

# TRENTHAM SCHOOL

## ANNUAL REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2018**



School Address:	2 Moonshine Road, Trentham
School Postal Address:	2 Moonshine Road, Trentham, Upper Hutt 5019
School Phone:	04 528-6485
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Ministry Number:	2099
Accountant/Service Provider:	Accounting for Schools Limited

# TRENTHAM SCHOOL

Annual Report - For the year ended 31 December 2018

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# TRENTHAM 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.

Alesha Wallace

Full Name of Board Chairperson

Suzanne Su'a

Full Name of Principal



Signature of Board Chairperson



Signature of Principal

23.5.19

Date:

23/05/2019

Date:

# TRENTHAM SCHOOL

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

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	3,030,030	2,904,500	2,939,502
Locally Raised Funds	3	85,367	77,000	109,672
Interest Earned		20,924	16,000	21,950
Change in Share Value		-	-	538
		<u>3,136,321</u>	<u>2,997,500</u>	<u>3,071,662</u>
<b>Expenses</b>				
Locally Raised Funds	3	13,779	650	34,685
Learning Resources	4	2,222,078	2,043,355	1,991,341
Administration	5	133,372	117,330	120,767
Finance Costs		1,749	-	-
Change in Share Value		328	-	-
Property	6	728,020	714,850	669,027
Depreciation	7	101,991	96,000	90,450
		<u>3,201,317</u>	<u>2,972,185</u>	<u>2,906,270</u>
<b>Net Surplus / (Deficit)</b>		<b>(64,996)</b>	<b>25,315</b>	<b>165,392</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b><u>(64,996)</u></b>	<b><u>25,315</u></b>	<b><u>165,392</u></b>

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

# TRENTHAM SCHOOL

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Balance at 1 January</b>	1,490,061	1,490,063	1,315,285
Total comprehensive revenue and expense for the year	(64,996)	25,315	165,392
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	9,384
<b>Equity at 31 December</b>	<u>1,425,065</u>	<u>1,515,378</u>	<u>1,490,061</u>
Retained Earnings	1,425,065	1,515,378	1,490,061
<b>Equity at 31 December</b>	<u>1,425,065</u>	<u>1,515,378</u>	<u>1,490,061</u>

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

# TRENTHAM SCHOOL

## Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	131,117	264,362	179,545
Accounts Receivable	9	127,837	110,500	110,828
GST Receivable		7,297	22,000	23,794
Inventories	10	633	200	295
Investments	11	510,364	508,000	493,514
Prepayments		8,444	10,000	11,244
Funds held for Capital Works Projects	17	14,755	-	-
		800,447	915,062	819,220
<b>Current Liabilities</b>				
Accounts Payable	13	166,618	150,000	154,498
Finance Lease Liability - Current Portion	16	10,669	7,000	6,556
Revenue Received in Advance	14	4,000	-	-
Provision for Cyclical Maintenance	15	15,000	17,142	13,750
		196,287	174,142	174,804
<b>Working Capital Surplus/(Deficit)</b>		604,160	740,920	644,416
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	843,316	800,000	863,386
		843,316	800,000	863,386
<b>Non-current Liabilities</b>				
Finance Lease Liability	16	11,869	-	1,557
Provision for Cyclical Maintenance	15	10,542	25,542	16,192
		22,411	25,542	17,749
<b>Net Assets</b>		1,425,065	1,515,378	1,490,053
<b>Equity</b>		1,425,065	1,515,378	1,490,061

