



Independent Auditor's Report

To the readers of Ruakaka School's financial statements For the year ended 31 December 2017

The Auditor-General is the auditor of Ruakaka School (the School). The Auditor-General has appointed me, Chris Ussher, using the staff and resources of PricewaterhouseCoopers, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- Present fairly, in all material respects:
 - Its financial position as at 31 December 2017; and
 - Its financial performance and cash flows for the year then ended; and
- Comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

Our audit was completed on 31 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 within the Analysis of Variance Report 2017, the Kiwisport Statement for Ruakaka School 2017, Ruakaka School – Board of Trustees Members 2017, form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Chris Ussher
On behalf of the Auditor-General
Wellington, New Zealand



PricewaterhouseCoopers

RUAKAKA SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

School Address: 12 Sandford Road

School Postal Address: 12 Sandford Road, RUAKAKA , 0171

School Phone: 09 432 7503

School Email: irenep@ruakaka.school.nz

Ministry Number: 1094

RUAKAKA SCHOOL

Financial Statements - For the year ended 31 December 2017

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Ruakaka 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.

James McCullough
Full Name of Board Chairperson

JM McCullough
Signature of Board Chairperson

31/05/18.
Date:

MARILYN HEATHER PUNN
Full Name of Principal

Mrs. Dunn
Signature of Principal

30/5/18
Date:

Ruakaka School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	2,287,961	1,597,201	1,853,463
Locally Raised Funds	3	95,104	72,594	93,130
Interest Earned		12,707	6,000	8,723
		<u>2,395,772</u>	<u>1,675,795</u>	<u>1,955,316</u>
Expenses				
Locally Raised Funds	3	48,306	20,000	51,790
Learning Resources	4	1,511,394	1,122,928	1,317,984
Administration	5	132,932	120,312	134,581
Finance Costs		364	-	136
Property	6	477,198	351,093	421,524
Depreciation	7	63,039	57,175	58,295
Loss on Disposal of Property, Plant and Equipment		1,140	-	-
		<u>2,234,373</u>	<u>1,671,508</u>	<u>1,984,310</u>
Net Surplus / (Deficit)		<u>161,399</u>	<u>4,287</u>	<u>(28,994)</u>
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>161,399</u></u>	<u><u>4,287</u></u>	<u><u>(28,994)</u></u>

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

Ruakaka 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	479,074	479,074	488,568
Total comprehensive revenue and expense for the year	161,399	4,287	(28,994)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	19,500
Equity at 31 December	640,473	483,361	479,074
 Retained Earnings	 640,473	 483,361	 479,074
Equity at 31 December	640,473	483,361	479,074

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



Ruakaka School
Statement of Financial Position
As at 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	347,949	410,724	215,416
Accounts Receivable	9	87,812	78,915	58,332
GST Receivable		1,513	-	9,718
Prepayments		2,892	950	1,466
Inventories	10	6,507	2,391	1,752
Investments	11	108,826	-	64,244
Funds owed for Capital Works Projects	17	20,066	-	21,750
Funds owed for COL Cluster	18	87	-	-
		<u>575,652</u>	<u>492,980</u>	<u>372,678</u>
Current Liabilities				
GST Payable		-	25,621	-
Accounts Payable	13	114,094	97,788	83,591
Revenue Received in Advance	14	4,240	-	9,651
Provision for Cyclical Maintenance	15	24,685	14,500	12,262
Finance Lease Liability - Current Portion	16	5,228	-	878
		<u>148,247</u>	<u>137,909</u>	<u>106,382</u>
Working Capital Surplus/(Deficit)		427,405	355,071	266,296
Non-current Assets				
Property, Plant and Equipment	12	240,481	159,236	238,612
		<u>240,481</u>	<u>159,236</u>	<u>238,612</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	18,255	30,946	24,501
Finance Lease Liability	16	9,158	-	1,333
		<u>27,413</u>	<u>30,946</u>	<u>25,834</u>
Net Assets		<u>640,473</u>	<u>483,361</u>	<u>479,074</u>
Equity		<u>640,473</u>	<u>483,361</u>	<u>479,074</u>

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



Ruakaka 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		767,015	529,259	532,373
Locally Raised Funds		92,622	68,794	100,379
Goods and Services Tax (net)		8,205	-	(35,339)
Payments to Employees		(414,108)	(337,314)	(384,660)
Payments to Suppliers		(236,488)	(120,853)	(205,809)
Interest Paid		(364)	-	(136)
Interest Received		10,483	6,000	9,066
Net cash from / (to) the Operating Activities		227,365	145,886	15,874
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(51,190)	-	(34,138)
Purchase of Investments		(108,826)	-	-
Proceeds from Sale of Investments		64,244	-	-
Net cash from / (to) the Investing Activities		(95,772)	-	(34,138)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	19,500
Finance Lease Payments		(657)	-	(377)
Funds Administered on Behalf of Third Parties		(87)	-	-
Funds Held for Capital Works Projects		1,684	-	(21,750)
Net cash from Financing Activities		940	-	(2,627)
Net increase/(decrease) in cash and cash equivalents		132,533	145,886	(20,891)
Cash and cash equivalents at the beginning of the year	8	215,416	264,838	236,307
Cash and cash equivalents at the end of the year	8	347,949	410,724	215,416

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.

Ruakaka School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

Ruakaka 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 securities.

k) Property, Plant and Equipment

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

Land and buildings owned by the Proprietor are excluded from these financial statements. The Board's use of the land and Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.



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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings	15 years
Furniture and Equipment	5-20 years
Information and Communication	5 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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



n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

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



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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	413,474	357,859	367,576
Teachers' salaries grants	1,179,004	818,194	995,400
Use of Land and Buildings grants	372,855	249,748	325,409
Resource teachers learning and behaviour grants	3,055	-	8,152
Other MoE Grants	249,322	121,400	110,081
Transport grants	40,401	50,000	15,147
Other government grants	29,850	-	31,698
	2,287,961	1,597,201	1,853,463

3. Locally Raised Funds

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	49,373	48,734	55,859
Fundraising	1,239	400	952
Trading	6,674	8,500	6,523
Activities	16,903	1,500	16,246
After School Care	20,915	13,460	13,550
	95,104	72,594	93,130
Expenses			
Activities	30,209	-	25,663
Trading	2,854	8,000	7,204
Fundraising (costs of raising funds)	-	-	87
After School Care	15,243	12,000	18,836
	48,306	20,000	51,790
Surplus for the year Locally raised funds	46,798	52,594	41,340

