

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE READERS OF**  
**SOMERSET CRESCENT SCHOOL'S FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

The Auditor-General is the auditor of Somerset Crescent School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly, to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

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

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2017, and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 29 May 2018. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

**Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included in the List of Board of Trustees, Kiwisport Report and Analysis of Variance, 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.



Vivien Cotton  
Cotton Kelly  
On behalf of the Auditor-General  
Palmerston North  
New Zealand

# **SOMERSET CRESCENT SCHOOL**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

School Address: 45 Somerset Crescent, Palmerston North

School Phone: 06 354 3274

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Ministry Number: 2363

# SOMERSET CRESCENT SCHOOL

Financial Statements - For the year ended 31 December 2017

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## Somerset Crescent School Statement of Responsibility

For the year ended 31 December 2017

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

Tony David Coffin  
Full Name of Board Chairperson

  
Signature of Board Chairperson

29.5.18

Date:

Teena Debbie Johnson  
Full Name of Principal

  
Signature of Principal

29 5 18

Date:

**Somerset Crescent School**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>				
Government Grants	2	1,958,952	1,899,497	1,904,948
Locally Raised Funds	3	53,472	29,122	44,091
Interest Earned		4,786	3,500	4,940
		<u>2,017,209</u>	<u>1,932,119</u>	<u>1,953,980</u>
<b>Expenses</b>				
Locally Raised Funds	3	35,933	15,600	20,270
Learning Resources	4	1,397,172	1,412,467	1,404,312
Administration	5	144,580	143,909	145,112
Finance		2,659	0	1,560
Property	6	382,678	309,472	310,528
Depreciation	7	49,080	49,000	54,046
Loss on Disposal of Property, Plant and Equipment		0	0	3,686
		<u>2,012,102</u>	<u>1,930,448</u>	<u>1,939,514</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>5,108</b>	<b>1,671</b>	<b>14,466</b>
Other Comprehensive Revenue and Expenses		0	0	0
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b><u>5,108</u></b>	<b><u>1,671</u></b>	<b><u>14,466</u></b>

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



**Somerset Crescent School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
<b>Balance at 1 January</b>	<b>252,628</b>	<b>252,628</b>	<b>233,484</b>
Total comprehensive revenue and expense for the year	5,108	1,671	14,466
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	6,488	0	4,678
<b>Equity at 31 December</b>	<b>264,224</b>	<b>254,299</b>	<b>252,628</b>
Retained Earnings	264,224	254,299	252,628
Reserves	0	0	0
<b>Equity at 31 December</b>	<b>264,224</b>	<b>254,299</b>	<b>252,628</b>

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





**Somerset Crescent School**  
**Statement of Financial Position**

As at 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	162,410	145,093	109,108
Accounts Receivable	9	73,696	102,000	85,351
GST Receivable		7,108	8,000	7,724
Prepayments		6,274	5,000	5,131
Inventories	10	3,297	5,500	6,055
Investments	11	100,000	100,000	100,000
Funds held for Capital Works Projects	18	15,779	0	18,261
		<u>368,564</u>	<u>365,593</u>	<u>331,630</u>
<b>Current Liabilities</b>				
Accounts Payable	13	100,286	120,000	99,321
Revenue Received in Advance	14	1,445	1,000	1,088
Provision for Cyclical Maintenance	15	8,889	16,467	8,733
Painting Contract Liability - Current Portion	16	15,445	15,445	15,445
Finance Lease Liability - Current Portion	17	8,910	3,580	3,750
		<u>134,975</u>	<u>156,492</u>	<u>128,337</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>233,589</b>	<b>209,101</b>	<b>203,293</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	188,877	166,671	171,295
		<u>188,877</u>	<u>166,671</u>	<u>171,295</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	98,836	70,947	56,856
Painting Contract Liability	16	40,644	40,644	53,229
Finance Lease Liability	17	18,762	9,882	11,875
		<u>158,242</u>	<u>121,473</u>	<u>121,960</u>
<b>Net Assets</b>		<b><u>264,224</u></b>	<b><u>254,299</u></b>	<b><u>252,628</u></b>
<b>Equity</b>		<b><u>264,224</u></b>	<b><u>254,299</u></b>	<b><u>252,628</u></b>