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

# TRENTHAM 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		734,142	652,932	703,423
Locally Raised Funds		86,907	76,659	110,220
Goods and Services Tax (net)		16,499	1,794	(8,158)
Payments to Employees		(508,890)	(347,040)	(310,978)
Payments to Suppliers		(297,827)	(265,005)	(356,594)
Interest Paid		(1,749)	-	-
Interest Received		21,913	16,060	21,782
Cyclical Maintenance Payments made in the year		-	(2,258)	(30,000)
<b>Net cash from / (to) the Operating Activities</b>		<b>50,995</b>	<b>133,142</b>	<b>129,695</b>
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(54,934)	(53,656)	(192,218)
Purchase of Investments		(17,178)	(14,606)	84,792
<b>Net cash from / (to) the Investing Activities</b>		<b>(72,112)</b>	<b>(68,262)</b>	<b>(107,426)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	9,384
Finance Lease Payments		(12,556)	19,937	(7,220)
Funds Held for Capital Works Projects		(14,755)	-	-
<b>Net cash from Financing Activities</b>		<b>(27,311)</b>	<b>19,937</b>	<b>2,164</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(48,428)</b>	<b>84,817</b>	<b>24,433</b>
Cash and cash equivalents at the beginning of the year	8	179,545	179,545	155,112
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>131,117</b>	<b>264,362</b>	<b>179,545</b>

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

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

# TRENTHAM SCHOOL

## Notes to the Financial Statements For the year ended 31 December 2018

### 1. Statement of Accounting Policies

#### a) Reporting Entity

Trentham 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:



# TRENTHAM SCHOOL

## Notes to the Financial Statements For the year ended 31 December 2018

### 1. Statement of Accounting Policies

#### *Classification of leases*

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

#### *Recognition of grants*

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

### c) Revenue Recognition

#### **Government Grants**

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

#### **Other Grants**

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

#### **Donations, Gifts and Bequests**

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

#### **Interest Revenue**

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

### d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

### e) Operating Lease Payments

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

### 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.

# TRENTHAM SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2018

### 1. Statement of Accounting Policies

#### g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

#### h) Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

#### i) Inventories

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

#### j) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

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

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

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

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

#### k) Property, Plant and Equipment

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

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

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

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

# TRENTHAM SCHOOL

## Notes to the Financial Statements For the year ended 31 December 2018

### 1. Statement of Accounting Policies

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

#### **Leased Assets**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Buildings & Grounds	10 - 50 years
Furniture and equipment	5 - 15 years
Information Technology	3 - 5 years
Library resources	12.5% Diminishing value
Plant & Other Equipment	5 - 10 years

#### **l) Impairment of property, plant, and equipment and intangible assets**

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

#### **Non cash generating assets**

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

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

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

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

#### **m) Accounts Payable**

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

#### **n) Employee Entitlements**

##### **Short-term employee entitlements**

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

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

# TRENTHAM SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2018

### 1. Statement of Accounting Policies

#### o) Revenue Received in Advance

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

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

#### p) Provision for Cyclical Maintenance

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

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

#### q) Financial Assets and Liabilities

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

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

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

#### r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### s) Budget Figures

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

#### t) Services received in-kind

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

# TRENTHAM SCHOOL

## Notes to the Financial Statements For the year ended 31 December 2018

### 2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational Grants	600,914	572,600	591,871
Other Government Grants	3,611	60,000	4,058
Other MoE Grants	131,185	21,900	107,494
Teachers' Salaries Grants	1,791,395	1,750,000	1,738,971
Use of Land and Buildings grants	502,925	500,000	497,108
	<u>3,030,030</u>	<u>2,904,500</u>	<u>2,939,502</u>

### 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Activities	6,439	1,200	28,589
Community Grants	11,425	15,000	
Donations	7,975	5,500	18,867
Fundraising	8,574	10,000	6,655
Grant - McCarthy	-	4,000	-
Grant - Pelorus Trust	-	-	8,600
Other Revenue	4,047	1,000	2,415
Trading	46,907	40,300	44,546
	<u>85,367</u>	<u>77,000</u>	<u>109,672</u>
<b>Expenses</b>			
Activities	4,762	650	32,907
Fundraising (costs of raising funds)	9,017	-	1,778
	<u>13,779</u>	<u>650</u>	<u>34,685</u>
<b>Surplus for the year Locally raised funds</b>	<u>71,588</u>	<u>76,350</u>	<u>74,987</u>

