

## Independent Auditor's Report

### To the readers of Swanson School's Financial statements For the year ended 31 December 2018

The Auditor-General is the auditor of Swanson School (the School). The Auditor-General has appointed me, Kumar Aravinda, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 30 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 of 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 includes the statement of responsibility, board member list, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

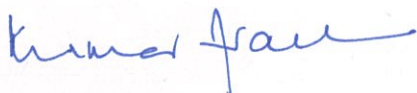
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 Swanson School.

A handwritten signature in blue ink, appearing to read 'Kumar Aravinda'.

**Kumar Aravinda**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand

# SWANSON SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

<b>Ministry Number:</b>	1521
<b>Principal:</b>	Leandro Piantelli
<b>School Address:</b>	703 Swanson Road, Swanson, Auckland 0612
<b>School Postal Address:</b>	703 Swanson Road, Swanson, Auckland 0612
<b>School Phone:</b>	09 831 0001
<b>School Email:</b>	office@swanson.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>How Position Gained</b>	<b>Position</b>	<b>Term Expires</b>
Callum Marsh	Elected	Chair Person	May-19
Leandro Piantelli	Current	Principal	Current
Soloman Puka	Elected	Parent Rep	May-19
Roy Waite	Elected	Parent Rep	May-19
Meagan Gaitau	Co-opted	Parent Rep	May-19
Rosie Dray	Elected	Staff Rep	May-19

#### Service Provider:

Leading Edge Services (2017) Ltd, PO Box 20496, Glen Eden, Auckland

# SWANSON SCHOOL

Annual Report - For the year ended 31 December 2018

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# Swanson 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.

Callum Marsh

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

28/5/2019

Date:

Leandro Pientelli

Full Name of Principal

[Signature]

Signature of Principal

28/5/2019

Date:

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

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	3,785,739	3,469,577	3,744,490
Locally Raised Funds	3	155,124	97,218	79,185
Interest Earned		23,922	21,500	24,977
		<u>3,964,785</u>	<u>3,588,295</u>	<u>3,848,652</u>
<b>Expenses</b>				
Locally Raised Funds	3	126,878	73,150	50,856
Learning Resources	4	2,453,221	2,276,462	2,376,587
Administration	5	210,866	189,530	238,222
Finance		4,457	6,200	6,604
Property	6	1,039,602	898,281	1,026,859
Depreciation	7	130,411	120,000	125,456
Loss on Disposal of Property, Plant and Equipment		2,930	-	20,593
		<u>3,968,365</u>	<u>3,563,623</u>	<u>3,845,177</u>
<b>Net Surplus / (Deficit) for the year</b>		(3,580)	24,672	3,475
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(3,580)</u>	<u>24,672</u>	<u>3,475</u>

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

# Swanson School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<u>1,262,696</u>	<u>1,262,694</u>	<u>1,246,228</u>
Total comprehensive revenue and expense for the year	(3,580)	24,672	3,475
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	12,993
<b>Equity at 31 December</b>	<u>1,259,116</u>	<u>1,287,366</u>	<u>1,262,696</u>
 Retained Earnings	1,259,116	1,287,366	1,262,696
Reserves	-	-	-
<b>Equity at 31 December</b>	<u>1,259,116</u>	<u>1,287,366</u>	<u>1,262,696</u>

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



**Swanson 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	409,370	287,166	159,882
Accounts Receivable	9	177,805	150,103	150,103
GST Receivable		12,945	11,044	11,044
Prepayments		2,100	5,414	5,414
Inventories	10	3,053	2,948	2,948
Investments	11	418,608	648,257	648,257
		<u>1,023,881</u>	<u>1,104,932</u>	<u>977,648</u>
<b>Current Liabilities</b>				
Accounts Payable	13	219,181	177,407	177,407
Community Grants Received in Advance		36,420	-	-
Provision for Cyclical Maintenance	14	5,538	-	-
Finance Lease Liability - Current Portion	15	30,274	32,904	32,904
Funds held for Capital Works Projects	16	(1,402)	-	-
		<u>290,011</u>	<u>210,311</u>	<u>210,311</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>733,870</u>	<u>894,621</u>	<u>767,337</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	593,028	475,058	577,672
		<u>593,028</u>	<u>475,058</u>	<u>577,672</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	60,226	52,373	52,373
Finance Lease Liability	15	7,556	29,940	29,940
		<u>67,782</u>	<u>82,313</u>	<u>82,313</u>
<b>Net Assets</b>		<u><u>1,259,116</u></u>	<u><u>1,287,366</u></u>	<u><u>1,262,696</u></u>
<b>Equity</b>		<u><u>1,259,116</u></u>	<u><u>1,287,366</u></u>	<u><u>1,262,696</u></u>

