

PERIA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 1081

Principal: Ariana Williams

School Address: 1430 Oruru Road

School Postal Address: 1430 Oruru Road, RD2 Kaitaia 0482

School Phone: 09 4085834

School Email: office@peria.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Expiry Date of Position
Rebecca Maria	Chair Person	Elected	May-19
Ariana Williams	Principal ex Officio		
Ray Olsen	Treasurer	Elected	May-19
Rebeka Dangen	Parent Rep	Elected	May-19
Emma Price	Parent Rep	Elected	May-19
Josephine Slater	Parent Rep	Elected	May-19
Yvonne Whinogi	Staff Rep	Elected	May-19

Accountant / Service Provider: PKF Francis Aickin

PERIA SCHOOL

Annual Report - For the year ended 31 December 2018

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Peria School

Statement of Responsibility

For the year ended 31 December 2018

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

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

Emma Price

Full Name of Board Chairperson



Signature of Board Chairperson

31/5/19

Date:

ARIANA DAWN WILLIAMS

Full Name of Principal



Signature of Principal

31st May 2019

Date:

Peria School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	551,851	135,013	551,904
Locally Raised Funds	3	43,453	21,245	31,141
Interest Earned		1,364	2,900	3,156
		<hr/>	<hr/>	<hr/>
		596,668	159,158	586,201
Expenses				
Locally Raised Funds	3	2,095	2,432	1,363
Learning Resources	4	386,609	77,178	376,730
Administration	5	45,563	44,850	41,276
Finance		108	-	94
Property	6	153,386	57,084	148,245
Depreciation	7	23,243	-	22,444
Transport		2,455	-	2,361
		<hr/>	<hr/>	<hr/>
		613,459	181,544	592,513
Net Surplus / (Deficit) for the year		(16,791)	(22,386)	(6,312)
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		(16,791)	(22,386)	(6,312)

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

BDO Northland
Assurance

Peria School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	201,998	201,998	205,347
Total comprehensive revenue and expense for the year	(16,791)	(22,386)	(6,312)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	2,963
Equity at 31 December	185,207	179,612	201,998
Retained Earnings	185,207	179,612	201,998
Reserves	-	-	-
Equity at 31 December	185,207	179,612	201,998

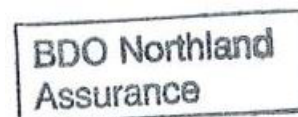
The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

BDO Northland
Assurance

Peria School
Statement of Financial Position
As at 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	155,492	93,812	22,257
Accounts Receivable	9	19,305	17,500	16,379
GST Receivable		-	-	2,466
Prepayments		2,619	-	2,524
Inventories	10	236	300	344
Investments	11	92,206	90,000	92,206
		<u>269,858</u>	<u>201,612</u>	<u>136,176</u>
Current Liabilities				
GST Payable		12,993	17,000	-
Accounts Payable	13	24,878	38,000	18,671
Provision for Cyclical Maintenance	14	14,695	23,000	1,838
Painting Contract Liability - Current Portion	15	7,025	7,000	7,025
Finance Lease Liability - Current Portion	16	1,992	3,000	767
Funds held for Capital Works Projects	17	111,073	-	-
		<u>172,656</u>	<u>88,000</u>	<u>28,301</u>
Working Capital Surplus/(Deficit)		97,202	113,612	107,875
Non-current Assets				
Property, Plant and Equipment	12	129,672	130,000	140,720
		<u>129,672</u>	<u>130,000</u>	<u>140,720</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	21,047	33,000	23,450
Painting Contract Liability	15	17,380	25,000	22,261
Finance Lease Liability	16	3,240	6,000	886
		<u>41,667</u>	<u>64,000</u>	<u>46,597</u>
Net Assets		<u>185,207</u>	<u>179,612</u>	<u>201,998</u>
Equity		<u>185,207</u>	<u>179,612</u>	<u>201,998</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 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		150,507	157,399	176,842
Locally Raised Funds		43,498	21,245	31,096
Goods and Services Tax (net)		15,459	17,000	5,340
Payments to Employees		(106,317)	(81,900)	(110,384)
Payments to Suppliers		(68,051)	(67,319)	(95,543)
Cyclical Maintenance Payments in the year		(2,424)	48,975	(37,365)
Interest Paid		(108)	-	(94)
Interest Received		3,094	1,400	3,169
Net cash from / (to) the Operating Activities		35,659	96,800	(26,939)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	2,000
Purchase of PPE (and Intangibles)		(7,452)	(130,000)	(24,923)
Purchase of Investments		(0)	(90,000)	-
Net cash from / (to) the Investing Activities		(7,452)	(220,000)	(22,923)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	2,963
Finance Lease Payments		(1,164)	9,000	(492)
Painting contract payments		(4,881)	32,000	29,286
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		-	-	(9,397)
Funds Held for Capital Works Projects		111,073	-	-
Net cash from Financing Activities		105,028	41,000	22,360
Net increase/(decrease) in cash and cash equivalents		133,235	(82,200)	(27,502)
Cash and cash equivalents at the beginning of the year	8	22,257	176,012	49,759
Cash and cash equivalents at the end of the year	8	155,492	93,812	22,257

