

MOERewa SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

School Address: Otiria Road, Moerewa

School Postal Address: Otiria Road, MOERewa, 0211

School Phone: 09 404 1251

School Email: Office@moerewa.school.nz

Ministry Number: 2103

MOEREWĀ SCHOOL

Financial Statements - For the year ended 31 December 2017

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 11	Statement of Accounting Policies
12 - 21	Notes to the Financial Statements

Moerewa School

Statement of Responsibility

For the year ended 31 December 2017

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

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

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

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

Andrea Wihakira

Full Name of Board Chairperson

Jason Tane

Full Name of Principal

A. Wihakira

Signature of Board Chairperson

J. W. Tane

Signature of Principal

Date:

11/5/18

Date:

11/5/18

Moerewa School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	2,285,667	2,104,030	2,209,394
Locally Raised Funds	3	148,533	70,620	177,641
Interest Earned		26,201	20,000	27,950
		<hr/>	<hr/>	<hr/>
		2,460,401	2,194,650	2,414,985
Expenses				
Locally Raised Funds	3	91,969	43,450	119,523
Learning Resources	4	1,554,771	1,553,392	1,489,540
Administration	5	170,092	160,216	192,346
Finance Costs		6,051	5,227	4,624
Property	6	537,689	408,875	554,216
Depreciation	7	112,355	97,153	98,956
Loss on Disposal of Property, Plant and Equipment		295	-	-
Loss on Uncollectable Accounts Receivable		5,136	-	1,950
Transport		3,377	4,000	5,031
		<hr/>	<hr/>	<hr/>
		2,481,735	2,272,313	2,466,186
Net Surplus / (Deficit)		(21,334)	(77,663)	(51,201)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		(21,334)	(77,663)	(51,201)

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



Moerewa School**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	<u>1,360,697</u>	<u>1,360,697</u>	<u>1,403,358</u>
Total comprehensive revenue and expense for the year	(21,334)	(77,663)	(51,201)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	8,540
Equity at 31 December	<u>1,339,363</u>	<u>1,283,034</u>	<u>1,360,697</u>
 Retained Earnings	 1,339,363	 1,283,034	 1,360,697
Equity at 31 December	<u>1,339,363</u>	<u>1,283,034</u>	<u>1,360,697</u>

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



Moerewa School
Statement of Financial Position
As at 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	122,025	118,048	92,936
Accounts Receivable	9	88,324	112,718	96,138
GST Receivable		4,682	26,094	13,589
Prepayments		4,197	3,160	4,907
Inventories	10	23,517	37,002	26,694
Investments	11	811,071	762,622	784,071
		<u>1,053,816</u>	<u>1,059,644</u>	<u>1,018,335</u>
Current Liabilities				
Accounts Payable	13	105,391	129,471	103,577
Revenue Received in Advance	14	16,335	13,963	10,890
Provision for Cyclical Maintenance	15	66,733	-	66,181
Painting Contract Liability - Current Portion	16	30,439	30,439	30,439
Finance Lease Liability - Current Portion	17	37,647	40,181	31,856
Funds held in Trust	18	16,399	41,109	18,791
Funds held for Capital Works Projects	19	578	-	17,478
		<u>273,522</u>	<u>255,163</u>	<u>279,212</u>
Working Capital Surplus/(Deficit)		<u>780,294</u>	<u>804,481</u>	<u>739,123</u>
Non-current Assets				
Property, Plant and Equipment	12	710,993	732,131	798,486
		<u>710,993</u>	<u>732,131</u>	<u>798,486</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	130,680	210,760	104,020
Painting Contract Liability	16	6,636	6,636	28,491
Finance Lease Liability	17	14,608	36,182	44,401
		<u>151,924</u>	<u>253,578</u>	<u>176,912</u>
Net Assets		<u>1,339,363</u>	<u>1,283,034</u>	<u>1,360,697</u>
Equity		<u>1,339,363</u>	<u>1,283,034</u>	<u>1,360,697</u>

