

PERIA SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

School Address:	1430 Oruru Road
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Ministry Number:	1081

PERIA SCHOOL

Financial Statements - For the year ended 31 December 2017

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Peria 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.

Rebecca Maria

Full Name of Board Chairperson



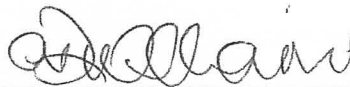
Signature of Board Chairperson

30.05.18

Date: 30th May 2018

Ariana Williams

Full Name of Principal



Signature of Principal

Date: 30th May 2018

Peria School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue				
Government Grants	2	551,904	151,956	503,265
Locally Raised Funds	3	31,141	16,860	33,847
Interest Earned		3,156	2,900	3,292
		<hr/> 586,201	<hr/> 171,716	<hr/> 540,404
Expenses				
Locally Raised Funds	3	1,363	756	2,031
Learning Resources	4	376,730	81,671	346,221
Administration	5	41,276	43,490	53,430
Finance		94	-	74
Property	6	148,245	58,175	126,534
Depreciation	7	22,444	-	21,171
Transport		2,361	-	1,392
		<hr/> 592,513	<hr/> 184,092	<hr/> 550,853
Net Surplus / (Deficit) for the year		(6,312)	(12,376)	(10,449)
Total Comprehensive Revenue and Expense for the Year		<hr/> (6,312)	<hr/> (12,376)	<hr/> (10,449)

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

**BDO Northland
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Peria 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	205,347	205,347	214,470
Total comprehensive revenue and expense for the year	(6,312)	(12,376)	(10,449)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	2,963	-	1,326
Equity at 31 December	201,998	192,971	205,347
Retained Earnings	201,998	192,971	205,347
Reserves	-	-	-
Equity at 31 December	201,998	192,971	205,347

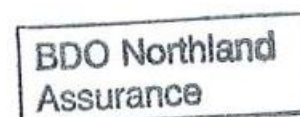
The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

BDO Northland
Assurance

Peria School
Statement of Financial Position
As at 31 December 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	22,257	20,971	49,759
Accounts Receivable	9	16,379	20,000	19,231
GST Receivable		2,466	2,000	7,806
Prepayments		2,524	1,500	2,482
Inventories	10	344	500	557
Investments	11	92,206	90,000	92,206
		<u>136,176</u>	<u>134,971</u>	<u>172,041</u>
Current Liabilities				
Accounts Payable	13	18,671	35,000	52,280
Provision for Cyclical Maintenance	14	1,838	7,000	27,551
Painting Contract Liability	15	7,025	-	-
Finance Lease Liability - Current Portion	16	767	1,000	407
Funds held for Capital Works Projects	17	-	-	9,397
		<u>28,301</u>	<u>43,000</u>	<u>89,635</u>
Working Capital Surplus/(Deficit)		107,875	91,971	82,406
Non-current Assets				
Property, Plant and Equipment	12	140,720	140,000	142,062
		<u>140,720</u>	<u>140,000</u>	<u>142,062</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	23,450	38,000	18,562
Painting Contract Liability	15	22,261	-	-
Finance Lease Liability	16	886	1,000	559
		<u>46,597</u>	<u>39,000</u>	<u>19,121</u>
Net Assets		<u>201,998</u>	<u>192,971</u>	<u>205,347</u>
Equity		<u>201,998</u>	<u>192,971</u>	<u>205,347</u>

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



Peria 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		176,842	164,332	165,687
Locally Raised Funds		31,096	16,860	34,427
Goods and Services Tax (net)		5,340	-	(5,756)
Payments to Employees		(110,384)	(124,425)	(119,856)
Payments to Suppliers		(95,543)	(68,030)	(42,085)
Cyclical Maintenance Payments in the year		(1,054)	45,000	
Interest Paid		(94)	-	(74)
Interest Received		3,169	1,900	3,797
Net cash from / (to) the Operating Activities		9,372	35,637	36,140
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		2,000	-	(17,032)
Purchase of PPE (and Intangibles)		(24,923)	(140,000)	
Net cash from / (to) the Investing Activities		(22,923)	(140,000)	(17,032)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,963	-	1,326
Finance Lease Payments		(492)	2,000	(282)
Painting contract payments		(7,025)	-	(3,583)
Funds Administered on Behalf of Third Parties		-	-	9,397
Funds Held for Capital Works Projects		(9,397)	-	
Net cash from Financing Activities		(13,951)	2,000	6,858
Net increase/(decrease) in cash and cash equivalents		(27,502)	(102,363)	25,966
Cash and cash equivalents at the beginning of the year	8	49,759	123,334	23,793
Cash and cash equivalents at the end of the year	8	22,257	20,971	49,759

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.

