

Maihihi School Board of Trustees
2018 Annual Report
For the Year Ended 31 December 2018

School Directory

Ministry Number: 1793

Principal: Jennifer Waghorn

School Address: 775 Maihihi Road, Maihihi

School Postal Address: 775 Maihihi Road, RD2, Otorohanga 3972

School Phone: 07 8732887

School Email: office@maihihi.school.nz

Members of the Board of Trustees

Name	Position	How position on Board gained	Term expires / expired
Robert Fitzgerald	Chairperson	Re-elected May 2014	May 2019
Michelle Coles	Parent Rep	Re-elected May 2014	May 2019
James White	Parent Rep	Re-elected May 2014	July 2018
Glenn MacPherson	Principal	Ex Officio	February 2018
Deb Druce	Parent Rep	Elected May 2016	May 2019
Lisa Pease	Parent Rep	Elected May 2016	May 2019
Juliette Riddell	Minutes Secretary	Elected Feb 2016	
Andrew Hamilton	Parent Rep	Re-elected May 2016	February 2018
Jennifer Waghorn	Principal	Ex Officio	May 2019
Katie Robinson	Staff Rep	Elected	October 2018

MAIHIIHI SCHOOL BOARD OF TRUSTEES

FINANCIAL STATEMENTS AND ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

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MAIHIIHI SCHOOL BOARD OF TRUSTEES

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.

Robert Mather FitzGerald

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

17 June 2019

Date

Jennifer Ann Waghorn

Full Name of Principal

[Signature]

Signature of Principal

17.06.19.

Date

MAIHIIHI SCHOOL BOARD OF TRUSTEES

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR ENDED 31 DECEMBER 2018

		2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
REVENUE				
Government Grants	2	755,262	692,815	655,255
Locally Raised Funds	3	65,842	42,000	112,446
Interest Earned		4,853	1,500	4,027
Gain on Sale of Property, Plant & Equipment		1,601	-	-
		<u>827,557</u>	<u>736,315</u>	<u>771,728</u>
EXPENSES				
Locally Raised Funds	3	29,631	14,600	51,784
Learning Resources	4	507,890	483,650	408,438
Administration	5	63,626	64,462	60,673
Finance Costs	6	288	3,800	1,314
Property	7	151,573	163,881	150,738
Depreciation	8	28,071	8,700	25,565
		<u>781,080</u>	<u>739,093</u>	<u>698,512</u>
NET SURPLUS (DEFICIT)		46,478	(2,778)	73,216
Other Comprehensive Revenue and Expenses		31	-	340
TOTAL COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR		\$46,509	\$(2,778)	\$73,557

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

Bailey Ingham Limited
Chartered Accountants



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MAIHIIHI SCHOOL BOARD OF TRUSTEES

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31 DECEMBER 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
BALANCE AT 1 JANUARY	309,354	309,354	235,797
Total Comprehensive Revenue & Expenses for the year	46,509	(2,778)	73,557
Contribution - Furniture & Equipment Grant	1,577	-	-
EQUITY AT 31 DECEMBER	\$357,439	\$306,576	\$309,354
Retained Earnings	357,439	306,576	309,354
Reserves	-	-	-
EQUITY AT 31 DECEMBER	\$357,439	\$306,576	\$309,354

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

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MAIHIIHI SCHOOL BOARD OF TRUSTEES

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2018

		2018 Actual	2018 Budget (Unaudited)	2017 Actual
		\$	\$	\$
CURRENT ASSETS				
Cash and Cash Equivalents	9	152,296	149,650	152,428
Accounts Receivable	10	56,428	16,200	48,687
Funds Held for Capital Work Projects	17	5,786	5,700	-
Inventories	11	3,540	4,200	763
Investments	12	47,420	50,000	43,032
		<u>265,470</u>	<u>225,750</u>	<u>244,911</u>
CURRENT LIABILITIES				
GST Payable		10,346	10,500	10,963
Accounts Payable	14	38,104	16,000	44,043
Provision for Cyclical Maintenance	15	13,636	15,000	13,500
Finance Lease Liability - Current Liability	16	1,914	4,400	5,769
		<u>64,000</u>	<u>45,900</u>	<u>74,274</u>
WORKING CAPITAL SURPLUS OR (DEFICIT)		<u>201,470</u>	<u>179,850</u>	<u>170,636</u>
NON CURRENT ASSETS				
Property, Plant and Equipment	13	172,735	142,026	155,718
		<u>172,735</u>	<u>142,026</u>	<u>155,718</u>
NON CURRENT LIABILITIES				
Provision for Cyclical Maintenance	15	15,000	15,000	12,500
Finance Lease Liability	16	1,766	300	4,501
		<u>16,766</u>	<u>15,300</u>	<u>17,001</u>
NET ASSETS		<u>\$357,439</u>	<u>\$306,576</u>	<u>\$309,354</u>
EQUITY		<u>\$357,439</u>	<u>\$306,576</u>	<u>\$309,354</u>