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

## Swanson School

# Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		943,911	903,529	898,163
Locally Raised Funds		182,235	99,914	81,881
Goods and Services Tax (net)		(1,901)	3,237	3,238
Payments to Employees		(449,680)	(337,935)	(318,347)
Payments to Suppliers		(498,408)	(477,862)	(528,991)
Cyclical Maintenance Payments in the year		(1,539)	-	(2,713)
Interest Paid		(4,457)	(6,200)	(6,604)
Interest Received		24,791	20,084	23,561
Net cash from / (to) the Operating Activities		194,952	204,767	150,188
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(140,238)	(17,388)	(112,923)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		229,649	17,175	17,175
Net cash from / (to) the Investing Activities		89,411	(213)	(95,748)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	12,993
Finance Lease Payments		(33,473)	(2,615)	(20,937)
Funds Held for Capital Works Projects		(1,402)	-	-
Net cash from Financing Activities		(34,875)	(2,615)	(7,944)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>249,488</b>	<b>201,939</b>	<b>46,496</b>
Cash and cash equivalents at the beginning of the year	8	159,882	85,227	113,386
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>409,370</b>	<b>287,166</b>	<b>159,882</b>

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

# Swanson School

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

###### *Useful lives of property, plant and equipment*

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

### ***Critical Judgements in applying accounting policies***

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

#### ***Classification of leases***

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 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 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 of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

**k) Property, Plant and Equipment**

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

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

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

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

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

### **Leased Assets**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	3 - 5years
Library resources	12.5% Diminishing value

### **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. It's 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 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

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	764,485	793,298	763,858
Teachers' salaries grants	2,049,751	1,917,727	2,044,563
Use of Land and Buildings grants	799,683	649,531	786,395
Resource teachers learning and behaviour grants	55,031	36,676	39,113
Other MoE Grants	73,961	71,345	106,286
Other government grants	42,828	1,000	4,275
	<u>3,785,739</u>	<u>3,469,577</u>	<u>3,744,490</u>

## 3. Locally Raised Funds

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

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	42,000	8,300	14,905
Activities	85,591	57,168	32,252
Trading	10,188	12,300	12,374
Fundraising	17,345	19,450	19,654
	<u>155,124</u>	<u>97,218</u>	<u>79,185</u>
<b>Expenses</b>			
Activities	122,101	64,350	42,682
Trading	2,849	2,000	1,911
Fundraising costs	1,928	6,800	6,263
	<u>126,878</u>	<u>73,150</u>	<u>50,856</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>28,246</u>	<u>24,068</u>	<u>28,329</u>

## 4. Learning Resources

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	72,330	74,078	72,764
Equipment repairs	297	250	-
Library resources	1,020	1,985	1,604
Employee benefits - salaries	2,313,349	2,092,649	2,182,945
Staff development	66,225	107,500	119,274
	<u>2,453,221</u>	<u>2,276,462</u>	<u>2,376,587</u>

## 5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	6,030	6,010	5,910
Board of Trustees Fees	2,580	4,000	3,575
Board of Trustees Expenses	3,913	7,050	21,149
Communication	7,049	8,800	8,914
Consumables	8,864	14,450	22,537
Other	33,705	17,780	20,969
Employee Benefits - Salaries	133,240	116,250	139,911
Insurance	4,775	5,030	4,812
Service Providers, Contractors and Consultancy	10,710	10,160	10,445
	<u>210,866</u>	<u>189,530</u>	<u>238,222</u>

In 2018 the Principal attended a Conference in Melbourne. In total \$2,353 was spent over 2018 and 2018 in relation to the Conference.

## 6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	51,497	50,050	49,656
Cyclical Maintenance Expense	14,930	-	9,897
Grounds	16,317	6,500	4,772
Heat, Light and Water	41,636	63,000	58,982
Rates	88	100	84
Repairs and Maintenance	48,761	61,100	56,508
Use of Land and Buildings	799,683	649,531	786,395
Security	7,409	6,000	5,274
Employee Benefits - Salaries	59,281	62,000	55,291
	<u>1,039,602</u>	<u>898,281</u>	<u>1,026,859</u>

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

## 7. Depreciation

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Building Improvements	3,826	3,520	3,826
Furniture and Equipment	51,813	47,676	46,596
Information and Communication Technology	40,275	37,060	41,616
Leased Assets	31,637	29,111	30,734
Library Resources	2,860	2,632	2,684
	<u>130,411</u>	<u>120,000</u>	<u>125,456</u>

## 8. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	200	200
Bank Current Account	372,284	250,297	123,013
Bank Call Account	36,886	36,669	36,669
Cash and cash equivalents for Cash Flow Statement	409,370	287,166	159,882