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Peria School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

Peria 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.

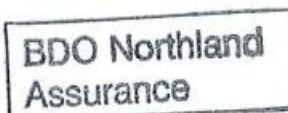
Critical Accounting Estimates And Assumptions

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 16.

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

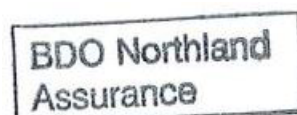
Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

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 investment securities.

k) Property, Plant and Equipment

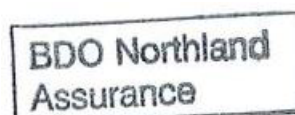
Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

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

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

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

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



Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings	5–40 years
Furniture and equipment	2–40 years
Information and communication technology	2–5 years
Leased assets held under a Finance Lease	2 years
Library resources	12.5% Diminishing value

l) 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.

m) 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.

n) 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.

o) 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).

p) 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.

q) 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.

r) Budget Figures

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

s) 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	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational grants	155,958	140,902	156,484
Teachers' salaries grants	290,829	-	270,948
Use of Land and Buildings grants	84,233	-	66,630
Other MoE Grants	20,884	11,054	9,203
	<u>551,904</u>	<u>151,956</u>	<u>503,265</u>

3. Locally Raised Funds

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

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	19,618	5,000	23,130
Other revenue - School House Rental	9,360	9,360	9,360
Trading	40	-	-
Activities	2,123	2,500	1,357
	<u>31,141</u>	<u>16,860</u>	<u>33,847</u>
Expenses			
Activities	-	756	554
Trading	1,363	-	1,477
	<u>1,363</u>	<u>756</u>	<u>2,031</u>
<i>Surplus for the year Locally raised funds</i>	<u>29,778</u>	<u>16,104</u>	<u>31,816</u>

4. Learning Resources

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Library resources	350	600	345
Employee benefits - salaries	349,258	69,371	324,748
Resource/attached teacher costs	21,022	4,700	15,019
Staff development	6,100	7,000	6,109
	<u>376,730</u>	<u>81,671</u>	<u>346,221</u>

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5. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,900	4,150	3,950
Accounting Fee	3,000	3,600	3,600
Board of Trustees Fees	4,620	4,730	4,565
Board of Trustees Expenses	1,942	2,500	3,870
Communication	1,156	1,300	1,401
Consumables	-	-	1,783
Operating Lease	1,344	-	2,053
Other	3,449	6,095	2,647
Employee Benefits - Salaries	18,878	18,115	26,536
Insurance	2,987	3,000	3,025
Service Providers, Contractors and Consultancy	-	-	-
	<u>41,276</u>	<u>43,490</u>	<u>53,430</u>

6. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,741	2,050	2,114
Cyclical Maintenance Expense	16,540	-	8,167
Grounds	2,406	3,500	2,968
Heat, Light and Water	6,373	4,000	3,729
Repairs and Maintenance	3,141	15,686	8,557
Use of Land and Buildings	84,233	-	66,630
Employee Benefits - Salaries	32,811	32,939	34,369
	<u>148,245</u>	<u>58,175</u>	<u>126,534</u>

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	3,697	-	3,632
Furniture and Equipment	10,365	-	8,365
Information and Communication Technology	6,497	-	7,916
Leased Assets	821	-	53
Library Resources	1,064	-	1,205
	<u>22,444</u>	<u>-</u>	<u>21,171</u>

BDO Northland
Assurance

8. Cash and Cash Equivalents

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Current Account	22,257	20,971	49,759
Cash equivalents and bank overdraft for Cash Flow Statement	22,257	20,971	49,759

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

9. Accounts Receivable

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	45	-	-
Interest Receivable	1,730	1,000	1,743
Teacher Salaries Grant Receivable	14,604	19,000	17,488
	16,379	20,000	19,231
Receivables from Exchange Transactions	1,775	1,000	1,743
Receivables from Non-Exchange Transactions	14,604	19,000	17,488
	16,379	20,000	19,231

