

MATUA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	1820
Principal:	Craig Wallis
School Address:	145 Levers Road, Matua, Tauranga
School Postal Address:	145 Levers Road, Matua, Tauranga
School Phone:	07 576 9027
School Email:	office@matua.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained
Cameron Hayes	Chair Person	Re-Elected December 2017
Craig Wallis	Principal	ex Officio
Paul Dow	Parent Rep	Elected October 2014
Brent Reilly	Parent Rep	Elected June 2016
Sarah Robinson	Parent Rep	Elected June 2016
Paula Stenhouse	Parent Rep	Elected June 2016
Sheldon Nesdale	Parent Rep	Elected December 2017
Anushiya Ponniah	Parent Rep	Co-Opted August 2017
Lindsay Crisp	Staff Rep	Elected October 2017

Accountant / Service Provider:	Manning Warner Browne Ltd
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MATUA SCHOOL

Annual Report - For the year ended 31 December 2018

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Matua 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.

Cameron Hays

Full Name of Board Chairperson



Signature of Board Chairperson

15 May 2019

Date:

Craig Wallis

Full Name of Principal



Signature of Principal

15 May 2019

Date:

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

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	3,272,547	2,939,586	3,029,035
Locally Raised Funds	3	252,080	143,780	174,713
Interest Earned		20,176	20,000	22,965
Gain on Sale of Property, Plant and Equipment		2,444	-	-
International Students	4	180,430	178,960	145,373
Other Revenue		-	-	-
		<u>3,727,677</u>	<u>3,282,326</u>	<u>3,372,086</u>
Expenses				
Locally Raised Funds	3	62,782	7,700	71,206
International Students	4	121,886	126,331	102,507
Learning Resources	5	2,328,202	2,084,419	2,122,199
Administration	6	168,338	206,520	195,179
Finance		6,466	-	4,841
Property	7	846,271	751,684	783,511
Depreciation	8	101,949	100,000	89,362
Loss on Disposal of Property, Plant and Equipment		-	-	240
		<u>3,635,893</u>	<u>3,276,654</u>	<u>3,369,045</u>
Net Surplus / (Deficit) for the year		91,784	5,672	3,041
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>91,784</u>	<u>5,672</u>	<u>3,041</u>

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

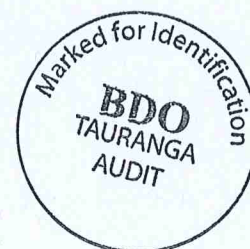


Matua School**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	1,036,163	1,036,163	1,000,872
Total comprehensive revenue and expense for the year	91,784	5,672	3,041
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	4,885	-	32,250
Equity at 31 December	1,132,832	1,041,835	1,036,163
Retained Earnings	1,132,832	1,041,835	1,036,163
Reserves	-	-	-
Equity at 31 December	1,132,832	1,041,835	1,036,163

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



Matua School
Statement of Financial Position
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	98,865	161,456	13,677
Accounts Receivable	10	160,703	136,122	136,122
GST Receivable		-	-	2,250
Prepayments		10,755	6,659	6,659
Inventories	11	3,050	3,688	3,688
Investments	12	498,439	379,310	590,616
		<u>771,811</u>	<u>687,235</u>	<u>753,012</u>
Current Liabilities				
GST Payable		11,321	(2,250)	-
Accounts Payable	14	180,619	143,771	198,623
Revenue Received in Advance	15	92,203	120,661	121,263
Provision for Cyclical Maintenance	16	-	29,611	29,611
Finance Lease Liability - Current Portion	17	24,680	27,959	27,959
Funds held for Capital Works Projects	18	-	-	644
Funds held on behalf of COL Cluster	19	12,682	-	-
		<u>321,505</u>	<u>319,752</u>	<u>378,100</u>
Working Capital Surplus/(Deficit)		450,306	367,483	374,912
Non-current Assets				
Property, Plant and Equipment	13	776,173	738,788	710,688
		<u>776,173</u>	<u>738,788</u>	<u>710,688</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	65,428	43,729	28,729
Finance Lease Liability	17	28,219	20,707	20,708
		<u>93,647</u>	<u>64,436</u>	<u>49,437</u>
Net Assets		<u>1,132,832</u>	<u>1,041,835</u>	<u>1,036,163</u>
Equity		<u>1,132,832</u>	<u>1,041,835</u>	<u>1,036,163</u>

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



Matua School

Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		681,611	584,875	593,977
Locally Raised Funds		246,080	143,177	170,760
International Students		150,018	178,960	213,032
Goods and Services Tax (net)		13,571	-	3,284
Payments to Employees		(520,675)	(381,981)	(362,879)
Payments to Suppliers		(438,827)	(427,929)	(417,633)
Cyclical Maintenance Payments in the year		(6,824)	-	(107,944)
Interest Paid		(6,466)	-	(4,842)
Interest Received		18,357	20,000	20,960
Net cash from / (to) the Operating Activities		136,846	117,102	108,715
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		7,386	-	
Purchase of PPE (and Intangibles)		(169,443)	(179,986)	(86,726)
Purchase of Investments		92,177	211,306	(127,981)
Proceeds from Sale of Investments		-	-	
Net cash from / (to) the Investing Activities		(69,879)	31,320	(214,707)
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,885	-	32,250
Finance Lease Payments		1,299	(1)	(18,092)
Funds Administered on Behalf of Third Parties		12,682	-	
Funds Held for Capital Works Projects		(644)	(644)	(1,129)
Net cash from Financing Activities		18,222	(645)	13,029
Net increase/(decrease) in cash and cash equivalents		85,188	147,777	(92,963)
Cash and cash equivalents at the beginning of the year	9	13,677	13,677	106,640
Cash and cash equivalents at the end of the year	9	98,865	161,454	13,677

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

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





Matua School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Matua 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 13.



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 17.

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.

For Non-integrated schools only:

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not

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	50 years
Furniture and equipment	5-10 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	3-4 years
Library resources	12.5% Diminishing value

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.

p) Revenue Received in Advance

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

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

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	581,276	547,206	535,669
Teachers' salaries grants	1,961,463	1,800,000	1,854,175
Use of Land and Buildings grants	638,256	551,744	551,744
Resource teachers learning and behaviour grants	5,920	-	2,793
Other MoE Grants	85,632	40,636	84,654
	<u>3,272,547</u>	<u>2,939,586</u>	<u>3,029,035</u>

3. Locally Raised Funds

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

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	125,463	112,500	68,018
Activities	79,633	7,000	71,532
Trading	17,746	16,780	17,396
Fundraising	5,812	7,500	7,929
Other Revenue	23,426	-	9,838
	<u>252,080</u>	<u>143,780</u>	<u>174,713</u>
Expenses			
Activities	57,227	5,000	62,442
Trading	4,633	2,700	2,462
Fundraising costs	921	-	6,302
	<u>62,782</u>	<u>7,700</u>	<u>71,206</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>189,298</u>	<u>136,080</u>	<u>103,507</u>

4. International Student Revenue and Expenses

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	Number	Number	Number
International Student Roll	19	17	12
	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
International student fees	180,430	178,960	145,373
Expenses			
Recruitment	21,500	91,061	28,866
International student levy	6,046	6,250	4,830
Employee Benefit - Salaries	89,412	26,000	66,274
Other Expenses	4,929	3,020	2,537
	<u>121,886</u>	<u>126,331</u>	<u>102,507</u>
<i>Surplus/ (Deficit) for the year International Students'</i>	<u>58,543</u>	<u>52,629</u>	<u>42,866</u>