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

## 9. Accounts Receivable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	9,479	170	170
Receivables from the Ministry of Education	7,763	15,369	15,369
Interest Receivable	2,190	3,059	3,059
Teacher Salaries Grant Receivable	158,373	131,505	131,505
	177,805	150,103	150,103
Receivables from Exchange Transactions	11,669	3,229	3,229
Receivables from Non-Exchange Transactions	166,136	146,874	146,874
	177,805	150,103	150,103

## 10. Inventories

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	3,053	2,948	719
School Uniforms	-	-	2,229
	3,053	2,948	2,948

## 11. Investments

The School's investment activities are classified as follows:

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	418,608	648,257	648,257
Non-current Asset			
Long-term Bank Deposits	-	-	-

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	84,606	-	-	-	(3,826)	80,779
Furniture and Equipment	321,992	119,536	(1,419)	-	(51,813)	388,295
Information and Communication	91,544	15,102	-	-	(40,275)	66,371
Leased Assets	60,741	8,459	-	-	(31,637)	37,562
Library Resources	18,789	5,602	(1,510)	-	(2,860)	20,021
<b>Balance at 31 December 2018</b>	<b>577,672</b>	<b>148,699</b>	<b>(2,929)</b>	<b>-</b>	<b>(130,411)</b>	<b>593,028</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	153,036	(72,256)	80,780
Furniture and Equipment	686,964	(298,670)	388,294
Information and Communication	337,234	(270,863)	66,371
Leased Assets	136,353	(98,791)	37,562
Library Resources	51,243	(31,222)	20,021
<b>Balance at 31 December 2018</b>	<b>1,364,830</b>	<b>(771,802)</b>	<b>593,028</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	88,431	-	-	-	(3,826)	84,606
Furniture and Equipment	329,354	44,393	(5,160)	-	(46,596)	321,992
Information and Communication Technology	82,522	50,638	-	-	(41,616)	91,544
Leased Assets	79,361	12,112	-	-	(30,734)	60,741
Library Resources	29,456	7,451	(15,434)	-	(2,684)	18,789
<b>Balance at 31 December 2017</b>	<b>609,124</b>	<b>114,594</b>	<b>(20,594)</b>	<b>-</b>	<b>(125,456)</b>	<b>577,672</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	153,036	(68,430)	84,606
Furniture and Equipment	577,303	(255,311)	321,992
Information and Communication Technology	324,369	(232,825)	91,544
Leased Assets	135,137	(74,396)	60,741
Library Resources	49,630	(30,841)	18,789
<b>Balance at 31 December 2017</b>	<b>1,239,475</b>	<b>(661,803)</b>	<b>577,672</b>



### 13. Accounts Payable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	13,065	4,714	4,714
Accruals	6,026	5,910	5,910
Employee Entitlements - salaries	200,090	166,783	161,553
Employee Entitlements - leave accrual	-	-	5,230
	<u>219,181</u>	<u>177,407</u>	<u>177,407</u>
Payables for Exchange Transactions	219,181	177,407	177,407
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>219,181</u>	<u>177,407</u>	<u>177,407</u>

The carrying value of payables approximates their fair value.

### 14. Provision for Cyclical Maintenance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	52,373	52,373	45,189
Increase/ (decrease) to the Provision During the Year	14,930	-	9,897
Use of the Provision During the Year	(1,539)	-	(2,713)
Provision at the End of the Year	<u>65,764</u>	<u>52,373</u>	<u>52,373</u>
Cyclical Maintenance - Current	5,538	-	-
Cyclical Maintenance - Term	60,226	52,373	52,373
	<u>65,764</u>	<u>52,373</u>	<u>52,373</u>

### 15. Finance Lease Liability

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	32,255	32,904	32,904
Later than One Year and no Later than Five Years	8,112	29,940	29,940
Later than Five Years	-	-	-
	<u>40,367</u>	<u>62,844</u>	<u>62,844</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 projects:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Drainage	<i>completed</i>	-	64,181	64,181	-	-
Block 2 Upgrade	<i>in progress</i>	-	-	1,402	-	(1,402)
Totals		-	64,181	65,583	-	(1,402)

### Represented by:

Funds Held on Behalf of the Ministry of Education	(1,402)
Funds Due from the Ministry of Education	-
	<u>(1,402)</u>

## 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	2,580	3,575
Full-time equivalent members	0.07	0.16
<i>Leadership Team</i>		
Remuneration	406,121	423,088
Full-time equivalent members	4	4
Total key management personnel remuneration	408,701	426,663
Total full-time equivalent personnel	4.07	4.16

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	130 - 140	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
nil	0.00	0.00
	0.00	0.00

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

## 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 \$0	2017 Actual \$0
Total	0	-
Number of People	0	-

## 20. Contingencies

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

### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2018 the Board has entered into no contract agreements for capital works.