### 4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	35,158	40,705	29,681
Employee Benefits - Salaries	2,156,368	1,958,350	1,927,088
Information and Communication Technology	11,734	24,300	16,360
Library Resources	3,032	-	3,066
Staff Development	15,786	20,000	15,146
	<u>2,222,078</u>	<u>2,043,355</u>	<u>1,991,341</u>

# TRENTHAM SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2018

### 5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,059	5,000	5,059
Board of Trustees Expenses	2,633	5,500	1,240
Board of Trustees Fees	3,680	6,500	3,530
Communication	17,696	3,800	13,462
Consumables	14,831	13,500	15,979
Employee Benefits - Salaries	52,567	49,000	50,470
Insurance	11,260	-	9,592
Other	18,014	26,400	13,803
Service Providers, Contractors and Consultancy	7,632	7,630	7,632
	<b>133,372</b>	<b>117,330</b>	<b>120,767</b>

### 6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,001	8,300	7,822
Cyclical Maintenance Provision	(4,400)	15,000	(83,276)
Employee Benefits - Salaries	88,618	87,600	81,055
Grounds	22,162	19,450	9,883
Heat, Light and Water	46,107	50,000	45,790
Pool Expenses	4,113	5,000	9,266
Rates	6,940	-	6,413
Repairs and Maintenance	47,402	29,500	89,110
Security	6,152	-	5,856
Use of Land and Buildings	502,925	500,000	497,108
	<b>728,020</b>	<b>714,850</b>	<b>669,027</b>

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

### 7. Depreciation of Property, Plant and Equipment

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	43,570	41,000	39,546
Furniture and Equipment	17,049	20,750	18,423
Information Technology	23,185	19,500	19,185
Leased Assets	12,466	8,000	7,390
Library	2,098	2,750	2,283
Pool	3,623	4,000	3,623
	<b>101,991</b>	<b>96,000</b>	<b>90,450</b>

# TRENTHAM SCHOOL

## Notes to the Financial Statements For the year ended 31 December 2018

### 8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	751	500	526
Bank Current Account	45,564	108,862	25,303
Bank Call Account	84,802	85,000	83,248
Short-term Bank Deposits	-	70,000	70,468
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	131,117	264,362	179,545

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

### 9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	2,999	1,000	539
Interest Receivable	3,571	4,500	4,560
Teacher Salaries Grant Receivable	121,267	105,000	105,729
	127,837	110,500	110,828
Receivables from Exchange Transactions	6,570	5,500	5,099
Receivables from Non-Exchange Transactions	121,267	105,000	105,729
	127,837	110,500	110,828

### 10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	633	200	295

### 11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	502,572	500,000	485,394
Shares in Listed Company	7,792	8,000	8,120
	510,364	508,000	493,514

At year end the School holds 2,340 share in Vector Limited at a market value of \$7,792 (\$3.33 each).

# TRENTHAM SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2018

### 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	614,286	41,522	-	-	(43,570)	612,238
Furniture and Equipment	126,751	13,416	-	-	(17,049)	123,118
Information Technology	57,495	-	-	-	(23,185)	34,310
Leased Assets	9,070	26,983	-	-	(12,466)	23,587
Library	14,309	-	-	-	(2,098)	12,211
Pool	41,475	-	-	-	(3,623)	37,852
<b>Balance at 31 December 2018</b>	<b>863,386</b>	<b>81,921</b>	<b>-</b>	<b>-</b>	<b>(101,991)</b>	<b>843,316</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	762,405	(150,167)	612,238
Furniture and Equipment	324,545	(201,427)	123,118
Information Technology	183,101	(148,791)	34,310
Leased Assets	48,033	(24,446)	23,587
Library	60,754	(48,543)	12,211
Pool	73,119	(35,267)	37,852
<b>Balance at 31 December 2018</b>	<b>1,451,957</b>	<b>(608,641)</b>	<b>843,316</b>