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

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

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Assurance

Peria School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

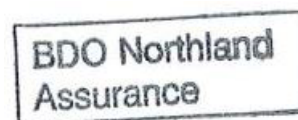
Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.



Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 21.

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.

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

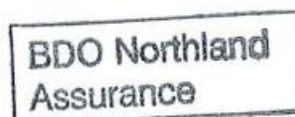
Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

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

i) Inventories

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

j) Investments

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

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

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

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

k) Property, Plant and Equipment

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

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

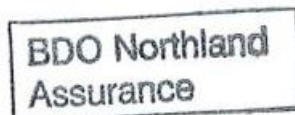
Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it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

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

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

Leased Assets

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



Depreciation

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

The estimated useful lives of the assets are:

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

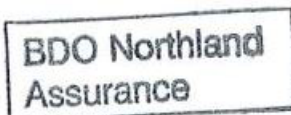
Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

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.

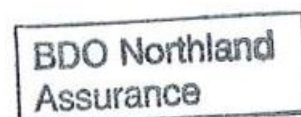
Commitments and contingencies are disclosed exclusive of GST.

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.



Peria School
Notes to the Financial Statements
For the year ended 31 December 2018

2. Government Grants

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	134,830	128,813	155,958
Teachers' salaries grants	310,432	-	290,829
Use of Land and Buildings grants	90,912	-	84,233
Other MoE Grants	15,677	6,200	20,884
	551,851	135,013	551,904

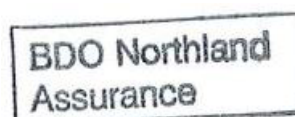
3. Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	32,662	10,000	19,618
Activities	1,195	1,885	2,123
Trading	236	-	40
Other Revenue - School House Rental	9,360	9,360	9,360
	43,453	21,245	31,141
Expenses			
Activities	543	432	-
Trading	1,553	-	1,363
	2,095	2,432	1,363
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	41,357	18,813	29,778

4. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	15,978	20,202	21,022
Information and communication technology	2,318	2,000	-
Library resources	634	-	350
Employee benefits - salaries	364,907	48,276	349,258
Staff development	2,772	6,700	6,100
	386,609	77,178	376,730



5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	3,750	3,950	3,900
Accounting Fee	5,400	3,600	3,000
Board of Trustees Fees	4,400	4,730	4,620
Board of Trustees Expenses	3,556	5,000	1,942
Communication	1,262	1,300	1,156
Operating Lease	642	370	1,344
Other	5,505	4,500	3,449
Employee Benefits - Salaries	18,000	18,000	18,878
Insurance	3,048	3,400	2,987
	<u>45,563</u>	<u>44,850</u>	<u>41,276</u>

6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	2,964	2,200	2,741
Consultancy and Contract Services	-	-	-
Cyclical Maintenance Expense	12,878	7,025	16,540
Grounds	1,929	2,000	2,406
Heat, Light and Water	5,798	5,000	6,373
Repairs and Maintenance	5,045	8,235	3,141
Use of Land and Buildings	90,912	-	84,233
Employee Benefits - Salaries	33,859	32,624	32,811
	<u>153,386</u>	<u>57,084</u>	<u>148,245</u>