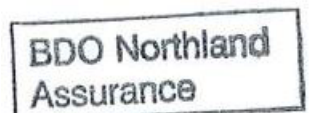
10. Inventories

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	344	500	557
	344	500	557

11. Investments

The School's investment activities are classified as follows:

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	92,206	90,000	92,206
Non-current Asset			
Long-term Bank Deposits	-	-	-



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Land	7,000	-	-	-	-	7,000
Buildings	67,828	-	-	-	(3,697)	64,131
Furniture and Equipment	50,329	14,015	-	-	(10,365)	53,979
Information and Communication	7,217	5,664	-	-	(6,497)	6,384
Leased Assets	1,195	1,179	-	-	(821)	1,553
Library Resources	8,493	244	-	-	(1,064)	7,673
Balance at 31 December 2017	142,062	21,102	-	-	(22,444)	140,720

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Land	7,000	-	7,000
Buildings	127,275	(63,144)	64,131
Furniture and Equipment	174,414	(120,435)	53,979
Information and Communication	72,959	(66,575)	6,384
Leased Assets	2,427	(874)	1,553
Library Resources	38,210	(30,537)	7,673
Balance at 31 December 2017	422,285	(281,565)	140,720

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2016						
Land	7,000	-	-	-	-	7,000
Buildings	70,314	1,146	-	-	(3,632)	67,828
Furniture and Equipment	44,229	14,465	-	-	(8,365)	50,329
Information and Communication Technology	13,781	1,352	-	-	(7,916)	7,217
Leased Assets	-	1,248	-	-	(53)	1,195
Library Resources	9,628	70	-	-	(1,205)	8,493
Balance at 31 December 2016	144,952	18,281	-	-	(21,171)	142,062

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2016			
Land	7,000	-	7,000
Buildings	127,275	(59,447)	67,828
Furniture and Equipment	160,401	(110,072)	50,329
Information and Communication Technology	67,294	(60,078)	7,216
Leased Assets	1,248	(53)	1,195
Library Resources	37,967	(29,473)	8,494
Balance at 31 December 2016	401,185	(259,123)	142,062

BDO Northland
Assurance

13. Accounts Payable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	3,438	20,000	33,897
Employee Entitlements - salaries	14,604	15,000	15,793
Employee Entitlements - leave accrual	629	-	2,590
	<u>18,671</u>	<u>35,000</u>	<u>52,280</u>
Payables for Exchange Transactions	18,671	35,000	52,280
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>18,671</u>	<u>35,000</u>	<u>52,280</u>

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	46,113	46,113	41,531
Increase to the Provision During the Year	16,540	-	8,167
Use of the Provision During the Year	(37,365)	(1,113)	(3,585)
Provision at the End of the Year	<u>25,288</u>	<u>45,000</u>	<u>46,113</u>
Cyclical Maintenance - Current	1,838	7,000	27,551
Cyclical Maintenance - Term	23,450	38,000	18,562
	<u>25,288</u>	<u>45,000</u>	<u>46,113</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 31 December 2017. 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 time value of money.

15. Painting Contract Liability

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Liability	7,025	-	-
Non Current Liability	22,261	-	-

In 2017 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings. The agreement has an annual commitment of \$7,025. 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.

**BDO Northland
Assurance**

16. 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	756	1,000	407
Later than One Year and no Later than Five Years	885	1,000	559
	<u>1,641</u>	<u>2,000</u>	<u>966</u>

17. Funds Held for Capital Works Projects

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

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Sub Board Upgrade	<i>completed</i>	(1,082)	-	-	1,082	-
Toilet Block Upgrade	<i>completed</i>	10,479	-	(11,276)	796	-
Totals		<u>9,397</u>	<u>-</u>	<u>(11,276)</u>	<u>1,878</u>	<u>-</u>

Represented by:

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

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Sub Board Upgrade	<i>in progress</i>	-	14,039	(15,121)	-	(1,082)
Toilet Block Upgrade	<i>in progress</i>	-	52,275	(41,796)	-	10,479
Totals		<u>-</u>	<u>66,314</u>	<u>(56,917)</u>	<u>-</u>	<u>9,397</u>

BDO Northland
Assurance

18. 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.