5. Learning Resources

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	31,258	32,750	23,681
Equipment repairs	1,947	850	148
Information and communication technology	12,828	16,600	12,885
Library resources	4,100	5,450	4,041
Employee benefits - salaries	2,227,504	1,982,181	2,055,776
Staff development	50,565	46,588	25,668
	<u>2,328,202</u>	<u>2,084,419</u>	<u>2,122,199</u>

6. Administration

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	5,220	5,100	5,070
Board of Trustees Fees	4,265	4,000	3,895
Board of Trustees Expenses	3,549	4,200	4,270
Communication	2,857	6,200	3,170
Consumables	17,204	9,000	19,334
Operating Lease	941	33,920	5,324
Other	13,077	13,900	35,348
Employee Benefits - Salaries	101,513	111,300	100,804
Insurance	11,470	10,200	10,092
Service Providers, Contractors and Consultancy	8,242	8,700	7,872
	<u>168,338</u>	<u>206,520</u>	<u>195,179</u>

7. Property

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	19,130	13,700	15,091
Consultancy and Contract Services	20,388	23,000	-
Cyclical Maintenance Expense	13,912	15,000	74,294
Grounds	11,475	10,400	15,474
Heat, Light and Water	34,095	34,000	32,275
Rates	9,283	9,140	8,164
Repairs and Maintenance	28,611	32,200	15,698
Use of Land and Buildings	638,256	551,744	551,744
Employee Benefits - Salaries	71,121	62,500	70,771
	<u>846,271</u>	<u>751,684</u>	<u>783,511</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.

8. Depreciation

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Buildings	11,547	11,550	11,547
Furniture and Equipment	47,605	45,150	43,052
Information and Communication Technology	23,540	24,000	20,373
Motor Vehicles	58	-	-
Leased Assets	14,910	15,000	10,053
Library Resources	4,289	4,300	4,337
	<u>101,949</u>	<u>100,000</u>	<u>89,362</u>



9. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	300	300	300
Bank Current Account	98,085	160,681	8,562
Bank Call Account	480	475	4,815
Cash and cash equivalents for Cash Flow Statement	98,865	161,456	13,677

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

Of the \$98,865 Cash and Cash Equivalents, \$12,682 IS held for the CoL Cluster Group.

Of the \$98,865 Cash and Cash Equivalents, \$86,183 is held by the School on behalf of International Student Fees received in advance.

10. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	9,504	2,152	2,152
Receivables from the Ministry of Education	7,929	19,679	19,679
Interest Receivable	5,932	4,113	4,113
Teacher Salaries Grant Receivable	137,338	110,178	110,178
	160,703	136,122	136,122
Receivables from Exchange Transactions	15,436	6,265	6,265
Receivables from Non-Exchange Transactions	145,267	129,857	129,857
	160,703	136,122	136,122

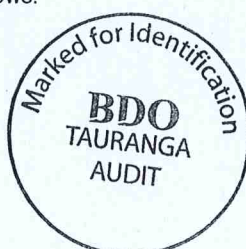
11. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	2,030	2,405	2,405
School Uniforms	1,020	1,283	1,283
	3,050	3,688	3,688

12. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset Short-term Bank Deposits	498,439	379,310	590,616



13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	370,459				(11,547)	358,912
Furniture and Equipment	209,922	155,954	(11,402)		(47,605)	306,869
Information and Communication	66,899	15,991			(23,540)	59,350
Leased Assets	33,052	2,932			(14,910)	21,074
Library Resources	30,356	5,444	(1,485)		(4,289)	30,026
Balance at 31 December 2018	710,688	180,321	(12,887)	-	(101,949)	776,173

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	574,425	(215,513)	358,912
Furniture and Equipment	739,314	(429,473)	309,841
Information and Communication	168,967	(112,648)	56,319
Leased Assets	46,563	(25,488)	21,075
Library Resources	78,201	(48,175)	30,026
Balance at 31 December 2018	1,607,470	(831,297)	776,173

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	382,006	-	-	-	(11,547)	370,459
Building Improvements	-	-	-	-	-	-
Furniture and Equipment	175,306	77,908	(240)	-	(43,052)	209,922
Information and Communication Technology	36,110	51,162	-	-	(20,373)	66,899
Leased Assets	11,448	31,657	-	-	(10,053)	33,052
Library Resources	27,506	8,252	(1,065)	-	(4,337)	30,356
Balance at 31 December 2017	632,376	168,979	(1,305)	-	(89,362)	710,688

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	574,425	(203,966)	370,459
Furniture and Equipment	646,111	(436,189)	209,922
Information and Communication Technology	156,007	(89,108)	66,899
Leased Assets	43,630	(10,578)	33,052
Library Resources	76,499	(46,143)	30,356
Balance at 31 December 2017	1,496,672	(785,984)	710,688



14. Accounts Payable

	2018	2018 Budget (Unaudited)	2017
	Actual		Actual
	\$	\$	\$
Operating creditors	15,717	20,794	20,793
Accruals	7,353	-	51,886
Banking staffing overuse	-	-	2,967
Employee Entitlements - salaries	147,879	112,663	112,663
Employee Entitlements - leave accrual	9,670	10,314	10,314
	<u>180,619</u>	<u>143,771</u>	<u>198,623</u>
Payables for Exchange Transactions	180,619	143,771	198,623
	<u>180,619</u>	<u>143,771</u>	<u>198,623</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2018	2018 Budget (Unaudited)	2017
	Actual		Actual
	\$	\$	\$
International Student Fees	90,248	120,661	120,660
Other	1,955	-	603
	<u>92,203</u>	<u>120,661</u>	<u>121,263</u>

16. Provision for Cyclical Maintenance

	2018	2018 Budget (Unaudited)	2017
	Actual		Actual
	\$	\$	\$
Provision at the Start of the Year	58,340	58,340	91,990
Increase/ (decrease) to the Provision During the Year	36,699	15,000	48,933
Use of the Provision During the Year	(6,824)	-	(107,944)
Adjustment to Provision	(22,787)	-	25,361
Provision at the End of the Year	<u>65,428</u>	<u>73,340</u>	<u>58,340</u>
Cyclical Maintenance - Current	-	29,611	29,611
Cyclical Maintenance - Term	65,428	43,729	28,729
	<u>65,428</u>	<u>73,340</u>	<u>58,340</u>

17. 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 Budget (Unaudited)	2017
	Actual		Actual
	\$	\$	\$
No Later than One Year	29,095	-	27,959
Later than One Year and no Later than Five Years	31,131	-	20,707
	<u>60,227</u>	<u>-</u>	<u>48,666</u>



18. 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
		\$	\$	\$		\$
Block A & P Refurbishment	<i>Completed</i>	(29,736)	32,923	(14,298)	11,112	-
Retaining Wall	<i>Completed</i>	-	16,341	(16,341)		-
Relocate Junior Playground	<i>Completed</i>	30,380		(30,366)	(14)	-
Totals		644	49,264	(61,005)	11,098	-

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 Contributions	Closing Balances
		\$	\$	\$		\$
Block A & P Refurbishment	<i>In Progress</i>	13,500	263,382	(306,618)	-	(29,736)
Retaining Wall	<i>Completed</i>	-	24,505	(24,505)	-	-
Sandpit & Shade Sails	<i>Completed</i>	5,797	11,592	(17,471)	(83)	-
Relocate Junior Playground	<i>In Progress</i>	-	39,000	(8,620)	-	30,380
Totals		19,297	338,479	(357,214)	(83)	644

19. Funds Held on Behalf of CoL Cluster

Matua is the lead school and holds funds on behalf of the CoL Cluster, a group of schools funded by the Ministry.