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



Moerewa School
Statement of Cash Flows
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		777,530	691,279	719,974
Locally Raised Funds		161,644	70,620	176,781
Goods and Services Tax (net)		8,907	-	12,505
Payments to Employees		(429,582)	(413,190)	(375,755)
Payments to Suppliers		(541,173)	(262,466)	(379,483)
Interest Paid		(6,051)	(5,227)	(4,624)
Interest Received		30,120	20,000	25,670
Net cash from / (to) the Operating Activities		1,395	101,016	175,068
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(13,231)	(2,500)	(39,687)
Purchase of Investments		-	-	(104,353)
Net cash from / (to) the Investing Activities		(13,231)	(2,500)	(144,040)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	8,540
Finance Lease Payments		(35,794)	(65,033)	(29,785)
Painting contract payments		96,005	74,150	(30,439)
Funds Administered on Behalf of Third Parties		(2,386)	-	(22,483)
Funds Held for Capital Works Projects		(16,900)	-	13,660
Net cash from Financing Activities		40,925	9,117	(60,507)
Net increase/(decrease) in cash and cash equivalents		29,089	107,633	(29,479)
Cash and cash equivalents at the beginning of the year	8	92,936	10,415	122,415
Cash and cash equivalents at the end of the year	8	122,025	118,048	92,936

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.



Moerewa School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

Moerewa 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 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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



Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. 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 17.

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 under section 28 of schedule 6 of the Education Act 1989 in relation to the acquisition of 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.

Land and buildings owned by the Proprietor are excluded from these financial statements. The Board's use of the land and 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 \$1000 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:

Buildings	40 years
Furniture and Equipment	5-18 years
Information and Communication	4 years
Motor Vehicles	5 years
Leased Assets	3 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. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

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

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

Non cash generating assets

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

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

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

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



n) Accounts Payable

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

o) Employee Entitlements*Short-term employee entitlements*

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

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

Long-term employee entitlements

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

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

p) Revenue Received in Advance

Revenue received in advance relates to fees received from students and 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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	599,398	603,960	615,457
Teachers' salaries grants	1,194,269	1,209,876	1,167,559
Use of Land and Buildings grants	312,229	202,875	317,313
Resource teachers learning and behaviour grants	4,689	-	2,423
Other MoE Grants	165,470	78,162	96,621
Other government grants	9,612	9,157	10,021
	<u>2,285,667</u>	<u>2,104,030</u>	<u>2,209,394</u>

3. Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
Donations	5,802	200	5,890
Fundraising	8,390	500	4,727
Other revenue	1,137	-	-
Trading	23,225	23,500	27,335
Activities	59,730	46,420	92,216
Oscar Before School	4,534	-	7,553
Oscar After School	34,619	-	31,544
Oscar Holiday	11,096	-	8,376
	<u>148,533</u>	<u>70,620</u>	<u>177,641</u>
Expenses			
Activities	33,303	21,300	52,820
Trading	20,203	22,150	28,941
Fundraising (costs of raising funds)	1,217	-	-
Oscar Before School	6,465	-	6,218
Oscar After School	23,648	-	22,583
Oscar Holiday	7,133	-	8,340
Oscar Senior After School	-	-	621
	<u>91,969</u>	<u>43,450</u>	<u>119,523</u>
<i>Surplus for the year Locally raised funds</i>	<u>56,564</u>	<u>27,170</u>	<u>58,118</u>

4. Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	50,091	51,490	55,202
Library resources	1,274	1,240	1,041
Employee benefits - salaries	1,492,276	1,493,912	1,407,758
Staff development	8,531	6,000	21,706
R&m & Purchases <\$1,000	2,599	750	3,833
	<u>1,554,771</u>	<u>1,553,392</u>	<u>1,489,540</u>



5. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,270	3,270	3,220
Board of Trustees Fees	2,265	2,500	2,002
Board of Trustees Expenses	3,583	4,950	5,732
Communication	15,715	16,100	20,869
Consumables	17,580	16,600	19,534
Operating Lease	3,288	2,218	18,503
Other	22,134	16,600	20,693
Employee Benefits - Salaries	87,417	85,378	89,795
Insurance	6,260	3,600	3,538
Service Providers, Contractors and Consultancy	8,580	9,000	8,460
	<u>170,092</u>	<u>160,216</u>	<u>192,346</u>

6. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	47,614	43,900	39,507
Cyclical Maintenance Expense	27,212	33,940	27,321
Grounds	16,640	10,300	10,813
Heat, Light and Water	34,565	29,500	50,134
Rates	574	500	480
Repairs and Maintenance	22,657	17,500	34,338
Use of Land and Buildings	312,229	202,875	317,313
Security	15,788	10,000	14,452
Employee Benefits - Salaries	43,964	43,776	44,047
Consultancy And Contract Services	16,446	16,584	15,811
	<u>537,689</u>	<u>408,875</u>	<u>554,216</u>

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

7. Depreciation of Property, Plant and Equipment

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	9,241	9,073	9,241
Building Improvements	13,758	13,506	13,757
Furniture and Equipment	23,908	23,869	24,312
Information and Communication Technology	10,260	9,230	9,401
Motor Vehicles	17,655	18,269	18,608
Leased Assets	35,421	20,566	20,948
Library Resources	2,112	2,640	2,689
	<u>112,355</u>	<u>97,153</u>	<u>98,956</u>



8. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
ASB Main Account 00	96,539	118,048	53,285
ASB 01 Account	11,003	-	21,957
ASB 50 Account	269	-	6,264
ASB 51 Account	14,214	-	11,430
Cash equivalents and bank overdraft for Cash Flow Statement	122,025	118,048	92,936

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

Of the \$122,025 Cash and Cash Equivalents, \$578 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2018 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	834	22,327	19,409
Receivables from the Ministry of Education	214	-	-
Interest Receivable	2,396	4,035	6,315
Teacher Salaries Grant Receivable	84,880	86,356	70,414
	88,324	112,718	96,138
Receivables from Exchange Transactions	3,444	26,362	25,724
Receivables from Non-Exchange Transactions	84,880	86,356	70,414
	88,324	112,718	96,138

10. Inventories

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Canteen	64	359	554
Stationery	4,256	4,851	4,649
Uniforms	19,197	31,792	21,491
	23,517	37,002	26,694

11. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	811,071	762,622	784,071



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Land	25,760	-	-	-	-	25,760
Buildings	270,247	-	-	-	(9,241)	261,006
Building Improvements	221,372	-	-	-	(13,758)	207,614
Furniture and Equipment	150,320	11,583	(295)	-	(23,908)	137,700
Information and Communication Tech	22,903	3,554	-	-	(10,260)	16,197
Motor Vehicles	18,749	-	-	-	(17,655)	1,094
Leased Assets	82,616	9,132	-	-	(35,421)	56,327
Library Resources	6,519	888	-	-	(2,112)	5,295
Balance at 31 December 2017	798,486	25,157	(295)	-	(112,355)	710,993

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Land	25,760	-	25,760
Buildings	373,308	(112,302)	261,006
Building Improvements	308,648	(101,034)	207,614
Furniture and Equipment	404,192	(266,492)	137,700
Information and Communication	56,872	(40,675)	16,197
Motor Vehicles	104,950	(103,856)	1,094
Leased Assets	265,651	(209,324)	56,327
Library Resources	83,960	(78,665)	5,295
Balance at 31 December 2017	1,623,341	(912,348)	710,993



	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2016						
Land	25,760	-	-	-	-	25,760
Buildings	279,488	-	-	-	(9,241)	270,247
Building Improvements	235,129	-	-	-	(13,757)	221,372
Furniture and Equipment	156,436	18,196	-	-	(24,312)	150,320
Information and Communication Technology	13,730	18,574	-	-	(9,401)	22,903
Motor Vehicles	35,618	1,739	-	-	(18,608)	18,749
Leased Assets	2,769	100,795	-	-	(20,948)	82,616
Library Resources	8,030	1,178	-	-	(2,689)	6,519
Balance at 31 December 2016	756,960	140,482	-	-	(98,956)	798,486

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2016			
Land	25,760	-	25,760
Buildings	373,308	(103,061)	270,247
Building Improvements	308,648	(87,276)	221,372
Furniture and Equipment	394,995	(244,675)	150,320
Information and Communication Technology	53,318	(30,415)	22,903
Motor Vehicles	104,950	(86,201)	18,749
Leased Assets	256,518	(173,902)	82,616
Library Resources	83,072	(76,553)	6,519
Balance at 31 December 2016	1,600,569	(802,083)	798,486

13. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	14,683	38,645	26,707
Accruals	3,270	-	3,703
Employee Entitlements - salaries	84,880	86,356	70,414
Employee Entitlements - leave accrual	2,558	4,470	2,753
	105,391	129,471	103,577
Payables for Exchange Transactions	105,391	129,471	103,577
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	105,391	129,471	103,577

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Grants in Advance - MSD	16,335	13,963	10,890
	16,335	13,963	10,890



15. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	170,201	249,620	142,880
Increase to the Provision During the Year	27,212	33,940	27,321
Use of the Provision During the Year	-	(72,800)	-
Provision at the End of the Year	197,413	210,760	170,201
Cyclical Maintenance - Current	66,733	-	66,181
Cyclical Maintenance - Term	130,680	210,760	104,020
	197,413	210,760	170,201

16. Painting Contract Liability

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Liability	30,439	30,439	30,439
Non Current Liability	6,636	6,636	28,491
	37,075	37,075	58,930

In 2007 the Board signed an agreement with Programmed Property Services Ltd (the contractor) for an agreed programme of work covering a 12 year period. The programme provides for 2 exterior repaints of the Ministry owned buildings in 2007 and 2013, with regular maintenance in subsequent years. The agreement has an annual commitment of \$30,439. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

17. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	40,205	40,181	37,083
Later than One Year and no Later than Five Years	14,886	36,182	47,237
Future finance charges	(2,836)	-	(8,063)
	52,255	76,363	76,257

18. Funds held in Trust

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	16,399	41,109	18,791
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	16,399	41,109	18,791

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.



19. 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:

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Works Upgrade	<i>completed</i>	17,478	-	17,478	-	-
Radiant Heating	<i>in progress</i>	-	44,571	43,993	-	578
Totals		17,478	44,571	61,471	-	578

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

578

-

578

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Works Upgrade	<i>in progress</i>	3,818	18,653	4,993	-	17,478
Totals		3,818	18,653	4,993	-	17,478

20. 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.



21. Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	2,265	2,002
Full-time equivalent members	0.07	0.06
<i>Leadership Team</i>		
Remuneration	549,926	516,816
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	552,191	518,818
Total full-time equivalent personnel	6.07	6.06

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

Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	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	2017 FTE Number	2016 FTE Number
100 - 110	-	-
	0.00	0.00

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

22. 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:

	2017 Actual	2016 Actual
Total	-	-
Number of People	-	-

23. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: nil).



24. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2017 (Capital commitments at 31 December 2016: nil).

(b) Operating Commitments

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

(a) operating lease of laptops;

	2017 Actual \$	2016 Actual \$
No later than One Year	12,595	15,784
Later than One Year and No Later than Five Years	2,440	15,034
Later than Five Years	-	-
	<u>15,035</u>	<u>30,818</u>

(b) The School has entered into an agreement with Programmed Maintenance Services Ltd for painting of the School's buildings.
The amount committed on the contract is:

	2017 Actual \$	2016 Actual \$
No later than One Year	8,584	8,584
Later than One Year and No Later than Five Years	-	8,584
Later than Five Years	-	-
	<u>8,584</u>	<u>17,168</u>

25. 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.

26. Financial Instruments

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

Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	122,025	118,048	92,936
Receivables	88,324	112,718	96,138
Investments - Term Deposits	811,071	762,622	784,071
Total Loans and Receivables	<u>1,021,420</u>	<u>993,388</u>	<u>973,145</u>

Financial liabilities measured at amortised cost

Payables	105,391	129,471	103,577
Borrowings - Loans	-	-	-
Finance Leases	52,255	76,363	76,257
Painting Contract Liability	37,075	37,075	58,930
Total Financial Liabilities Measured at Amortised Cost	<u>194,721</u>	<u>242,909</u>	<u>238,764</u>



27. Events After Balance Date

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

28. Breach of borrowing authority

The Board has failed to comply with Schedule 6 (clause 29) of the Education Act 1989 in that no authority is held from the Ministry of Education for borrowing which, in aggregate, involves repayments of interest and capital in excess of one tenth of the Board's operational activities grant for the year. The extent of the breach is assessed at \$13,262 in excess of the 10% allowable limit. (2016 \$5,976)

29. Comparative Figures

Some figures have been restated to ensure compliance with the Ministry of Education's Kiwi Park School model financial statements. This change does not materially alter the financial statements.