19. 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	4,620	4,565
Full-time equivalent members	0.19	0.17
<i>Leadership Team</i>		
Remuneration	101,309	102,424
Full-time equivalent members	1	1.00
Total key management personnel remuneration	105,929	106,989
Total full-time equivalent personnel	1.19	1.17

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:

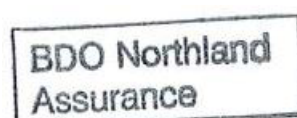
	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100-110	90 - 100
Benefits and Other Emoluments	3 - 4	2 - 3
Termination Benefits	-	0

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
	0.00	0.00

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



20. 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	\$0	\$0
Number of People	0	0

21. Contingencies

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

22. 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 on 1 laptops

(b) Programme Maintenance Services

	2017 Actual \$	2016 Actual \$
No later than One Year	7,106	404
Later than One Year and No Later than Five Years	9,386	189
Later than Five Years	12,875	-
	<u>29,367</u>	<u>593</u>

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.

BDO Northland
Assurance

24. 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	22,257	20,971	49,759
Receivables	16,379	20,000	19,231
Investments - Term Deposits	92,206	90,000	92,206
Total Loans and Receivables	130,842	130,971	161,196

Financial liabilities measured at amortised cost

Payables	18,671	35,000	52,280
Finance Leases	1,653	2,000	966
Painting Contract Liability	29,286	-	-
Total Financial Liabilities Measured at Amortised Cost	49,610	37,000	53,246

25. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PERIA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

The Auditor-General is the auditor of Peria School (the School). The Auditor-General has appointed me, Angela Edwards, using the staff and resources of BDO Northland, 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 20, that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 30th 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 information included on page 1 and pages 20 to 34, but does not include the financial statements, and our auditor's report thereon.

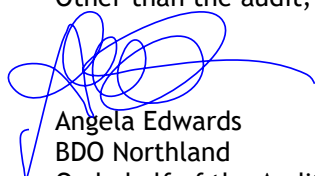
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.

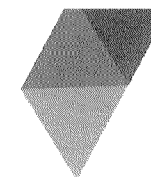


Angela Edwards
BDO Northland
On behalf of the Auditor-General
Auckland, New Zealand

Members of the Board of Trustees

NAME	POSITION	NEW POSITION ON BOARD GAINED	OCCUPATION	TERM EXPIRED/EXPIRES
Josie Riddle	Chairperson	Re-elected June 2016	Housewife	Jan 2018
Michelle Edward	Principal	Appointed Feb 2015	Principal	Dec 2017
Yvonne Wihongi	Teacher Rep	Appointed Feb 2015	Teacher	
Ray Olsen	Treasurer	Co-opted June 2016	Farmer	
Sandra Carey	Parent Rep	Elected June 2016	E.C.E. teacher	
Rebecca Maria	Parent Rep	Re-elected June 2016	ECE teacher	

Analysis of Variance Reporting



School Name:	Peria School	School Number:	1081
Strategic Aim:	1, Achieve:: We will provide and monitor a quality learning programme as outlined in the NZC in order to raise student achievement in all areas. This will enable students to achieve to their highest potential.		
Annual Aim:	Through focused intervention, to obtain accelerated movement for all learners, especially those identified as well below or below the National Standards.		
Target:	Students in Year 2, 3 and 6 cohorts will make accelerated progress by making more than one year's progress by the end of 2017. Specifically, accelerate 4 out of 6 Year 2 students; 3 out of 4 students in Year 3; and 2 out of 3 students in Year 6 to "AT" by the end of their Year anniversary		
Baseline Data:	School wide data in December 2017 showed 62% of all students were achieving or exceeding National Standards in Reading, 65% in Maths and 50% in Writing. Analysis of the data identified disproportionate representation by ethnicity and to a lesser degree gender. The percentage of Maori students were roughly double other ethnicities (mainly European) at being below or well below. More males were below or well below than females, except in Maths. When we look at the learners below national standards some issues remain for us. e.g. of the 16 students below/well below NS in reading 9 of these are Maori/pacifica and of those 16 students below/ well below NS in reading 9/13 are boys. In our 2017 NS writing data 50% of our learners are at and above NS. Of the 21 learners below/ well below NS in writing, 13/17 are Maori, 9/17 are boys		

In our analysis of Mathematics, 65% are at/above NS. Of the 15 students below/well below NS 9 are Maori/pacifica, and 5/13 are boys