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



**Somerset Crescent School**  
**Statement of Cash Flows**  
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		642,667	590,283	592,579
Locally Raised Funds		54,342	20,203	42,982
Goods and Services Tax (net)		616	(276)	2,006
Payments to Employees		(346,922)	(349,615)	(334,971)
Payments to Suppliers		(239,024)	(176,436)	(231,035)
Interest Paid		(2,659)	0	(1,560)
Interest Received		4,798	3,527	5,038
Net cash from / (to) the Operating Activities		113,819	87,686	75,039
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(43,538)	(46,956)	(23,569)
Net cash from / (to) the Investing Activities		(43,537)	(46,956)	(23,569)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		6,488	0	4,678
Finance Lease Payments		(3,337)	(2,163)	(3,590)
Painting contract payments		(22,612)	(20,843)	(20,843)
Funds Held for Capital Works Projects	18	2,482	18,261	(54,738)
Net cash from Financing Activities		(16,979)	(4,745)	(74,493)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>53,302</b>	<b>35,985</b>	<b>(23,023)</b>
Cash and cash equivalents at the beginning of the year	8	109,108	109,108	132,131
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>162,410</b>	<b>145,093</b>	<b>109,108</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 excluded.

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



## Somerset Crescent School Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2017

#### **a) Reporting Entity**

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

#### **b) Basis of Preparation**

##### **Reporting Period**

The financial reports have been prepared for the period 1 January 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

##### **Basis of Preparation**

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

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

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

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

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

##### **Measurement Base**

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

##### **Presentation Currency**

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

##### **Specific Accounting Policies**

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

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

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

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

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

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



**Critical Judgements in applying accounting policies**

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

**Classification of leases**

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

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

**Other Grants**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) Use of Land and Buildings Expense**

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

**g) Cash and Cash Equivalents**

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



#### **h) Accounts Receivable**

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

The School has met the requirements under Schedule 6 Section 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:

Buildings	15 years
Leasehold Improvements	20 - 33 years
Furniture and Equipment	4 - 15 years
Information and Communication Technology	3 - 20 years
Leased assets	3 - 5 years
Library resources	12.5% diminishing value



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

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

*Non cash generating assets*

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

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

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

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

**m) Accounts Payable**

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

**n) Employee Entitlements**

*Short-term employee entitlements*

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

**o) Revenue Received in Advance**

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

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

**p) 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.

**q) 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).

**r) Financial Assets and Liabilities**

The School's financial assets comprise cash and cash equivalents and accounts receivable. 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.

The School's financial liabilities comprise accounts payable, 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.



**s) 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.

**t) 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.

**u) Budget Figures**

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

**v) Services received in-kind**

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



## 2. Government Grants

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	555,172	510,680	502,846
Teachers' salaries grants	1,106,586	1,120,556	1,120,556
Use of Land and Buildings grants	210,541	191,928	191,923
Resource teachers learning and behaviour grants	6,318	0	4,826
Other MoE Grants	80,335	76,333	84,798
	<b>1,958,952</b>	<b>1,899,497</b>	<b>1,904,948</b>

## 3. Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>			
Donations	14,902	1,500	10,926
Fundraising	800	0	1,997
Trading	21,032	15,600	15,248
Activities	16,738	12,022	15,921
	<b>53,472</b>	<b>29,122</b>	<b>44,091</b>
<b>Expenses</b>			
Activities	11,842	0	2,179
Trading	22,832	15,600	16,105
Fundraising (costs of raising funds)	1,260	0	1,987
	<b>35,933</b>	<b>15,600</b>	<b>20,270</b>
<i>Surplus for the year Locally raised funds</i>	<b>17,539</b>	<b>13,522</b>	<b>23,821</b>