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

57 Clyde Street
PO Box 627
WHANGAREI 0140
Phone: (09) 438 2312
Fax: (09) 438 2912
info@bennettca.co.nz
www.bennettca.co.nz

The Auditor-General is the auditor of Moerewa School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, 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 21 that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2017; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 21 May 2018. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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



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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

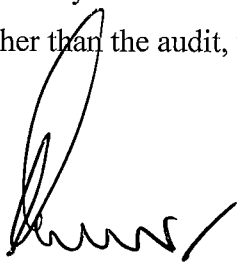
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Steve Bennett
BENNETT & ASSOCIATES
On behalf of the Auditor-General
Whangarei, New Zealand





Tā Puna i Kaitiaki

Moerewa School

Name	Gender	Ethnic	Position	Member Type	Start date	Member Type	End Date	Phone	Occupation	Email	Relationships with staff	Position	Family Association	Business Interests
Jason Tane	M	M	ME	PR	28/01/2015	Principal		21309337	Principal	principal@moerewa.school.nz			Ardie Tane - wife	Business teacher
Margie Mathews	F	M	ME	SR	1/06/2016	Staff Rep			Teacher	margie@moerewa.school.nz				
Charnelle Ngawati	F	M			1/06/2016	Elected Parent Representative	1/06/2019			ndroid@ocon.net.nz	Daughter to Aggie Tipes, teacher			
Andrea Wilkire	F	M	ME	CH	9/06/2014	Appointed Parent Representative	1/06/2019	021845596 4041015	Affco Employee	andrea.wilkire@gmail.com				
Suzi Hall	F	M	ME	AM	9/06/2014	Appointed Parent Representative	1/06/2019	0211086443 4040311		suzihall@hotmail.com				
Kathy Dunn	F	M	ME	AM	9/06/2014	Appointed Parent Representative	16/08/2017	02102634409 4040896	Hairstresser	jak101@hotmail.co.nz				
Kaumua Kaka	M	M	ME	AM	9/06/2014	Appointed Parent Representative	1/06/2019	02108217936 4041883	Teacher at another school	homelynative@hotmail.com				

KIWISPORT STATEMENT

In 2017 we received the following funding for Kiwisport:

Kiwisport Y1 to Y8 \$2150.20 excl and Kiwisport Y9 to Y10 \$280.08 excl

This was spent in the following ways – to support physical activity opportunities for students at Moerewa School;

- Visits to school from people involved with Rippa Rugby, Ki O Rahi
- Support of after school sports opportunities especially soccer.
- Entry of teams into local netball weekend tournaments.
- Entry of our teams into sports tournaments/inter-school events.
- Jump Jam
- Costs to run school vans after school and on weekends to various sport venues
- Participated in various sports throughout the year eg: Weetbix Tryathlon, Ki o rahi, Rippa rugby, soccer, cross country, Maromaku tournament, touch rugby, Swimming sports in Motatau, athletics, softball.
- Buses for swimming at BOI College and local kura.

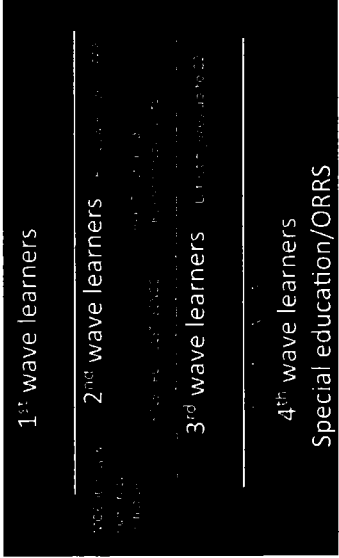
In addition to this, Moerewa School also continues to appoint a Sports Coordinator on our staff. We strive to promote/influence physical activity by providing students and our community with the necessary skills, equipment and sporting opportunities. We have sport uniforms that are used whenever our children are participating at external events. We continue to promote our school positively whilst out in the community.