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

7. Depreciation

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Buildings	3,697	-	3,697
Furniture and Equipment	12,152	-	10,365
Information and Communication Technology	4,295	-	6,497
Leased Assets	2,140	-	821
Library Resources	959	-	1,064
	<u>23,243</u>	<u>-</u>	<u>22,444</u>

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Bank Current Account	155,492	93,812	22,257
Cash and cash equivalents for Cash Flow Statement	155,492	93,812	22,257

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

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	-	-	45
Interest Receivable	-	1,500	1,730
Teacher Salaries Grant Receivable	19,305	16,000	14,604
	19,305	17,500	16,379
Receivables from Exchange Transactions	-	1,500	1,775
Receivables from Non-Exchange Transactions	19,305	16,000	14,604
	19,305	17,500	16,379

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	236	300	344
	236	300	344

11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 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)
2018	\$	\$	\$	\$	\$	\$
Land	7,000				-	7,000
Buildings	64,131				(3,697)	60,434
Furniture and Equipment	53,979	7,452			(12,152)	49,279
Information and Communication	6,384				(4,295)	2,089
Leased Assets	1,553	4,743			(2,140)	4,156
Library Resources	7,673				(959)	6,714
Balance at 31 December 2018	140,720	12,195	-	-	(23,243)	129,672

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Land	7,000	-	7,000
Buildings	127,275	(66,841)	60,434
Furniture and Equipment	181,866	(132,587)	49,279
Information and Communication	72,959	(70,870)	2,089
Leased Assets	7,170	(3,014)	4,156
Library Resources	38,210	(31,496)	6,714
Balance at 31 December 2018	434,480	(304,808)	129,672

	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 Technology	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 Technology	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

The net carrying value of equipment held under a finance lease is \$4,156 (2017: \$6,384)

13. Accounts Payable

	2018 Actual \$	2018 Budget \$	2017 Actual \$
Operating creditors	4,927	5,000	3,438
Employee Entitlements - salaries	18,691	33,000	14,604
Employee Entitlements - leave accrual	1,260	-	629
	<u>24,878</u>	<u>38,000</u>	<u>18,671</u>
Payables for Exchange Transactions	24,878	38,000	18,671
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>24,878</u>	<u>38,000</u>	<u>18,671</u>

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	25,288	25,288	46,113
Increase/ (decrease) to the Provision During the Year	12,888	7,025	16,540
Use of the Provision During the Year	(2,434)	23,687	(37,365)
Provision at the End of the Year	<u>35,742</u>	<u>56,000</u>	<u>25,288</u>
Cyclical Maintenance - Current	14,695	23,000	1,838
Cyclical Maintenance - Term	21,047	33,000	23,450
	<u>35,742</u>	<u>56,000</u>	<u>25,288</u>

15. Painting Contract Liability

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Liability	7,025	7,000	7,025
Non Current Liability	17,380	25,000	22,261
	<u>24,405</u>	<u>32,000</u>	<u>29,286</u>

In 2017 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an eight 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.

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:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	1,991	2,050	756
Later than One Year and no Later than Five Years	3,239	3,250	885
	<u>5,230</u>	<u>5,300</u>	<u>1,641</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:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
School Upgrade		-	112,289	1,216	-	111,073
Totals		<u>-</u>	<u>112,289</u>	<u>1,216</u>	<u>-</u>	<u>111,073</u>

Represented by:

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

111,073

111,073

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	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>

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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,400	4,620
Full-time equivalent members	0.29	0.19
<i>Leadership Team</i>		
Remuneration	99,817	101,309
Full-time equivalent members	1	1
Total key management personnel remuneration	104,217	105,929
Total full-time equivalent personnel	1.29	1.19

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100-110	100-110
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 110	0.00	0.00
	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:

	2018 Actual	2017 Actual
Total	\$0	\$0
Number of People	1	0

21. Commitments

(a) Capital Commitments

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

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

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

(a) Programme Maintenance Services

	2018 Actual \$	2017 Actual \$
No later than One Year	7,027	7,106
Later than One Year and No Later than Five Years	28,108	9,386
Later than Five Years	-	12,875
	<u>35,135</u>	<u>29,367</u>