4. Learning Resources

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	50,139	56,420	45,964
Extra-curricular activities	-	3,800	-
Library resources	1,042	800	810
Employee benefits - salaries	1,437,243	1,027,808	1,257,283
Staff development	11,025	23,600	11,474
R&M & Purchases <\$500	11,945	10,500	2,453
	1,511,394	1,122,928	1,317,984

5. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,579	4,579	4,511
Board of Trustees Fees	3,240	3,500	3,130
Board of Trustees Expenses	3,366	4,455	5,261
Communication	3,838	3,350	3,890
Consumables	14,242	15,000	15,361
Operating Lease	3,448	2,008	4,341
Other	7,515	8,600	16,625
Employee Benefits - Salaries	80,717	67,000	71,591
Insurance	2,567	2,400	2,311
Service Providers, Contractors and Consultancy	9,420	9,420	7,560
	<u>132,932</u>	<u>120,312</u>	<u>134,581</u>

6. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,333	6,400	9,042
Cyclical Maintenance Expense	6,177	7,445	6,203
Grounds	3,488	5,400	4,396
Heat, Light and Water	15,466	11,000	13,082
Repairs and Maintenance	4,804	8,400	4,255
Use of Land and Buildings	372,855	249,748	325,409
Security	1,304	2,000	1,844
Employee Benefits - Salaries	61,771	60,700	57,293
	<u>477,198</u>	<u>351,093</u>	<u>421,524</u>

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

7. Depreciation

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	737	723	737
Building Improvements	3,355	3,292	3,356
Furniture and Equipment	23,698	21,505	21,927
Information and Communication Technology	32,294	30,362	30,957
Leased Assets	2,256	620	632
Library Resources	699	673	686
	<u>63,039</u>	<u>57,175</u>	<u>58,295</u>



8. Cash and Cash Equivalents

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	40	-	40
ASB 01 Main Account	119,893	348,161	42,778
ASB 61 Business Saver	7,318	-	7,301
Short-term Bank Deposits	220,698	62,563	165,297
Cash equivalents and bank overdraft for Cash Flow Statement	<u>347,949</u>	<u>410,724</u>	<u>215,416</u>

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	Actual
	\$	(Unaudited)	\$
Receivables	10,868	4,269	4,894
Receivables from the Ministry of Education	427	-	-
Interest Receivable	2,584	703	360
Teacher Salaries Grant Receivable	73,933	73,943	53,078
	<u>87,812</u>	<u>78,915</u>	<u>58,332</u>
Receivables from Exchange Transactions	13,879	4,972	5,254
Receivables from Non-Exchange Transactions	73,933	73,943	53,078
	<u>87,812</u>	<u>78,915</u>	<u>58,332</u>

10. Inventories

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	6,507	2,391	1,752
	<u>6,507</u>	<u>2,391</u>	<u>1,752</u>

11. Investments

The School's investment activities are classified as follows:

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	108,826	-	64,244



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Buildings	5,129	-	-	-	(737)	4,392
Building Improvements	36,607	-	-	-	(3,355)	33,252
Furniture and Equipment	122,839	30,881	(226)	-	(23,698)	129,796
Information and Communication Tech	68,116	21,289	(914)	-	(32,294)	56,197
Leased Assets	2,093	13,771	-	-	(2,256)	13,608
Library Resources	3,828	107	-	-	(699)	3,236
Balance at 31 December 2017	238,612	66,048	(1,140)	-	(63,039)	240,481

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Buildings	11,053	(6,661)	4,392
Building Improvements	50,308	(17,056)	33,252
Furniture and Equipment	324,981	(195,185)	129,796
Information and Communication	230,246	(174,049)	56,197
Leased Assets	16,496	(2,888)	13,608
Library Resources	56,987	(53,751)	3,236
Balance at 31 December 2017	690,071	(449,590)	240,481

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2016						
Buildings	5,866	-	-	-	(737)	5,129
Building Improvements	39,963	-	-	-	(3,356)	36,607
Furniture and Equipment	133,193	11,572	-	-	(21,927)	122,839
Information and Communication Tech	78,509	20,564	-	-	(30,957)	68,116
Leased Assets	-	2,725	-	-	(632)	2,093
Library Resources	3,880	634	-	-	(686)	3,828
Balance at 31 December 2016	261,411	35,495	-	-	(58,295)	238,612

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2016			
Buildings	11,053	(5,924)	5,129
Building Improvements	50,309	(13,702)	36,607
Furniture and Equipment	294,973	(172,134)	122,839
Information and Communication	248,764	(180,648)	68,116
Leased Assets	2,725	(632)	2,093
Library Resources	56,880	(53,052)	3,828
Balance at 31 December 2016	664,704	(426,092)	238,612



13. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	27,169	13,145	18,112
Accruals	4,579	-	5,188
Capital accruals for PPE items	1,250	-	-
Employee Entitlements - salaries	73,933	73,943	53,078
Employee Entitlements - leave accrual	7,163	10,700	7,213
	<u>114,094</u>	<u>97,788</u>	<u>83,591</u>

Payables for Exchange Transactions	114,094	97,788	83,591
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>114,094</u>	<u>97,788</u>	<u>83,591</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue Received In Advance	4,240	-	9,651
	<u>4,240</u>	<u>-</u>	<u>9,651</u>

15. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	36,763	51,501	30,560
Increase to the Provision During the Year	6,177	7,445	6,203
Use of the Provision During the Year	-	(13,500)	-
Provision at the End of the Year	<u>42,940</u>	<u>45,446</u>	<u>36,763</u>
Cyclical Maintenance - Current	24,685	14,500	12,262
Cyclical Maintenance - Term	18,255	30,946	24,501
	<u>42,940</u>	<u>45,446</u>	<u>36,763</u>

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	5,228	-	878
Later than One Year and no Later than Five Years	9,158	-	1,333
	<u>14,386</u>	<u>-</u>	<u>2,211</u>



17. Funds Owed (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 \$
Special Needs Modifications	<i>in progress</i>	21,750	427,422	425,738	-	20,066
Totals		21,750	427,422	425,738	-	20,066

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

20,066

20,066

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Special Needs Modifications	<i>in progress</i>	-	397,378	419,128	-	21,750
Totals		-	397,378	419,128	-	21,750

18. Funds Held on Behalf of COL Cluster

Ruakaka School is the lead school and holds funds on behalf of the Community of Learning Cluster, a group of schools funded by the Ministry of Education to share learning within the community.

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Funds Held at Beginning of the Year	-	-	-
Funds Received from Cluster Members	-	-	-
Funds Spent on Behalf of the Cluster	87	-	-
Funds Held at Year End	(87)	-	-

19. 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.



