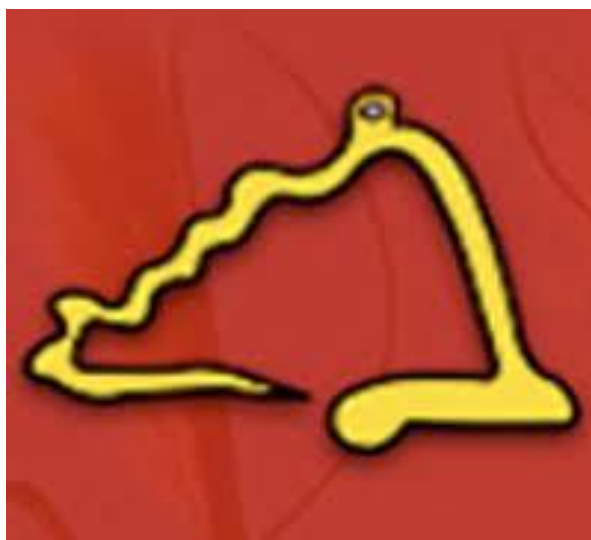


# GREERTON VILLAGE SCHOOL

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018



School Address:	151 Greerton Road, Tauranga
School Postal Address:	PO Box 9141, Tauranga 3141
School Phone:	07 541 2350
School Email:	<a href="mailto:admin@greerton.school.nz">admin@greerton.school.nz</a>
Ministry Number:	1730
Accounting Provider:	Accounting for Schools Limited
Principal:	Anne Mackintosh

# GREERTON VILLAGE SCHOOL

Annual Report - For the year ended 31 December 2018

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# GREERTON VILLAGE 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.

Desiree Burborough

\_\_\_\_\_  
Full Name of Board Chairperson



\_\_\_\_\_  
Signature of Board Chairperson

Anne Mackintosh

\_\_\_\_\_  
Full Name of Principal



\_\_\_\_\_  
Signature of Principal

30 May 2019

\_\_\_\_\_  
Date:

30 May 2019

\_\_\_\_\_  
Date:

# GREERTON VILLAGE SCHOOL

## Statement of Comprehensive Revenue and Expense For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	3,559,263	3,172,002	3,454,164
Locally Raised Funds	3	56,984	15,500	76,659
Interest Earned		1,706	2,500	3,112
		<u>3,617,953</u>	<u>3,190,002</u>	<u>3,533,935</u>
<b>Expenses</b>				
Locally Raised Funds	3	29,519	9,650	14,711
Learning Resources	4	2,539,479	2,175,713	2,531,935
Administration	5	173,359	190,290	214,131
Property	6	852,108	790,102	833,290
Finance Costs		9,132	-	891
Depreciation	7	79,093	-	57,133
Loss on Disposal of Property, Plant and Equipment		-	-	8,802
		<u>3,682,690</u>	<u>3,165,755</u>	<u>3,660,893</u>
<b>Net Surplus / (Deficit) for the year</b>		(64,737)	24,247	(126,958)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(64,737)</u>	<u>24,247</u>	<u>(126,958)</u>

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

# GREERTON VILLAGE SCHOOL

## Statement of Changes in Net Assets/Equity For the year ended 31 December 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Balance at 1 January</b>	320,225	320,225	440,630
Total comprehensive revenue and expense for the year	(64,737)	24,247	(126,958)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	13,697	-	6,553
<b>Equity at 31 December</b>	<b>269,185</b>	<b>344,472</b>	<b>320,225</b>
Retained Earnings	269,185	344,472	320,225
<b>Equity at 31 December</b>	<b>269,185</b>	<b>344,472</b>	<b>320,225</b>

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

# GREERTON VILLAGE SCHOOL

## Statement of Financial Position

As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	8	29,973	50,595	43,821
Accounts Receivable	9	175,678	130,000	131,410
Funds held for Capital Works Projects	16	-	-	41,722
Inventories	10	794	300	289
Prepayments		4,990	5,000	5,063
		211,435	185,895	222,305
<b>Current Liabilities</b>				
GST Payable		4,807	5,000	4,479
Accounts Payable	12	175,523	142,000	156,391
Revenue Received in Advance	13	7,950	-	-
Provision for Cyclical Maintenance	14	45,429	15,289	15,289
Finance Lease Liability - Current Portion	15	19,152	4,800	4,784
Funds held for Capital Works Projects	16	-	-	47,216
		252,861	167,089	228,159
<b>Working Capital Surplus/(Deficit)</b>		(41,426)	18,806	(5,854)
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	331,694	360,000	360,396
		331,694	360,000	360,396
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	13,428	31,334	31,334
Finance Lease Liability	15	7,655	3,000	2,983
		21,083	34,334	34,317
<b>Net Assets</b>		269,185	344,472	320,225
<b>Equity</b>		269,185	344,472	320,225

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

**GREERTON VILLAGE SCHOOL**  
Statement of Cash Flows  
For the year ended 31 December 2018

		<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Note</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,055,596	1,036,661	981,844
Locally Raised Funds		40,736	15,044	51,779
Goods and Services Tax (net)		327	521	(15,016)
Payments to Employees		(750,605)	(757,837)	(730,756)
Payments to Suppliers		(312,974)	(285,058)	(458,670)
Cyclical Maintenance Payments in the year		(16,355)		-
Interest Paid		(9,132)	-	(891)
Interest Received		1,706	2,508	3,272
Net cash from/(to) the Operating Activities		9,299	11,839	(168,438)
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(4,222)	396	(108,113)
Net cash from/(to) the Investing Activities		(4,222)	396	(108,113)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		13,697	-	6,553
Finance Lease Payments		(27,128)	33	(4,399)
Funds Held for Capital Works Projects		(5,494)	(5,494)	(211,831)
Net cash from Financing Activities		(18,925)	(5,461)	(209,677)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(13,848)</b>	<b>6,774</b>	<b>(486,228)</b>
Cash and cash equivalents at the beginning of the year	8	43,821	43,821	530,049
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>29,973</b>	<b>50,595</b>	<b>43,821</b>

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 omitted.