22. Managing Capital

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

23. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	155,492	93,812	22,257
Receivables	19,305	17,500	16,379
Investments - Term Deposits	92,206	90,000	92,206
Total Loans and Receivables	<u>267,003</u>	<u>201,312</u>	<u>130,842</u>

Financial liabilities measured at amortised cost

Payables	24,878	38,000	18,671
Borrowings - Loans	-	-	-
Finance Leases	5,232	9,000	1,653
Painting Contract Liability	24,405	32,000	29,286
Total Financial Liabilities Measured at Amortised Cost	<u>54,515</u>	<u>79,000</u>	<u>49,610</u>

INDEPENDENT AUDITOR'S REPORT

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

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 18, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2019. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New

Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities 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 pages 1 to 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



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:	Implement and monitor the Peria School curriculum making sure that it is responsive to all student needs and those of the school community. 'Achievement' focussed on for students will encompass a holistic range of skills and attributes.		
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 2018. Specifically, accelerate 2 out of 2 students in Year 3; 3 out of 3 students in Year 3; and 2 out of 2 students in Year 6 that are At Risk of not achieving Curriculum expectation.		
Baseline Data:	<p>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.</p> <p>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</p>		

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

Results for 2018

Curriculum area	Year 2 (start)	Year 2 (End)	Year 3 (Start)	Year 3 (End)	Year 6 (Start)	Year 6 (End)
Reading	1 wb 8 b	3 below	1 wb 2 b	1 wb 4 below	2 below	1 wb
Maths	7 b	2 below	2 below	6 below	2 below	1 below
Writing	11 b	2 below	4 below	4 below	2 wb	1 wb

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>
Worked on Teacher practice and content knowledge in terms of assessment data gathering, analysis and administering of tests to ensure validity.	Teachers become more knowledgeable about how to administer assessments, analyse data and use data to inform planning. One of the teachers needed more support with data and planning as they lacked the ability to use assessment data effectively to inform planning. We shared this data at staff meetings and in appraisal meetings when discussing teacher impact.	Most teachers could use data to inform planning and to also track and monitor student progress. The other teacher left midway through term 3 and the replacement teacher was an experienced teacher that could track and monitor effectively.	With new staff in 2019 we need to ensure that professional learning is put in place to support these teachers assessment for learning. We could do this through the support of Relationship Based Learning lead by Te Ahua Park from Cognition.
Teachers work through a Teacher as Inquiry process to look at their own practice in Literacy.	Teachers set an inquiry goal at the beginning of the year with the support of the Principal. Teachers shared their inquiry with the Principal and discussions were had	More time should have been spent at the beginning of the year to ensure all teachers understood the teaching as inquiry model. As a new principal I asked the	Ensure professional learning is undertaken with teachers in regards to the Spiral of Inquiry and Teaching as Inquiry model. Support teachers through PLC -

	<p>about the inquiry process, how teachers felt their students were progressing and ideas for engaging and motivating students more to accelerate progress. Teachers shared ideas and queries in staff meetings and supported each other to find strategies to support student progress.</p> <p>2 of the teachers had a good understanding of the inquiry process and the target students they worked with made good process. 1 teachers inquiry was not targeted enough and this reflected in the lack of shifts in their data.</p>	<p>teachers if they had done an inquiry before and they all said yes. However when it came to checking in with teachers I had to give a lot of support on the process and coach teachers through it. I think that they would have had better results with the support at the beginning rather than at the end.</p>	<p>Professional Learning Groups facilitated by Rhona Leonard and focused on target students and Teaching and Inquiry Goals.</p>
<p>Collect And analyse more specific data in relation to target groups</p>	<p>Target children identified in each classroom</p> <p>Wedge graphs used and filled in each term to show progression or not and for discussion at</p>	<p>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>	<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>
<p>Use of Text Learning in the Fast Lane</p>	<p>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.</p>	<p>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.</p>	<p>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.</p> <p>As we have a whole new staff we will unpack this text in staff meetings as part of our PLC's</p>