20. 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	3,240	3,130
Full-time equivalent members	0.10	0.11
<i>Leadership Team</i>		
Remuneration	510,924	339,776
Full-time equivalent members	5.00	4.00
Total key management personnel remuneration	514,164	342,906
Total full-time equivalent personnel	5.10	4.11

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	130 - 140	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
100 - 110	-	-
	0.00	0.00

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

21. Compensation and Other Benefits Upon Leaving

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

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

22. Contingencies

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



23. Commitments

(a) Capital Commitments

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

(b) Operating Commitments

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

(a) operating lease of laptops;

	2017 Actual \$	2016 Actual \$
No later than One Year	72	1,609
Later than One Year and No Later than Five Years	-	71
Later than Five Years	-	-
	<u>72</u>	<u>1,680</u>

24. 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.

25. 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	347,949	410,724	215,416
Receivables	87,812	78,915	58,332
Investments - Term Deposits	108,826	-	64,244
Total Loans and Receivables	<u>544,587</u>	<u>489,639</u>	<u>337,992</u>

Financial liabilities measured at amortised cost

Payables	114,094	97,788	83,591
Borrowings - Loans	-	-	-
Finance Leases	14,386	-	2,211
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>128,480</u>	<u>97,788</u>	<u>85,802</u>

26. Events After Balance Date

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

27. Comparative Figures

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



KiwiSport Statement for Ruakaka School 2017

This is a statement of income and expenditure for KiwiSport for 2017.

Income

Total Income	\$2,717.41
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Expenditure

Transport costs to Ki-o-rahi	130.00
Swimming sports at BBC	278.00
Transport to Winter Sports	300.00
Transport to cross country	225.00
Transport to Whangarei Aquatic Centre	75.00
Jump Jam Media	190.00
Ice rink entry cost	1,150.00
Kapa Haka Bus to BBC	110.00
Total Expenditure	2,458.00



RUAKAKA SCHOOL

ANALYSIS OF VARIANCE REPORT

2017

SCHOOL – WIDE GOALS 2017

Targets for improving student progress and achievement

- 1. To raise the rate of progress for all students, in particular those deemed at risk of not achieving at the level of National Standard for writing.*

Target 2017

70% of all children will achieve at or above the national standard in writing – Target groups – Year 2, 3 & 4 students and Maori students (excluding those children identified with Special Needs).

- 2. To raise the rate of progress for all students, in particular, those deemed at risk of not achieving AT or ABOVE the expected level of Oral Language.*

Target 2017

Target 2017 – 70% of Year 1 & 2 students will reach expected levels of Oral language or above after 20 weeks.

Target groups will be Year 1 & 2 children and Maori students.

- 3. To raise the rate of progress for all students in the use of Te Reo Maori, in particular, those in mainstream classes.*

90% of all children will be able to recite and understand their pepeha.

Target groups – All children in mainstream classes.

- 4. To raise the rate of progress for all students, in particular those deemed at risk of not achieving at the level of National Standards in Reading.*

80% of all children will reach Level 9 after 40 weeks at school. (National Standard is L12).

Target group – Year 1/2 children reaching 40 weeks at school (excluding identified Special Needs children).

Analysis of Variance

2017



1. After 1 year at school or 40 weeks these students have had between 38-74 weeks at school
2. After 2 years at school or 80 weeks these students have had 82/115 weeks at school
3. After 3 years at school or 120 weeks these students have had 115/125 weeks at school or are in year 3
4. Year 4
5. Year 5
6. Year 6

Following are the results for our school wide targets set at the beginning of the year.

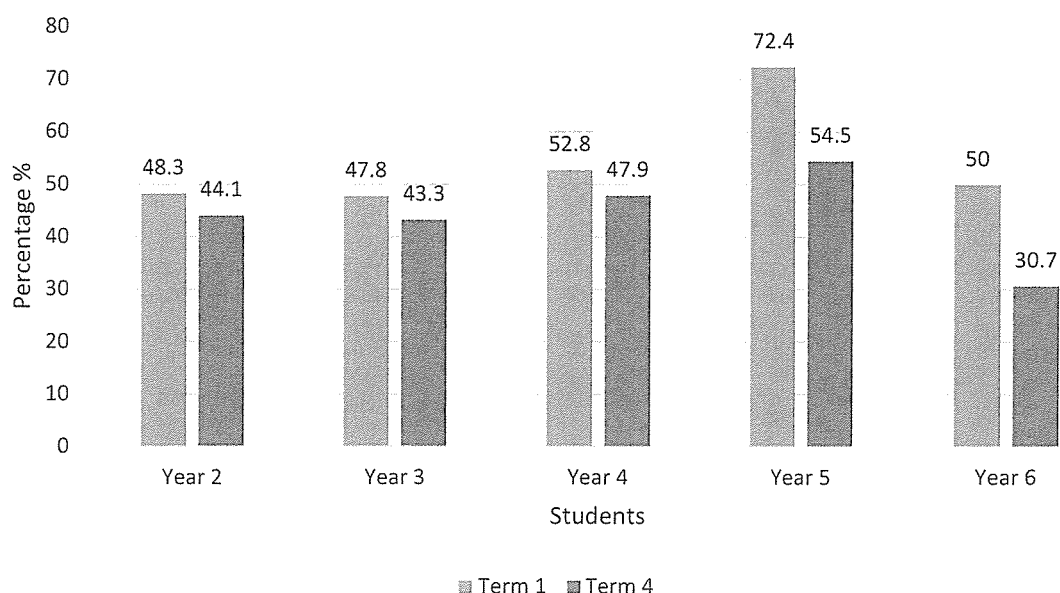
Target 1 - Writing

70% of all children will achieve at or above the national standard in writing

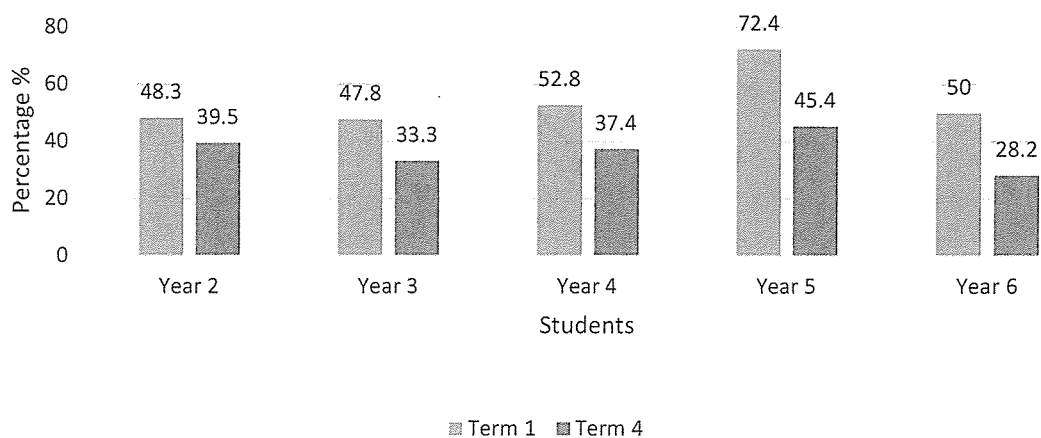
Target groups: Year 2, 3, 4 and Māori Students