(Capital commitments at 31 December 2017: nil)

### (b) Operating Commitments

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

	2018 Actual \$	2017 Actual \$
No later than One Year	-	-
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>-</u>

## 22. Managing Capital

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



### 23. Financial Instruments

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

#### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	409,370	287,166	159,882
Receivables	177,805	150,103	150,103
Investments - Term Deposits	418,608	648,257	648,257
Total Loans and Receivables	<u>1,005,783</u>	<u>1,085,526</u>	<u>958,242</u>

#### Financial liabilities measured at amortised cost

Payables	219,181	177,407	177,407
Finance Leases	37,830	62,844	62,844
Total Financial Liabilities Measured at Amortised Cost	<u>257,011</u>	<u>240,251</u>	<u>240,251</u>

### 24. Events After Balance Date

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



# Swanson School

## Analysis of Variance 2018

School Name:	Swanson School	School Number: 1521
Strategic Aim:	<p><b>STEAM:</b> - To introduce STEAM to the whole school</p> <ul style="list-style-type: none"> <li>- To create a student centred curriculum that raises engagement by making learning fun and interesting</li> <li>- To provide students with real-world skills acquired through cross-curricular learning</li> </ul> <p><b>MASAM:</b> - To promote a school culture that values Maori students' identity, language and culture</p> <ul style="list-style-type: none"> <li>- To include TeReo and tikanga in teaching and learning in ways that support tamariki to engage and achieve success.</li> </ul> <p><b>Literacy:</b> - To improve the teaching of oral language across the school</p> <ul style="list-style-type: none"> <li>- To get children talking to, with and by</li> <li>- To improve achievement in literacy so that 85% (reading) and 75% (writing) of students reach the expected literacy level for their age</li> <li>- To improve Maori children's achievement to that 75% (reading) and 65% (writing) achieve the benchmark for their age</li> </ul> <p><b>Numeracy:</b> - To assess current numeracy practice across the whole school</p> <ul style="list-style-type: none"> <li>- To produce a consistent numeracy programme throughout the school</li> <li>- To improve achievement and engagement in Numeracy so that 75% of students achieve the benchmark for their age</li> <li>- To improve Maori children's achievement to that 70% achieve the benchmark for their age</li> </ul>	
	<p><b>Core Strategies for Achieving Strategic aims:</b></p> <p><b>STEAM:</b> - Build teacher understanding and confidence of STEAM</p> <ul style="list-style-type: none"> <li>- Increase leaders understanding and expertise around STEAM</li> <li>- Ongoing formative assessment</li> </ul> <p><b>MASAM:</b> - Tangata Whenuatanga</p> <ul style="list-style-type: none"> <li>• Tikanga</li> <li>• Maramatanga</li> <li>• Kotahitanga</li> <li>• Manakitanga</li> <li>- Whakawhanaungatanga</li> <li>• Rangatiritanga</li> <li>• Whakapapa.</li> <li>- Ako</li> <li>• Manakitanga</li> <li>- Kaitiaki Tanga</li> <li>• Hauora</li> </ul> <p><b>Literacy:</b> - Learn and research effective oral language teaching</p> <ul style="list-style-type: none"> <li>- Provide PD for staff</li> <li>- Ongoing formative assessment</li> </ul> <p><b>Numeracy:</b> - Identify staff's strengths and weaknesses. What does Maths look like in the school now?</p>	