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

# GREERTON VILLAGE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2018

### 1. Statement of Accounting Policies

#### a) Reporting Entity

Greerton Village 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 11.



# GREERTON VILLAGE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2018

### ***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 15.

#### *Recognition of grants*

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward 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.

# GREERTON VILLAGE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2018

### **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 are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

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

After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

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

The School has met the requirements under Schedule 6 para 28 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.

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.

# GREERTON VILLAGE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2018

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:

Building improvements – Crown	5 - 50 years
Furniture and equipment	10 years
Information and communication technology	4 - 10 years
Leased assets held under a Finance Lease	3 - 5 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.

# GREERTON VILLAGE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2018

### **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) Revenue Received in Advance**

Revenue received in advance relates to fees received from students 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.

### **p) 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).

### **q) 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.

### **r) 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.

### **s) Budget Figures**

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

### **t) 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.

# GREERTON VILLAGE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	641,638	666,727	647,353
Other government grants	79,283	62,000	50,613
Other MoE Grants	330,410	333,275	283,878
Teachers' salaries grants	1,883,283	1,500,000	1,859,707
Use of Land and Buildings grants	624,649	610,000	612,613
	<u>3,559,263</u>	<u>3,172,002</u>	<u>3,454,164</u>

#### 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Activities	26,073	7,000	29,978
Donations	12,811	2,000	39,545
Fundraising	10,386	-	-
Other revenue	43	3,000	3,684
Trading	7,671	3,500	3,452
	<u>56,984</u>	<u>15,500</u>	<u>76,659</u>
<b>Expenses</b>			
Activities	15,826	9,650	11,395
Fundraising (costs of raising funds)	4,751	-	-
Trading	8,942	-	3,316
	<u>29,519</u>	<u>9,650</u>	<u>14,711</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>27,465</u>	<u>5,850</u>	<u>61,948</u>

#### 4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	53,910	76,512	69,391
Employee benefits - salaries	2,465,792	2,078,701	2,455,434
Staff development	19,777	20,500	7,110
	<u>2,539,479</u>	<u>2,175,713</u>	<u>2,531,935</u>

# GREERTON VILLAGE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	4,635	4,500	4,500
Board of Trustees Expenses	3,034	2,000	22,486
Board of Trustees Fees	5,015	4,800	3,490
Communication	3,748	4,280	3,676
Employee Benefits - Salaries	91,194	87,500	85,758
Insurance	7,264	6,000	5,613
Operating Lease	382	38,000	30,797
Other	55,587	40,710	55,311
Service Providers, Contractors and Consultancy	2,500	2,500	2,500
	<u>173,359</u>	<u>190,290</u>	<u>214,131</u>

#### 6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	14,816	8,000	21,111
Consultancy and Contract Services	-	3,500	5,644
Cyclical Maintenance Provision	28,589	-	9,189
Employee Benefits - Salaries	78,656	91,637	76,486
Grounds	9,005	9,000	11,545
Heat, Light and Water	26,891	25,800	28,336
Rates	10,226	8,165	8,164
Repairs and Maintenance	50,758	27,000	52,773
Security	8,518	7,000	7,429
Use of Land and Buildings	624,649	610,000	612,613
	<u>852,108</u>	<u>790,102</u>	<u>833,290</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 of Property, Plant and Equipment

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Building Improvements - Crown	29,211	-	25,161
Furniture and Equipment	18,928	-	19,248
Information Technology	5,656	-	6,236
Leased Assets	23,618	-	4,598
Library Resources	1,680	-	1,890
	<u>79,093</u>	<u>-</u>	<u>57,133</u>

**GREERTON VILLAGE SCHOOL**  
Notes to the Financial Statements  
For the year ended 31 December 2018

**8. Cash and Cash Equivalents**

	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash on Hand	320	300	320
Bank Current Account	29,415	35,295	30,472
Bank Call Account	238	15,000	13,029
Net cash and cash equivalents for Cash Flow Statement	<u>29,973</u>	<u>50,595</u>	<u>43,821</u>

**9. Accounts Receivable**

	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Receivables	53,742	30,000	29,544
Interest Receivable	8	-	8
Teacher Salaries Grant Receivable	121,928	100,000	101,858
	<u>175,678</u>	<u>130,000</u>	<u>131,410</u>
Receivables from Exchange Transactions	53,750	30,000	29,552
Receivables from Non-Exchange Transactions	121,928	100,000	101,858
	<u>175,678</u>	<u>130,000</u>	<u>131,410</u>

**10. Inventories**

	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Stationery	794	300	289

# GREERTON VILLAGE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2018

### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	236,391	4,223	-	-	(29,211)	211,403
Furniture and Equipment	89,045	-	-	-	(18,928)	70,117
Information Technology	14,141	-	-	-	(5,656)	8,485
Leased Assets	7,376	46,168	-	-	(23,618)	29,926
Library Resources	13,443	-	-	-	(1,680)	11,763
<b>Balance at 31 December 2018</b>	<b>360,396</b>	<b>50,391</b>	<b>-</b>	<b>-</b>	<b>(79,093)</b>	<b>331,694</b>