Curriculum area	Year 2 (start)	Year 2 (End)	Year 3 (Start)	Year 3 (End)	Year 6 (Start)	Year 6 (End)
Reading	3B, 1 WB	2AT, 1B, 1WB	2AT, 2B	2 AT, 3B, 2WB	3AT, 1B	1A,3AT,2B
Maths	2 AT 1 B 1 WB	2 AT 1 B 1 WB	2AT,1B	3AT, 3B, 1WB	4AT	1A,3AT,2B
Writing	2WB, 1B, 1AT	1WB, 2B, 1AT	2AT, 1B	1AT, 6B	4AT	4AT, 2B

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>
Working through the SAF action plan will be instrumental in supporting the teachers in their endeavors to raise student achievement. Monitoring meetings with SAF mentor each term to discuss progress of target students, with a written summary at the end of each term.	<p>Monitor students within staff meetings to discuss target students focussing on Writing. Our writing data improved We did not have the same focus on Reading and Maths and our data in these areas slipped. Our writing data showed a 12% rise in writing achievement to 65% at and above. We had a 20% shift in our year 2 target group to at and above NS; we had 40% increase in our year 7 target group to 100% at and above the NS.</p> <p>In maths, 3 out of 5 students have moved to stage 4 and are working 'AT' standard at end of Year 2. The other two students have also shifted a level but are still below</p> <p>In reading, 1 out of the 5 students have reached "AT" by the end of their year 2.</p>	<p>Time constraints meant that focussing on target students during staff meetings did not happen with Maths or reading and as a consequence our data in these areas actually slipped.</p> <p>Teachers tracked students, but this was not consistent.</p> <p>There were a concerning amount of behavioural issues in the junior classroom that impacted on teaching and learning.</p>	<p>The PLC focus around target students worked well - how can we manage this same process so that all learning areas are focussed on? We have decided to focus on Maths and participate in the ALiM programme.</p> <p>Our PLC weekly meetings will focus around Maths but we will include Reading and Writing in 3 weekly cycles in normal staff meetings</p> <p>We will need to work out a system of tracking students (possibly on ETaP) that is simple and easy to maintain.</p>

	The other 4 have made some positive shifts but are still below expectation. I student is now working with the resource teacher of literacy.		
Created a PLC group amongst staff that met weekly to discuss progress and learning of target students in writing, which followed a speaking frame and was evidence based. Teachers were involved in completing an inquiry of learning around their teaching practice, evaluating what it was that was working and what was not working.	Monitor students within staff meetings to discuss target students focussing on Writing. Our writing data improved We did not have the same focus on Reading and Maths and our data in these areas slipped. Our writing data showed a 12% rise in writing achievement to 65% at and above. We had a 20% shift in our year 2 target group to at and above NS; we had 40% increase in our year 7 target group to 100% at and above the NS.	<p>Staff meetings were consistent and regular. We kept focussed weekly on how 'writing was going' and met each month with SAF to help keep us on track. Rhona asked deep and challenging questions and got to really think about what was happening. We also held weekly meeting that just focussed on how our writing target group was going, using a talking frame</p> <p>Good inquiry happened into practice. Staff were open and honest and there was no judging - instead a lot of collegial sharing of ideas of what may or may not work, shared practice and shared research.</p> <p>Meetings were informative and beneficial. Teachers kept learning journals and shared best practice. This included observing each other and doing demo lessons.</p>	<p>How do we do this effectively with all learning areas?</p> <p>Communicate with target students whanau again was varied and needed to be more formalised</p>
Teachers work through a Teacher as Inquiry process to look at their own practice in literacy.	Teachers inquired into their own practice and thought about what was working and what wasn't but we had varied ways that this was recorded, and this was not consistent unfortunately.	Teachers varied in their time management and skills in recording teacher reflection. It was not checked up on by anyone either. There was a high trust model	Give teachers a template to of the spiral of inquiry model and expect that they actually put their inquiries down on paper/computer in some sort of organised form.
Employ a TA in junior classroom and ensure a Teacher aide is available during literacy time for all classrooms	TA was employed for 3 hours a day. This altered as student needs altered (was 5 hours a day in term 4)	TA was very skilled and quick to learn new tricks - she worked well with the teacher and students responded to her well. She was able to help with learning and behaviour issues (ran oral	As the Junior classroom still has high learning needs with some behaviour needs we will continue to employ TA in Te Puna for 3 hours a day. We will have to apply to different agencies for funds