Baseline Data:	<p>- Assess the resources we currently have</p> <p>- Ongoing formative assessment</p>
Students' Learning	<ul style="list-style-type: none"> <li>• ELLP: ESOL funded students: 85 ESOL funded students in years 2 to 6; 35 (41%) in their first year of funding, 42 (50%) in their second year, and 7 (9%) on their third year. 65 (76%) are NZ born, while 20 (24%) are migrants. Besides ESOL funded students, a substantial number of other children speak other languages at home, and still need some kind of support at varying degrees.</li> <li>• Literacy: 83% (reading) and 68% (writing) of our students scored at or above National Standards at the end of 2017. In terms of gender, 83% (reading) and 72% (writing) of girls scored at or above National Standards, while 76% (reading) and 56% (writing) achieved the National Standard for their age. An ethnical breakdown shows that only 68% of Maori students achieved National Standards in reading, against 86% NZ European, and a similar result in writing, with 58% for Maori, against 67% NZ European.</li> <li>• Numeracy: 70% of students achieved at or above National Standards by the end of the year. 75% of NZ European students achieved at or above National Standards, while only 63% of Maori students, and 68% of Pasifika students reached the expected stage for their age. Boys and Girls achieved at similar levels, with 71% and 70% at or above National Standards respectively.</li> <li>• An audit of the current data collection, analysis and reporting systems revealed there are inconsistencies amongst the different year groups, and lack of clarity with regards to its use and purpose. We have already been working this year to create a more reliable and consistent data management system, that will enable us to obtain more reliable and valid achievement data that can be used with a more formative purpose.</li> <li>• Our community is under constant change in terms of cultural diversity, and many of our students come from diverse cultural and socio-economic backgrounds. This requires our practice to adapt to meet the different preferences and expectations of our families.</li> <li>• School population is composed of 29% Maori, 37% NZ European, 12% Pasifika, 8% Indian, and 15% from other ethnicities.</li> <li>• Free play is well established and is highly valued by whanau, students and staff. Teachers acknowledge the positive impact it has had on engagement and behaviour across the school. Some teachers reflect this philosophy in their classroom programmes.</li> <li>• The year 1 team operates a play based learning programme, and achievement data shows that it has had a positive impact on student achievement and engagement.</li> <li>• Degree of parental engagement vary across the school.</li> </ul>
Student Engagement	<ul style="list-style-type: none"> <li>• Staff were surveyed and subsequently involved in discussions around school culture, relationships, organisation, structures, and teaching and learning. Strengths and areas for future development were identified.</li> <li>• A review of the current leadership structure and unit allocation revealed an unfair, unclear and inefficient distribution of responsibilities (77%), that there were no opportunities to develop leadership (77%), and that there was no clarity of roles within Senior Management, while 2/3 of leaders said they didn't get enough release to carry their responsibilities.</li> <li>• The survey also showed there was no common vision or school wide goals, and that there was a breakdown of communication, and lack of consistency and collaboration between teams.</li> <li>• The above statement coincide with the areas for development identified by the latest ERO review.</li> </ul>
School Organisation and Structures	<ul style="list-style-type: none"> <li>• We have consulted all stakeholders in our community as part of our school vision development, and have identified strategic areas for development accordingly.</li> <li>• We have taken our latest ERO review recommendations on board and are working to develop our school in these areas.</li> </ul>
Review of Charter and Consultation	



STEAM			
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ol style="list-style-type: none"> <li>1. Build teacher understanding and confidence of STEAM</li> <li>2. Increase leaders understanding and expertise around STEAM.</li> <li>3. Assessment</li> </ol> <p>Create an assessment system around STEAM using SOLO.</p>	<ul style="list-style-type: none"> <li>• Staff has a clearer understanding of what STEAM is and how to teach through STEAM</li> <li>• STEAM activities are incorporated into teaching programmes.</li> <li>• Leaders developed a clear picture of current teaching of science, technology, engineering arts and maths.</li> <li>• Leaders met regularly to share findings and discuss next steps.</li> <li>• Staff begun to explore teaching other subjects through STEAM.</li> <li>• Leaders received/attended PD</li> <li>• Increased collaboration with other schools</li> <li>• There's evidence of STEAM language being used between leaders and staff.</li> <li>• We have a rubric to assess staff learning</li> <li>• We have a rubric to assess strategic plan progress</li> <li>• We have rubrics to assess students' learning</li> </ul>	<ul style="list-style-type: none"> <li>• Deliver a staff meeting to introduce and explain STEAM. Send teachers away with a project.</li> <li>• Observe teachers doing their projects in class.</li> <li>• Support offered. We will explore ways of doing this in T2.</li> <li>• Survey staff</li> <li>• Meet with individual teams and discuss what they already do that links with STEAM.</li> <li>• Emails sent, discussions to follow.</li> <li>• Share findings with staff, and identify what they could do to include more STEAM into their programme or "STEAMIFY their programme"</li> <li>• Meet to discuss next steps</li> <li>• Identify PD to attend</li> <li>• Arrange visits to other schools</li> <li>• Engage Chantelle (Chantelle has left) and Heather</li> <li>• Find research and readings</li> <li>• Attend cluster STEAM PD</li> <li>• Create a solo taxonomy rubric to assess staff learning</li> <li>• Create a solo taxonomy rubric to assess strategic plan progress and success</li> <li>• Create a solo taxonomy rubric to assess student learning</li> </ul>	<ul style="list-style-type: none"> <li>• Run a STEAM week</li> <li>• Secure 2 staff meeting per term</li> <li>• More STEAM team kits going into classrooms</li> <li>• Observe other teachers doing STEAM activities</li> <li>• Identify a STEAM champion per team</li> <li>• Run 2 or 3 STEAM meetings with whole team to update them and keep them involved</li> <li>• Use PADLET to help teachers share how they include STEAM in their classrooms</li> <li>• Get more IT in every classroom</li> <li>• Attend PD for leaders</li> <li>• Ask parents to donate things they have at home to put 'Bits and Bobs' box in classrooms.</li> <li>• Create a STEAM budget</li> <li>• Buy a PADLET school subscription</li> <li>• Buy robotics resources</li> <li>• Create a model of what a passion project/genius hour could look like</li> <li>• Offer a time when teachers can meet with leaders to get help/guidance</li> </ul>