The net carrying value of equipment held under a finance lease is \$29,926 (2017: \$7,376).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	365,496	(154,093)	211,403
Furniture and Equipment	212,190	(142,073)	70,117
Information Technology	49,518	(41,033)	8,485
Leased Assets	60,059	(30,133)	29,926
Library Resources	41,858	(30,095)	11,763
<b>Balance at 31 December 2018</b>	<b>729,121</b>	<b>(397,427)</b>	<b>331,694</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	200,911	60,641	-	-	(25,161)	236,391
Furniture and Equipment	67,222	42,429	(1,358)	-	(19,248)	89,045
Information Technology	24,044	3,778	(7,445)	-	(6,236)	14,141
Leased Assets	10,812	1,162	-	-	(4,598)	7,376
Library Resources	14,068	1,265	-	-	(1,890)	13,443
<b>Balance at 31 December 2017</b>	<b>317,057</b>	<b>109,275</b>	<b>(8,803)</b>	<b>-</b>	<b>(57,133)</b>	<b>360,396</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	361,273	(124,882)	236,391
Furniture and Equipment	212,190	(123,145)	89,045
Information Technology	49,518	(35,377)	14,141
Leased Assets	13,891	(6,515)	7,376
Library Resources	41,857	(28,414)	13,443
<b>Balance at 31 December 2017</b>	<b>678,729</b>	<b>(318,333)</b>	<b>360,396</b>



**GREERTON VILLAGE SCHOOL**  
Notes to the Financial Statements  
For the year ended 31 December 2018

**12. Accounts Payable**

	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Operating creditors	5,101	25,000	12,193
Accruals	7,135	7,000	7,000
Banking staffing overuse	33,870	-	25,341
Employee Entitlements - salaries	121,928	100,000	101,858
Employee Entitlements - leave accrual	7,489	10,000	9,999
	<u>175,523</u>	<u>142,000</u>	<u>156,391</u>
Payables for Exchange Transactions	175,523	142,000	156,391
	<u>175,523</u>	<u>142,000</u>	<u>156,391</u>

The carrying value of payables approximates their fair value.

**13. Revenue Received in Advance**

	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Lion Foundation - Grant	7,950	-	-
	<u>7,950</u>	<u>-</u>	<u>-</u>

**14. Provision for Cyclical Maintenance**

	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Provision at the Start of the Year	46,623	46,623	37,434
Increase to the Provision During the Year	28,589	-	9,189
Use of the Provision During the Year	(16,355)	-	-
Provision at the End of the Year	<u>58,857</u>	<u>46,623</u>	<u>46,623</u>
Cyclical Maintenance - Current	45,429	15,289	15,289
Cyclical Maintenance - Term	13,428	31,334	31,334
	<u>58,857</u>	<u>46,623</u>	<u>46,623</u>

# GREERTON VILLAGE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 15. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	19,152	4,800	4,784
Later than One Year and no Later than Five Years	7,655	3,000	2,983
Later than Five Years	-	-	-
	<u>26,807</u>	<u>7,800</u>	<u>7,767</u>

#### 16. 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

2018		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Block A Resources Space	<i>Completed</i>	(5,360)	-	-	5,360	-
Mods for Vision Impaired Students	<i>Completed</i>	39,140	-	(39,140)	-	-
Perimeter Fencing	<i>Completed</i>	(25,363)	28,141	(2,779)	-	-
Special Needs Mods (Block G)	<i>Completed</i>	(2,923)	-	-	2,923	-
Totals		<u>5,494</u>	<u>28,141</u>	<u>(41,919)</u>	<u>8,283</u>	<u>-</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

-

-

2017		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Block A Resources Space	<i>Completed</i>	135,698	-	(141,058)	-	(5,360)
Mods for Vision Impaired Students	<i>In progress</i>	-	39,690	(550)	-	39,140
Perimeter Fencing	<i>In progress</i>	-	147,057	(172,420)	-	(25,363)
Special Needs Mods (Block G)	<i>Completed</i>	81,627	21,050	(105,600)	-	(2,923)
Totals		<u>217,325</u>	<u>207,797</u>	<u>(419,628)</u>	<u>-</u>	<u>5,494</u>

# GREERTON VILLAGE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2018

### 17. 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.

### 18. 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	5,015	3,490
Full-time equivalent members	0.26	0.26
<i>Leadership Team</i>		
Remuneration	370,143	352,277
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	375,158	355,767
Total full-time equivalent personnel	3.26	3.26

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	140 - 150	140 - 150
Benefits and Other Emoluments	19 - 20	17 - 18

#### 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	1	1
	1.00	1.00

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

# GREERTON VILLAGE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2018

### 19. 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	-	21,500
Number of People	-	2

### 20. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

### 21. Commitments

#### (a) Capital Commitments

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

i) \$278,071 contract for Block A resource space. This project is fully funded by the Ministry and \$250,264 has been received of which \$255,624 has been spent on the project to date.

ii) \$210,665 contract for Special Needs Modifications. This project is fully funded by the Ministry and \$210,665 has been received of which \$213,679 has been spent on the project to date.

iii) \$44,100 contract for Modifications for Vision Impaired Students. This project is fully funded by the Ministry and \$39,690 has been received which has been fully spent on the project.

iv) \$193,120 contract for Perimeter fencing. This project is fully funded by the Ministry and \$175,198 has been received which has been fully spent on the project.