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

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Chartered Accountants

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MAIHIIHI SCHOOL BOARD OF TRUSTEES

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
OPERATING ACTIVITIES			
<i>Cash was provided from:</i>			
Government Grants	218,368	159,812	169,580
Locally Raised Funds	59,932	42,000	123,891
Interest Received	4,833	1,500	3,846
Goods and Services Tax	(859)	-	7,112
Funds Administered on Behalf of Third Parties	(5,786)	-	-
Payments to Employees	(98,494)	(59,050)	(66,239)
Payments to Suppliers	(126,726)	(134,540)	(131,572)
Net Cash Inflow (Outflow) from Operating Activities	51,268	9,722	106,618
INVESTING ACTIVITIES			
<i>Cash was provided from:</i>			
Purchase of PPE (and Intangibles)	(48,116)	(8,700)	(33,205)
Purchase of Investments	(4,388)	-	(39,969)
Net Cash Inflow (Outflow) from Investing Activities	(52,504)	(8,700)	(73,174)
FINANCING ACTIVITIES			
<i>Cash was provided from:</i>			
Furniture and Equipment Grant	1,577	-	-
Finance Lease Payments	(473)	(3,800)	(4,200)
Net Cash Inflow (Outflow) from Financing Activities	1,104	(3,800)	(4,200)
Net Increase (Decrease) in Cash Held	(132)	(2,778)	29,244
Add Opening Cash brought forward	152,428	152,428	123,184
Ending Cash Carried Forward	\$152,296	\$149,650	\$152,428
Cash Balances in Balance Sheet			
ASB Education Admin	42,331	42,000	50,167
ASB Business Saver	32,881	32,650	3,639
ASB Term Deposit	50,281	50,000	87,833
ASB Debit Visa Card	249	-	495
ASB Fundraising Account	5,558	5,500	1,526
ASB Savings Plus	19,042	19,000	293
ASB Savings on Call	-	-	7,540
ASB Kahui Ako Account	1,954	500	937
Ending Cash Carried Forward	\$152,296	\$149,650	\$152,428

The Cash Flow Statement records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the Use of Land and Buildings grant and expense have been omitted.

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

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MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1 STATEMENT OF ACCOUNTING POLICIES

A) REPORTING ENTITY

Maihihi School Board of Trustees (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 PBE Accounting Standards (PBE IPSAS) 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.

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Chartered Accountants



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MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

CRITICAL ACCOUNTING ESTIMATES AND ASSUMPTIONS

The preparation of financial statements requires management to make judgement, 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 13.

CRITICAL JUDGEMENTS IN APPLYING ACCOUNTING POLICIES

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

Classification of Leases

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

Recognition of Grants

The School review 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.



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MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

C) REVENUE RECOGNITION

GOVERNMENT GRANTS SCHOOLS

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.

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

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

INTEREST REVENUE

Interest revenue earned on Cash and Cash Equivalents and investments is recorded as revenue in the period it is earned.

USE OF LAND AND BUILDINGS EXPENSE

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

OPERATING LEASE PAYMENTS

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



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MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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.

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 three months or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

ACCOUNTS RECEIVABLE

'Accounts Receivable' represents items that the School has issued invoices for, or accrued for, but has not received payment for at year end.

Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

INVENTORIES

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

INVESTMENTS

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

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 investments are measured at amortised cost using the effective interest method less impairment.

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 acquisitions of investment securities.

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MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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.



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MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

Depreciation

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

The estimated useful lives of the assets are:

Building improvements - Crown 10-20 years

Furniture and equipment - 10-15 years

Information and communication technology - 4-5 years

Motor Vehicles - 5 years

Textbooks - 3 years

Leased assets - 4 years

Library resources - 12.5% Diminishing value

IMPAIRMENT OF PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

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

Non-Cash Generating Assets

Property, Plant, 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.