(excluding those children identified with Special Needs)

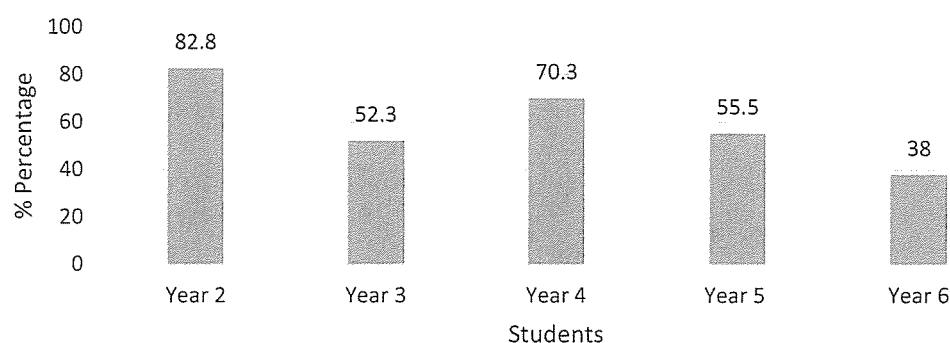
% of Students working below or well below
(excluding those children identified with Special Needs)



% of Students working below or well below in Writing
(excluding those children identified with Special Needs
and new students)



% of Māori Students working below or well below in Writing



From the data above in the first bar graph, special needs students have been excluded and new students who have started after term 1 have been included. The data shows that we have not made significant progress.

However, in the second graph, special needs students and students who have started after term 1 and are below or well below have been excluded. The data shows significant progress. The continuing trend at Ruakaka School is most new students are arriving below or well below the national standard.

When analysing the second graph, we have met the school wide target for year 6, and are very close in years 2, 3 and 4. Year 5 students who will be year 6 students next year need to be a target next year. We also ran a targeted programme for writing this term for 4 weeks to support a small group of year 3 and 4 students working below the standard. Teachers have said that these students have become more confident and enthusiastic about writing. Next year (COL's) Community of Learning, will supply PLD and writing initiatives for teachers to also support the progress of targeted students.

From the data in the 3rd graph, a high percentage of Māori students in all year cohorts are working below or well below in Writing. Māori students in all year cohorts need to be a target next year.

Another area that needs to be mentioned is that our bus zones include some of the poorer areas of our community. From this we have seen a trend of students who are below or well below and a growing number of transient families starting at Ruakaka School. Many of our 5 year olds are starting school with no prior learning at all. The question for many schools in Aotearoa is how do we get our whānau on board with education at home when most of our whānau are working long hours, leaving less time to spend with their children. How can we support the whānau as a whole to improve the academic progress of our tamariki?

Target 2 - Oral Language

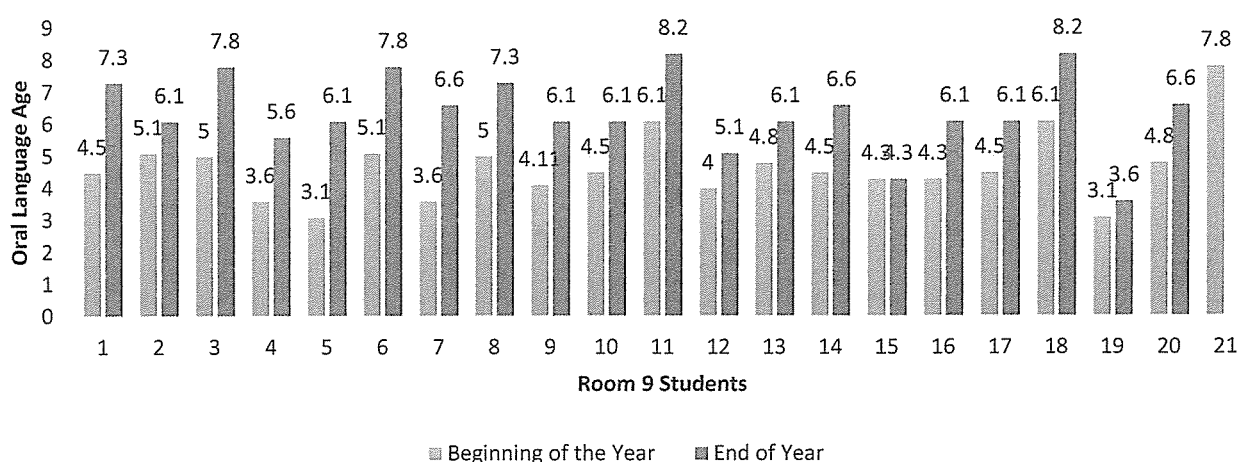
Oral language testing: to be given on entry to school.

All year 1 and 2 children to be tested using Oral Language Test.

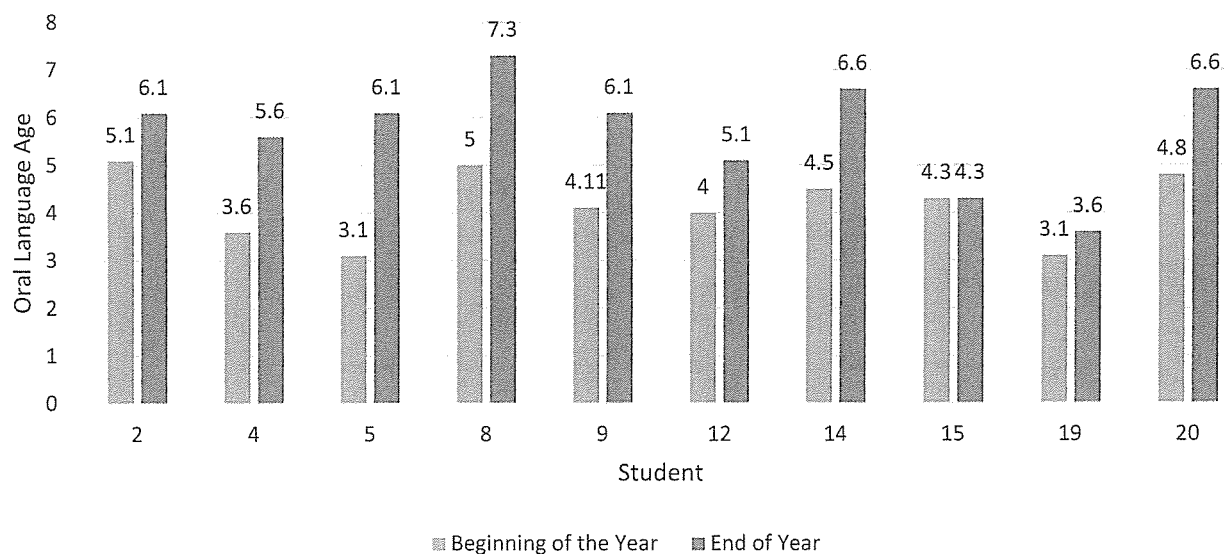
70% of Year 1 and 2 students will reach expected levels of Oral language at or above after 20 weeks. Target groups will be Year 1 and 2 children and Māori children.