The net carrying value of equipment held under a finance lease is \$23,587 (2017: 14,309).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	523,135	130,697	-	-	(39,546)	614,286
Furniture and Equipment	125,345	19,829	-	-	(18,423)	126,751
Information Technology	36,126	40,554	-	-	(19,185)	57,495
Leased Assets	16,460	-	-	-	(7,390)	9,070
Library	15,462	1,130	-	-	(2,283)	14,309
Pool	45,098	-	-	-	(3,623)	41,475
<b>Balance at 31 December 2017</b>	<b>761,626</b>	<b>192,210</b>	<b>-</b>	<b>-</b>	<b>(90,450)</b>	<b>863,386</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	720,884	(106,598)	614,286
Furniture and Equipment	311,129	(184,378)	126,751
Information Technology	183,101	(125,606)	57,495
Leased Assets	21,050	(11,980)	9,070
Library	60,755	(46,446)	14,309
Pool	73,119	(31,644)	41,475
<b>Balance at 31 December 2017</b>	<b>1,370,038</b>	<b>(506,652)</b>	<b>863,386</b>



# TRENTHAM SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2018

### 13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	37,434	35,000	35,052
Accruals	3,559	5,000	5,059
Banking staffing overuse	-	-	1,568
Employee Entitlements - salaries	121,267	105,000	105,729
Employee Entitlements - leave accrual	4,358	5,000	7,090
	<u>166,618</u>	<u>150,000</u>	<u>154,498</u>
Payables for Exchange Transactions	166,618	150,000	154,498
	<u>166,618</u>	<u>150,000</u>	<u>154,498</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
McCarthy Trust Grant	4,000	-	-
	<u>4,000</u>	<u>-</u>	<u>-</u>

### 15. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	29,942	29,942	143,218
Increase to the Provision During the Year	8,292	15,000	12,349
Adjustment to the Provision	(12,692)	-	-
Use of the Provision During the Year	-	-	(125,625)
Provision at the End of the Year	<u>25,542</u>	<u>44,942</u>	<u>29,942</u>
Cyclical Maintenance - Current	15,000	17,142	13,750
Cyclical Maintenance - Term	10,542	25,542	16,192
	<u>25,542</u>	<u>42,684</u>	<u>29,942</u>

# TRENTHAM SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2018

### 16. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	10,669	7,000	6,556
Later than One Year and no Later than Five Years	11,869	2,000	1,556
	<u>22,538</u>	<u>9,000</u>	<u>8,112</u>

### 17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works

2018		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Classroom ILE/Roofing Project	<i>In progress</i>	-	-	(14,755)	-	(14,755)
Totals		<u>-</u>	<u>-</u>	<u>(14,755)</u>	<u>-</u>	<u>(14,755)</u>

#### Represented by:

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

-  
14,755  
(14,755)

2017		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Toilet Block	<i>Completed</i>	-	78,544	(78,544)	-	-
Totals		<u>-</u>	<u>78,544</u>	<u>(78,544)</u>	<u>-</u>	<u>-</u>

### 18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

# TRENTHAM SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2018

### 19. Remuneration

#### Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,680	3,530
Full-time equivalent members	0.24	0.30
<i>Leadership Team</i>		
Remuneration	331,794	337,187
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	335,474	340,717
Total full-time equivalent personnel	3.24	3.30

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

#### Other Employees

There was one other employee with remuneration greater than \$100,000 (2017: nil).

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

### 20. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-

# TRENTHAM SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2018

### 21. Contingencies

There are no contingent liabilities 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.

### 22. Commitments

#### (a) Capital Commitments

As at 31 December 2018 the Board has not entered into contract agreements for capital works that are not disclosed elsewhere in the financial statements.

