that have less than 5 students.

November Target



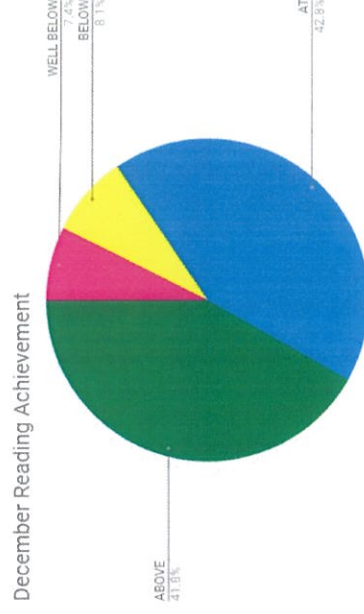
Year Level Progress



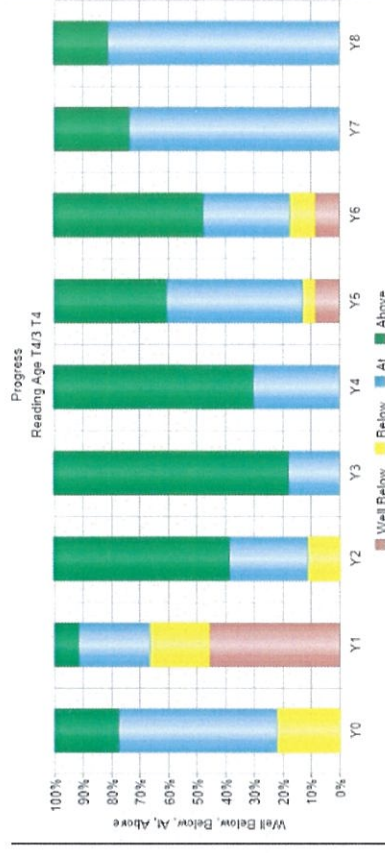
The projected targets were set in consultation with class teachers.

The February data was analysed and over all teacher judgements were made, the targeted actions to be taken identified and put in place.

December Achievement



Year Level Progress



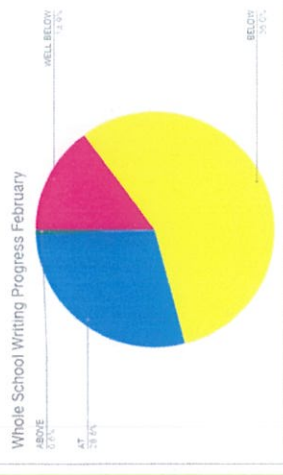
How have we gone?

The projected targets for Y1 students achieving at expectation were not met. However, overall the achievement progress across the school has been positive, with more students than projected achieving above expectation across all Year levels.

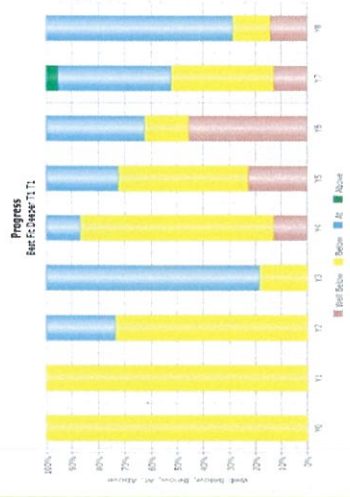
A break down of the shifts made for students who have attend the whole year is included. Maori sand Pacifica student data is also included.