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 inconsistently across the school.	Some teachers were not confident in modelling writing. There was not enough professional learning undertaken to support teachers pedagogical knowledge of writing. Relationship based learning was supposed to support teachers pedagogical knowledge in writing. However, there was a number of stumbling blocks with the PLD including a busy facilitator, lack of knowledge and time spent in our school and a lot of time wasted on discussing the RBL process.	Undertake professional learning that supports the development of an effective writing programme which includes modeling. Ensure that the RBL professional development meets our needs as a school and is more focused on teacher pedagogy and effective content knowledge. Ensure that Teacher Inquiries are focused and help support the needs of teachers.
Student owned print rich environment where students published writing is displayed following writing process (crafting) planning, drafting, conferring, refining, publishing using	No teachers had the writing process on the walls.	Lack of writing process on walls meant that the students weren't clear on the writing process either.	Use our staff meetings to work on a way to display a 'Peria School' writing process model. Look to other schools for support on a model that can be used

different medium in context of the writing event.			<p>across schools.</p> <p>Use the Kahu Ako across school teachers to support our development of a Peria School Writing Process.</p> <p>Get our within school teacher to investigate models and feed back to us as a staff.</p>

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:	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 2017 4 students were well below in Reading, 3 in Writing and 2 in Maths and needed IEP's to help track learning.
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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	<p>1 student went from At Risk to working towards expectation in reading, writing and maths</p> <p>1 student made good gains. Progressed socially and made friends which was some of his IEP goals.</p> <p>By the end of 2018 only 1 Year 3 and 1 Year 6 were still At Risk of not meeting Curriculum expectation.</p> <p>4 Year 1 students were At Risk but because they are in their first year of schooling are not included as AT Risk as they within the Curriculum expectation expected of Year 1 students. We keep this data for school records to ensure progress is made for these students and that they are targeted moving forward.</p>	<p>This student still needed more 1 on 1 teacher aide support and some of the digital tools used didn't support the child's learning as well as it could have.</p> <p>Students teacher was good at monitoring his achievement both socially and academically and we had staff meetings each week where he shared how his student was progressing in relation to his IEP Goals.</p>	<p>Create a timetable for scheduling meetings - include students on SENCO register.</p> <p>Ensure that teachers are sharing data in a timely manner so we can discuss who is well below and needs to be monitored and IEP put in place.</p> <p>Ensure that teachers have the adequate support and resources to meet the needs of their students. Utilise RTLb support and RTLit support.</p> <p>Allocate time in our PLG's to discuss IEP's and how students are progressing towards their goals.</p>

Meet at least once a term to discuss learning goals	It was difficult to get everyone at the same place at the same time last year for some of these meetings. Some terms were missed as the father of one of the students was in every day and so we met and discussed regularly in a informal way.	Releasing the teacher and having principal there as well as SENCO was sometimes tricky. We held many of these IEP meetings after school towards the end of the year to make sure they weren't missed completely because of timing.	Ensure that these meetings take place each term as it is important to track and monitor progress.
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!

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 Writing teachers and students, using best practice in teaching and learning

Target:	In Writing the 17 below students schoolwide will be teacher targets and will be monitored each term to ensure accelerated gains are made. Of those 17 students 11 are identified as Maori. Students to be AT or Above by the end of the year.
Baseline Data:	In our 2017 NS writing data 50% of our learners are at and above NS. Of the 17 learners below/ well below NS in writing, 13/17 are Maori, 9/17 are boys

Writing results End of 2018 -

	At Risk	Working towards expectation	At expected level	Exceeding expectation
Year 1		5 (not included - school use only)	5	1
Year 2		2	3	
Year 3		4	2	1
Year 4		3	4	
Year 5		1		1
Year 6		1	3	
Year 7		1	4	
Year 8			1	
Total		17	22	3
%		41%	52%	7%

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>Teachers had limited understanding of how this document translated into classroom teaching and learning.</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>Teachers were supported through the inquiry process and undertook inquiries in relation to target students in reading writing and Maths.</p>	<p>Too many inquiries running at the same time meant that teachers weren't able to focus on writing teaching and learning.</p> <p>Teachers did not understand the process as well as I thought they did in prior years, so as we went through the inquiry cycle in appraisal I found out that they were unsure on the process and had to support them through.</p> <p>Teachers shared their results each term in regards to reading, writing and maths achievement data and progress. We discussed why some were moving and some were not. Teacher capability in teaching writing was limited and therefore impacted on achievement results.</p>	<p>Ensure that teachers have a clear understanding of teaching as inquiry.</p> <p>Ensure teachers have professional development around teaching and inquiry and that this process is monitored more clearly.</p> <p>Make Teaching as Inquiry part of our fortnightly PLG meetings and ensure that they are well supported in achieving their goals in their Inquiries.</p>