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held at Beginning of the Year	-		
Funds Received from Cluster Members	24,788		
Funds Received from MoE			
Funds Spent on Behalf of the Cluster	(12,105)		
Funds Held at Year End	12,682	-	-

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's statement of financial position.

Current Assets

Cash at bank

12,682

Equity - Funds Held at Year End

12,682



20. 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.

21. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and Heads of Departments.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,265	3,895
Full-time equivalent members	0.30	0.30
<i>Leadership Team</i>		
Remuneration	231,791	228,345
Full-time equivalent members	2	2
Total key management personnel remuneration	236,056	232,240
Total full-time equivalent personnel	2.30	2.30

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	60-70
Benefits and Other Emoluments	0-10	0-10
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
0	0.00	0.00
	0.00	0.00

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



22. 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	-	-
Number of People	-	-

23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (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.

24. Commitments

(a) Capital Commitments

As at 31 December 2018 the School has entered into no contract agreements

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has entered into no operating leases

(a) operating lease of a EFTPOS Machine;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	6,195
Later than One Year and No Later than Five Years	-	
Later than Five Years	-	
	-	6,195

25. 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.



26. 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	98,865	161,456	13,677
Receivables	160,703	136,122	136,122
Investments - Term Deposits	498,439	379,310	590,616
Total Loans and Receivables	758,006	676,888	740,415

Financial liabilities measured at amortised cost

Payables	180,619	143,771	198,623
Finance Leases	52,899	48,666	48,667
Total Financial Liabilities Measured at Amortised Cost	233,518	192,437	247,290

27. Events After Balance Date

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





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New Zealand

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Matua School (the School). The Auditor-General has appointed me, Fraser Lellman, using the staff and resources of BDO Tauranga, 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 Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 20 May 2019. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

PARTNERS: Fraser Lellman CA Kenneth Brown CA Janine Hellyer CA Jenny Lee CA
Donna Kemp CA Paul Manning CA

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities.

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 Analysis of Variance, Board of Trustees Listing 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 the School.



Fraser Lellman
BDO Tauranga
On behalf of the Auditor-General
Tauranga, New Zealand

REPORT ON SPECIAL AND CONTESTABLE FUNDING

KIWISPORT

Kiwisport is a Government Funding Initiative to support student participation in organised sport. In 2018 Matua School received \$6,616 (excluding GST). The funding was spent employing a Sport Co-Ordinator who supported and contributed to the effectiveness of HPE, fitness and sporting activities already provided in the school and implemented initiatives which enhanced additional sporting opportunities available to our students.

Analysis of Variance 2018

Our Reading Goal: To increase the number of students achieving at or above the National Standard for reading.

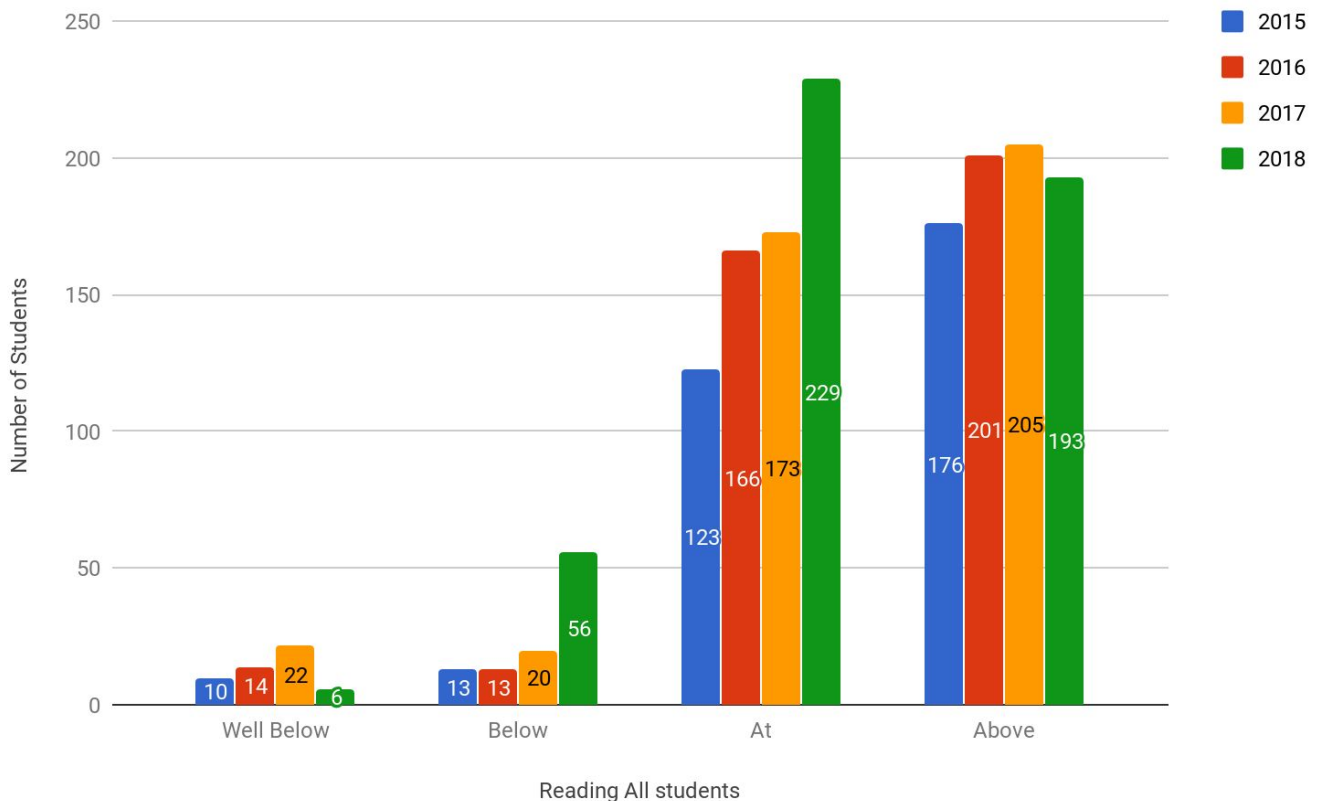
Percentage of students achieving at or above curriculum expectations.