		language programme, early words and helped reinforce values and rules of the classroom and our school	to support learning programmes to help with this. Refer a group of students to RTLB for transitioning funding so they can have support as they move into Year 3 and a new classroom.
Participated in ALiM second year PFS. With funding received, we employed a reliever at various times to release the Lead teacher. The lead teacher used the release time; to prepare and plan for the intervention. To collect data, carry out the testing of all ALiM students. To gather details for the ALiM report.	<p>13 students participated in the intervention. 8 students attained AT Standard by the end of the year. 2 students who were Below at the beginning remained so at the end of the intervention. 3 students who were well Below moved to below Standard at the end of the year.</p> <p>The remaining seven students who were tracking at Below standard before the intervention, were AT standard by the end of 2017..</p> <p>Of the four students who were well Below at the start, three of them moved to Below standard at the end of the intervention and one student made significant progress to be AT standard.</p>	<p>Of the nine students who were tracking at Below standard, two had made some progress but not enough to show accelerated progress. One of these two students had a great deal of absences and the other after starting so well decided to do nothing during the ALiM sessions.</p> <p>The remaining 7 did move to AT standard. Students were frontloaded, scaffolded and had a daily session with their teacher. Teachers used modelling books and hands on materials where possible.</p>	ALiM intervention. How can we make time in a very busy school week to keep this going - so that teachers can share practice, observe each other and have time to share and plan utilising the expertise we have within our school.
Collect And analyze more specific data in relation to target groups	Target children identified in each classroom	Teacher focussed on accelerating these students by knowing where the students were, what gaps they had, frontloading information needed for them to achieve and providing the correct scaffolds for student success. There was varied success to this approach	<p>Continue to use this making sure all learning areas are looked at.</p> <p>Make sure both pre middle and post data is collected to measure true results of the intervention.</p> <p>Have one person data collect to ensure consistency.</p>

Use of Text Learning in the Fast Lane	Teachers read chapters from the books and used ideas/skills in their classroom and with their target students. Teachers reported back to group the summary of the chapter and how they took that learning and adapted it for their classroom.	The outcome was varied and dependant on how the teacher decided to implement the strategies talked about in the chapter. Some strategies and concepts worked brilliantly, others not so well.	It is a great resource and we will continue to use it as a reference when working with our target students, especially the concepts of front loading, scaffolding and acceleration not remediation.
Start a Buddy Reading system		Buddy reading system was not successful for a few reasons. There were timetable issues, which meant it could not be at a consistent time. Seniors wanted to do there own reading and were not keen to give up their time Need all teachers on board with buddy reading and working together to make it happen. Having the principal incharge (who is not in charge of a class and was not always at school) did not work	Trial buddy reading in 2018, creating a system of reward for those participating. Make it voluntary for seniors, mandatory for juniors who need the reading mileage. Make time to teach the skills the tuakana need to be a good buddy reader. Give the students the tools they need to track reading.

School Name:	Peria School	School Number:	1081
Strategic Aim:	1, Achieve: We will provide and monitor a quality learning programme as outlined in the NZC in order to raise student achievement in all areas. This will enable students to achieve to their highest potential.		

Annual Aim:	Increase the progress and achievement of the group of students with special educational needs and identified as not achieving as expect.
Target:	All students who are WELL BELOW and who also have special learning needs will have IEPs created and their goal will be to progress through their IEP check points.
Baseline Data:	AT the end of 2016 4 students were well below and needed IEP's to help track learning. There were also students who were on the verge of falling behind and needed IEP's within class setup (not involving RTLB or GSE)

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>
Create IEPs for students who are 'Well Below' and monitor progress against target	4 students became 2 by the end of 2017.	1 student moved to another school and 1 student moved to homeschooling	Create a timetable for scheduling meetings - include students on SENCO register
Meet at least once a term to discuss learning goals	Although tricky at times, each student had a meeting which included all concerned parties at least once a term.	Releasing the teacher and having principal there as well as SENCO was sometimes tricky.	Continue to aim for this, creating a timetable so meetings can be scheduled well in advance so that they can take priority.

refer students as needed to different agencies for support	There was a great working relationship with all parties involved in IEP - included whanau, RTLB, GSE, Speech language and	Scheduling time that suited all parties was sometimes tricky but we managed to get there.	It was and is frustrating to not received support for students who need it. However, after much work 1 student was placed on the HLN register and 1 student was granted ORS funding!
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Planning For next year:

- Include IBP's in the plan as behaviour impacts on learning
- Academic plans for those above also need to be set so these students are not forgotten about
- Timetable to be created to track each child, that is monitored regularly(at least 1 per term update with all parties, including student if appropriate)