(Capital commitments at 31 December 2017: \$725,956)

#### (b) Operating Commitments

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

(a) operating lease of a Laptops & iPads;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	18,491
Later than One Year and No Later than Five Years	-	13,693
	-	32,184

### 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.

**GREERTON VILLAGE SCHOOL**  
Notes to the Financial Statements  
For the year ended 31 December 2018

**23. Financial Instruments**

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

**Loans and receivables**

	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
		<b>\$</b>	
Cash and Cash Equivalents	29,973	50,595	43,821
Receivables	175,678	130,000	131,410
<b>Total Loans and Receivables</b>	<b>205,651</b>	<b>180,595</b>	<b>175,231</b>

**Financial liabilities measured at amortised cost**

Payables	175,523	142,000	156,391
Finance Leases	26,807	7,800	7,767
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>202,330</b>	<b>149,800</b>	<b>164,158</b>

**24. Events After Balance Date**

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

## GREERTON VILLAGE SCHOOL

Members of the Board of Trustees

For the year ended 31 December 2018

Name	Position	How position on Board gained	Occupation	Term expired / expires
Tony Fish	Chairperson (stepped down as Chair Feb 2018), Parent Rep	Appointed Dec 2014, re-elected June 2016	Charity Worker	June 2019
Desiree Burborough	Parent Rep - Finance, Elected Chairperson (Feb 2018)	Re-Elected Feb 2018	Homemaker	June 2019
Anne Mackintosh	Principal		Principal	
Correna Andrews	Parent Rep - Property	Elected June 2016	Teacher Aide	June 2019
Reuban Ginns	Staff Rep	Elected June 2016	Teacher	June 2019
Stephen Pearson	Parent Rep - Health & Safety	Elected June 2016	Timber Mill Operator	June 2019
Lee Walters	Parent Rep	Elected August 2018	Service Industry	June 2019
Ric Wells	Parent Rep	Elected August 2018	Self-Employed	June 2019
Erika Harvey	Parent Rep	Co-opted August 2018		June 2019

# **GREERTON VILLAGE SCHOOL**

## **Kiwisport Disclosure**

**For the year ended 31 December 2018**

Kiwisport is a Government funding initiative to support students participation in organised sport. In 2018 the School received total Kiwisport funding of \$5,787 excluding gst (2017: \$5,300).

The funding contributed to the salary of a fulltime sports co-ordinator who has continued to offer sporting opportunities for our students. Opportunities offered to our students included swimming, rippa rugby, netball and touch.

Our students continue to enjoy success across all areas of sporting endeavour and this is a direct result of the sports coordinator's role in our school.

## Independent Auditor's Report

# To the Readers of Greerton Village School's Financial Statements

## For the Year Ended 31 December 2018

The Auditor-General is the auditor of Greerton Village School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

We have audited the financial statements of the School on pages 2 to 19, 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 PBE Accounting Standards (PBE IPSAS) 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.

#### CHARTERED ACCOUNTANTS & ADVISORS

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Tauranga 3110, New Zealand  
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Tauranga 3144, New Zealand  
Telephone: +64 7 927 1234

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William Buck Audit (NZ) Limited



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, 20, 21 and 25 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.