Reading -	2016	2017	2018
All	92%	91%	87%
Maori	92%	92%	80%
Pakeha	95%	91%	91%
Pacific	X	100%	100%
Asian	75%	83%	72%
Boys	91%	89%	86%
Girls	94%	91%	88%

Gender and Ethnicity Breakdown

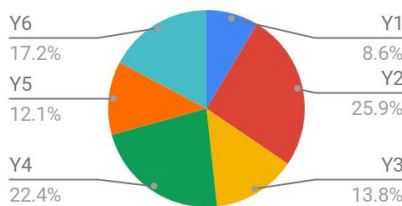
Curriculum Area All students Years 1 - 6		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	5	2.00%	30	11.90%	123	48.60%	95	37.50%	253
	Female	1	0.40%	26	11.30%	106	45.90%	98	42.40%	231
	Total	6	1.20%	56	11.60%	229	47.30%	193	39.90%	484
Maori	Male	1	4%	2	8%	17	68%	5	20.00%	25
	Female	0	0%	8	28%	13	45%	8	28%	29
	Total	1	2%	10	19%	30	56%	13	24.10%	54
Pasifika	Male	0	0.00%	0	0%	1	50%	1	50%	2
	Female	0	0%	0	0%	0	0%	0	0%	0
	Total	0	0.00%	0	0%	1	50%	1	50%	2
Asian	Male	1	4.20%	7	29%	10	41.70%	6	25.00%	24
	Female	0	0%	6	23.10%	15	58%	5	19.20%	26
	Total	1	2.00%	13	26.00%	25	50.00%	11	22.00%	50
MELAA	Male	0	0%	0	0.00%	2	100%	0	0%	2
	Female	0	0%	2	50%	2	50%	0	0%	4
	Total	0	0%	2	33.30%	4	67%	0	0%	6
Other	Male	0	0%	0	0%	1	50.00%	1	50%	2
	Female	0	0%	0	0%	1	100%	0	0%	1
	Total	0	0%	0	0%	2	66.70%	1	33%	3
NZ/European	Male	3	1.50%	21	10.60%	92	46.50%	82	41.40%	198
	Female	1	0.60%	10	5.80%	75	43.90%	85	49.70%	171
	Total	4	1.10%	31	8.40%	167	45.30%	167	45.30%	369

National Standards Reading 2015 - 2018

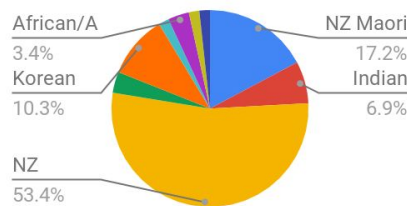


Analysis of below and well below for 2018

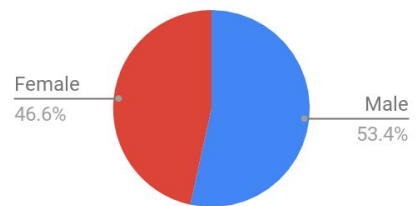
Below and Well Below by Year Level



Below and Well Below by Ethnicity



Below and Well Below by Gender



Other ethnicities are over represented in students achieving below or well below curriculum expectations, particularly Indian, Maori and Korean students. Our male cohort is achieving at lower levels than our female cohort, but not to a high degree. Year 2 and 4 are over represented at lower levels of achievement.

Analysis of children who are below and well below

Year 1 cohort- 1 child with poor attendance, 2 children have very high special needs, 1 child is ESOL

Year 2 cohort- 7 of them are new to the school (half of the students who are below or well below)

Year 3 cohort- 1 student has poor attendance, 2 students are on the learning support register, 2 students are international students and the other two students are new to the school (one ESOL)

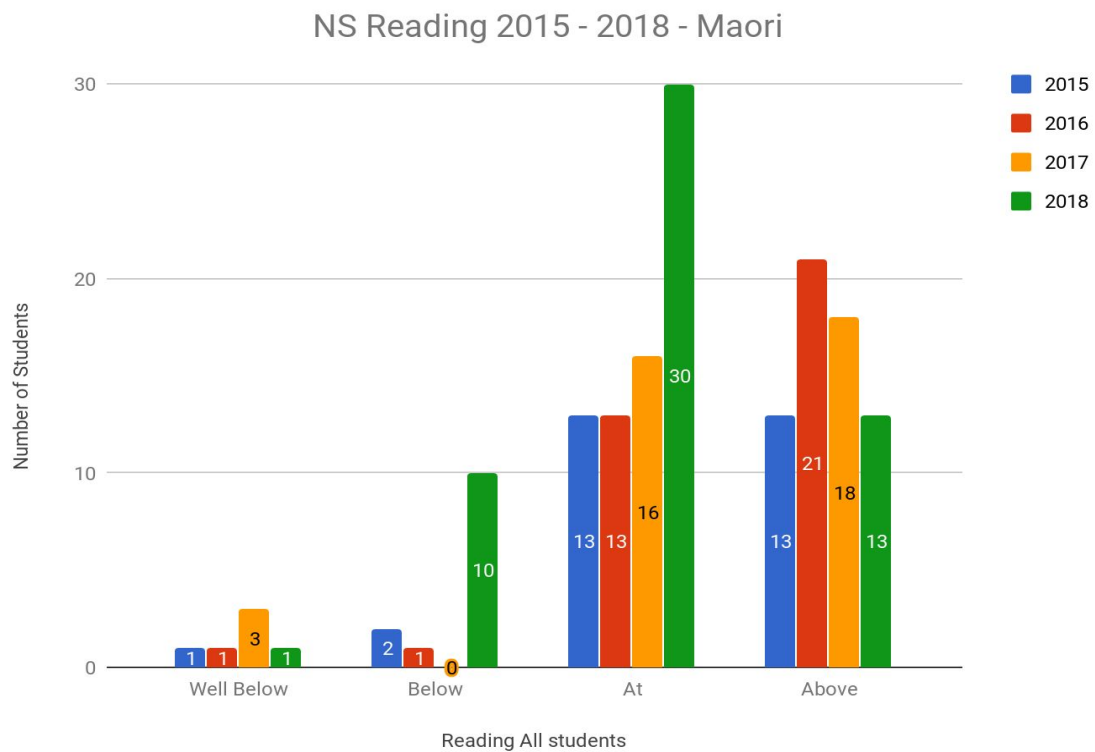
Year 4 cohort- 3 students are on the on learning support register, 5 students are ESOL, 4 are new to the school this year

Year 5 cohort- 1 ORRS funded child, 3 ESOL children, 1 child new to the school

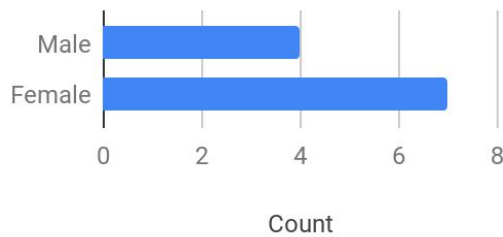
Year 6 cohort- 3 ESOL children, 2 children new to the school

A significant number of these children across the school are transient.