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MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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

ACCOUNTS PAYABLE

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

EMPLOYEE ENTITLEMENTS

SHORT-TERM EMPLOYEE ENTITLEMENTS

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

PROVISION FOR CYCLICAL MAINTENANCE

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

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

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.

MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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

BUDGET FIGURES

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

SERVICES RECEIVED IN-KIND

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



MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

2	GOVERNMENT GRANTS	2018 Actual	2018 Budget (Unaudited)	2017 Actual
		\$	\$	\$
	Operational Grants	159,271	150,522	144,987
	Teachers Salaries Grants	441,109	420,500	370,171
	Use of Land & Buildings Grant	112,503	112,503	113,304
	Resource Teachers Learning & Behaviour Grants	626	-	-
	Other MoE Grants	38,328	9,290	17,319
	Other Government Grants	3,425	-	9,474
		\$755,262	\$692,815	\$655,255
3	LOCALLY RAISED FUNDS	2018 Actual	2018 Budget (Unaudited)	2017 Actual
		\$	\$	\$
	Local funds raised within the School's community are made up of:			
	Revenue			
	Donations	7,301	5,500	33,609
	Fundraising	26,818	22,000	41,107
	Activities	22,582	9,500	33,296
	Trading	9,141	5,000	4,433
		65,842	42,000	112,446
	Expenditure			
	Activities	17,681	9,600	34,122
	Trading	7,024	5,000	5,158
	Fundraising costs	4,926	-	12,504
		29,631	14,600	51,784
	Surplus for the year Locally Raised Funds	\$36,211	\$27,400	\$60,662

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Chartered Accountants



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MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

4 LEARNING RESOURCES

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
Curricular	4,724	9,900	5,590
Employee Benefits - Salaries	492,254	458,250	395,878
Extra-Curricular Activities	2,828	3,600	2,502
Information and Communication Technology	6,804	8,800	1,222
Library Resources	645	100	439
Staff Development	635	3,000	2,807
	<u>\$507,890</u>	<u>\$483,650</u>	<u>\$408,438</u>

5 ADMINISTRATION

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
Audit Fees	3,140	3,462	2,994
Board of Trustees Fees	3,400	3,800	4,140
Board of Trustees Expenses	1,621	1,500	2,309
Communication	3,008	3,500	3,113
Consumables	9,596	6,700	8,154
Employee Benefits - Salaries	25,166	21,300	25,463
Insurance	1,140	250	968
Operating Leases	8,430	8,400	5,878
Other	6,175	13,550	5,706
Service Providers, Contractors and Consultancy	1,950	2,000	1,950
	<u>\$63,626</u>	<u>\$64,462</u>	<u>\$60,673</u>

6 FINANCE

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
Finance Costs	<u>288</u>	<u>3,800</u>	<u>1,314</u>

MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

7 PROPERTY

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	1,847	16,800	3,474
Consultancy and Contract Services	13,160	-	13,262
Cyclical Maintenance Provision	2,636	6,000	2,500
Grounds	5,241	6,000	5,222
Heat, Light and Water	8,157	5,274	7,276
Repairs and Maintenance	8,029	17,304	5,699
Use of Land and Buildings	112,503	112,503	113,304
	<u>\$151,573</u>	<u>\$163,881</u>	<u>\$150,738</u>

The use of Land & 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.

8 DEPRECIATION OF PROPERTY, PLANT & EQUIPMENT

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
ICT Equipment	8,908	1,750	5,898
Buildings	8,678	3,100	7,220
Library Resources	689	1,050	697
Furniture & Equipment	7,862	1,650	7,398
Leased Assets	1,934	1,150	4,352
	<u>\$28,071</u>	<u>\$8,700</u>	<u>\$25,565</u>



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MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

9 CASH AND CASH EQUIVALENTS

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
ASB Education Admin	42,331	42,000	50,167
ASB Business Saver	32,881	32,650	3,639
ASB Term Deposit	50,281	50,000	87,833
ASB Debit Visa Card	249	-	495
ASB Fundraising Account	5,558	5,500	1,526
ASB Savings Plus	19,042	19,000	293
ASB Savings on Call	-	-	7,540
ASB Kahui Ako Account	1,954	500	937
Net Cash & Cash Equivalents and Bank Overdraft for Cash Flow Statement	\$152,296	\$149,650	\$152,428