Oral Language Progress Juniors 2017

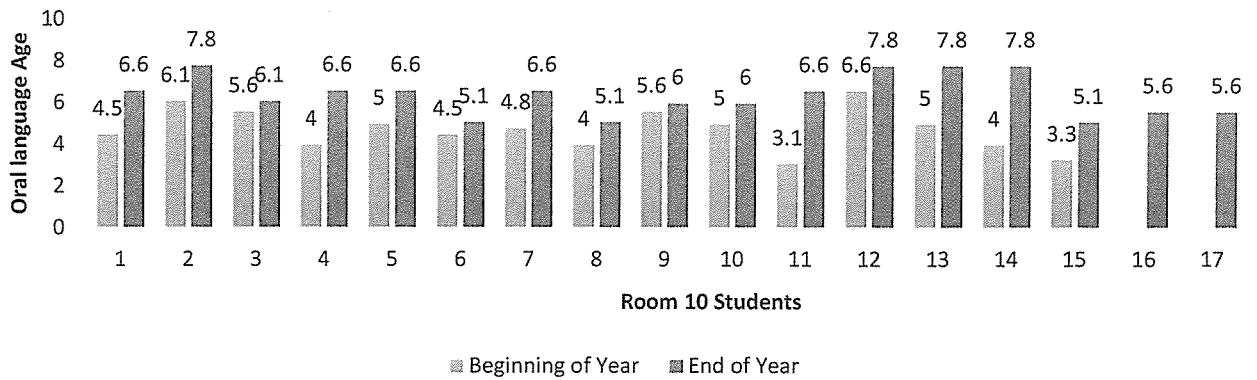
Oral Language Progress Room 9 2017



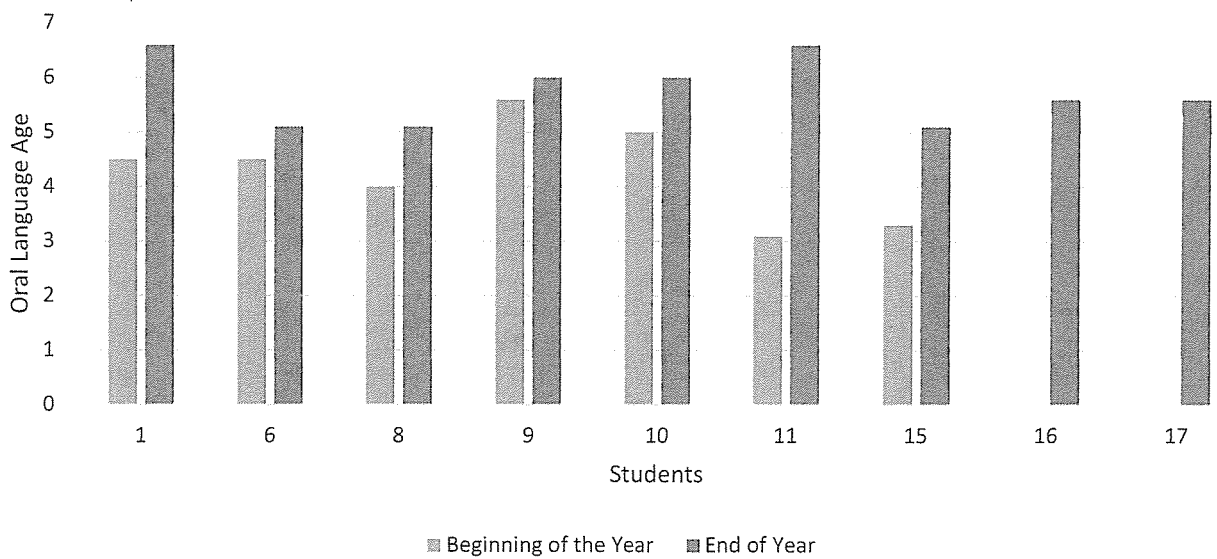
Oral Language Progress for Māori Students Room 9 2017