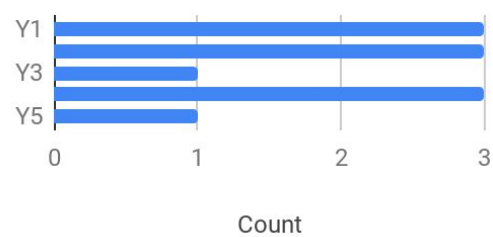
Maori Achievement in Reading



Gender

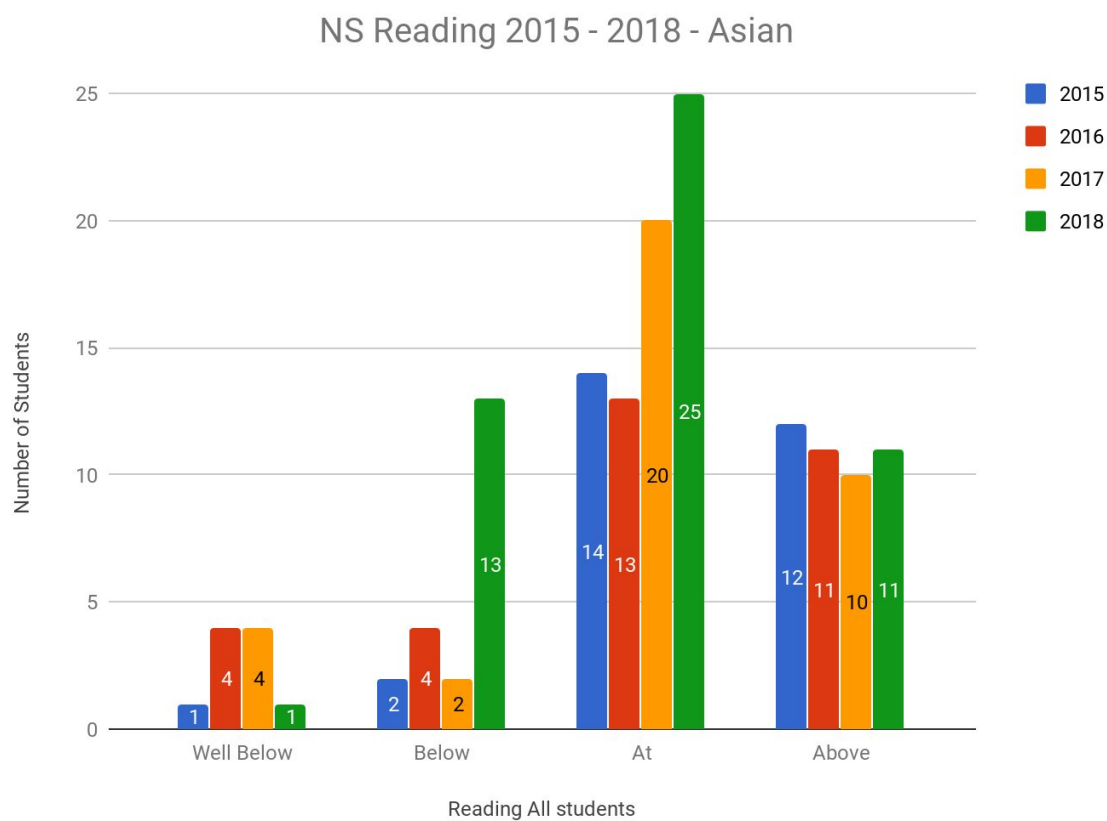


Count



Of the 10 students below, 6 students are new to Matua School this year. 3 students are in the same family. 3 students are in year 1, 3 students are in year 2 and 3 students are in year 6.

Asian Achievement in Reading



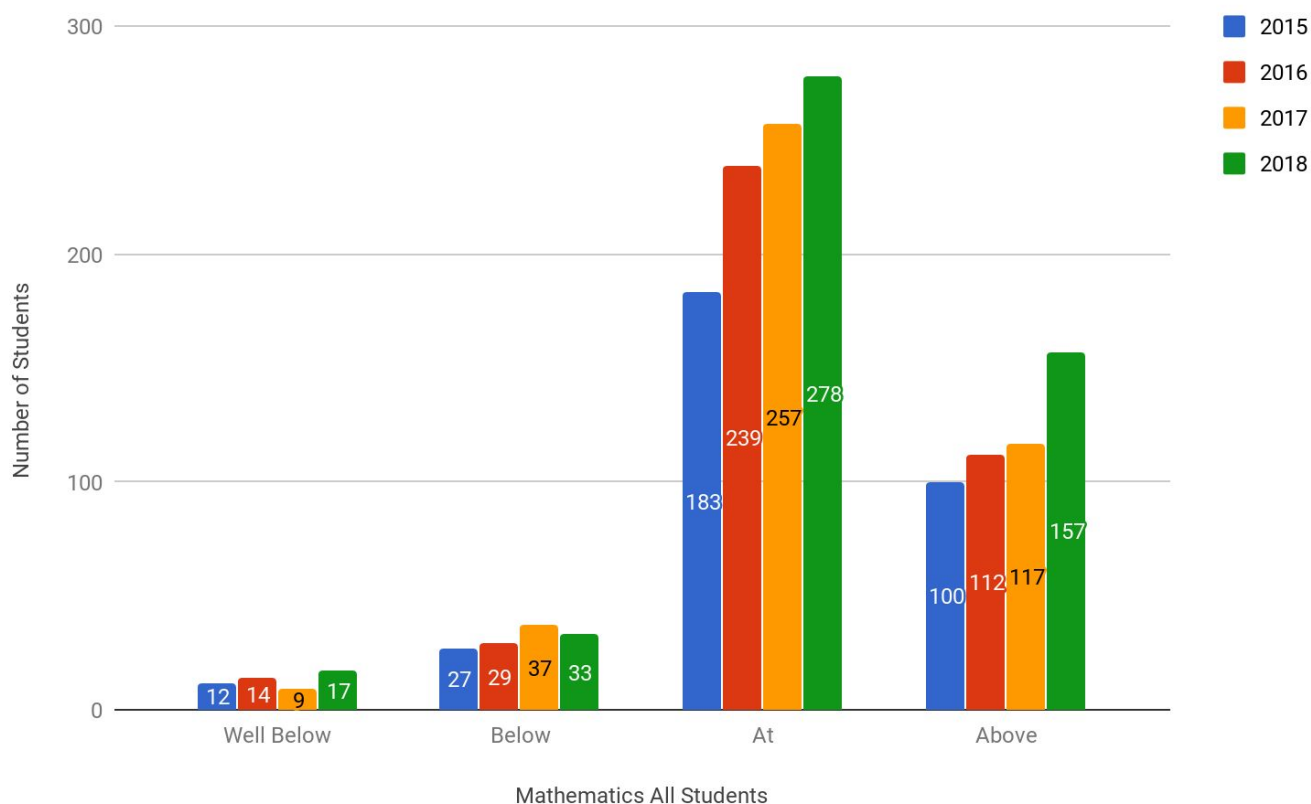
Mathematics Results

Maths	2016	2017	2018
All	89%	89%	90%
Maori	84%	70%	76%
Pakeha	90%	91%	92%
Pacific	X	100%	100%
Asian	91%	92%	92%
Boys	90%	92%	92%
Girls	87%	86%	87%

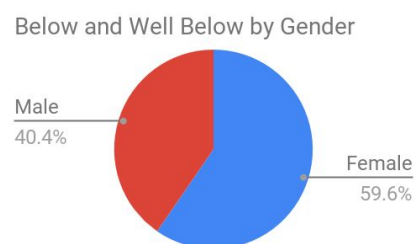
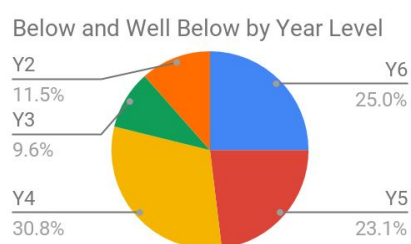
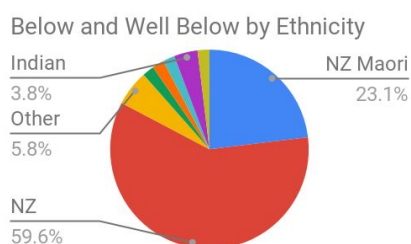
2018 Results