MASAM	Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
1. Tikanga Whenuatanga	<ul style="list-style-type: none"> <li>Tikanga</li> <li>Maramatanga</li> <li>Kotahitanga</li> <li>Manakitanga</li> </ul>	<ul style="list-style-type: none"> <li>Tikanga Maori is more present in the school</li> <li>Students know a waiata with haka incorporated.</li> <li>Kapa haka performed at other schools as part of interchange.</li> <li>The rest of the school learns the school haka as well – T3.</li> <li>Increased whanau participation</li> <li>Hui have a purpose and are interactive (include: invites to all Maori whanau and mainstream, agenda is set, feedback is written and sent home)</li> <li>Whanau have ownership of hui</li> <li>Whanau included in decision making</li> <li>More student involvement and leadership (Term 1 and 4)</li> <li>Powhiri for new staff and students, including wero, during Term 2 and Term 4</li> <li>Kapa haka students involved in the wero</li> <li>Te Reo is used in classrooms</li> <li>Students know pepeha and waiata</li> <li>Kapa haka students know an extensive range of waiata</li> <li>Leaders attend PD and collaborate with other schools.</li> <li>Staff develops a better knowledge and understanding of what MASAM mean and requires.</li> <li>Kapa haka tutor employed (All year)</li> <li>Teachers participate of He Papa</li> <li>Tikanga course through Te Wananga o Aotearoa</li> </ul>	<ul style="list-style-type: none"> <li>Kapa haka</li> <li>School interchange</li> <li>New School Haka</li> <li>Performances in school and local community</li> <li>Maori whanau consultation / Hui</li> <li>Notice in newsletter and personal invites to Maori whanau</li> <li>Performance at hui</li> <li>Review 2017 consultation priorities</li> <li>Add new ideas and then re prioritise</li> <li>Uniforms, Agendas and feedback after each hui</li> <li>Powhiri</li> <li>Maori Language week and Matariki</li> <li>Ash Tawhiri – Art</li> <li>School-wide waiata and pepeha</li> <li>Professional Development</li> <li>Whakaroa where</li> <li>Teakatea Conference (Mike, Kerry, Julia) 26 Feb - 2 March</li> <li>Karanga course</li> <li>Treaty PD</li> <li>Rongo mara</li> <li>Palisades/pou</li> <li>Year 8's start term 1</li> <li>Visit Jason re carving and resources</li> <li>Orchard (Uru Huarakau)</li> <li>Digger contact (Julia)</li> <li>Orchard planning (Julia)</li> <li>Sports (Hohe)</li> <li>Traditional Maori games (Mau Rakau)</li> <li>Kiaorahi</li> </ul>	<ul style="list-style-type: none"> <li>Continuing to enhance group and welcome and train new members</li> <li>Kapa haka takes priority when planning school events and communicate with Mike</li> <li>2019 timetable:</li> <li>Wednesday: Senior Yr5-8 and Junior Yr1-4 first block</li> <li>Wednesday: Junior Teams 30 min rotation</li> <li>Seniors to stop opting out of Kapa haka</li> <li>A teacher from either syndicate needs to attend Senior Kapa haka</li> <li>Teachers support getting seniors to the Senior practice</li> <li>Be involved in more performances and events</li> <li>Involve whanau</li> <li>ANZAC day and waiata</li> <li>Local resthomes or invite them here</li> <li>Contributing</li> <li>Introduce poi</li> <li>Develop haka</li> <li>Te Kawerau a maki Haka throughout school</li> <li>Taku powhiri (girls haka)</li> <li>Mike to develop school haka with Lesley - rakau</li> <li>Hold wananga (Noho)</li> <li>Kiamoana night, Whakapapa night, Dads, Grandparents day/night etc</li> <li>Buy mattresses</li> <li>Use hall (Shower and kitchen facilities)</li> <li>Start new small Kapa haka group in juniors (Yr 0-4 30 max)</li> </ul>