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

10 ACCOUNTS RECEIVABLE

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
Debtors	4,649	800	1,900
Debtor Ministry of Education	20,435	-	18,166
Interest Accrued	438	400	418
Teacher Salaries Grant Receivable	30,907	15,000	28,204
	\$56,428	\$16,200	\$48,687
Receivables from Exchange Transactions	25,521	1,200	20,483
Receivables from Non-Exchange Transactions	30,907	15,000	28,204
	\$56,428	\$16,200	\$48,687

11 INVENTORIES

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
School Uniforms	1,215	1,900	742
Stationery	2,325	2,300	21
	\$3,540	\$4,200	\$763

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MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

12 INVESTMENTS

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
Current Assets	\$	\$	\$
Short-Term Bank Deposits with Maturities Greater than 3 months and no Greater than 1 year	47,420	50,000	43,032

13 PROPERTY, PLANT & EQUIPMENT

2018	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
Buildings	70,591	18,064	-	-	(8,678)	79,976
Leased Assets	8,650	2,606	(5,634)	-	(1,934)	3,689
Furniture & Equipment	37,674	14,763	-	-	(7,862)	44,575
Information and Communication Technology	33,400	13,968	-	-	(8,908)	38,460
Library Resources	5,403	1,322	-	-	(689)	6,036
Balance at 31 December 2018	\$155,718	\$50,722	\$(5,634)	-	\$(28,071)	\$172,735

2018	Cost or Valuation	Accumulated Depreciation	Net Book Value
Furniture & Equipment	147,369	102,794	44,575
Buildings	161,962	81,986	79,976
Library Resources	60,110	54,074	6,036
ICT Equipment	128,486	90,026	38,460
Leased Assets	7,769	4,080	3,689
Balance at 31 December 2018	\$505,695	\$332,960	\$172,735

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MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

2017	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
Buildings	72,273	5,538	-	-	(7,220)	70,591
Leased Assets	11,339	1,663	-	-	(4,352)	8,650
Furniture & Equipment	34,019	11,053	-	-	(7,398)	37,674
Information and Communication Technology	23,255	16,042	-	-	(5,898)	33,400
Library Resources	5,529	571	-	-	(697)	5,403
Balance at 31 December 2017	\$146,415	\$34,868	-	-	\$(25,565)	\$155,718

2017	Cost or Valuation	Accumulated Depreciation	Net Book Value
Furniture & Equipment	132,606	94,932	37,674
Buildings	143,899	73,308	70,591
Library Resources	58,788	53,385	5,403
ICT Equipment	114,518	81,118	33,400
Leased Assets	19,250	10,600	8,650
Balance at 31 December 2017	\$469,061	\$313,343	\$155,718

14 ACCOUNTS PAYABLE

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
Operating Creditors	1,746	1,000	8,788
Accruals	5,090	-	4,940
Employee Benefits Payable - Salaries	31,268	15,000	29,563
Employee Benefits Payable - Leave Accrual	-	-	751
	\$38,104	\$16,000	\$44,043
Payables for Exchange Transactions	38,104	16,000	44,043
	\$38,104	\$16,000	\$44,043

The carrying value of payables approximates their fair value.

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MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

15	PROVISION FOR CYCLICAL MAINTENANCE	2018	2018	2017
		Actual	Budget (Unaudited)	Actual
		\$	\$	\$
	Provision at Start of the Year	32,300	30,000	17,300
	Increase to the Provision During the Year	2,636	-	2,500
	Adjustment to Provision	(6,300)	-	6,200
	Provision at the end of the Year	<u>28,636</u>	<u>30,000</u>	<u>26,000</u>
	Cyclical Maintenance - Current	13,636	15,000	13,500
	Cyclical Maintenance - Term	15,000	15,000	12,500
		<u>\$28,636</u>	<u>\$30,000</u>	<u>\$26,000</u>

The Board has a cash management plan to ensure that sufficient cash is available to meet all maintenance obligations as they fall due over the next 10 years. The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligations at the balance sheet date. Present obligations are identified in the school's current 10-year property plan approved by the Ministry of Education. The provision has not been adjusted for inflation and the effect of the time value of money.