Curriculum Area All students Years 1 - 6		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	9	3.50%	11	4.30%	135	53.10%	99	39.00%	254
	Female	8	3.50%	22	9.50%	143	61.90%	58	25.10%	231
	Total	17	3.50%	33	6.80%	278	57.30%	157	32.40%	485
Maori	Male	0	0.00%	1	4.00%	18	72.00%	6	24.00%	25
	Female	2	7%	10	35.70%	14	50.00%	2	7.10%	28
	Total	2	3.80%	11	20.80%	32	60.40%	8	15.10%	53
Pasifika	Male	0	0%	0	0%	1	50.00%	1	50.00%	2
	Female	0	0%	0	0%	0	0%	0	0%	0
	Total	0	0%	0	0%	1	50.00%	1	50.00%	2
Asian	Male	2	8.30%	0	0.00%	10	41.70%	12	50.00%	24
	Female	2	8%	0	0.00%	18	69.20%	6	23.10%	26
	Total	4	8.00%	0	0.00%	28	56.00%	18	36.00%	50
MELAA	Male	0	0%	0	0.00%	1	50.00%	1	50%	2
	Female	1	25%	0	0.00%	2	50.00%	1	25%	4
	Total	1	17%	0	0.00%	3	50.00%	2	33%	6
Other	Male	0	0%	0	0%	0	0.00%	2	100.00%	2
	Female	0	0%	1	100%	0	0.00%	0	0%	1
	Total	0	0%	1	33%	0	0.00%	2	66.70%	3
NZ/European	Male	7	3.50%	10	5.00%	105	52.80%	77	38.70%	199
	Female	3	1.70%	11	6.40%	109	63.40%	49	28.50%	172
	Total	10	2.70%	21	5.70%	214	57.70%	126	34.00%	371

National Standards Mathematics 2015 - 2018



Analysis of below and well below for 2018



Analysis:

Analysis of the 25% Y6's shows 2 new students, and 2 special needs learners. The majority of these learner have had the support of intensive booster groups and additional support.

Analysis of the Y5's 2 new, 3 special needs, 1 ESOL. Again, these students have had additional booster support throughout their schooling.

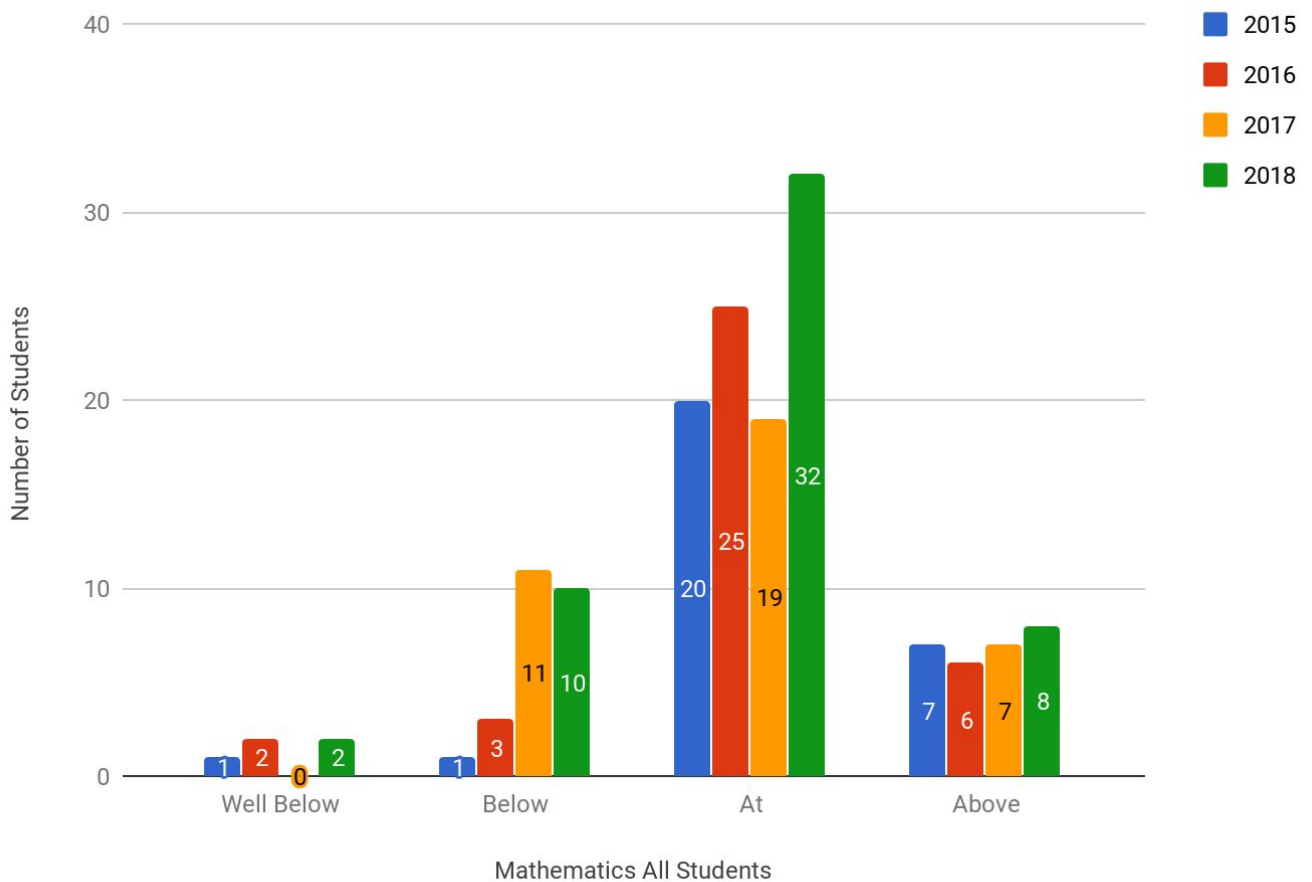
Forward to 2019 the Senior team will contain 53.9% of the Below and Well Below Maths learners.

The Gender division shows a significantly higher representation of females to males.

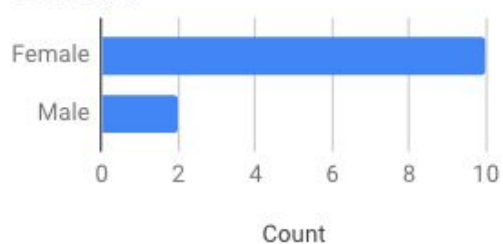
The proportion of NZ Maori students (23.1%) is significantly higher than the 8% roll proportion.