## 4. Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	29,821	27,570	28,537
Information and communication technology	9,715	6,500	9,240
Library resources	988	1,450	2,228
Employee benefits - salaries	1,351,546	1,370,347	1,357,406
Staff development	5,101	6,600	6,900
	<b>1,397,172</b>	<b>1,412,467</b>	<b>1,404,312</b>





## 5. Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	4,523	4,457	4,457
Board of Trustees Fees	7,265	7,300	6,115
Board of Trustees Expenses	6,481	5,265	8,595
Communication	3,423	2,600	3,957
Consumables	6,074	5,500	5,799
Other	11,837	8,820	8,313
Employee Benefits - Salaries	94,475	99,777	93,648
Insurance	5,593	5,230	4,988
Service Providers, Contractors and Consultancy	4,910	4,960	9,240
	<b>144,580</b>	<b>143,909</b>	<b>145,112</b>

## 6. Property

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Caretaking and Cleaning Consumables	42,124	40,000	42,617
Cyclical Maintenance Expense	42,136	21,825	13,079
Grounds	5,074	6,000	10,018
Heat, Light and Water	22,484	23,000	24,581
Rates	6,218	6,286	6,028
Repairs and Maintenance	51,167	15,433	18,174
Use of Land and Buildings	210,541	191,928	191,923
Security	2,934	5,000	4,107
	<b>382,678</b>	<b>309,472</b>	<b>310,528</b>

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

## 7. Depreciation

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Building Improvements	955	1,000	948
Furniture and Equipment	13,216	15,000	14,879
Information and Communication Technology	24,859	25,000	27,080
Leased Assets	6,147	4,000	2,990
Library Resources	3,904	4,000	8,149
	<b>49,080</b>	<b>49,000</b>	<b>54,046</b>



## 8. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
BNZ Current Account	27,965	100,000	22,888
BNZ Call Account	134,445	45,093	86,220
Cash equivalents and bank overdraft for Cash Flow Statement	<b>162,410</b>	<b>145,093</b>	<b>109,108</b>

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

## 9. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	7,156	16,500	7,669
Receivables from the Ministry of Education	0	0	3,270
Interest Receivable	515	500	527
Teacher Salaries Grant Receivable	66,025	85,000	73,885
	<b>73,696</b>	<b>102,000</b>	<b>85,351</b>
Receivables from Exchange Transactions	7,671	17,000	8,196
Receivables from Non-Exchange Transactions	66,025	85,000	77,155
	<b>73,696</b>	<b>102,000</b>	<b>85,351</b>

## 10. Inventories

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Stationery	50	500	869
Clothing	3,248	5,000	5,186
	<b>3,297</b>	<b>5,500</b>	<b>6,055</b>

## 11. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	100,000	100,000	100,000
Non-current Asset			
Long-term Bank Deposits	0	0	0