**Richard Dey**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Tauranga, New Zealand

# Analysis of Variance Reporting



<b>School Name:</b>	Greerton Village School	<b>School Number:</b>	1730
<b>Strategic Aim:</b>	All students, inclusive of priority learners, learners with special education needs and vulnerable learners are able to access the NZ Curriculum as evidenced by progress and achievement in relation to GVS Expectations.		
<b>Annual Aim:</b>	1.1 To increase the number of students achieving at, above and well above GVS Expectations in Reading.		
<b>Target:</b>	<p>Targets in Reading: Reading is still a clear focus with a target of at least 70% for all cohorts. The following targets are set across the cohorts:</p> <ul style="list-style-type: none"> <li>• The After 3 year at school group in 2018, (presently at 55% as Yr 2) achievement to be lifted to at least 70% or more AT and ABOVE GVS Expectations.</li> <li>• The After 6 year group in 2018 (presently at 70% as Yr 5) to be lifted to at least 75% +.</li> <li>• The expectation for all other year groups is to move into the 70+% range AT and ABOVE GVS Expectations.</li> <li>• Year 1 students should progress 3 reading levels a term over the year.</li> </ul>		
<b>Baseline Data:</b>	<p>School wide data in November 2018 showed the number of students working AT (achieving) or ABOVE (exceeding) the GVS Expectations in Reading across the school is 70% a growth of 6% since 2017:- Results rounded to nearest percentage point.</p> <p>After 1 Yr (40 weeks) at school 74% (+14% cf 2017) After 2 Yr (80 weeks)at school 55% (-1% cf 2017) After 3 Yr (120 weeks) at school 75% (+10% cf 2017) Year 4 80% (+20% cf 2017) Year 5 70% (-3% cf 2017) Year 6 64% (-2% cf 2017)</p> <p>69% of all students were achieving at/above the GVS Expectations in Reading in 2018. (+5% cf 2017) 72% of European Students (65% 2017), 69% of Maori students (61% in 2017), 64% of Pasifika students (64% in 2017) and 67 % Asian students (7/11 students) are working AT or ABOVE the GVS Expectations in Reading.</p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>The teaching of Reading continues to be of high priority with all team meetings having weekly focussed literacy discussions. We continue to invest in Reading Recovery, and have increased our monitoring of past enrolled students. We have a trained RR teacher continuing so 4 students are currently on the programme and taught daily.</li> <li>Our Literacy Curriculum Team, led by our DP Kimberley Henderson-Ginns, has representation from each of the four teams. It meets on a regular basis, at least twice a term, and will continue to manage and drive literacy practice across the school in approved programmes. The Team will also coach pedagogical content knowledge in writing, best practice strategies, to support the GVS Curriculum.</li> <li>Our GVS Curriculum in English, reviewed and revamped 2018, reflects the integration of reading and writing strategies and skills to inform planning for group teaching of strategies. It also includes opportunity for targeted coaching and professional learning and development around the identified areas for improvement and planned actions.</li> <li>Professional literacy readings continue to be an integral part of our practice both personally and as a group. Evidence Logs reveal a richness of various topics, interests and contexts.</li> <li>Our school wide literacy goals for 2018 derived from analysis of our National Standards data observations of classroom practice for next steps, in our 'Journey Towards Self-Improvement' Principal/Teacher meetings and as a leadership team. Student achievement is measured, analysed with</li> </ul>	<ul style="list-style-type: none"> <li>At the end of 2018 66% of boys (an increase of 11% from 2017) and 71% of girls (a 7% growth from) met the expectation. There is still a gap of 5% in 2018 cf with a gap of 9% in 2017.</li> <li>Analysis of 2018 data identified concerns with the achievement of the Year 1 and 2 students at 58% (55% in 2016). It has improved to 66% which can be attributed, we believe, to introduction of playbased learning. We continue to work to try to increase attendance at preschools etc.</li> </ul> <p>Maori males averaged 62% across the school (48% in 2016, a growth of 14% since then) and Maori females at 64% (61% in 2016, a growth of 3%) Results rounded to nearest percentage point.</p> <p>Please note: Due to our level of transience, these figures do not reflect the achievement of exactly the same cohort from 2017 to 2018.</p> <ul style="list-style-type: none"> <li>Summative statement at the end of Term 1 around OTJ led us to examine the levels of processing that students are bringing to the text.</li> <li>Further development and focussed emphasis on Reading reviewing school moderation, audit. More exact knowledge about the levels and their parts, more accurate assessment against the National Standards and the Literacy progressions.</li> </ul>	<ul style="list-style-type: none"> <li>In 2017 we had a complete change of focus in with the introduction of play based learning in our NE team which spread to Ika Roa in 2018. The focus particularly continues on early oracy and literacy skills and students are exposed to Te Whariki skills such as learning through songs, rhyme etc blended with Level 1/2 Curriculum and Key Competencies.</li> <li>Growth in teacher pedagogy and practice particularly around the principles of Ka Hikatea, Maori achieving success as Maori. Our data shows that Maori, Pacifica and NZ European students are achieving between 65-72% (a growth 4-7% at and above National Standards in 2017)</li> <li>Clear definition of what reading behaviours and strategies we need to teach when students are still processing.</li> <li>Use of Jolly Phonics in Nga Whetu, Ika Roa and through to Papatuanuku to address the general lack of phonetic awareness, identification of sounds etc.</li> </ul>	<ul style="list-style-type: none"> <li>The well-experienced part time teacher employed to conduct assessments in Six Year observations for consistency in data, is now covering Concepts of Print in SEA.</li> <li>Continuation after a successful trial of a reception class of NE where students are assessed, including letter and sound knowledge etc before moving into more formalised instruction in NE/Yr 1 classes.</li> <li>Continue the careful monitoring of all students in processing stage through twice term running records and the recording of OTJ at the end of each term on Linc ED.</li> </ul> <p>In addition to quality first wave teaching we will continue focusing on -</p> <ul style="list-style-type: none"> <li>Quality formative assessment practices to inform teaching and learning programmes as well as informing overall teacher judgments (OTJ).</li> <li>Coaching which will ensure formative assessment aligns accurately with our GVS Expectations.</li> <li>In-depth discussions to continue around our evidence, accurate analysis and levelling and how we can lift achievement; these next steps must be a prominent part, discussion points, of Team Meetings to increase and strengthen personal knowledge and practice in literacy.</li> <li>Collective discussion around student evidence, running record results, writing samples and other assessment to form accurate and rigorous OTJ.</li> </ul>

targets set and reviewed in relation to National Standards, These are constantly discussed at team, staff and senior leadership meetings

- We employed a well experienced part time teacher to conduct assessments in Six Year and SEA observations for consistency in data. She completes a substantial report and meets with each teacher to discuss results and next steps etc.
- ICS literacy boost groups with part time teacher working alongside teachers and teacher aides.

- From Year 3→6 there was increased focus on Literature Circles, Readers Theatre, Discussion Groups, processing→ comprehending, questions related to text, mainly recall initially and using signposts in text and discussions of text – good solid literacy teaching.

- Quality Learning Circles; continued emphasis to grow professional and collegial discussion.

- Continued the careful monitoring of all students in processing stage through regular entries on the class graphs and the recording of OTJ at the end of each term on Linc ED.

- Targeted readers, those operating just below expectation, are selected from each classroom for intensive instruction, which will, in turn, lift all achievement and develop student expertise and independence.
- Constantly updating of Reading resources and looking at and for material to meet student need e.g. boy's engagement etc.

### Planning for next year:

In addition to quality Professional Learning Development and quality first wave teaching we will also continue focusing on -

**ESOL in 2019** - Our ESOL tutor will continue to work with our SENCO to include ELLP (English Learning Language Progressions, ESOL) for our ESOL students. We have 35? ESOL students in 2019. Proposed employment of Pacifica TA 'Voice' to be our "Bridge into the Community" between Pacifica Whanau and GVS

**STUDY SUPPORT IN LITERACY 2019** - After school Study Support programme focussing on literacy levels of underachieving students, through hands on practical activities, to boost levels and prepare them for Year 5- 6 and Tauranga Intermediate School in 2019-20, in Ka Whiti Te Ra. We have two new tutors administered by the Deputy Principal/SENCO.

**READING RECOVERY IN 2019** - Reading Recovery in 2019 continues for 4 students with Michelle Hatfield.

**ELA in 2019** – SENCO and TA trained in English Learning Acquisition in 2015. Principles have continued to progress through to ESOL withdrawal groups and acceleration programmes eg. Tip charts, gifting the language, vocab extension etc.

**ORACY in 2019** - 'Tweaks' of the Week at Admin Meetings, a couple of minutes' tweak which is then issued for teachers in paper format to follow up if desired. Oral language development continues to be a focus following analysis of ROL data, observations of NE students and their oracy levels. Play-based learning to enhance oracy in the junior and middle school.