16	FINANCE LEASE LIABILITY	2018	2018	2017
		Actual	Budget (Unaudited)	Actual
	The school has entered into finance lease agreements as follows:			
	Not later than one year	1,914	4,400	5,769
	Later than one year and not later than five years	1,766	300	5,113
		3,679	4,700	10,882
	Future Finance Charges	-	-	(814)
		\$3,679	\$4,700	\$10,068
	Current Liability	1,914	4,400	5,769
	Non Current Liability	1,766	300	4,501
		\$3,679	\$4,700	\$10,270

MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

17 FUNDS HELD FOR CAPITAL WORKS PROJECTS

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

	2018		Receipts		BOT	Closing
	In Progress	Opening	from MOE	Payments	Contribution	Balance
Re-Roofing		-	-	5,786	-	(5,786)
		-	-	\$5,786	-	\$(5,786)

Represented by:

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

5,786
\$(5,786)

18 RELATED PARTY TRANSACTIONS

During the year Shirley White was employed as a cleaner at Maihihi School. Shirley is the wife of Board of Trustees member James White.

Because this amount is less than \$25,000 for the year the contract does not require Ministry conflict of interest approval under section 103 of the Education Act 1989.

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.

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MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

19 REMUNERATION

Key Management Personnel Compensation

Key Management Personnel of the School include all Trustees of the Board, Principal, Deputy Principal and Heads of Departments.

	2018	2017
<i>Board of Trustee and Committee Members</i>		
Remuneration	3,400	4,140
Full-time equivalent members	0.2	0.2
<i>Leadership Team</i>		
Remuneration	108,053	107,119
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	\$111,453	\$111,259
Total full-time equivalent personnel	1.2	1.2

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 the remuneration paid or payable to the Principal is in the following bands:

	2018 Actual \$000	2017 Actual \$000
Principal 1 - Salary & Payments	30 - 40	100 - 110
Principal 1 - Benefits and other emoluments	0 - 1	1 - 2
Termination Benefits		
Principal 2 - Salary & Payments	70 - 80	
Principal 2 - Benefits and other emoluments	2 - 3	
Termination Benefits		

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MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

Other Employees

No other Employee received total remuneration over \$100,000 (31 December 2017: \$Nil).

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

20 **COMPENSATION AND OTHER BENEFITS UPON LEAVING**

	2018	2017
The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was as follows:	\$Nil	\$Nil

21 **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.

22 **COMMITMENTS**

There are no capital commitments at year end (31 December 2017: \$Nil).

23 **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.

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MAIHIIHI SCHOOL BOARD OF TRUSTEES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

24 FINANCIAL INSTRUMENTS

The carrying amount of Financial Assets & Liabilities in each on the Financial Instrument are as follows:

Cash & Receivables

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
Cash and Cash Equivalents	152,296	149,650	152,428
Receivables	56,428	16,200	48,687
Investments - Term Deposits	47,420	50,000	43,032
Total Cash and Receivables	\$256,144	\$215,850	\$244,148

Financial Liabilities measured at amortised cost

Payables	38,104	16,000	44,043
Borrowings - Loans	-	-	-
Finance Leases	3,679	4,700	10,270
Total Financial Liabilities Measured at Amortised Cost	\$41,784	\$20,700	\$54,313

25 EVENTS AFTER BALANCE DATE

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



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INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Maihihi School (the School). The Auditor-General has appointed me, Jonathan Hurst, using the staff and resources of Finnz Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 4 to 26 that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue & expense, statement of changes in net assets/equity, and statement of cashflows 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
 - financial performance and cashflows for the year then ended; and
 -
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity (PBE) Standards, Reduced Disclosure Regime.

Our audit was completed on 20th June 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 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 Report, Kiwisport Note, and Trustee list, 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.



Jonathan Hurst
Finnz Limited
On behalf of the Auditor-General
Te Awamutu, New Zealand



School Name:	Maihihi School	School Number:	1793
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Strategic Aim:	<p>STRATEGIC AIM 1: Maihihi School is improving teacher effectiveness and further developing quality programmes that motivate learning.</p> <p>STRATEGIC AIM 2: Maihihi School is raising all learner achievement and providing a complete education through the New Zealand Curriculum to enable students to take ownership of their own learning through student agency.</p> <p>STRATEGIC AIM 3: Maihihi School Governance and Management is actively strengthening community engagement.</p>
Annual Aim:	<p>To accelerate the progress of identified boys who are working below their expected curriculum level in writing to achieve 'at' or 'above' their expected curriculum level for their age.</p> <p>To accelerate the progress of identified students who are working below their expected curriculum level in numeracy to achieve 'at' or 'above' their expected curriculum level for their age.</p> <p>To extend students who are working above their expected level in Reading- no ceiling effect.</p>

Target:

All students currently below or well below their expected NZ Curriculum Level at the end of 2017 will have made more than one year's progress by the end of 2018 and be at or above their respective expected standard in Numeracy, Reading and Writing.