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2017</b>						
Building Improvements	21,333	3,978	0	0	(955)	24,356
Furniture and Equipment	45,589	19,108	0	0	(13,216)	51,481
Information and Communication	65,690	23,233	0	0	(24,859)	64,065
Leased Assets	15,760	16,781	0	0	(6,147)	26,394
Library Resources	22,923	3,562	0	0	(3,904)	22,582
<b>Balance at 31 December 2017</b>	<b>171,295</b>	<b>66,664</b>	<b>0</b>	<b>0</b>	<b>(49,080)</b>	<b>188,877</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2017</b>			
Buildings	4,592	(4,592)	0
Building Improvements	35,262	(10,906)	24,356
Furniture and Equipment	247,022	(195,542)	51,481
Information and Communication	246,318	(182,253)	64,065
Leased Assets	35,531	(9,137)	26,394
Library Resources	86,763	(64,181)	22,582
<b>Balance at 31 December 2017</b>	<b>655,487</b>	<b>(466,610)</b>	<b>188,877</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2016</b>						
Building Improvements	22,281	0	0	0	(948)	21,333
Furniture and Equipment	56,385	5,035	(952)	0	(14,879)	45,589
Information and Communication	76,348	16,422	0	0	(27,080)	65,690
Leased Assets	8,034	18,750	(8,034)	0	(2,990)	15,760
Library Resources	25,236	7,348	(1,512)	0	(8,149)	22,923
<b>Balance at 31 December 2016</b>	<b>188,284</b>	<b>47,555</b>	<b>(10,498)</b>	<b>0</b>	<b>(54,046)</b>	<b>171,295</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2016</b>			
Buildings	4,592	(4,592)	0
Building Improvements	31,284	(9,951)	21,333
Furniture and Equipment	227,912	(182,323)	45,589
Information and Communication	223,085	(157,395)	65,690
Leased Assets	18,750	(2,990)	15,760
Library Resources	83,201	(60,278)	22,923
<b>Balance at 31 December 2016</b>	<b>588,824</b>	<b>(417,529)</b>	<b>171,295</b>



### 13. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	13,525	28,000	16,352
Accruals	8,499	5,000	4,457
Capital accruals for PPE items	8,924	0	2,580
Banking staffing overuse	0	0	0
Employee Entitlements - salaries	66,025	85,000	73,885
Employee Entitlements - leave accrual	3,312	2,000	2,047
	<b>100,286</b>	<b>120,000</b>	<b>99,321</b>
Payables for Exchange Transactions	100,286	120,000	99,321
Payables for Non-exchange Transactions - Other	0	0	0
	<b>100,286</b>	<b>120,000</b>	<b>99,321</b>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Other	1,445	1,000	1,088
	<b>1,445</b>	<b>1,000</b>	<b>1,088</b>

### 15. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	65,589	65,589	52,510
Increase to the Provision During the Year	27,390	21,825	13,079
Adjustment to the Provision	14,746	0	0
Use of the Provision During the Year	0	0	0
Provision at the End of the Year	<b>107,725</b>	<b>87,414</b>	<b>65,589</b>
Cyclical Maintenance - Current	8,889	16,467	8,733
Cyclical Maintenance - Term	98,836	70,947	56,856
	<b>107,725</b>	<b>87,414</b>	<b>65,589</b>



#### 16. Painting Contract Liability

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Liability	15,445	15,445	15,445
Non Current Liability	40,644	40,644	53,229
	<b>56,089</b>	<b>56,089</b>	<b>68,674</b>

In 2014 the Board signed an agreement with Programmed Property Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2015, with regular maintenance in subsequent years. The agreement has an annual commitment of \$20,843. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

#### 17. Finance Lease Liability

The School has entered into a number of finance lease agreements for teacher laptops and photocopiers. Minimum lease payments payable:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	11,555	5,061	5,061
Later than One Year and no Later than Five Years	20,590	10,965	10,564
Later than Five Years	0	0	0
	<b>32,146</b>	<b>16,026</b>	<b>15,625</b>

#### 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:

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (fixed asset)	Closing Balances \$
10 Yr Property Plan	<i>in progress</i>	0	5,100	(799)	0	4,301
Drainage Investigation etc	<i>completed</i>	(7,746)	8,268	(4,500)	3,978	0
Blk 2 Alterations & Toilet Upgrade	<i>in progress</i>	(10,515)	0	(9,565)	0	(20,080)
Totals		<b>(18,261)</b>	<b>13,368</b>	<b>(14,864)</b>	<b>3,978</b>	<b>(15,779)</b>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	4,301
Funds Due from the Ministry of Education	(20,080)
	<b>(15,779)</b>