Writing Student Achievement Progress Report Term 4 2018

Writing February



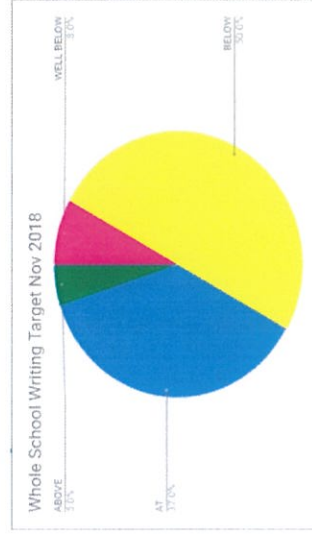
Year level progress



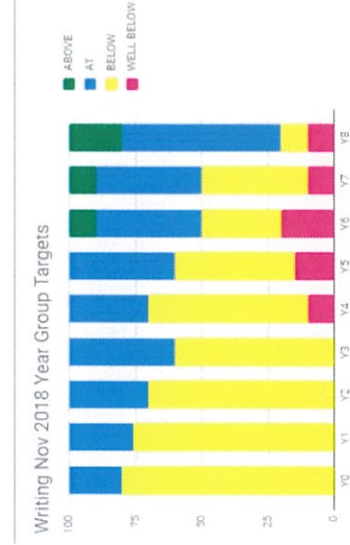
Whole School Ethnicity Breakdown

- Māori - 16.2% WB/51.5%B/32.4%A
- Pacifica - 12.9%WB/71%B/16.1%A
- NZE— 11.7%WB/42.6%B/42.6%A/3.2%AB
- Proportions exclude ethnicities that have less than 5 students.

November Target



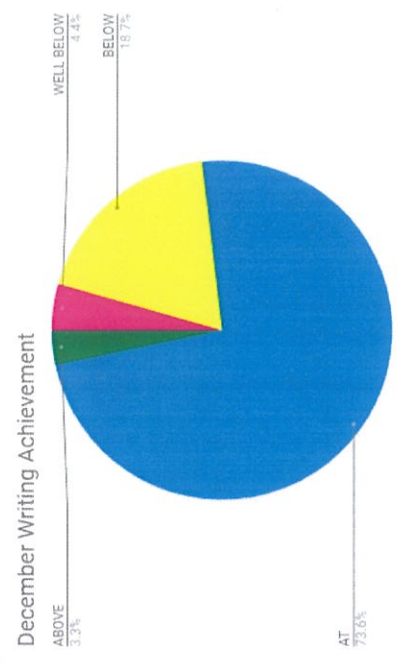
Year level progress



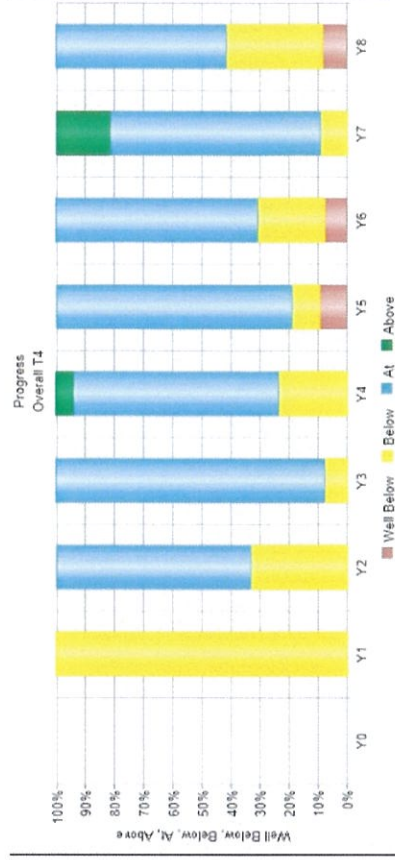
The projected targets were set in consultation with class teachers.

The February data was analysed and over all teacher judgements were made, the targeted actions to be taken identified and put in place.

December Achievement



Year level progress



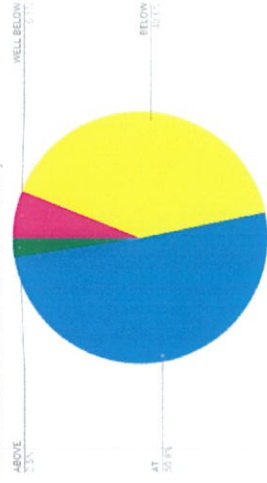
How have we gone?

The projected targets for Y1 students achieving at expectation and Y6-8 students achieving above expectation were not met. However, overall the achievement progress across the school has been positive, with more students than projected achieving at expectation across Years 2-8.

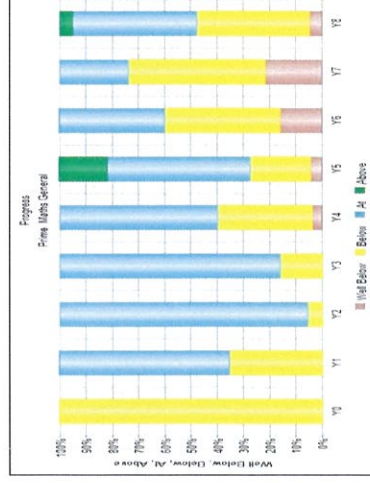
A break down of the shifts made for students who have attend the whole year is included. Maori student data is also included.