(Capital commitments at 31 December 2017: nil)

#### (b) Operating Commitments

As at 31 December 2018 the Board has completed the following contract, they have not entered into any further contracts:

(a) operating lease of a photocopier;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	1,027
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	1,027

### 23. 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.

# TRENTHAM SCHOOL

## Notes to the Financial Statements For the year ended 31 December 2018

### 24. Financial Instruments

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Loans and receivables</b>			
Cash and Cash Equivalents	131,117	264,362	179,545
Receivables	127,837	110,500	110,828
Investments - Term Deposits	502,572	500,000	485,394
<b>Total Cash and Receivables</b>	<b>761,526</b>	<b>874,862</b>	<b>775,767</b>
<b>Financial liabilities measured at amortised cost</b>			
Payables	166,618	150,000	154,498
Finance Leases	22,538	7,000	8,113
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>189,156</b>	<b>157,000</b>	<b>162,611</b>

### 25. Events After Balance Date

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

# TRENTHAM SCHOOL

Members of the Board of Trustees  
For the year ended 31 December 2018

Name	Position	How position on Board gained	Occupation	Term expired/expires
Aleshia Wallace	Chairperson from Feb 2019, Parent Rep	Co-opted 2018	Self-employed	May 2019
Karey Stokes	Chairperson Until Feb 2019, Parent Rep - Policy	Elected 2010, Re-Elected 2013 & 2016	Teacher	May 2019
Suzanne Su'a	Principal	Appointed	Principal	
Lucy Askew	Parent Rep - Health & Safety	Elected 2013, Re-Elected 2016	Personal Assistant	May 2019
Benjamin Garner	Staff Rep	Elected 2014, Re-Elected 2016	Teacher	May 2019
James McLennan	Parent Rep - Property	Elected 2016	Workshop Manager	May 2019
Bryan Lambert	Parent Rep - Finance	Elected 2013, Re-Elected 2016	Snr Manager - Banking & Finance	May 2019
Steve Taylor	Parent Rep - Policy	Elected 2016		Resigned 2018
Dora Tooth	Parent Rep - Community Liason	Co-opted 2018	Homemaker	May 2019

# **TRENTHAM SCHOOL**

## **Kiwisport Funding**

**For the year ended 31 December 2018**

Kiwisport is a Government funding initiative to support student participation in organised sport.

In 2018 the School received funding of \$6,041 (2017: \$5,680) to increase our student participation in organised sport.

This funding was used to assist with the school wide sports and recreation programme, purchasing uniforms and transportation and entry costs associated with participation in sporting tournaments..

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF TRENTHAM SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Trentham School (the School). The Auditor-General has appointed me, Henry McClintock, using the staff and resources of BDO Wellington Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

#### **Opinion**

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2018; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 23 May 2019. This is the date at which our opinion is expressed.

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

#### **Basis for our opinion**

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

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

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

#### **Responsibilities of the Board of Trustees for the financial statements**

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



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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

#### Other information

The Board of Trustees is responsible for the other information. The other information comprises the 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.

*BDO Wellington Audit Limited*

Henry McClintock  
BDO Wellington Audit Limited  
On behalf of the Auditor-General  
Wellington, New Zealand