Maori Achievement in Mathematics

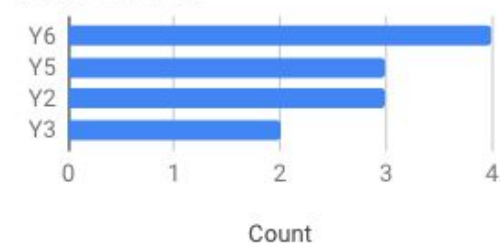
NS Mathematics 2015 - 2018 - Maori



Gender

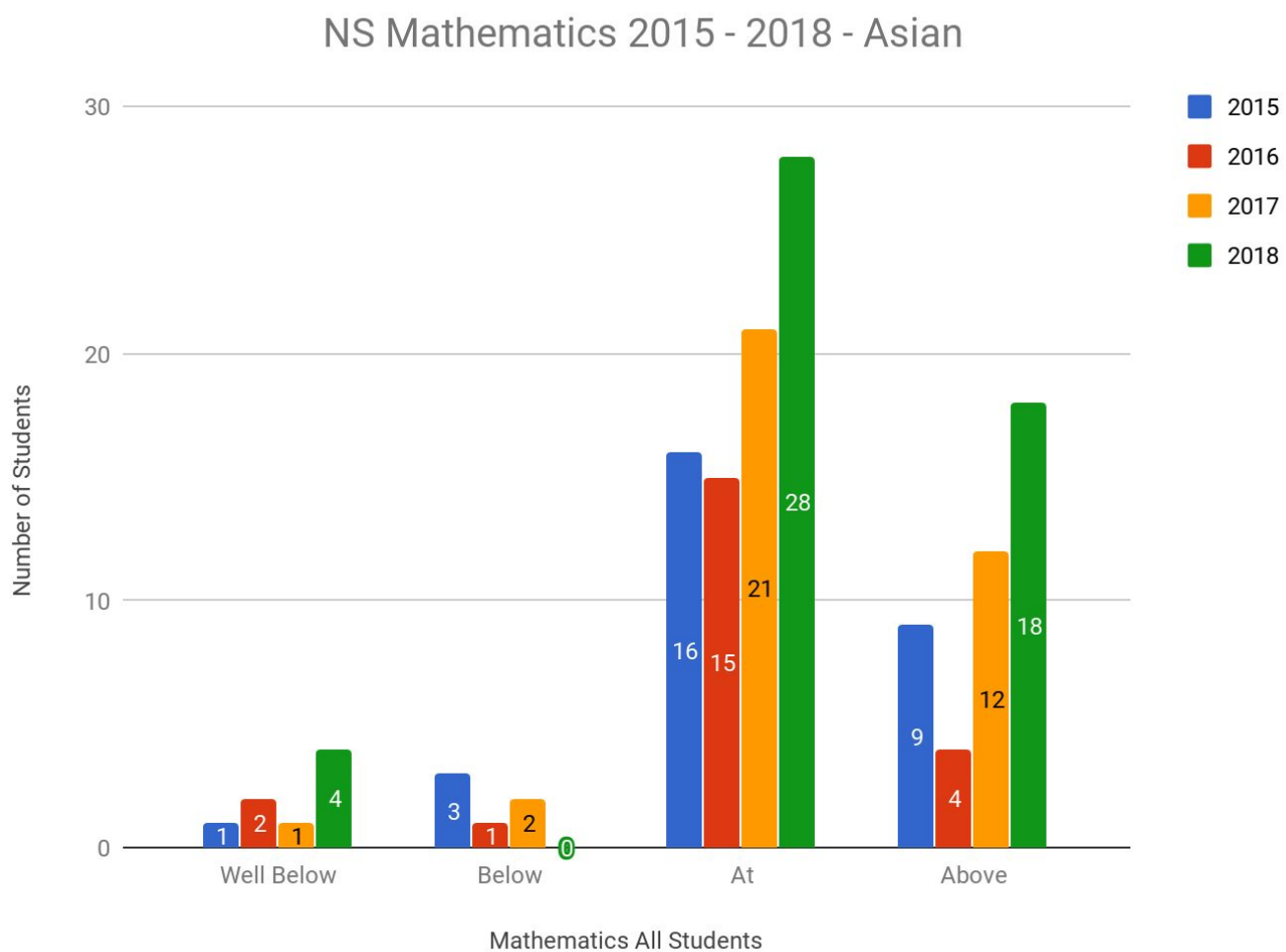


Year Level



Analysis: Of the 12 students below or well below, 10 of these students are female.

Asian Achievement in Mathematics

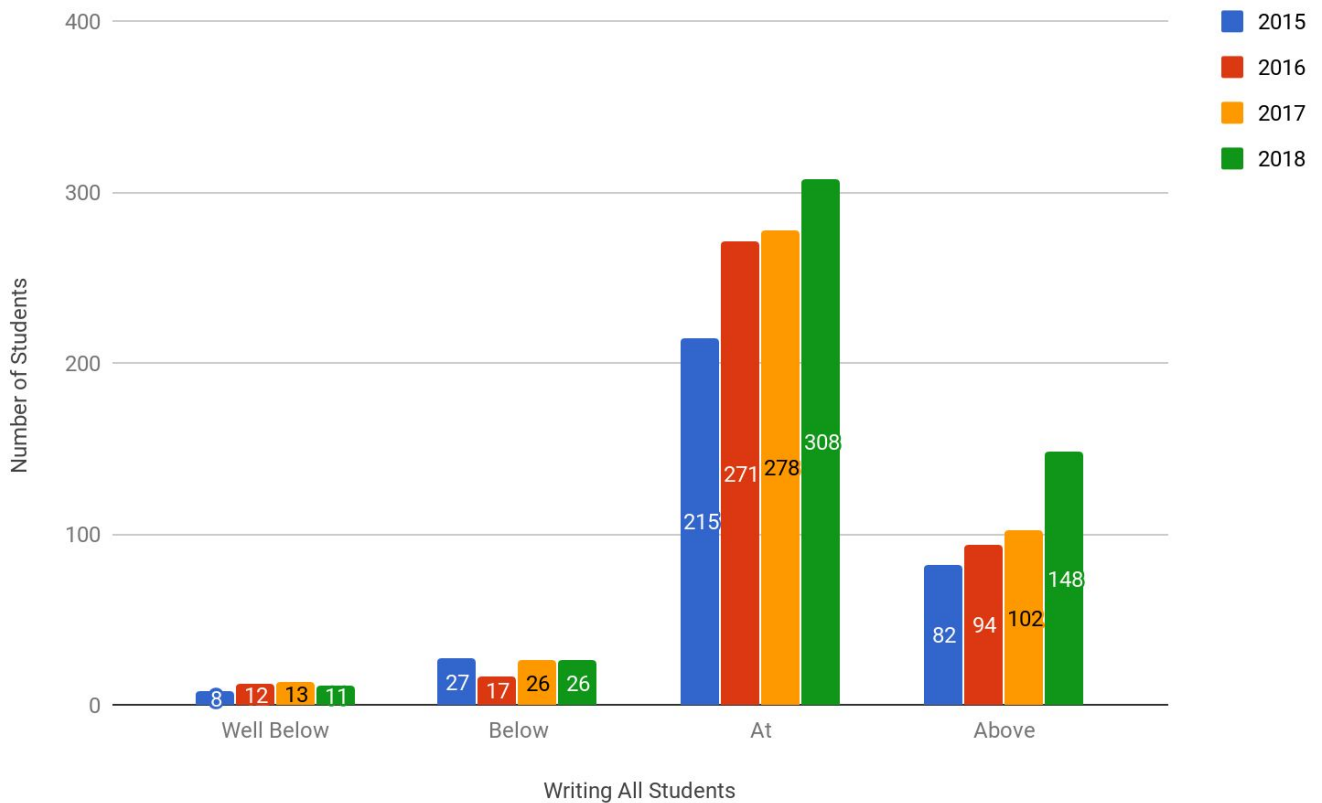


Writing Results Over Time

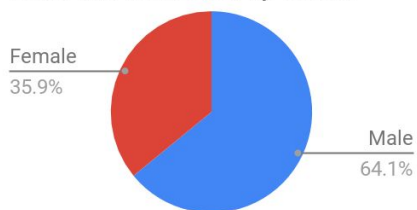
Writing	2016	2017	2018
All	92%	91%	92%
Maori	92%	87%	89%
Pakeha	94%	92%	94%
Pacific	X	100%	100%
Asian	78%	89%	86%
Boys	90%	89%	91%
Girls	94%	92%	94%