Following targets are from Term 2 2018 due to change of management and transient students led to relooking at targets.

Writing Target: Accelerated progress is a priority for our students as there are 40 students (47%) are below. 25 are boys, 7 are Māori.

Maths Target: Accelerated progress is a priority for our students as 50/85 (58.8%) are below. 24 girls, 26 boys, 10 Māori.

Reading Target: Accelerated progress is a priority for our students as 30/85 students (35.3%) are below. 11 girls, 19 boys, 4 Māori.

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Baseline Data:

Analysis of school-wide data (OTJ's against the writing New Zealand Curriculum) continued to identify a concern across the school. The data shows that in June 2018 47% (40/85) students were **below in writing**.

DATA ANALYSIS:

Writing Target: Accelerated progress is a priority for our students as there are 25 **boys** below or well below out of 42 (59.5%), 15 **girls** below or well below out of 43 (34.8%). Therefore 40 students (47%) are below. We have 16 students who identify as **Maori**. 7 of these students (43.7%) are below or well below, 4 of these 16 are boys (25%).

53% (45/85) students are achieving **At or Above** the writing standards; **28 girls, 27 boys, 9 Maori students**.

Analysis of school-wide data (OTJ's against the mathematics New Zealand Curriculum) identifies a concern across the school. The data shows that in June 2018 58.8% (50/85) students were **below in mathematics**.

DATA ANALYSIS:

Maths Target: Accelerated progress is a priority for our students as there are 26 **boys** below or well below out of 42 (61.9%), 24 **girls** below or well below out of 43 (55.8%). Therefore 50/85 (58.8%) are below. We have 16 students who identify as **Maori**. 10 of these students (62.5%) are below or well below. 41.2% (35/85) students are achieving **At or Above** the Mathematic standards; **19 girls, 16 boys, 6 Maori students**.

Analysis of school-wide data (OTJ's against the Reading New Zealand Curriculum) identifies a concern across the school. The data shows that in June 2018 35.3% (30/85) students were **below in reading**.

DATA ANALYSIS:

Reading Target: Accelerated progress is a priority for our students as there are 19 **boys** below or well below out of 42 (45.2%), 11 **girls** below or well below out of 43 (25.5%). Therefore 30/85 students (35.3%) are below. We have 16 students who identify as **Maori**. 4 of these students (25%) are below or well below, 2 of these 4 are boys (50%).

64.7% (55/85) students are achieving **At or Above** the Reading standards; **32 girls, 23 boys, 12 Maori students.**

Chw.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
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John

MATHS:

Board Funded Basic Facts Boost groups. Small groups targeted for intense basic facts support. Students were identified through data collection.

Improved results from children given extra boost in maths in their learning.

- Allows for students who need extra support.
- Improve knowledge of basic facts leading to fast application during math lessons.
- Supports using more complex strategies to solve complex problems.
- Teacher noticed overall engagement and enthusiasm improved within class math time. In particular, with the boys.

Huge changes within the school:

- Principal change (start of term 2).
- New staff and DP started Term 4
- Unexpected early leave of staff member (unable to find relievers)
- Huge transition of students, school growth of 85 (term 2) to finishing at 110 students. Due to transition of students and staff changes data has been lost in management changeover, therefore we have started a new base line data to track more effectively. We now use eTap more efficiently.
- New staff needed to learn programmes they have not used before.

All of the above took time to settle into a now 5 classroom school and to build relationships. Results reflect these unexpected changes. Year 4-8 students during this time had up to 3 different

Our Board will continue to fund boost groups. These will be better tracked by classroom teachers eg: regular basic facts assessment/monitoring and filed and shared in etap.

Implement Prime Maths for a consistent school wide programme. Ensuring we cover all aspects of the NZ Math Curriculum. We also feel this will better support our Beginning Teacher.