	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Drainage Investigation etc	<i>in progress</i>	37,982	0	(45,728)	0	(7,746)
Blk 2 Alterations & Toilet Upgrade	<i>in progress</i>	(1,505)	0	(9,010)	0	(10,515)
Totals		<b>36,477</b>	<b>0</b>	<b>(54,738)</b>	<b>0</b>	<b>(18,261)</b>

## 19. Related Party Transactions

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

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

## 20. Remuneration

### Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	7,265	6,115
Full-time equivalent members	0.18	0.19
<i>Leadership Team</i>		
Remuneration	574,034	363,973
Full-time equivalent members	6.50	4.00
Total key management personnel remuneration	<b>581,299</b>	<b>370,088</b>
Total full-time equivalent personnel	<b>6.68</b>	<b>4.19</b>

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:

	<b>2017 Actual \$000</b>	<b>2016 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	0	0

*Other Employees*

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
100 - 110	0.00	0.00
110 - 120	0.00	0.00
	<b>0.00</b>	<b>0.00</b>

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

**21. Compensation and Other Benefits Upon Leaving**

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

	<b>2017 Actual</b>	<b>2016 Actual</b>
Total	0	0
Number of People	0	0

**22. Contingencies**

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

**23. Commitments**

**(a) Capital Commitments**

As at 31 December 2017 the Board has not entered into any capital commitments.

(Capital commitments at 31 December 2016: nil)



#### (b) Operating Commitments

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

(a) painting contract;

	2017 Actual \$	2016 Actual \$
No later than One Year	5,398	8,258
Later than One Year and No Later than Five Years	21,885	27,283
Later than Five Years	0	0
	<b>27,283</b>	<b>35,541</b>

#### 24. Managing Capital

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

#### 25. Financial Instruments

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

##### Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	162,410	145,093	109,108
Receivables	73,696	102,000	85,351
Investments - Term Deposits	100,000	100,000	100,000
Total Loans and Receivables	<b>336,106</b>	<b>347,093</b>	<b>294,459</b>

##### Financial liabilities measured at amortised cost

Payables	100,286	120,000	99,321
Borrowings - Loans	0	0	0
Finance Leases	27,672	13,461	15,625
Painting Contract Liability	56,089	56,089	68,674
Total Financial Liabilities Measured at Amortised Cost	<b>184,047</b>	<b>189,550</b>	<b>183,620</b>

#### 26. Events After Balance Date

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

#### 27. Prior Year Comparatives

Some of the 2016 comparative figures have been changed as a result of re-classification to a basis consistent with the current disclosure for the year ended 31 December 2017. This reclassification has no impact on the total comprehensive revenue and expense.





**Somerset Crescent School**  
**Kiwisport**  
For the Year Ended 31 December 2017

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2017, the school received total Kiwisport funding of \$3,430 (excluding GST). The funding was spent on sporting endeavours.

**Somerset Crescent School**  
**Members of the Board of Trustees**  
 For the Year Ended 31 December 2017

<b>Name</b>	<b>Position Held</b>	<b>Elected/Co-opted</b>	<b>Occupation</b>	<b>Term Expires</b>
Tony Coffin	Chairperson	Elected	Journalist	2019
Dennis Argyle	Treasurer	Elected	IT Consultant	2019
Marama Plumridge	Member	Elected	Teacher Aide	2019
Mrs Meti	Member	Elected		2019
Eseta Samuelu	Member	Co-opted	Preschool Teacher Aide	2019
Vicky Arnold	Staff Rep	Elected	DP	2019