Mathematics -

Whole School PR1ME Placement February



Year level PR1ME placement



Whole School Ethnicity Breakdown

Māori -

4.3% WB/40.6%B/55.1%A

Pacific -

9.7%WB/41.9%B/15%A

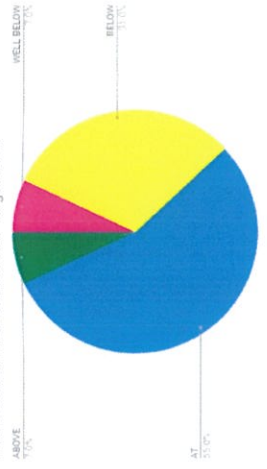
NZE -

6.5%WB/35.5%B/52.7%A/5.4%AB

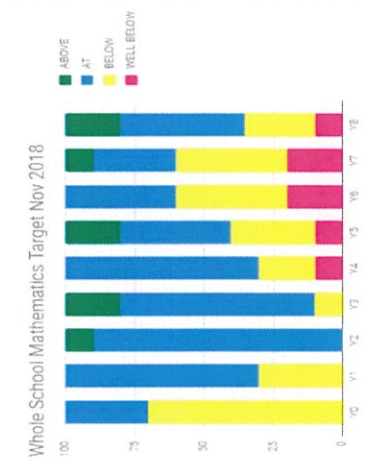
Proportions exclude ethnicities that have less than 5 students.

November Target

Whole School Mathematics Nov Target 2018



Year level PR1ME Target

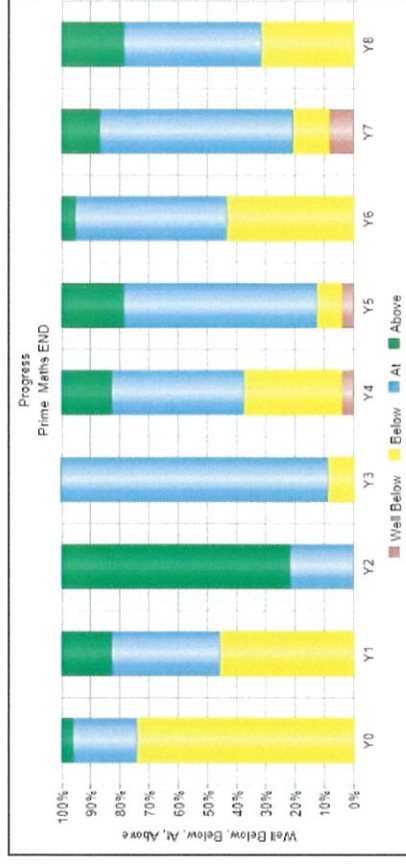
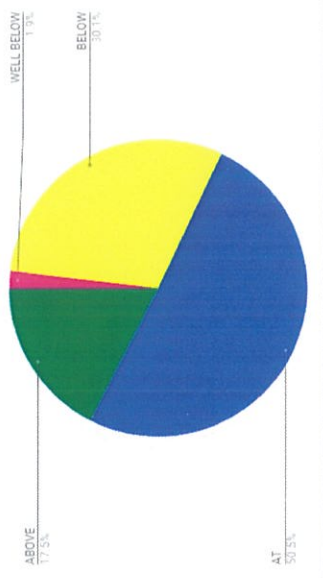


The projected targets were set in consultation with class teachers.

The February data was analysed and over all teacher judgements were made, the targeted actions to be taken identified and put in place.

PR1ME Target

End of Year PR1ME Placement



How have we gone?

the targets set were exceeded. The rate of progress made through the PR1ME programme is reiterated in the overall positive shifts in the Mathematics Progress achievement Test results attached.

Mathematics Progress Achievement Test (PAT)

Mathematics Progress Achievement Test (PAT) are standardised test we also use to identify strengths, needs and monitor the impact of target actions on student achievement progress. A summary of Term 1's analysed results were shared earlier in the year. In term 4, Y4-8 students completed this assessment again.