**LIBRARY VISITS 2019** – Continuation of visits to the main library in Tauranga, Greerton Village Library and our own library at school which is open at intervals and lunchtimes.

**BUDDY READING** – Continuation combinations of junior/senior classes. Grandparents come in to support selected student's reading.

Careful Resourcing of \$25,000 - Reading Together, LLP, Ka Hikitea, relievers, Reading Recovery etc.

# Analysis of Variance Reporting



<b>School Name:</b>	Greerton Village School	<b>School Number:</b>	1730
<b>Strategic Aim:</b>	<b>All students, inclusive of priority learners, learners with special education needs and vulnerable learners are able to access the NZ Curriculum as evidenced by progress and achievement in relation to GVS Expectations.</b>		
<b>Annual Aim:</b>	1.2 To increase the number of students achieving at, above and well above GVS Expectations in Writing.		
<b>Target:</b>	<p>Targets in Writing: Writing is still a clear focus with a target of at least 70% for all cohorts. The following targets are set across the cohorts:</p> <ul style="list-style-type: none"> <li>• The After 4 year at school group in 2019, (presently at 50% as Yr 3) achievement to be lifted to at least 65% or more AT and ABOVE GVS Expectations.</li> <li>• The After 6 year at school group in 2019, (presently at 58% as Yr 5) achievement to be lifted to at least 70% or more AT and ABOVE GVS Expectations.</li> <li>• The expectation for all year groups is to move into the 70+% range AT and ABOVE GVS Expectations.</li> </ul>		
<b>Baseline Data:</b>	<p>School wide data in November 2018 showed the number of students working AT (achieving) or ABOVE (exceeding) the GVS Expectations in Writing across the school is 61% a growth of 6% since 2017:- Results rounded to nearest percentage point.</p> <p>After 1 Yr (40 weeks) at school 81% (-7% cf 2017) After 2 Yr (80 weeks)at school 70% (+23% cf 2017) After 3 Yr (120 weeks) at school 50% (same as 2017) Year 4 64% (+4% cf 2017) Year 5 58% (-16% cf 2017) Year 6 40% (-5% cf 2017)</p> <p>61% of all students (54% of males and 66% of females) were achieving at/above the GVS Expectations in Reading in 2018. (+1% cf 2017) 57% of European Students (52% 2017), 62% of Maori students (64% in 2017), 64% of Pasifika students (61% in 2017) and 58% Asian students (6/11 students) are working AT or ABOVE the GVS Expectations in Reading.</p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>The teaching of Writing continues to be of high priority with all team meetings having weekly focussed literacy discussions.</li> <li>Our Literacy Curriculum Team is led by our DP Kimberley Henderson and has representation from each of the four teams. It meets on a regular basis, at least twice a term and will continue to manage and drive literacy practice across the school in approved programmes. The Team will also coach pedagogical content knowledge in writing best practice strategies to support the GVS curriculum.</li> <li>Our GVS Curriculum in English, reviewed and revamped 2017/18, reflects the integration of reading and writing strategies and skills and will inform planning for group teaching of strategies. It also includes opportunity for targeted coaching and professional learning and development around the identified areas for improvement and planned actions.</li> <li>Professional literacy readings continue to be an integral part of our practice both personally and as a group. Evidence Logs reveal a richness of various topics, interests and contexts.</li> <li>Our school wide literacy goals for 2018 derived from analysis of our GVS Expectations data observations of classroom practice for next steps, in our 'Journey Towards Self-Improvement' Principal/teacher meetings and as a leadership team. Student achievement is measured, analysed with targets set and reviewed in relation to the Expectations and continually talked about.</li> <li>We employed a well experienced part</li> </ul>	<ul style="list-style-type: none"> <li>Analysis of the data had identified some concerns in 2018 with the ongoing achievement of boys with 54% of boys meeting GVS Expectations compared with 66% of girls. There was a nil increase for boys and girls remained the same as at 2017, we would like to see data from both cohorts increased.</li> <li>Analysis of 2018 data also identified concerns with the achievement of the Year 3 students at 50% which was the same as Year 2 in 2017.</li> </ul> <p>See data above.</p> <p>Please note: Due to our level of transience, these figures do not reflect the achievement of exactly the same cohort from 2017 to 2018.</p> <ul style="list-style-type: none"> <li>Three target students were selected from each class to be monitored closely over the year, those who were just below expectation. Their writing samples were analysed every three weeks to show progress and then discussed at team level, Literacy Leadership Team level, staff and, in time, at Leadership Meetings.</li> <li>Indepth and ongoing monitoring of Reading Recovery students. We had 10 students going through RR this year.</li> </ul>	<ul style="list-style-type: none"> <li>Play based learning in our NE team over the last two years. The focus was particularly early oracy and literacy skills and students were exposed to Te Whariki skills such as learning through songs, rhyme etc.</li> <li>Growth in teacher pedagogy and practice particularly around the principles of Ka Hikatea, Maori achieving success as Maori. Our data shows that Maori, Pacifica and NZ European students are achieving between 57-63% at and above the NS.</li> <li>Clear definition of what writing behaviours and strategies we need to teach when students are still processing.</li> <li>Continuation of Jolly Phonics in Nga Whetu, Ika Roa and Papatuanuku to address the general lack of phonetic awareness, identification of sounds etc.</li> <li>SLT screens requested for students arising from ROL.</li> </ul>	<ul style="list-style-type: none"> <li>The well experienced part-time teacher employed to conduct assessments in Six Year observations for consistency in data has also conducted Concepts of Print and the hearing and recording of sounds in SEA. To continue.</li> <li>After a successful trial in 2018 to continue reception class of NE where students are assessed, including letter and sound knowledge etc before moving into more formalised instruction in NE/Yr 1 classes.</li> </ul> <p><b>In addition to quality first wave teaching we will continue focussing on -</b></p> <ul style="list-style-type: none"> <li>eradicating confusion as we found that some teachers were still confused about the levelling of students' writing levels across and between the levels. To continue to review matrices that gives a 20 week entry point of expectation and thereafter levelling after one year, two years and three years.</li> <li>Student matrices which children can fill in themselves and monitor their progress and performance to continue.</li> <li>For each teacher to know each of their students capabilities in writing and recognise the need for urgency at the beginning of the next school year to bring students up to their level at the end of 2018 after 2 weeks at school in the new year</li> <li>Students' 2018 writing book is to go</li> </ul>