**Trentham School**

Empowered Learners for the Future

**2018**

**ANALYSIS OF VARIANCE**

**TRENTHAM SCHOOL, 2099**

## MATHEMATICS

<b>Strategic Aim</b>	<b>Learning:</b> Improve outcomes for all learners, particularly Maori, Pasifika and those with identified needs.
<b>Annual Achievement Targets</b>	<ol style="list-style-type: none"> <li><b>Kiwi Hub</b> - Male target students in Year 1 who achieved Below the expected level in 2017 will make accelerated progress, moving from Below to At the Trentham School Expectation in Maths by the end of 2018. (6 Students)</li> <li><b>Weka Hub</b> - Year 2 students who achieved Below the Trentham School Maths Expectation for after 1 year at school in 2017, will make accelerated progress, moving to At the Trentham School Expectation for after 2 years at school in 2018. (10 students)</li> <li><b>Tui Hub</b> - Year 3 students who were working Below the National Standard at the end of 2017, will make accelerated progress to achieve At the Trentham School Maths Expectation for Year 3 by the end of 2018. (9 students)</li> <li><b>Pukeko Hub</b> - Year 4 boys who were working Below the Maths National Standard at the end of 2017 for after three years at school, will make accelerated progress moving to At the Trentham School Year 4 expectation. (9 students)</li> <li><b>Ruru Hub</b> - Year 5 and 6 girls who were working below National Standard Expectation at the end of 2017 will make accelerated progress to At the Trentham School Expectations at the end of 2018. (11 students)</li> <li><b>Kea Hub</b> - Target students in Year 5/6 who were working below National Expectations at the end of 2017 will make accelerated progress to meet the Trentham School Maths Expectations for Year 5 &amp; 6 by the end of 2018. (9 students)</li> </ol>
<b>2017 Baseline Data</b>	<ul style="list-style-type: none"> <li>61% (238/392) of <b>all students</b> achieved at or above the mathematics national standard. 39% (154/392) achieved below or well below. 57% of all students achieved at or above the mathematics standard in 2016.</li> <li>62% (119/192) of all <b>girls</b> achieved at or above the mathematics standard, compared to 60% (120/100) of <b>boys</b>.</li> <li>80% of students after <b>1 year</b> at school achieved at or above the standard. 20% achieved below.</li> <li>69% of students after <b>2 years</b> at school achieved at or above the standard. 31% achieved below or well below. In 2016, 77% of this cohort achieved at or above for after 1 year at school.</li> <li>61% of students after <b>3 years</b> at school achieved at or above the standard. 39% achieved below or well below. In 2016, 63% of this cohort achieved at or above for after 2 years at school.</li> <li>53% of students at the end of <b>Year 4</b> achieved at or above the standard. 47% achieved below or well below. In 2016, 55% of this cohort achieved at or above for after 3 years at school.</li> <li>55% of students at the end of <b>Year 5</b> achieved at or above the standard. 45% achieved below or well below. In 2016, 54% of this cohort achieved at or above at the end of Year 4.</li> </ul>

### **Planned Actions**

- Maths PLD in 2018 – focus on accelerated learning, with minor focus on the 5 Practices, high quality authentic rich tasks, and use of big ideas.
- Opportunities for outside facilitator to work alongside teams from planning to teaching, following ‘big concepts’ idea.
- Increase mathematical leadership capability by the establishment of a SIT team through participation in ALiM. Weka, Tui and Pukeko Hub will participate initially and share learning across Hubs.
- Professional learning to build teacher capability and pedagogy in acceleration strategies so they recognise what works and why.
- Develop effective teaching practice through Learning walks, observations and practice analysis conversations.
- Embed kidspeak learning progressions to develop learner agency by ensuring students know their next learning step for maths and what they have to do to achieve it.
- Develop a stronger understanding with whanau of the changes in teacher practice in mathematics through interactive workshops.
- Hub programmes to contain daily maths instruction with a range of grouping, hot spots, rich tasks, use of materials, relevant games and practice activities, maintenance of previous learning, talk moves, voicing and recording of student’s thinking.

### **Outcomes**

- 67% (4/6) of the targeted Year 1 male students moved from Below to At the expected level by the end of 2018.
- 56% (5/9) of the targeted Year 2 students moved from Below to At the expected level by the end of 2018.
- 33% (3/9) of the targeted Year 3 students moved from Below to At the expected level by the end of 2018.
- 33% (3/9) of the targeted Year 4 students moved from Below to At the expected level by the end of 2018.
- 56% (5/9) of the targeted Year 5/6 students in Ruru Hub moved from Below to At the expected level by the end of 2018.
- 78% (7/9) of the targeted Year 5/6 students in Kea Hub moved from Below to At the expected level by the end of 2018.
- Overall half of the Year 2-6 students moved from Well Below/Below to At. No students are Well Below.