# Analysis of Variance Reporting



School Name:	Somerset Crescent School	School Number: 2363
Strategic Aim:	Utilising innovative practices, nurture a passion for learning with a strong emphasis on raising achievement in literacy.	
Annual Aim:	<p>Increase the number of students to be working at or above the National Standards for writing</p> <p>Increase the number of Maori students achieving at or above the National Standards for writing.</p> <p>Increase the number of Pasifika students achieving at or above the National Standards for writing.</p>	
Target:	<p>In the 2017 our Year 4 cohort 42% (13) of all students are below. 10.5% (2) Maori students are well below and 26.3% (5) Maori students are below. 66.7% (6) Pasifika students are below.</p> <p>All of these students will make accelerated progress in 2017. This means that these students will be at or above the expected National Standard by the end of the year.</p> <p>In the 2017 our Year 6 cohort 42.5% (17) of all students are well below or below. 2.5% (1) student is well below and 40% (16) students are below. 36.8% (7) Maori students are below. 50% (7) Pasifika students are below.</p> <p>All of these students will make accelerated progress in 2017. This means that these students will be at or above the expected National Standard by the end of the year.</p>	

**Baseline Data:**

Analysis of school wide writing data at the end of 2016 identified some concerns about the students at the end of Year 3.

This cohort showed that after 3 years at school 42% (13) students were working below the National Standards level.

Analysis of this data shows us that 10.5% (2) Maori students are working well below National Standards level and 26.3% (5) Maori students are working below National Standards level.

This analysis also shows us that 66.7% (6) Pasifika students are working below National Standards level.

Further analysis of school wide writing data at the end of 2016 identified some concerns about the students at the end of Year 5.

This cohort showed that after 5 years at school 42.5% (17) students were working well below and below the National Standards level.

2.5% (1) student was working well below the National Standards level, and 40% (16) students were working below the National Standards level.

Analysis of this data shows us that of those 16 students who are below the National Standards level 36.8% (7) are Maori students and 50% (7) are Pasifika students.

Some areas of need have been identified for the up-skilling of teachers this year through targeted PLD (professional learning development) around Writing. This includes establishing and embedding effective management systems in classrooms to work with groups around writing that will ensure targeted needs are being met.

A balanced writing programme will be taught each day.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>The Year 3 and 5 Maori, Pasifika &amp; European students who were working well below &amp; below were identified.</p> <p>Support groups both, withdrawal and in class support was implemented for these students.</p> <p>The school was once again part of the ALL cluster group working alongside Karen Lethbridge as the mentor and advisor.</p> <p>The Literacy Leader provided ALL support.</p> <p>ESOL children received extra in class and out of class support with Teacher Aides working through reading programmes.</p>	<p><b><u>From the Year 4 Target Group</u></b> There were 13 students in this group.</p> <p>6 Maori 6 Pasifika 1 European</p> <p><b><u>Results</u></b> 3 Maori students are At 1 Maori student is Below 2 Maori students are Well Below</p> <p>1 Pasifika student is Above 2 Pasifika students are At 1 Pasifika student is Below 2 Pasifika students are Well Below</p> <p>1 European student is At</p> <p>Please see the extra information I included in our Charter Review 2017 'No Names Data Report for Terms 1, 2, 3 &amp; 4 2017</p>	<p>Of the 30 students x14 are Well Below x9 are Below x6 are At &amp; x1 is Above.</p> <p>Even though there are still x23 of these students still in the Well Below and Below categories, they have made writing progress within the writing stage, as well as progress in their confidence to take risks when attempting new words and stringing together sentences.</p> <p>There are students whose attendance has been very poor and of high concern that has impacted on their achievement progress.</p> <p>Of these students x1 is an ORS student, x12 are ESOL students, and all were involved in all interventions and initiatives as stated in our 'Actions' and</p>	<p>Based on the outcomes from last year in 2018 there will be....</p> <p>Further professional development around ETap so that staff know how to access their mark books, group students and then use this data to influence next steps for themselves and their students.</p> <p>Improve assessment practices by providing further professional development around writing, with specific reference to standardising the genre used in Term 1 and Term 4 so that effective analysis can be achieved.</p> <p>Administering, analysing and moderating within teams and across the school throughout the year.</p> <p>Tracking the acceleration and progress of the target groups by using the online appraisal site.</p>