<ul style="list-style-type: none"> <li>• Maori ako become leaders in the school</li> <li>• Tikanga Maori is visible on school grounds</li> <li>• Students are exposed to Tikanga Maori</li> <li>• Teachers acquire new knowledge about Tikanga Maori and Te Reo Maori</li> <li>• Traditional rakau games taught to students</li> <li>• Students are offered Mau rakau classes.</li> </ul>	<ul style="list-style-type: none"> <li>• Treaty of Wiatangi PD</li> <li>• Whakairo</li> <li>• Weaving</li> <li>• Te Reo</li> <li>• Utilising Whaea Ash (Budget)</li> <li>• Waitangi day</li> <li>• ANZAC Day</li> <li>• Maori Language Week</li> <li>• Matariki</li> <li>• School pepeha included in enrolment pack including info about welcoming powhiri e.g. You are be invited to next...</li> <li>• Hold regular Hui each term</li> <li>• Performances &amp; Kai</li> <li>• Hangi</li> <li>• Consult with whanau about desires for amariki</li> <li>• Increase numbers at hui</li> <li>• Use school database to email whanau throughout year to keep informed</li> <li>• Still send home paper invite</li> <li>• Updates throughout year</li> <li>• Encourage staff and whanau to work together to develop Te Reo in daily school life</li> <li>• Develop more involvement in Te Reo</li> <li>• Continue the monthly wahanga for Te Reo</li> <li>• Strengthen school / home partnerships</li> <li>• School-wide planning for classes</li> <li>• Resources to support day-to-day Te Reo</li> <li>• Conversations</li> <li>• Not separate plan and</li> <li>• Decentralised but living in all learning</li> <li>• Making ourselves available for team during team meetings and planning</li> <li>• Run more classes to make taonga</li> <li>• Introduce wood carving</li> <li>• Introduce pounamu carving</li> <li>• Introduce weaving kete</li> </ul>
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			<ul style="list-style-type: none"> <li>• Initiatives are adequately resources (time and money)</li> <li>• Waharoa (Developing an entrance to the school)</li> <li>• Develop hall into wharehau</li> <li>• Attending Workshops</li> <li>• Staff meetings for professional development</li> <li>• Developing closer working relationships with other school</li> </ul>
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MATH			
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
1. Identify staff's strengths and weaknesses. What does Maths look like in the school now? 2. Assess the resources we currently have 3. Ongoing formative assessment 4. Target Students 5. Decide on next steps	<ul style="list-style-type: none"> <li>Survey provides the information we need</li> <li>We have reliable, valid information about current practice</li> <li>Leaders decide next steps based on data</li> <li>Parental participation is considered in the plan</li> <li>There is lots of collaboration and opportunities for staff to have an input in the process.</li> <li>Collection of data gathered in a document that can be shared.</li> <li>Staff are aware of goals and contribute towards their achievement.</li> <li>Leaders develop a better idea of what resources we have and where are these kept.</li> <li>Resources needs are identified</li> <li>Staff are aware of what we have and where to find them.</li> <li>Resources are better used and maintained.</li> <li>Shared resource folder will have been tidied up and clearer for staff to use. Staff using their individual budgets to resource their classes.</li> <li>We have a clear picture of current assessment practice</li> <li>Assessment in consistent across the school</li> <li>Assessment is efficient</li> <li>Assessment is formative</li> </ul>	<ul style="list-style-type: none"> <li>Meet to discuss what we are going to be looking for</li> <li>Survey staff about their strengths and weaknesses in Math?</li> <li>Observe everybody to assess practice. Check how we are including parents in the learning process?</li> <li>Hold meetings with teams.</li> <li>Analyse findings to get an idea of "Maths at Swanson"</li> <li>Have a staff meeting to discuss findings. Share the goals with staff so they know where we are heading</li> <li>Include this in surveys and discussions with teams;</li> <li>Where are resources kept?</li> <li>How are resources shared?</li> <li>Device a plan to maximise the use of our resources</li> <li>Implement the plan of how to better use resources and how these are stored etc.</li> <li>Leaders will meet with teams to find out:</li> <li>What assessment are we doing?</li> <li>What skills/knowledge are we assessing?</li> <li>How are we using assessments for?</li> <li>How does it inform teaching?</li> <li>Device a development plan to ensure assessment is formative and consistent across the school.</li> <li>Assess our current 'Target Students' identification and tracking systems</li> </ul>	<ul style="list-style-type: none"> <li>Deliver Math workshops about flexible grouping and formative assessment at lunchtimes</li> <li>Identify external PD opportunities</li> <li>Run 1 staff meeting per term</li> <li>Give teams a budget to buy their own resources</li> <li>Keep encouraging the use of shared folder</li> <li>Identify teachers that we can send to ALiM</li> <li>Identify a champion in each year team</li> <li>Leaders to observe classroom practice and encourage sharing</li> <li>Break down level 1 profile sheets</li> <li>Profiles included in learning logs</li> <li>Share with staff how to use the profile sheets for formative assessment and planning</li> <li>Moderate OTJ – Have short slots of time at team meetings to share assessments and moderate</li> <li>Model flexible grouping at math workshops</li> <li>Visit classrooms at least twice per term</li> <li>Collect and analyse data every term</li> <li>Re-look at evidence/proof of learning sheet</li> <li>Provide examples of how we can incorporate Math into STEAM activities – Liaise with STEAM team</li> <li>Children survey</li> </ul>