### **Reasons for the Variance**

- All teachers fully participated in the school wide professional learning and worked hard to implement acceleration practices for target students.
- All students made progress, although not all targets were achieved. The front loading strategy was implemented in all classes. This supported many target students with their progress and achievement.
- A focus on learning dispositions and growth mindset have impacted on achievement levels. Students have a stronger understanding of their role as a learner.
- The real life context of planned rich tasks have engaged Maori, Pasifika and male students.
- Involvement in ALiM for 3 teachers across 3 Hubs.

### **Next Steps**

- Ensure target student tracking and monitoring sheets are used as evidence of impact of ‘teaching as inquiry’ at coaching sessions in 2019.
- Systems around tracking and collecting data need to be developed to show equity and excellence for our priority learners. A learning disposition framework and assessment schedule needs to be developed.
- Continued moderation of maths achievement levels to ensure consistency of outcomes.
- Continued work on what acceleration is to ensure consistency of understanding and use of accelerated practices.
- Leadership Team to evaluate system for ‘Practice Analysis Conversations’, developing an understanding for this practice from literature/research.
- Extend ALiM inquiry practices across senior Hubs to strengthen teacher understanding of the inquiry process.

## ATTENDANCE

<b>Strategic Aim</b>	<b>Learning:</b> Improve outcomes for all learners, particularly Maori, Pasifika and those with identified needs.
<b>Annual Achievement Target</b>	<b>7. To reduce the number of children consistently arriving late to school.</b>
<b>2017 Baseline Data</b>	<ul style="list-style-type: none"> <li>3.42% lateness rate for school for 2017</li> <li>Lateness rates per year level: Y0 5.65%, Y1 3.26%, Y2 3.96%, Y3 3.04%, Y4 3.87%, Y5 2.86%, Y6 2.49%</li> <li>Lateness rates per Pasifika ethnicity: Tongan 9.95%, Cook Island Maori 10.90%, Niue 16.74%, Fijian 5.78%, Samoan 3.01%</li> <li>VisTab data shows: 28/11/2017 - 18/12/2017 total late was 259, 1/01/2018 - 20/02/2018 total late was 174. Main reason for lateness is 'running late', followed by 'slept in'</li> </ul>

### Planned Actions

- Robust school student attendance procedures shared with all staff, particularly new teachers into the school.
- Consistency across the school in recording non-attendance and lateness.
- Parents fully informed of school procedures for following up and monitoring lateness.
- Outside agencies utilised to support families, i.e. Public Health Nurse, Attendance Services.
- Monitoring of student attendance data, including lateness, at class, hub and Leadership level.
- Daily monitoring of student lateness through Vistab and quick follow-up of lateness, particularly in the Koru Hubs.
- DP to ring parents as a follow up to a lateness letter and parents approached early, face-to-face regarding lateness issues.
- Follow up for lateness carefully documented.
- Student attendance data reported to the BOT: school, year level, ethnicity, gender rates.

### Outcomes

- 3.74% lateness rate for school for 2018. This is an increase of .32 from 2017.
- Lateness rates per year level: Y0 2.71%, Y1 4.91%, Y2 4.20%, Y3 3.30%, Y4 2.26%, Y5 4.44%, Y6 2.92%.
- Lateness rates per Pasifika ethnicity: Tongan 9.56%, Cook Island Maori 10.57%, Niue 5.00%, Fijian 5.21%, Samoan 2.92%.
- Vistab data for the year shows the following main reasons for being late:  
Running late - 2484, Slept in - 476, Family - 226

### Reasons for the Variance

- Lateness needed to have a greater focus for teachers and the Office Assistant monitoring attendance. Teachers were tracking students with poor attendance rates, which isn't affected by lateness.
- Teachers worked hard to engage with whanau to ensure students were at school. This proved beneficial for a number of students.