<p>Children were on the Early Words programme.</p> <p>Professional development around how to implement an effective writing programme was discussed and shared in team and staff meetings.</p> <p>Professional development delivered by RTLit advisor Liz Hansen occurred.</p> <p>Team Leaders tracking children's' progress using various visual tools.</p> <p>Staff planning and assessment is well prepared highlighting the individual needs of students and/or target groups that linked with their teacher inquiry.</p> <p>Regular sharing of evidence of teaching and progress of these students at staff and team meetings.</p>	<p><b>From the Year 6 Target Group</b> There were 17 students in this group.</p> <p>7 Maori 6 Pasifika 4 European</p> <p>Results 3 Maori students are Below 4 Maori students are Well Below</p> <p>3 Pasifika students are Below 3 Pasifika students are Well Below</p> <p>1 European student is Below 3 European students are Well Below</p> <p>Please see the extra information I included in our Charter Review 2017 'No Names Data Report for Terms 1, 2, 3 &amp; 4 2017</p>	<p>'Action Plan Goals' within our Charter.</p> <p>ALL - Mentor Texts motivated writing and built confidence and enjoyment for writing.</p> <p>The Reading Recovery programme supported some of the students.</p> <p>Planned, consistent ESOL support was in place.</p> <p>Accessing literacy expert &amp; RTLit Liz Hansen provided explicit teaching strategies and knowledge impacting favourably on teacher practice and student outcomes.</p> <p>Effective writing programmes were in place, and effective practices shared.</p> <p>Tracking of data in classes, across teams and across the school provided visual evidence of acceleration and progress.</p>	<p>Teacher inquiries will all be based around inquiring in to one's own practice based on the needs of the priority learners within the class, team and school.</p> <p>Continued use of 'Mentor Texts' across the school and adding more of these to the kit.</p> <p>Literacy Leader and Literacy Curriculum Team in place.</p> <p>Professional development for staff around the effective knowledge and practices based on John Hattie's research.</p> <p>Whole staff professional reading around John Hattie's book 'Visible Learning For Teachers - Maximising Impact On Learning'.</p> <p>Use of Learning Intentions and Success Criteria/WALT's.</p> <p>Whole school use of rubrics, matrices, and exemplars so students can see and understand where they are in their learning,</p>
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Consistent and regular daily teaching of established phonics and spelling programmes throughout the school.

Observation of focused teaching by Team Leaders and Literacy Leader with feedback and feedforward.

Every staff meeting and team meeting allocated time for staff to work on their 'online appraisal sites' which included the targeted students.

Tracking of their progress, or not was discussed and then sharing of strategies, ideas, tools and resources was had which influenced and supported next steps.

Consistent and regular daily teaching of writing throughout the school.

Phonics programmes provided some students with skills and knowledge that supported their alphabet and sound development.

Having time allocated in meetings for discussions, and sharing of professional knowledge and practice supported progress.

Observation feedback and feedforward have provided specific 'next steps', and acknowledgement of explicit/effective teaching practices.

Planning and Assessment Reviews will improve, allowing more time for reflection and sharing of planning and assessment practices.

Whanau Hui began where staff explicitly taught family members how to teach and support reading from home. Resources were given to support the whanau. This occurred in teams.

what they achieve and where they go to next.

Displaying examples of 'excellent practices' of Somerset Crescent School student work around the writing stages.

Professional development around 'Student/Learner Agency'.

Professional development around Growth Mindset - Hattie's 8 Mind frames.

Teacher expectation of students' ability and capability challenged and improved through professional development and discussion.

Continuation of professional development time in Team Meetings and Staff Meetings based around priority learners.

Team Leaders tracking their team's priority learner data in a consistent manner. Sharing acceleration and progress/or not of their students. Discussing and challenging each other as to why

Team collaboration for support in sharing and planning writing activities and setting goals and expectations.

Communicate regularly with whanau.

or why not progress occurred.

Continuation and extension of the Early Words programme across the school.