		<p>teacher changes and minimal progression was made in their mathematics.</p> <ul style="list-style-type: none"> - Out of 50 Yr 4-8 students (from baseline data). 12 (24%) made progress. 4 (8%) made accelerated progress from Term 2 to Term 4 2018. 	
<p>WRITING:</p> <p>Worked with Alison Crooks from University of Waikato PLD for all staff.</p>	<p>Staff all worked through the spiral of inquiry process with two target students. Board members got regular updates on student progress.</p> <p>Of the Identified Spiral of Inquiry students 7/8 made progress from March- July. 4/8 of these students progressed from below to meeting the curriculum level required for their age at midyear.</p> <p>The data was not completed due to change of management. This is being re looked at for 2019.</p>	<p>Teachers were accountable to the Board.</p> <p>A huge focus on achievement.</p> <p>Board of Trustees feedback is that they learnt more about how students are tracked and how they learn. Positive experience.</p>	<p>Each teacher will have two priority students (one will be a writer) preferred male if possible due to this being an annual aim. These students will be reported to the Board as well as staff meetings twice a term.</p>

<p>Combined Otorohanga Schools writing competition and published author feedback for senior students.</p>	<p>All Otorohanga schools had the opportunity to take part in the writing competition. All students at Maihihi school participated, including younger students who participated in our in school competition. Students were excited to have author feedback. This was a great hook in. Being a competition it engaged our reluctant writers and gave some a purpose to write. Maihihi School students did really well with 2 first place and 1 Highly Commended (3 places out of 8 possible combined school placings).</p>	<p>The school timetabled a good amount of time/support for teachers to follow a strong process to teach writing and prepare students.</p>	<p>Rerun writing competition 2019 – look at making the genre/topic more student choice rather than restricting to narrative. Looking at student agency.</p>
<p>Student Learning Walls- Maihihi Learners articulating their learning levels and next steps.</p>	<p>Learning walls were a focus at the beginning of the year. The change of management brought about a focus on Learning Intentions and we found that students could articulate where they were with levels/learning, however they</p>	<p>Some students could articulate levels as they visually see them. WALTs/Learning Intentions are being used in all classes and have been a focus, therefore students can say</p>	<p>Teachers are looking at having the Success Criteria as a focus area in 2019. Alongside the use of Literacy Progressions for both students and teachers.</p>

<p>Continued our Innovative Classroom- two teachers</p>	<p>were unable to share their next learning steps or what the next learning steps look like.</p> <p>Allows flexibility of grouping and timetables.</p> <p>Teacher resource sharing and collaborative planning.</p> <ul style="list-style-type: none"> - Went to single cell term 3. 	<p>what they are learning. Teachers were developing the use of Success Criteria students were not yet able to verbalise their next steps.</p> <p>Massive roll growth term 2 2018. Went from 3 classrooms to 4 in term 3 to 5 in term 4. Community made clear they wanted single cell classes. Unexpected staff leave. Board decision to make the change to put doors in, therefore we could use the class space as BOTH innovative and single cell. New teacher is a beginning teacher and required single cell to begin teaching practice with the idea to open up the space for specific times or programmes.</p>	<p>Working towards using the space as Flexible learning space in 2019- small steps for community and new staff and students who have just transitioned in.</p>
<p>Employment of Fifth teacher due to roll growth</p>	<p>Teacher wellbeing improved. Students with high behaviour were able to be separated and showed significant</p>	<p>Smaller class sizes.</p>	<p>2019 will be funded for 5 teachers to continue low</p>

what they are learning. Teachers were developing the use of Success Criteria students were not yet able to verbalise their next steps.

Continued our Innovative Classroom- two teachers

- Allows flexibility of grouping and timetables.
- Teacher resource sharing and collaborative planning.
- Went to single cell term 3.

Massive roll growth term 2 2018. Went from 3 classrooms to 4 in term 3 to 5 in term 4. Community made clear they wanted single cell classes. Unexpected staff leave. Board decision to make the change to put doors in, therefore we could use the class space as BOTH innovative and single cell. New teacher is a beginning teacher and required single cell to begin teaching practice with the idea to open up the space for specific times or programmes.

Working towards using the space as Flexible learning space in 2019- small steps for community and new staff and students who have just transitioned in.

Employment of Fifth teacher
due to roll growth

Teacher wellbeing improved.
Students with high behaviour
were able to be separated and
showed significant

Smaller class sizes.