MINISTRY OF EDUCATION
Te Tākaro o te Māhara

Analysis of variance reporting

School name: Moerewa School	School number: 2103
<p>Focus: In 2017 our focus remained on 3 core areas of operation as agreed by ERO in Term 1, 2015.</p> <p>These were:</p> <ul style="list-style-type: none">• Building "learning focussed" relationships around the urgency of learning• Broadening our school curriculum• Accessing all available resources for our students, especially those with special or high learning needs	
<p>Strategic Aim: To strengthen our academic achievement through embedding the professional development of 2015 and 2016 for teachers and support staff.</p>	
<p>Annual Aim:</p> <p>To improve our National Standards results from 50% to 66% in Reading, from 37% to 50% in Writing and from 46% to 60% in Maths.</p>	

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>At the end of 2016 our literacy PD contracts ended. It became our focus to embed these practices and at the same time look for a new strategy for our "hard to shift" learners. In Term 4 of 2016 we had a teacher only day with Jenny Tebbutt and her Raising Achievement Team. Our staff were set up to do on-line PD modules. Our teacher aides also had two separate days of training.</p> <p>Two more staff attended Positive Behaviour for Learning with some reporting back at staff meetings. As the year progressed however it became obvious that we have two separate systems for dealing with difficult behaviour.</p> <ul style="list-style-type: none"> • An Ao Maori approach • A PB4L approach <p>In an attempt to strengthen our classroom practise, we spent time building capacity within all staff to run effective circle time to deal with behaviours that might interrupt learning in the classroom. Many procedures were established/re-established as we sought a consistent school-wide approach. These included:</p> <ul style="list-style-type: none"> • Making good choices – Behaviour intervention plan • Classroom safety procedure • Three bells procedure 	<p>The work with Jenny started well at the start of the year, but it quickly became apparent that Raising Achievement did not have the resources necessary for our Maori-medium unit. They fell behind and were frustrated by the lack of resource available to them.</p> <p>Our curriculum "went back to the basics" as we tried to learn classroom programmes that would mean we could adapt our programmes to these "third wave" learners.</p>  <p>Across the whole school our National Standards/ Nga Whanakitanga results were:</p> <p>2017 Reading Ab/At 36% B 35% WB 29%</p> <p>2016 Reading Ab/At 51% B 32% WB 17%</p> <p>2017 Writing</p>	<p>In 2017 our results dropped. This was disappointing after the gains made in 2016.</p> <p>2017 saw a large number of mostly new students to our school (nearly 35%). This contributed adversely to the overall result. This was evidenced by analysing our data further tracking children that had been at Moerewa School 3 year plus, this saw an improvement in our data.</p> <p>We did shift the focus to our "hard to accelerate" students (Raising Achievement programme) and it is possible this also had a negative impact on our focus for our more capable learners.</p>	<p>In reflecting on our results with staff and our senior management team, the focus needs to shift to allow a broadening of our curriculum where key skills are still taught, but children have a more meaningful connection to their learning.</p> <p>Curriculum focus will need to move away from reading and on to writing and maths, with writing being the major focus.</p> <p>We are still part of the Peowhairangi Kahui Ako, our lead principal has been appointed. Our achievement challenge has yet to be signed off and as a result has stalled our collective professional development.</p> <p>In the interim we are moving forward with writing as our major focus (using existing expertise within our school).</p> <p>Our initial focus will be:</p> <ul style="list-style-type: none"> • Motivation to write • Strengthening our oral language skills

<ul style="list-style-type: none"> Incident of physical restraint form (including UBRS training for all staff) 	<p>Ab/At 21% B 45% WB 34%</p> <p>2016 Writing</p> <p>Ab/At 37% B 38% WB 25%</p> <p>2017 Maths</p> <p>Ab/At 29% B 41% WB 30%</p> <p>2016 Math</p> <p>Ab/At 46% B 33% WB 21%</p>		
<p>Planning for next year:</p> <p>To continue to strengthen our community connection with our school. To build on the success of our Houhou I te Rongo Hui, and increase community participation in our school.</p> <p>To improve our communication with our community so they know what is going on and how they can take part in that.</p> <p>To improve our academic achievement results with a focus on writing and maths.</p> <p>To grow the value, use and knowledge of Te Reo Maori throughout the school for our tamariki. To report to all parents on their child's progress in relation to Te Reo Maori.</p>			