### Next Steps

- Greater focus on lateness data by teachers, Office Assistance and Leadership.
- Ensure lateness and non-attendance is monitored from very early in the year.
- Teachers to follow up with regular lateness. Contact with home to be made.
- Analysis of lateness data and students regularly late followed up.
- Regular discussion of attendance data at Hub, Syndicate and Leadership meetings.
- Regular reminders of attendance expectations in newsletters and information meetings.

## PARTNERSHIPS

<b>Strategic Aim</b>	<b>Learning:</b> Improve outcomes for all learners, particularly Maori, Pasifika and those with identified needs.
<b>Annual Achievement Target</b>	<b>8. Greater engagement of whanau at school events and increased representation of whanau at 3 way conferences, particularly for Maori learners</b>
<b>2017 Baseline Data</b>	<ul style="list-style-type: none"> <li>84% of whanau attended a 3 way conference in Term 1, 2017 - 73% of Maori parents attended the Term 1 conference</li> <li>85% of whanau attended a 3 way conference in Term 3, 2017 - 83% of Maori parents attended the Term 3 conference</li> <li>Minimal attendance at information evenings and consultation meetings</li> </ul>

### Planned Actions

- 3 Way Conferences held twice a year for students, parents and teacher.
- Conference booking information clearly communicated via newsletters, Facebook and email.
- Students prepare an invite for their parents asking them to attend each conference.
- All students given the opportunity to take a greater role in their conference - sharing their learning with their parents.
- Review current reporting to parents practices, seeking student and whanau voice - what do parents want to know about their child's schooling?
- Investigate a student led reporting model for Trentham School, ready to implement in 2019.
- Parent morning tea with the Principal once per term to share and obtain feedback on various aspects of the school, i.e. Home Learning, collaboration & agency, parent reporting.
- Where possible utilise school events for consultation with whanau, i.e. Family Picnic.
- Provide Maths and Literacy whanau workshops to enable parents to support their children with their learning.
- Consultation of parents through He Reo Whakapakari to obtain Maori parent voice.

### Outcomes

- 91% of whanau attended a 3 way conference in Term 1, 2018 - 74% of Maori parents attended the Term 1 conference
- 83% of whanau attended a 3 way conference in Term 3, 2018 - 79% of Maori parents attended the Term 3 conference
- Better attendance at Term 1 conference, but slight drop off in Term 3.
- Excellent attendance at Family Picnic and successful consultation.
- Whanau symposium held in Term 3 offering 10 parent/student workshops. Attendance at workshops varied.

<i>Combined number of attendees at workshops</i>	<i>Students</i>	<i>Parents</i>
Workshop 1	30	22
Workshop 2	42	30
Workshop 3	43	32
Workshop 4	37	20

- Two whanau hui held over the year. First one had minimal attendance with only 5 families represented. Second one had an outstanding response.

**Reasons for the Variance**

- Despite requesting that all parents and students attend 3 way conferences, numbers continue to drop for the Term 3 conference.
- First year running a symposium for whanau. This has been reviewed to see how it can be improved and how we can get more families to attend.
- Support from Judy Grose, MOE, to engage with whanau. Second whanau hui was planned with her support. All Trentham families were invited. The focus was getting whanau here and having fun together. Whanau were led through a planned activity and gave positive feedback. Having students involved was a significant contributing factor to parents attending.

**Next Steps**

- Changes made to 3 way conferences and trialled in 2019, following Principal sabbatical. Student led conversations will be held early in Term 3 to try and engage parents and to increase learner agency.
- Repeat whanau symposium with discussed changes following review. Aim is to have more parents attending and providing workshops they are interested in.
- Continue to grow whanau hui. Hui for all families and hui for Maori whanau. Continue to involve students, have food and fun together. Ensure all staff are involved when planning whanau hui so they understand the purpose for engaging.