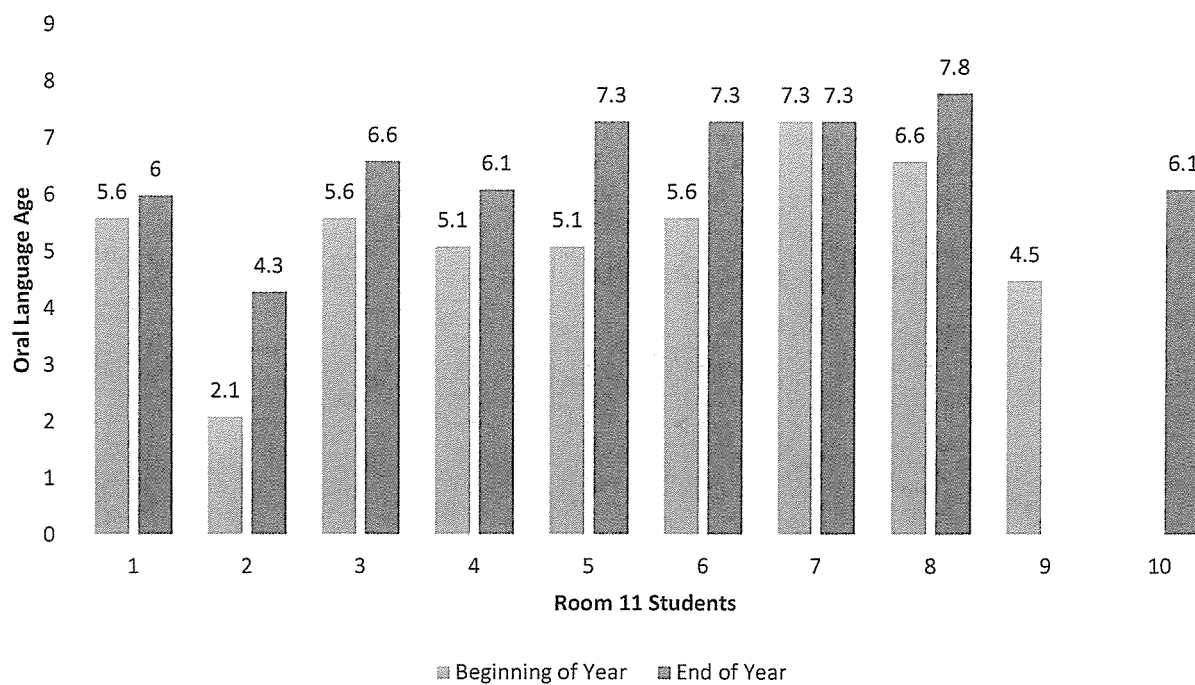
Oral Language Progress Room 10 2017



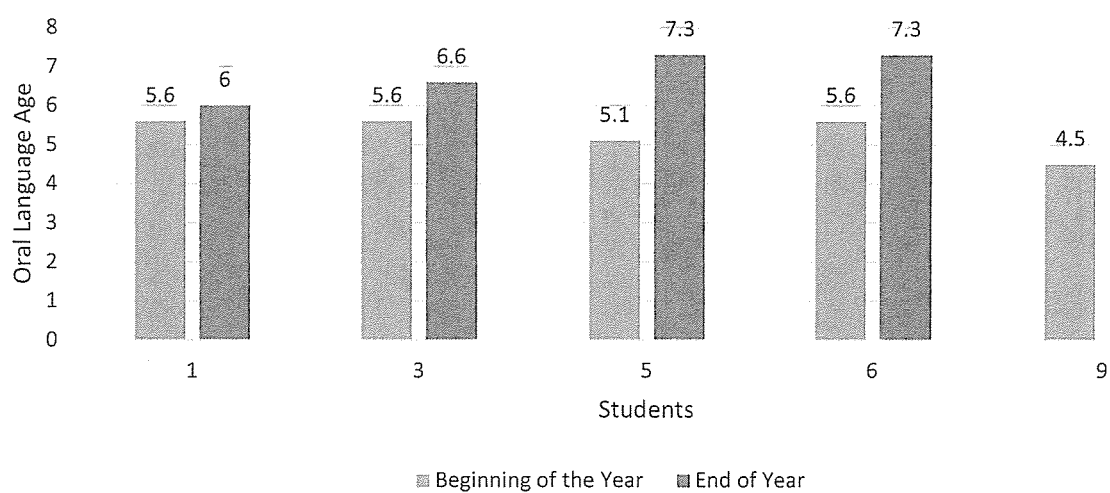
Oral Language Progress for Māori Students Room 10 2017



Oral Language Progress Room 11 2017



Oral Language Progress for Māori Students Room 11 2017



ORAL LANGUAGE TARGET 2017

Research shows that for a variety of reasons, Oral Language on entry is declining nationwide in New Zealand. Oral Language is also a strong indicator for success in literacy. Those that have poor OL, typically take longer to progress in reading and writing compared to those that have an extensive vocabulary. So this is why it is important for us to focus on the development of Oral Language.

Junior Team administered the **McCarthy and Kirk Assessment of Oral Language** to all Year 1 students in Term 1 and later on in Term 2 for those who entered school as a New Entrant. We omitted the Year 2 students as it would take too long to test both year levels with nearly 100 students (also with the reasoning that if the year 1 are shifting then so too are the year 2).

In Term 4 we re-administered the **McCarthy and Kirk Assessment of Oral Language**. The results were very pleasing. All students shifted with the majority making quite considerable shifts. Recorded below are results for our priority learners. Good classroom teaching with a focus on quality opportunities for rich vocabulary has helped in achieving these results (not a specific programme).

School Wide Target	Priority learners
<p>2. <i>To raise the rate of progress for all students, in particular, those deemed at risk of not achieving AT or ABOVE the expected level of Oral Language.</i></p> <p>Target 2017 – 70% of Year 1 & 2 students will reach expected oral language levels or above after 20 weeks.</p> <p>Target groups will be Year 1 & 2 children and Maori students.</p>	<p><u>TALK TO LEARN extra JUNIOR GROUP</u></p> <p>A- 2.1yrs to 4.3 yrs (+2.5yrs)</p> <p>B- Valerian 4.5yrs (ORS)</p> <p>C- 3.3yrs to 5.10 (+2.7yrs)</p> <p>D- 3.1yrs to 6.6yrs (+3.5yrs)</p> <p>E- 4.5yrs- 6.6 yrs (+2.1yrs)</p> <p>E- 4yrs to 5.10 (+1.10yrs)</p> <p>F-4yrs to 6.6yrs (+2.6yrs)</p> <p>G- 4yrs to 7.8yrs (+3.8yrs)</p> <p>H- 3.6 yrs to 6.6 yrs (+3yrs)</p> <p>Jl 3.1yrs to 6.1yrs (+3yrs)</p> <p>J- 4yrs to 5.10 yrs (+1.10yrs)</p> <p>K- 3.6yrs to 6.6 yrs (+3yrs)</p>

Term 1 - Deliberate acts of teaching

- Extra Talk to learn programme x1 week for target group.
- Feeding language through all learning.
- Early Words Programme
- Talking Buddies
- Being exposed to lots of reading to and reading with.
- Lots of work around key comps and what a good friend/classmate/ manners and courtesies (role plays and discussions)
- Puppet theatre during developmental play.
- Extension of OL through writing motivators. E.g. feeding chickens, making pikelets. stir, mix etc, going through tunnels
- Picture book exposure- discussing interesting vocab and meanings
- Make it Monday (new language)
- Developmental Play
- Feeding back correct language structures

Review/outcomes

Difficult to assess other than class interactions

Term 2 - Deliberate acts of teaching

- Talking to parents at Parent Interviews and provide ideas through see-saw.
- Sharing learning on Seesaw gives parents a platform for discussion at home.
- Early Words Programme
- Investigation stations throughout Junior pod providing rich experiences and opportunities to extend OL.
- Picture book exposure- discussing interesting vocab and meanings
- Make it Monday (new language)
- Developmental Play

Feeding back correct language structures

Review/outcomes

Lots of discussion and interactions from 'make it Monday'. On Tuesday- we base OL and writing about it.

Term 3 - Deliberate acts of teaching

- PD with Speech Therapist, providing ideas in how we can extend OL.
- Think, Pair, share
- Talking buddies
- Team focus on positional language and opposites
- Early Words Programme
- Picture book exposure- discussing interesting vocab and meanings
- Make it Monday (new language)
- Developmental Play

Feeding back correct language structures

Review/outcomes

PD helpful but also reinforcing that we are on the right track.