<p>BOT to employ two teacher aides to support teaching and learning.</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>1 Teacher aide was busy throughout the year on external jobs such as organising cross country and Pet Day.</p> <p>The Teacher Aide in the junior classroom spent a lot of time on Early words with individual students.</p> <p>However the results from this programme weren't great and the students that picked up the words were the students that would pick them up anyways. We should have stopped this last year but didn't and wasted a lot of teacher aide time on things that didn't make any difference in terms of student outcomes.</p> <p>A lot of teacher aide time is used to organise other external jobs and not focused on the needs of students. Balance is required to ensure the core business of teacher aides is supporting teaching and learning.</p>	<p>More professional development is needed for teacher aides, especially those teacher aides that are supporting IEP and ORS funded students.</p> <p>Evaluation of teacher aide led programmes such as Early words is required to ensure there is an impact on student achievement or the IEP goals.</p> <p>This year we have stopped early words and the teacher is working on word knowledge within the classroom. The junior teacher is sharing more of the senior teachers roles to ensure that the senior teacher has more time for core business and to focus on students that need assistance.</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 / writing ideas - Hold a Reading Together session for whanau 	<p>Teachers had ongoing communication with whanau with students in target groups throughout the year. Settling in reports and camps helped teachers build relationship with whanau throughout year as well.</p> <p>No Reading together sessions were held.</p> <p>Unsure to what extent homework was sent home by teachers.</p>	<p>The Junior classroom teacher was really good at communicating with whanau and sharing what students are learning, especially the target students.</p> <p>The Senior teacher did not communicate much with her students whanau, only the ones that would come in, when in fact her target parents were the ones that didn't come in.</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 timely manner with whanau of target students. Feedback on progress regularly and as part of formal reporting.</p> <p>More needs to be done with</p>

			relationship building between whanau and Senior teachers as many of the students come on the bus and therefore parents are hardly around to talk and discuss students learning.
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	PLC's not implemented	Due to Staff changes we did not have the knowledge base to implement PLC's without support.	Rhona Leonard has been engaged to support our school in 2019 to support the implementation and delivery of PLG's. Leadership will then support the teachers to run these throughout the year focused on Teaching and Inquiry.
Effectively use a range of resources and tools (research based) to support the teaching and learning of Writing - NZC, learning in the fast lane, Effective practice in Literacy, Literacy Learning Progressions	<p>Range of resources and tools used.</p> <p>Some teachers have a better understanding of these documents than others.</p> <p>Limited professional learning was given to teachers in the use of these resources and tools.</p>	<p>Some teachers understood these documents well and others didn't.</p> <p>Teachers could have been better supported in their professional learning around these documents which we thought would come from Relationship Based Learning PD but it took way longer to implement than we thought and therefore teachers weren't well supported in this area.</p>	<p>Continue to improve and enhance teacher practice by utilising the resources and tools given.</p> <p>Unpack these documents in staff meetings and professional learning groups so all teachers have a consistent and thorough understanding of these key tools and resources.</p> <p>Get experts in to support learning in Writing and to share knowledge and practical ways of improving writing results for all students.</p> <p>Ensure that Relationship Based Learning supports the improvement of teaching practices in all curriculum areas with practical ideas for teachers to implement immediately.</p>