<p>time teacher to conduct assessments in Six Year observations/SEA for consistency in data.</p> <ul style="list-style-type: none"> <li>• ICS literacy boost groups with part time teacher working alongside teachers.</li> <li>• Our focus is on the continued development of cross-curricular planning which will involve our inquiry model, careful unpacking of the AO to be taught, the asking of provocative questions, getting the students to think and then from their discoveries teacher planning for authentic writing to occur.</li> <li>• To gain a greater understanding of writing across a level from the beginning and working through towards the next level.</li> <li>• Continued to use and understand the e-AsTTle rubric as part of our marking Yr 2-6</li> <li>• Deliberate planned explicit and direct acts of instructional teaching in writing.</li> <li>• Focus on achievement of all especially Year 6 students in 2019 who were 58% at or above the GVS Expectations.</li> <li>• Use of</li> </ul>			<p>with them into the next class and be used for student and teacher reference and to avoid any effect of ‘summer slide’ so students will be progressing from the start of the year. The first piece of writing will be compared with the original and feedback given as to next steps.</p> <ul style="list-style-type: none"> <li>• To revisit and revise teacher presence in all writing books. The expectation is that all books are seen daily and a system of green highlighters (for growth...meaning that this is an area for students to work on) and pink highlighters (meaning ‘tickled pink’ meaning that the student has understood and is using a particular feature for writing). This is directly related to the matrices, which shows progress, and are in the front of each student’s book.</li> <li>• Three target students are selected from each class to be monitored closely over the year who are just below expectation. Their writing samples will be analysed every three weeks to show progress and then discussed at team level and, in time, at Literacy Leadership Team level.</li> <li>•</li> </ul>
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#### Planning for next year:

The teaching of Writing continues to be of high priority with all team meetings having weekly focussed literacy discussions.

In 2019 all Junior teachers are Reading Recovery trained. We use additional support such as LLI, ICS, Language enrichment, etc.

In addition to quality Professional Learning Development and quality first wave teaching we will also continue focussing on -

- Our Literacy Curriculum Team is led by our DP Kimberley Henderson and has representation from each of the four teams. It meets on a regular basis, at least twice a term and will continue to manage and drive literacy practice across the school in approved programmes. The Team will also coach pedagogical content knowledge in writing best practice strategies to support the GVS curriculum.
- Our GVS Curriculum in English, reviewed and revamped 2018, reflects the integration of reading and writing strategies and skills and will inform planning for group teaching of strategies.



It also includes opportunity for targeted coaching and professional learning and development around the identified areas for improvement and planned actions.

- Professional literacy readings continue to be an integral part of our practice both personally and as a group. Evidence Logs reveal a richness of various topics, interests and contexts.
- Our school wide literacy goals for 2019 derived from analysis of our GVS Expectations data, observations of classroom practice for next steps, in our 'Journey Towards Self-Improvement' Principal/teacher meetings and as a leadership team. Student achievement measured, analysed with targets set and reviewed in relation to our GVS Expectations.
- Quality formative assessment practices will inform teaching and learning programmes as well as informing overall teacher judgments (OTJ).
- Coaching will ensure formative assessment aligns accurately with our GVS Expectations
- In-depth discussions to continue around our evidence, accurate analysis and levelling and how we can lift achievement; these next steps must be a prominent part, discussion points, of Team Meetings to increase and strengthen personal knowledge and practice in literacy.
- Collective discussion around student evidence, running record results, writing samples and other assessment to form accurate and rigorous OTJ. Entry onto LincED.
- We will sharpen up our assessment of student levels using the Literacy Learning Progressions and National Standards documentation in addition to use of e-AsTTle rubrics for moderation purposes and included in our indicator sheets at 'basic', 'proficient' and 'advanced'.
- Monitoring of writing with improved levels of proficiency in writing and oral language – use of moderation, OTJ and our school-levelled matrixes which are in kids speak. OTJ will be further refined when we review the sources of information we use, both summative and formative.
- Three targeted writers, those operating just below expectation, will once again be selected from each classroom for intensive instruction, which will, in turn, lift all achievement and develop student expertise and independence.
- Student bookwork in writing is coded according to their level; tickled pink and green for growth in alignment with their levelled matrices. To revisit and continue in 2019.
- We continue to share, to and with our parent community, about our GVS Expectations through newsletters, Community Hui etc. including data findings and sharpening up of our student-parent-teacher conference skills.