School Name:	Peria School	School Number:	1081
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Strategic Aim:	1, Achieve: We will provide and monitor a quality learning programme as outlined in the NZC in order to raise student achievement in all areas. This will enable students to achieve to their highest potential.
Annual Aim:	To improve the teaching and learning of all Maths teachers and students, using best practice in teaching and learning
Target:	In Maths, shift 12 students to At or Above by the end of 2017, focussing on male, Maori and Pasifika students. Accelerated progress is a priority for our Year 2, Year 3 and 5 cohorts
Baseline Data:	<i>In our analysis of Mathematics, 60% are at/above NS. Of the 18 students below/well below NS 11 are Maori, and 7 are boys</i>

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>
<p>All staff will have a copy of and be familiar with Tataiako. We will use this document as a discussion point on how to best help Maori students feel success in their schooling as maori. Meet with and get feedback from other schools experiencing success with their Maori students. Look at specific research to help with this.</p>	<p>Some teachers have copies and are familiar with this document. 1 teacher started in Term 2 and is not familiar with Tataiako.</p> <p>We haven't looked into visiting other schools that have had success with Maori.</p>	<p>The document was not consistently looked over throughout the year.</p>	<p>Unpack this document in our Professional learning Groups / Staff Meetings. To ensure all teachers have sound knowledge of Tataiako.</p> <p>Gather suggestions on how to support and ensure success for Maori with our Students through our Kahui Ako and collaboration with other Principals.</p>
<p>Teachers to undertake Teaching as Inquiry project focussing on target groups in Maths, Reading and Writing and continue this throughout the year.</p>	<p>Teachers chose their target students and used the document to inform their planning, teaching practice and next steps.</p> <p>A template was shared towards the end of 2017.</p>	<p>Not fully understanding the different inquiries there are in education e.g. spiral of inquiry, teacher as inquiry.</p>	<p>Review Teaching as Inquiry using the relevant evidence based research to support teachers knowledge.</p> <p>Use our PLG's to focus on what we are doing to support our target students.</p>
<p>Classroom Teacher Aides funded by BOT - They will be able to available in the classroom during literacy and numeracy time, supporting teachers learning programs</p>	<p>Two of the teachers had teacher aides at varying times throughout the year. They helped to support the programme in those times.</p>	<p>One of the teacher aides times changed throughout the year so it was unsettling at times.</p>	<p>Teacher aides are utilised effectively and are supported in their professional learning.</p>

<p>Communicate with parents, whanau of target group students around ways to support students' learning</p> <ul style="list-style-type: none"> - letter/phone call to say they are in a target group and this is what I am doing - Share and send homework/Maths games where appropriate - Hold a Reading Together session for whanau 	<p>ALim whanau had meetings / interviews prior to starting. For maths last year because it was the focus for the year. Not so much for the targets in the other groups. Reading together took place last year for 1 cycle. 3 way conferences held and pet day was used engage whanau. Camp was a great way to engage whanau. Swimming sports / sausage sizzle / shared lunch.</p>		<p>Continue to build strong relationships between home and school.</p> <p>Hold reading together sessions at least twice a year.</p> <p>Continue to communicate in a</p>
<p>Create PLC meeting once a week (on a different night than normal staff meeting) with staff (using model set up with work from SAF) to monitor target students' progress in Maths with teachers providing samples of students work and progress, with a written summary at the end of each term done by teachers. Using same model, discuss target groups in Reading & Writing every third staff meeting</p>	<p>Wednesday night PLC meetings were held. Focus was on Maths target student students. Inquiry was to find or use an intervention and report back on how it went. What would you change and sharing ideas. 15 minutes per person. Reading and writing were more general.</p>	<p>Reading and writing were not given the same emphasis than maths.</p>	<p>Schedule a Term overview where PLC's are shared equally between all learning areas.</p>
<p>Effectively use a range of resources and tools (research based) to support the teaching and learning of mathematics (BES, Numeracy Project, TKI NZ Maths, Figure it Out, Numeracy Project Books)</p>	<p>Range of resources and tools used.</p>		<p>Continue to improve and enhance teacher practice by utilising the resources and tools given.</p>
<p>Plan mathematics learning experiences that enable students to build on their existing proficiencies, interests, and experiences "understanding in progress"</p>	<p>ALim supported teachers to be focused and this seemed to have contributed to students making progress.</p>	<p>Some teachers found that they wanted to work on number knowledge and basic maths.</p>	
<p>Support students in creating connections between different ways of solving</p>	<p>The juniors use narrative to make connections to the world.</p>		