2019 will be funded for 5 teachers to continue low

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<p>More one to one teaching. Positive community and Board feedback. Student positive engagement improved.</p>	<p>improvement in their behaviour as a result.</p>		<p>teacher student ratio. If numbers drop due to transition nature of the school the Board has agreed to fund the 5th teacher until the end of 2019.</p>
<p>Board Funded Support Staff</p>	<ul style="list-style-type: none"> - Writing Extension Group (no ceiling effect) <p>Small targeted group based on achievement data. Students enjoyed being challenged. Students continued to make progress.</p> <ul style="list-style-type: none"> - Early Word Programme <p>Students who are below or well below in their alphabet knowledge and basic sight words. New school students have daily small group sessions to learn and consolidate alphabet knowledge and basic sight words.</p> <p>Progress in literacy.</p>	<p>Students enjoyed being extended and looked forward to weekly lessons.</p> <p>Consistent daily programme. Hands on activities. Visual activities. Increased engagement and therefore student knowledge.</p> <p>One on one consistent and regular sessions. Repetitive visual aids.</p> <p>Students enjoyed being</p>	<p>Continue having an extension group to continue to push our students with their learning.</p> <p>Continue daily programme 2019.</p>
<p>Two students recognised as having high speech difficulties</p>	<ul style="list-style-type: none"> - Speech Language 		

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<p>(but not govt funded) had two 15 min one to one sessions per week.</p> <p>- Extension Science (no ceiling effect)</p> <p>Small targeted group based on achievement data.</p> <p>Parents as First Educators Workshop.</p>	<p>Speech improved.</p> <p>Students enjoyed being challenged. Students continued to make progress.</p> <p>Parents who have pre-schoolers are given guidance and ideas to support the early learning of their pre-schoolers at home.</p>	<p>extended and looked forward to weekly lessons.</p> <p>Roll growth led to deciding that in Term 4 to stop these sessions and have them running in individual classes.</p> <p>Children are arriving at school at 5 years with basic skills. EG: Alphabet knowledge, number recognition, correct pencil grip.</p>	<p>One student is moving schools and second student no longer requires one to one support in this area.</p> <p>Extension groups in other curriculum areas will continue 2019.</p> <p>Charter Key Focus.</p> <p>Continue 2019.</p>
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Planning for next year:

- The Board of Trustees is going to continue to fund a specialist teacher aide to work with small identified target groups.
- Introduce Prime Maths whole school
- Writing Competition
- Hunting and Fishing and Blokes day to generate interesting motivational and authentic writing opportunities with a focus on our boys.
- Te Reo Language Sessions: More focus in individual classes, PD for staff to support them in this area.
- Regular DP release fortnightly to work with Principal to develop a sound school curriculum and supporting documents for best practice teaching.
- Incredible Years programme for all teachers who have not done it to support with dealing with behaviour within our school.
- Our school reports will be shared with our Senior students before they go home in 2019 so that they can respectfully challenge any learning areas that they disagree with. They will have to provide solid evidence for changes to be made. We believe this further empowers our learners to know where they are at with their learning and what their own personal next steps should be.
- We have 8 students with identified special needs and health needs. We will be employing 4 teacher aides to help these students in a variety of different situations. We will continue to utilize the riding for the disabled programme 2019 for some of these students. Having 8 out of 85 students with identified learning (severe) does create extra challenges for us in 2019 that is 9.4% of the students in our school who will need extreme value-added to reach expected curriculum level.
- Due to a transient roll there is a good chance that numbers could drop and funding for the 5th teacher may need to change. Our Board of Trustees has agreed to fund this teacher if required until the end of 2019 at a cost of \$47,980 for the year. We feel that lower teacher to student ratio numbers are important for accelerated learning.
- Spiral of Inquiry students: Board of Trustees will continue to monitor these students with the DP and Principal to ensure acceleration in learning. Each board member follows two priority students (privacy is protected and letters are given instead of names).



MAIHIIHI SCHOOL

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31 December 2018

Kiwisport Statement

Kiwisport is a government initiative to support participation in organised sport.
The funding of \$1229.60 excluding GST was spent on equipment for Netball, Swimming
& Tennis/Patter tennis.

These were all purchased to encourage our students to partake in lunch time and after
school sport.

The number of students participating in this organised sport has always been 100% at
Maihihi School.

Jennifer Waghorn
Principal
Maihihi School

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