Curriculum Area All students Years 1 - 6		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	No
All	Male	9	4%	14	5.40%	170	65.90%	65	25.20%	258
	Female	2	0.90%	12	5.10%	138	58.70%	83	35.30%	235
	Total	11	2.20%	26	5.30%	308	62.50%	148	30.00%	493
Maori	Male	2	7%	0	0%	23	85%	2	7.40%	27
	Female	0	0%	4	14.30%	17	60.70%	7	25.00%	28
	Total	2	4%	4	7.30%	40	72.70%	9	16.40%	55
Pasifika	Male	0	0%	0	0%	2	100%	0	0.00%	2
	Female	0	0%	0	0%	0	0%	0	0%	0
	Total	0	0%	0	0%	2	100%	0	0.00%	2
Asian	Male	3	12%	2	8%	13	52%	7	28.00%	25
	Female	0	0%	2	8%	20	76.90%	4	15.40%	26
	Total	3	6%	4	8%	33	64.70%	11	21.60%	51
MELAA	Male	0	0%	0	0%	2	100%	0	0%	2
	Female	1	25%	1	25%	2	50%	0	0%	4
	Total	1	17%	1	17%	4	67%	0	0%	6
Other	Male	0	0%	0	0%	1	50%	1	50%	2
	Female	0	0%	0	0%	1	100%	0	0%	1
	Total	0	0%	0	0%	2	67%	1	33%	3
NZ/Euro pean	Male	4	2%	12	6.00%	129	64.50%	55	27.50%	200
	Female	1	0.60%	5	2.80%	98	55.70%	72	40.90%	176
	Total	5	1.30%	17	4.50%	227	60.40%	127	33.80%	376

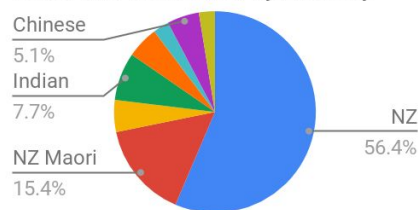
National Standards Writing 2015 - 2018



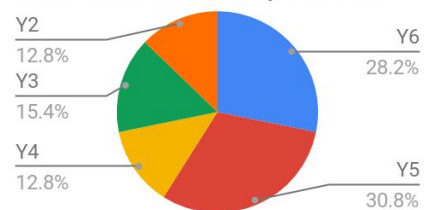
Below and Well Below by Gender



Below and Well Below by Ethnicity



Below and Well Below by Year Level



Analysis:

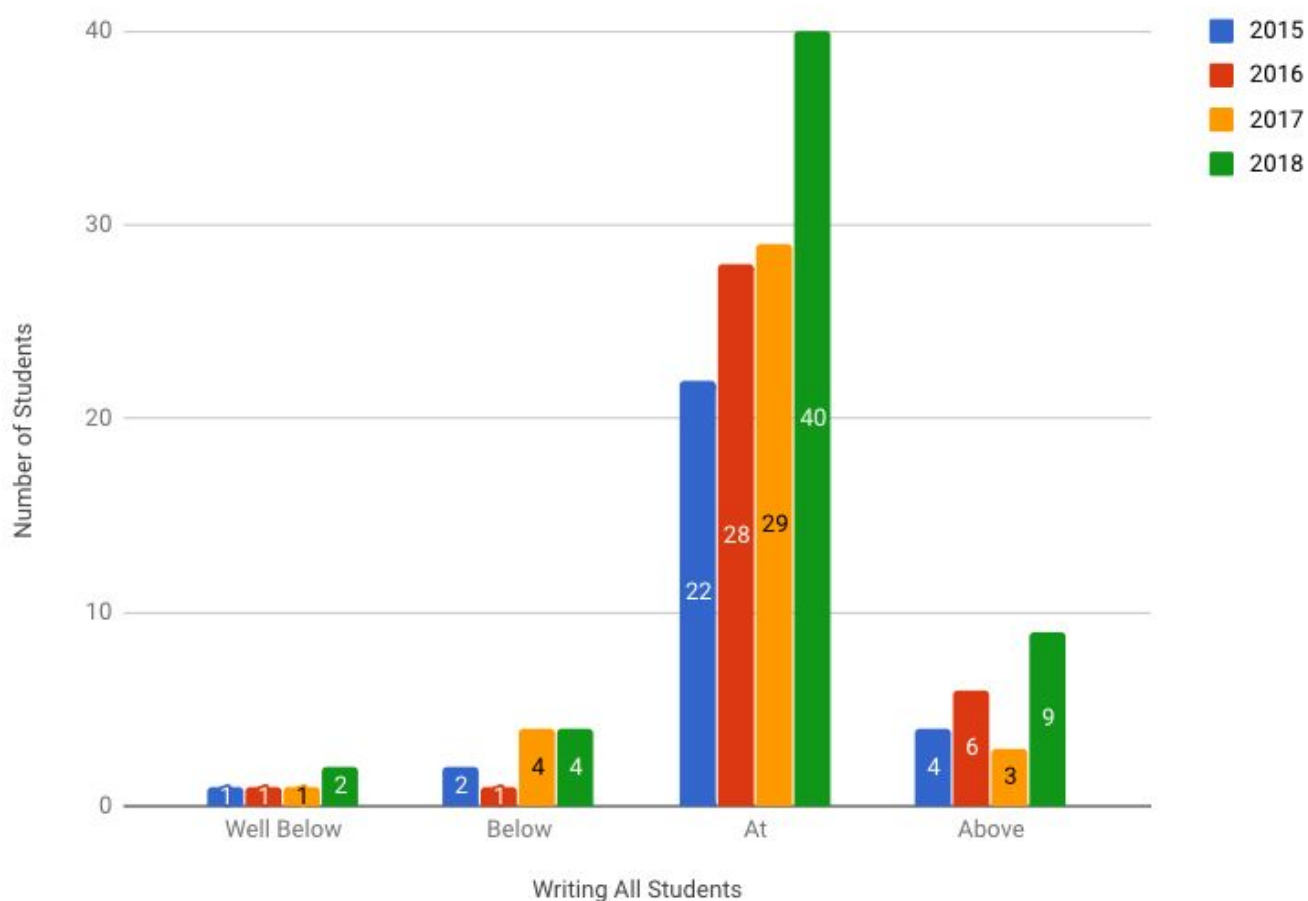
There are 11 students who feature Well Below. 2 students have intensive wrap-around support, being ORS and Behaviour Support. 6 students have diagnosed cognitive impairments and receive targeted intervention. There are 3 students who are new imports from other schools.

There are 28 students who feature at Below. 1 student is ORS funded, 3 are ESOL new imports to school. 1 student has intensive wrap around support and attends part time. There are 4 new imports from other schools.

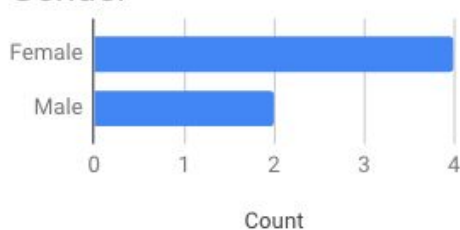
Everybody else has intervention through RTLB or targeted in-class teaching and monitoring.

Maori Achievement in Writing

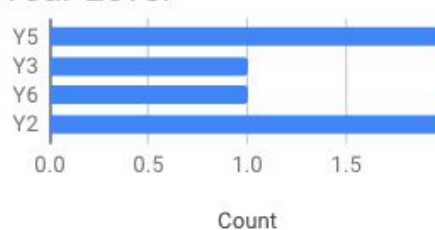
NS Writing 2015 - 2018 - Maori



Gender



Year Level



There are 6 students who make up this cohort. 1 student has featured since Junior school and has had significant assistance and support in Literacy throughout her years with us. Another has been enrolled more than once throughout the past 5 years. One student attends school part time and has intensive wrap-around support partly funded by ACC. Three students are recent imports to school.

Asian Achievement in Writing