problems, between mathematical representations and topics, and between mathematics and everyday experiences	Middle school used real world contexts e.g. menus etc. Financial literacy with the older students. What's the costs for camp, petrol costs etc.		
Participate in A.L.i.M Year 2 first intake (term 1).	All staff participated in ALim. All teachers spent 15-20 minutes per session. Junior teacher would have a pre lesson prior to school starting.	We started at the beginning of the term 2 2017 so it would have been better to have start at the beginning of the year.	
Trial the Ministry of Education Progress and Consistency Tool (PaCT)	We did not participate in this.		Look into this in 2018 as it still is a useful tool.

Planning For next year:

- Ensure a timetable is created to ensure that PLC meetings are undertaken and sufficient time allowed to discuss all curriculum areas.
- Continue to use the professional learning from ALim to support the acceleration of learning for target students.
- Undertake professional learning of the PaCT tool

School Name:	Peria School	School Number:	1081
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Strategic Aim:	1, Achieve: We will provide and monitor a quality learning programme as outlined in the NZC in order to raise student achievement in all areas. This will enable students to achieve to their highest potential.
Annual Aim:	Improve the writing of students across the school, aiming for them to become confident, literate students.
Target:	In writing, shift 12 students to AT or ABove by the end of 2017, focussing on Male, Maori & Pacifica students. Accelerated progress is a priority for our Year 2,3 and 6 cohorts.

Baseline Data:	In our 2016 NS writing data 65% of our learners are at and above NS. Of the 16 learners below/ well below NS in writing, 12 are Maori, 12 are boys

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>
All staff will have a copy of and be familiar with Tataiako. We will use this document as a discussion point on how to best help Maori students feel success in their schooling as maori. Meet with and get feedback from other schools experiencing success with their Maori students. Look at specific research to help with this.	Tataiako was discussed in one staff meeting session. Teacher were given them to keep and refer to.	Tataiako was not used as frequently as it could of and was inconsistently used as a whole staff in staff meetings and PLC.	Ensure that Tataiako is unpacked, utilised and referred to in staff meetings, PLC meetings and teacher inquiries, PTCs.
Teachers to undertake Teaching as Inquiry project focussing on target groups in Maths, Reading and Writing and continue this throughout the year.	Students undertook teaching and inquiries using the spiral of inquiry with varied success.	Some teachers found the spiral as inquiry model hard to follow as it was there first undertaking such an inquiry.	Ensure that teachers are supported in understanding how to effectively implement a teaching as inquiry cycle focused on target learners. Principal and literacy leader to support this process.

Ensure classroom writing is embedded in authentic and real life contexts for the children.	Writing in classrooms was more authentic and learning experiences were used to reinforce the classroom writing programmes. The target showed that 50% of students were below where they should be in writing.	Writing was not prioritised in the classrooms at times. Some teachers did not have the teacher content knowledge to effectively teach writing.	Continue professional learning and inquiries into writing and ensure that writing is a focus.
Writing progressions / learning intentions / goals displayed in classroom/or in student books, in child friendly language so students have ownership (living wall).	Some of the Teachers had displays for writing on their walls and referred to it with their students.	Maths was the emphasis so some of the focus went into this instead of writing.	Continue professional learning and inquiries into writing and ensure that writing is a focus.
Teachers regularly model writing in the classroom, including making mistakes and thinking aloud.	Modelling was used to enhance the writing process.	Some teachers were not confident in modelling writing.	Undertake professional learning that supports the development of an effective writing programme which includes modeling.
Student owned print rich environment where students published writing is displayed following writing process (crafting) planning, drafting, conferring, refining, publishing using different medium in context of the writing event.	Some teachers had the writing process on their walls for students to refer to.	Some teachers were focused on maths and ensuring this was done to a high standard and displayed on walls.	Use our staff meetings to work on a way to display a 'Peria School' writing process model.



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Peria School - Kiwi Sport

The school received \$738.71 which was spent on:

Kiwi sport facilitator Ashleigh \$1000 (paid to Mangonui school who pays the wages)

Term

Kiwi sport netball - bus = \$136.52

Kiwi Netball + vouchers = \$50

Mini Soccer - bus = \$135 + \$24(entry for each team)

Bought a tarp for ground protection \$14

Michelle Edwards