Term 4 - Deliberate acts of teaching

- Science experiments to extend vocab.
- Fairy tales to expose to different vocab.
- Conversation dice
- Early Words Programme
- Picture book exposure- discussing interesting vocab and meanings
- Make it Monday (new language)
- Developmental Play

Feeding back correct language structures

Review/outcomes

Oral Language assessment has shown good shifts

Target 3 - Te Reo Māori

Target

90% of all children will be able to recite and understand their pepeha. Target groups - All children in mainstream classes.

Results

90% in Room 2 can stand and recite their pepeha

70% in Room 5 can stand and recite their pepeha

90% in Room 6 can stand and recite their pepeha

60% in Room 7 can stand and recite their pepeha

80% in Room 8 can stand and recite their pepeha

90% in Room 10 can stand and recite their pepeha

90% in Room 11 can stand and recite their pepeha

Evaluation

4/7 classes have achieved the Te Reo Māori school wide target. The remaining classes are working hard to get the remainder of students to the required level. While all children can pronounce their pepeha correctly, some are still reading it from script. It is hoped that all students will be able to stand and recite pepeha from memory and also have a good understanding of its translation next year. Role growth is also something to take into consideration. We have many students who have started in the second half of the year and have not had time to achieve this target. Deliberate acts of teaching include PLD with Lisa Watson who modelled learning for mainstream teachers and observed in classes to give feedback and next steps for teachers. Bilingual teachers supported teachers with Māori resources, modelling, and correct pronunciation of te reo Māori.

Target 4 - Reading

Target

80% of all children will reach Level 9 after 40 weeks at school. (National Standard is L12). Target group - Year 1/2 children reaching 40 weeks at school (excluding identified Special Needs children).

Results

30.5% or 11/36 students are below Level 9 Reading in Year 1

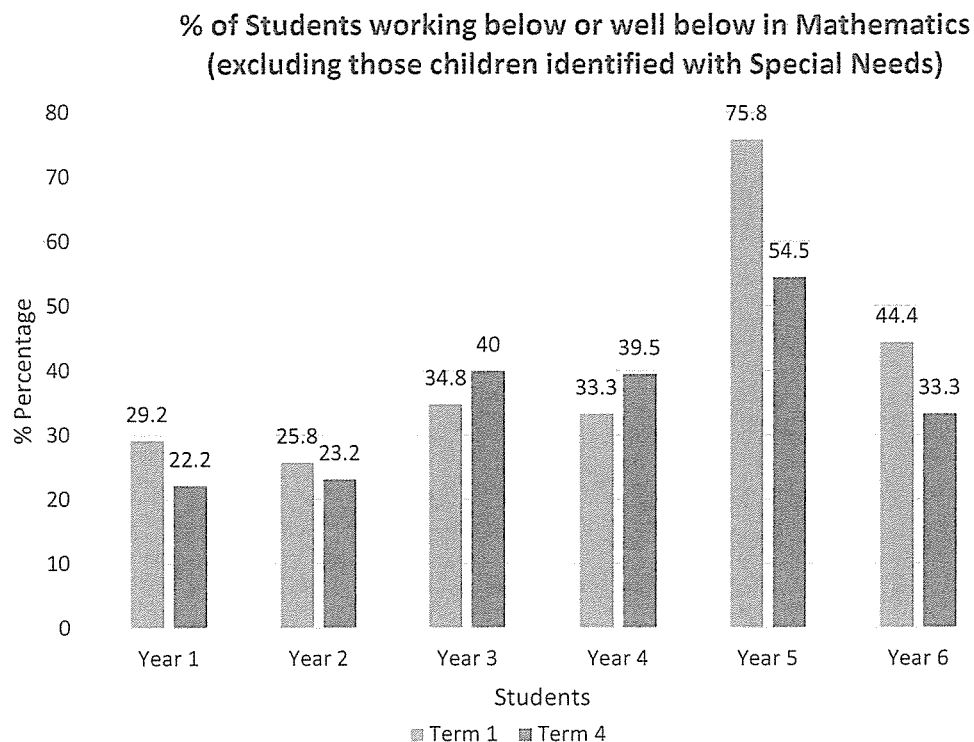
13.95% or 6/43 students are below Level 9 Reading in Year 2

Evaluation

Deliberate acts of teaching to achieve these results were; Jolly Phonics, Early Words, withdrawal groups and cross grouping which was very successful. The main reasons for students not being able to achieve at Level 9 reading was, anxiety issues and students starting at the age of 5 with no prior learning.

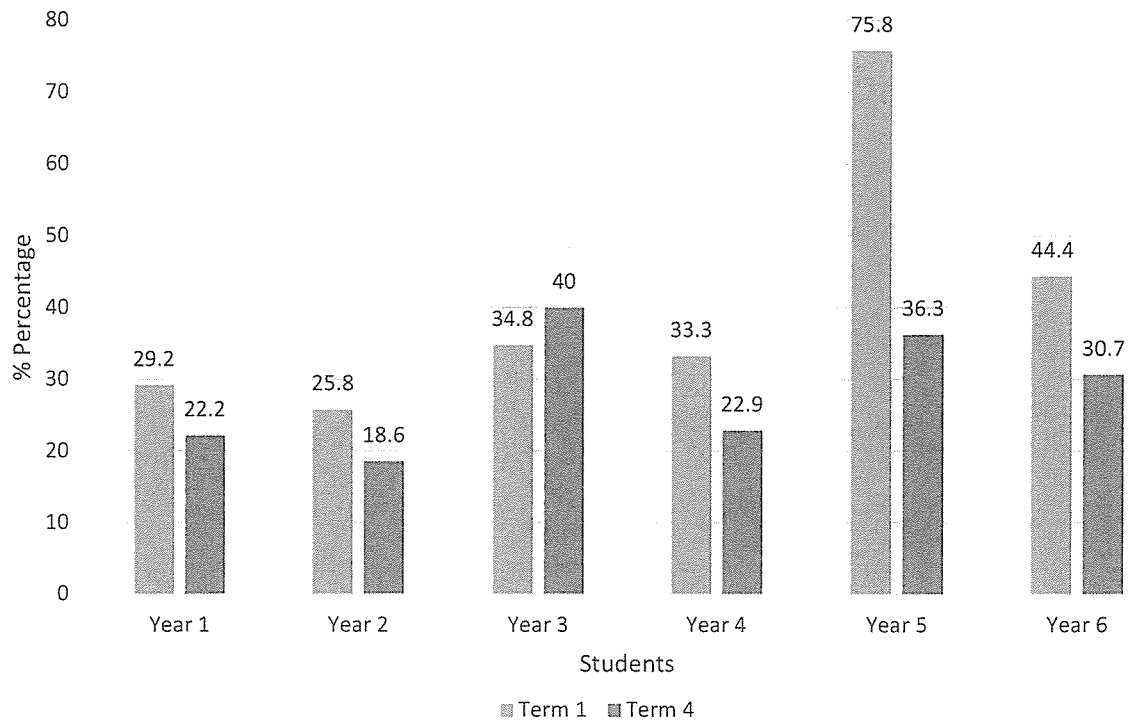
Mathematics

Below, I have also added progress reports for year 1 to year 6 for term 1 and term 4.