Plan Writing learning experiences that enable students to build on their existing proficiencies, interests, and experiences “understanding in progress”	<p>Teachers used a variety of learning experiences to engage students in the writing process.</p> <p>Teachers attended a Sheena Cameron workshop around ‘The Writing Book’ and implemented strategies from this course into their classroom.</p>	<p>Students were more engaged in the writing process and teachers created a variety of learning experiences for students.</p> <p>More professional learning and opportunities to observe quality writing lessons would have helped teachers to get more ideas and strategies for supporting their learners.</p>	<p>Continue to work with TeAhua from Cognition around Relationship Based Learning and best practice in learning to engage students in the writing process and across the Curriculum.</p> <p>Work as part of the Kahui Ako with across school and within school teachers to work on Quality Teaching to improve outcomes in writing.</p> <p>1 of our teachers to be the within school teacher and learn her role and be supported by the across school teachers.</p>
Participate in A.L.i.M Year 2 first intake (term 1).	<p>All staff participated in ALim. All teachers spent 15-20 minutes per session.</p> <p>Junior teacher would have a pre lesson prior to school starting.</p>	<p>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.</p>	
Trial the Ministry of Education Progress and Consistency Tool (PaCT)	<p>Ari attended one session on PACT</p>	<p>We were adjusting to the change in staff and quality teaching and effective practice in the classroom so were not ready to use PACT.</p>	<p>Look into this in 2019 as it still is a useful tool.</p> <p>Rhona Leonard as part of SAF will support us this year on exploring PACT in its new form to support making sound NZC judgements for our students.</p>

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.
- Ensure that all of our professional learning and Staff Meetings are focused around Quality Teaching and Writing.
- Undertake professional learning of the PaCT tool and Literacy Tools and Resources such as Literacy Learning Progressions.

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:	Help staff to build effective relationships and teaching skills with a specific emphasis on accelerating outcomes for minoritized students.
Target:	Enhance teacher pedagogy and practice through the inquiry into relationship based learning to support target and priority students to be AT or Above for their age in literacy (Reading and Writing)
Baseline Data:	<p>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.</p> <p>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</p> <p>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</p>

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>
Engaged in Relationship Based Learning support through Cognition	<p>Little gains were made in 2018 in terms of teacher pedagogical content knowledge shifts.</p>	<p>There were a number of setbacks and RBL moved very slowly. We found the process very slow and wanted to start to work on the practical ways to implement RBL into our teaching practice.</p> <p>The RBL facilitator was away a lot and therefore we did not meet as frequently as we should have.</p>	<p>The principal will direct the way these sessions run and ensure that the teachers get the most out of each RBL staff meeting or release day that is planned.</p> <p>We will be working with Te Ahua instead of the Regional Manager who is way too busy to dedicate the time we need. Te Ahua is also the digital fluency specialist so this will help our staff as well with practical ways to improve teaching practice.</p>
Teaching and Inquiry goals as part of RBL	<p>Teachers met each term with the Principal to discuss their Inquiry goals and target students.</p> <p>Impact coaching was supposed to take place in 2018. We had one session on this and the teachers were meant to work on their goals from these sessions.</p>	<p>The Teacher inquiries took place but weren't focused and weren't supported by the RBL process.</p> <p>Impact coaching only happened once and this is supposed to be a cycle that is continuous. Due to it not being continuous teachers didn't buy into RBL and there were some tensions in RBL staff meetings around this.</p>	<p>Ensure that RBL is planned and implemented effectively throughout the year with clear timeframes and objectives</p> <p>Ensure that teachers feel supported in the process and understand why RBL is so important and how it can support teachers to build their pedagogical content knowledge and practise.</p>
Coaching and Mentoring sessions with Susan Arrowsmith	We undertook coaching and mentoring sessions with Susan Arrowsmith to strengthen teachers coaching abilities as part of the impact	Teachers had limited experience with coaching and mentoring so this support helped them understand the	Continue to get Susan to work with staff on coaching and mentoring, both individually and as a staff.

	<p>coaching undertaken in RBL</p> <p>Susan had 1 session with teachers towards the end of the year and helped them unpack what was on top for them as part of their inquiries into their practice.</p>	<p>process.</p> <p>Teachers were able to have someone to coach them through their inquiry goals and what was working and what wasn't. They also had a action plan for next steps and this helped teachers stay focused.</p> <p>Teachers only had one session individually with</p>	<p>Ensure that a plan is in place and dates are organised for Susan's session and make sure that the goals align with our Annual goals.</p>
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10 April 2019

This is to confirm that Peria School was funded of \$694.99 from Kiwi Sports in 2018 and this was used to pay for a Sports facilitator to facilitate all of our sporting activities and Physical Education Professional Development for teachers throughout the year.

**Ariana Williams
Principal
Peria School**