# Analysis of Variance Reporting



<b>School Name:</b>	Greerton Village School	<b>School Number:</b>	1730
<b>Strategic Aim:</b>	All students, inclusive of priority learners, learners with special education needs and vulnerable learners are able to access the NZ Curriculum as evidenced by progress and achievement in relation to GVS Expectations.		
<b>Annual Aim:</b>	1.3 To increase the number of students achieving at, above and well above the GVS Expectations in Mathematics.		
<b>Target:</b>	<p>Targets in Mathematics 2019 - still a clear focus with a target of 70%+ for all cohorts. Planned 2<sup>nd</sup> year of Maths PLD 2019.</p> <p>The following targets are set across the cohorts:</p> <ul style="list-style-type: none"> <li>The After 5 year at school group in 2019, (presently at 48% as Yr 4) achievement to be lifted to at least 65% or more AT and ABOVE GVS Expectations.</li> <li>The After 6 year at school group in 2019, (presently at 42% as Yr 5) achievement to be lifted to at least 60% or more AT and ABOVE GVS Expectations.</li> <li>The across school European group in 2019 (presently at 57% in 2018) to be lifted to at least 70% +.</li> <li>The expectation for other year group (Years 4) is to move into the 70+% range AT and ABOVE the NS.</li> </ul>		
<b>Baseline Data:</b>	<p>School wide data in November 2018 showed the number of students working AT (achieving) or ABOVE (exceeding) the GVS Expectations in Writing across the school is 62% a growth of 1% since 2017:- Results rounded to nearest percentage point.</p> <p>After 1 Yr (40 weeks) at school 92% (+11% cf 2017) After 2 Yr (80 weeks)at school 82% (+12% cf 2017) After 3 Yr (120 weeks) at school 47% (-3% cf 2017) Year 4 48% (-16% cf 2017) Year 5 42% (-16% cf 2017) Year 6 49% (+19% cf 2017)</p> <p>62% of all students (64% of males and 57% of females) were achieving at/above the GVS Expectations in Mathematics in 2018. (+1% cf 2017). 57% of European Students (52% 2017), 65% of Maori students (62% in 2017), 60% of Pasifika students (68% in 2017) and 63% of Asian students (8/12 students) are working the GVS Expectations in Mathematics.</p> <p>For those underachieving we have substantial inclusive support programmes to ensure progress. Please note: Due to our high level of transience, these figures do not reflect the achievement of exactly the same cohort from 2017 to 2018</p>		

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>Targeted professional learning and development around the identified areas for improvement and planned action. Year 1 of a two year PLD in Numeracy with Dinah Harvey of AdvisersPlus in Hawkes Bay.</li> <li>All staff employ learning conversations in Mathematics with specific feed forward from success criteria.</li> <li>Learning Support programme targets those students with a one -two year deficit in mathematics achievement.</li> <li>Whanau workshops for parents.</li> <li>Student achievement measured, analysed with targets set and reviewed in relation to National Standards.</li> <li>PAT Mathematics undertaken March and November to gather baseline data for Mathematics PD.</li> <li>Mathematics Targets focussed on Key Number Knowledge, with focus on other strands.</li> <li>Integration and use of GVS Expectations in school practice.</li> </ul>	<ul style="list-style-type: none"> <li>Continuation of the Mathematics Curriculum Team, under Mathematics Leader Ricci Clark's guidance, to review and refine our rewritten Maths Curriculum Document and strengthen current numeracy practice.</li> <li>Regular visits by Dinah with Curriculum team and Staff Meetings, 167 demonstration lessons undertaken by Dinah in classrooms across the school.</li> <li>The GVS Curriculum reflects the integration of numeracy strategies and skills. It informs planning for group teaching of strategies.</li> <li>Continuance with displays, Maths Week activities etc. revisiting and refining of current practice.</li> <li>Mathletics extended across the school in 2018 for every student to access.</li> </ul>	<ul style="list-style-type: none"> <li>Coaching ensured formative assessment aligns accurately with our expectations.</li> <li>Regularity of visits with Curriculum team meetings, Staff Meetings and demonstrations across the school.</li> <li>Curriculum team meetings continued.</li> <li>Thinking competencies a focus of learning in mathematics.</li> <li>Quality formative assessment practices implemented, informed teaching and learning programmes as well as informing overall teacher judgements (OTJ).</li> </ul>	<ul style="list-style-type: none"> <li>School wide Maths PLD a feature in staff and team meetings over 2019 . Facilitation of PLD - Dinah Harvey from AdvisersPlus in Hawkes Bay.</li> <li>Mathematics leader to prepare and regularly fully discuss and share school-wide data analysis in conjunction with the Mathematics Curriculum Team.</li> <li>Maths Curriculum Team along with the Leadership Team to set school-wide targets and planned actions for improvement from this data.</li> </ul> <p>The Team will coach pedagogical content knowledge in best practice strategies to support the GVS curriculum:</p> <ul style="list-style-type: none"> <li>Team leaders to identify team strengths and areas for improvement.</li> <li>Class teachers analyse data at group level and set next steps for learning from student pathways and formative data.</li> <li>Learning and Teaching Coach (Tutor Teachers) with specific focus on provisionally registered teachers.</li> <li>Principal, Deputy Principals and Leadership Team coach the GVS curriculum.</li> </ul>
<b>Planning for next year:</b>			
<p>Extensive Mathematics PLD for 2019 with Dinah Harvey, Advisers Plus, Hawkes Bay.</p> <ul style="list-style-type: none"> <li>The Mathematics Leader and Leadership Team will coach pedagogical content knowledge in best practice strategies to support the GVS curriculum.</li> <li>Student achievement measured, analysed with targets set and reviewed in relation to GVS Expectations.</li> </ul>			

- Quality formative assessment practices will inform teaching and learning programmes as well as informing overall teacher judgements (OTJ).
- Coaching will ensure formative assessment aligns accurately with GVS Expectations
- Targeted coaching and professional learning and development around the identified areas for improvement and planned actions.
- The GVS Curriculum will reflect the integration of numeracy knowledge, strategies and skills.
- The GVS Mathematics Curriculum will inform planning for group teaching of strategies.
- Thinking competencies will be a focus of learning in mathematics.
- All staff will employ learning conversations with specific feed forward from success criteria.
- Learning Support programme to target those students with a one -two year deficit in mathematics achievement.