From the data above, special needs students have been excluded and new students who have started after term 1 have been included. The data shows that we have not made significant progress except for year 5. Year 3 and 4 show that below or well below students have increased, meaning some students have either slipped backwards from term 1 data or are students who started at Ruakaka School after term 1.

**% of Students working below or well below in Mathematics
(excluding those children identified with Special Needs
and new students)**

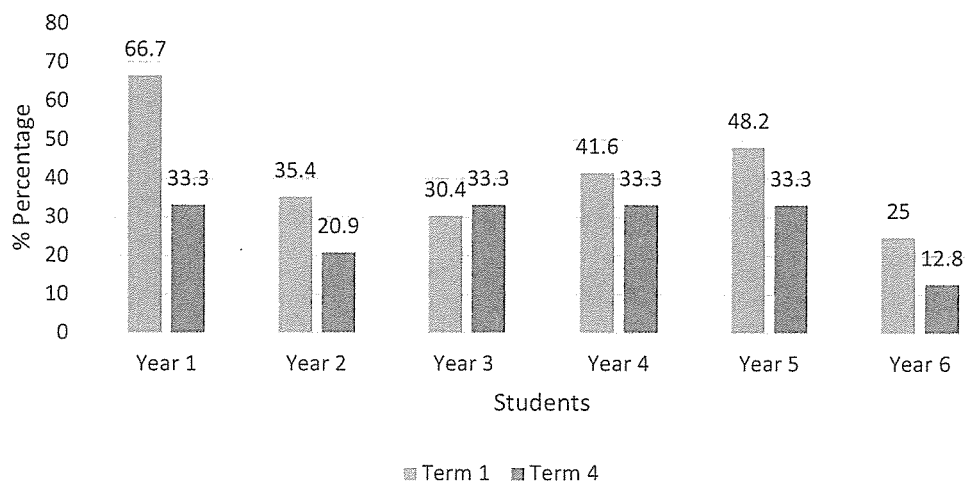


Graph 2 shows significant progress in all years except year 3. Students that are year 3 this year and year 4 next year need to be the target for Mathematics.

Reading

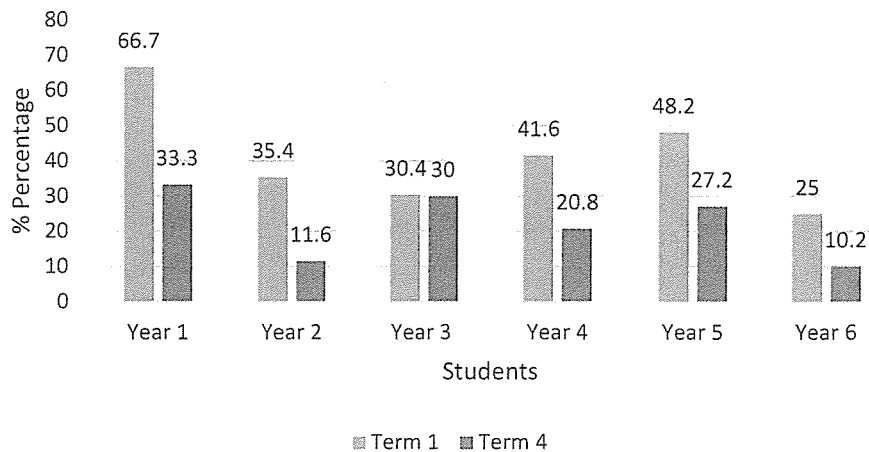
Below, I have also added progress reports for year 1 to year 6 for term 1 and term 4.

% of Students working below or well below in Reading
(excluding those children identified with Special Needs)



From the data above, special needs students have been excluded and new students who have started after term 1 have been included. The data shows that we have not made significant progress except for year 1. Year 3 shows that below or well below students have increased, meaning some students have either slipped backwards from term 1 data or are students who started at Ruakaka School after term 1.

**% of Students working below or well below in Reading
(excluding those children identified with Special Needs
and new students)**



Graph 2 shows significant progress in all years except year 3. Students that are year 3 this year and year 4 next year need to be the target for Reading.

Identified Targets 2017 and how did we go discussions...

Once again we are experiencing rapid growth. We are experiencing a wide range of cultural diversity and again this year our national standards data will report Pasifika, and Asian Students. We also have MELAA (Middle Eastern, African American, Africans) students. Our main ethnic group is Māori. In general Ruakaka School has on the current roll higher numbers of students that are ESL (English as a second language students), ORS, HCN, students who have very high needs or high health needs and some behavioural students (with full wrap around support). This is a far larger group than we have ever experienced since reporting National Standards. Some of these students have full time teacher aid hours and some have part time hours.

Data analysed revealed that our achievement results show significant progress if new students and special needs children are not included in the data and although some of our cohorts have still not achieved the specified targets, although very close, we know where our target areas are next year.

Next year sees a change in how we assess children as there will be no national standards. What assessment looks like for us in the future is work in progress. We are introducing 'Inquiry' into our programmes which will give teachers the freedom to explore what our children want to learn about, not be defined by what we have to achieve for national standards. We will still be covering the areas that all children need to know. This will mean assessment may look different for each individual teacher.

I know with your continued support, education looks so much brighter for our tamariki.

Ruakaka School - Board of Trustees Members 2017

Name	Position	How Position on Board gained	Occupation	Term Expires
James McCullough	Chairperson, Parent Rep	Re-elected May 2016	Project co-ordinator	May 2019
Steve York	Finance	Re-elected May 2016	Podiatrist	May 2019
Maudie Armstrong	Secretary \ Iwi Liaison & Community	Elected May 2016	Business Advisor	May 2019
Bruce Martin	Property	Re-elected May 2016	Business Owner	Resigned Dec 2017
Henry Coll	Health & Safety	Elected May 2016	Land Surveyor	May 2019
Marilyn Dunn	Principal	Appointed July 2005	Principal	
Ryan Green	Staff Representative	Elected May 2016	Teacher	May 2019
Cleve Bloor	Acting Principal Term 2, 2017 1 May to 7 July 2017		Principal	