	<ul style="list-style-type: none"> <li>• Reporting is consistent across the school</li> <li>• Target students are identified</li> <li>• Achievement is tracked</li> <li>• Teachers are aware of who their target students are</li> <li>• Teachers have specific plans to accelerate target students' learning</li> <li>• There is evidence of accelerated learning</li> <li>• Data is reflected on</li> <li>• Next steps address identified need</li> </ul>	<ul style="list-style-type: none"> <li>• Check what teaching practices we currently have that support accelerated learning for target students</li> <li>• Liaise with MASAM and STEAM teams to ensure their plans promote accelerated learning for target students</li> <li>• Meet to analyse al data gathered and extend strategic plan</li> </ul>	<ul style="list-style-type: none"> <li>• Visit classrooms at least twice per term</li> </ul>
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LITERACY			
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
1. Learn and research effective oral language teaching. 2. Provide PD for staff 3. Assessment 4. Target Students 5. Determine next step	<ul style="list-style-type: none"> <li>• Leaders have up-to-date knowledge of effective Oral Language teaching.</li> <li>• There is a clearer understanding of what Oral Language is and how to teach it.</li> <li>• Parental participation is considered in the plan</li> <li>• There is lots of collaboration and opportunities for staff to have an input in the process.</li> <li>• Staff are aware of goals and contribute towards their achievement.</li> <li>• Staff are engaged in new learning</li> <li>• Oral language is taught in a variety of ways across the school</li> <li>• There are more opportunities for students to share, collaborate and discuss among themselves.</li> <li>• Teachers start to experiment with thinking tools.</li> <li>• Increased collaboration with other schools/teachers</li> <li>• We have a clear picture of current assessment practice</li> <li>• Assessment in consistent across the school</li> <li>• Assessment is efficient</li> <li>• Assessment is formative</li> <li>• Reporting is consistent across the school</li> <li>• Target students are identified</li> <li>• Achievement is tracked</li> </ul>	<ul style="list-style-type: none"> <li>• Find relevant research and literature like talk to learn, Sheena Cameron, etc</li> <li>• Use release to share and discuss</li> <li>• Create our own definition of and basis for focusing on Oral Language.</li> <li>• Put together a staff meeting for the beginning of next year.</li> <li>• Run a staff meeting to talk about what is oral language and set up a task to be complete before</li> <li>• Give staff the task to look at their own practice to find opportunities for oral language, and what new thing they might try.</li> <li>• Run a second staff meeting to share, model and challenge. 22 02 18</li> <li>• Deliver thinking tools snippets in morning meetings.</li> <li>• Identify other school we can go observe.</li> <li>• Gather evidence of how we assess oral language now.</li> <li>• Identify assessment tools we could use (PAT listening, JOST, etc</li> <li>• Choose oral language assessment tools and devise an assessment schedule. Waiting until after S. Cameron PL&amp;D</li> <li>• Assess our current Target Students' identification and tracking systems</li> <li>• Check what teaching practices we currently have that support accelerated learning for target students</li> </ul>	<ul style="list-style-type: none"> <li>• Secure staff meetings to share what teachers are doing for oral language</li> <li>• Keep teacher's shared file up to date</li> <li>• Video good practice samples</li> <li>• Poetry Festival</li> <li>• Library – story times – older students reading to younger children</li> <li>• Give teams time-slots at assembly to share oral language</li> <li>• School production</li> <li>• Organise Book Week – invite authors in, events</li> <li>• Writing festival</li> <li>• Read a thon</li> <li>• Library displays – book reports, covers, author focus</li> <li>• Literacy fun ideas display – staffroom?</li> <li>• Breakfast: Fun written Language- Boys and dads breakfast with Underpants Guy</li> <li>• Writers club - illustrators and authors - School newspaper – 2018</li> <li>• School newspaper – student led</li> <li>• Swanson Magazine</li> <li>• Look for a way to assessing listening skills</li> <li>• Child language assessment in assessment book</li> <li>• Model how to include assessment book in daily teaching</li> <li>• Reading together programme – liase with Julia</li> <li>• Book links to events</li> </ul>

	<ul style="list-style-type: none"> <li>Teachers are aware of who their target students are</li> <li>Teachers have specific plans to accelerate target students' learning</li> <li>There is evidence of accelerated learning</li> <li>Data is reflected on</li> <li>Next steps address identified needs</li> </ul>	<ul style="list-style-type: none"> <li>Liaise with MASAM and STEAM teams to ensure their plans promote accelerated learning for target students</li> <li>Target student systems are currently being re developed. This will occur after we've addressed our teacher appraisal system/process</li> <li>Assess progress and decide on next steps</li> </ul>	<ul style="list-style-type: none"> <li>Liaise with MASAM</li> <li>Promote texts that represent children's cultural background</li> </ul>
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**School**

**Swanson School**

**KIWISPORT NOTE**

**Please modify the standard MoE note below for Kiwisport to match your school**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwisport funding of \$7364.00 (excluding GST). The funding was spent on sports uniforms and supporting the cost of transport to sporting events. The number of students participating in organised sport was 100% of the school roll.