Continuation of the ESOL support.

Phonics programmes included in class literacy programme across the school in place of cross grouping phonics across the school.

Observation feedback and feedforward provided from Team Leaders that acknowledges explicit and effective teaching practices in literacy, and that challenges ineffective teacher practices in literacy sparking change and improvement.

Observation feedback and feedforward have provided specific 'next steps', and acknowledgement of explicit/effective teaching practices.



			<p>Planning and Assessment Reviews will improve, allowing more time for reflection and sharing of planning and assessment practices.</p> <p>Writing programmes and practices will be monitored and shared amongst teams and across the school.</p> <p>Whanau Hui will continue in Terms 1 &amp; 2. This will occur as a whole school and focus on foundation skills for formal learning, reading, writing and mathematics.</p> <p>Arrange for an expert in writing to motivate and provide explicit teaching strategies to staff.</p>
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**Planning for next year:**

Ensure our 2018 Budget supports the necessary professional development staff require to improve their practice, and provides the tools and resources to support them and the students.

Teacher Only Days professional development in January that will provide information about John Hattie/Visible Learning for Teachers, Learning Intentions & Success Criteria, Growth Mindset, Foundation Skills for Formal Learning, and Nathan Mikaere-Wallis' development of the brain.

Teacher Only Day professional development in August with Stephen Graham will provide writing motivation and skills/strategies that will impact favourably on teacher practice and students' motivation and achievement.

Leadership Team deciding together (Principal, Deputy Principal, Senco & Team Leaders) on our target groups based on our data from 2017 and our professional knowledge of our students.

Tracking of our target groups and priority learners is undertaken, reflected upon and analysed throughout the year via ETap, and Teacher Inquiries.

# Analysis of Variance Reporting



<b>School Name:</b>	Somerset Crescent School	<b>School Number:</b> 2363
<b>Strategic Aim:</b>	Utilising innovative practices, nurture a passion for learning with a strong emphasis on raising achievement in literacy.	
<b>Annual Aim:</b>	<p>Reading:</p> <p>Increase the number of students to be working at or above the National Standards for literacy reading.</p> <p>Increase the number of Maori students to be achieving at or above the National Standards for reading.</p> <p>Increase the number of Pasifika students achieving at or above the National Standards for reading.</p>	
<b>Target:</b>	<p>In the 2017 our Year 2 cohort 79.1% (34 ) of all students are below.</p> <p>75% (21) Maori students are below.</p> <p>66.7% (4) Pasifika students are below.</p> <p>All of these students will make accelerated progress in 2017. This means that these students will be at or above the expected National Standard by the end of the year.</p> <p>In the 2017 our Year 3 cohort 50% (19) of all students are well below or below.</p> <p>27.8% (5) Maori students are well below.</p> <p>30% (3) Pasifika students are well below.</p> <p>22.2% (4) Maori students are below.</p> <p>30% (3) Pasifika students are below.</p> <p>All of these students will make accelerated progress in 2017. This means that these students will be at or above the expected National Standard by the end of the year.</p>	

**Baseline Data:**

Analysis of school wide reading data at the end of 2016 identified some concerns about the students at the end of Year 1.

This cohort showed that after a year at school 79.1% (34) students were working below the National Standards level.

Analysis of this data shows us that 75% (21) Maori students are working below National Standards level and 66.7% (4) Pasifika students are working below National Standards level.

Further analysis of school wide reading data at the end of 2016 identified some concerns about the students at the end of Year 2.

This cohort showed that after 2 years at school, 23.7% (9) students were working well below the National Standards level and 26.3% (10) students were working below the National Standards level.

Analysis of this data shows us that of those students who are well below the National Standards level 27.8% (5) are Maori students and 30% (3) are Pasifika students.

Of those students who are below the National Standards level 22.2% (4) are Maori students and 30% (3) are Pasifika students.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>The Year 2 and 3 Maori, Pasifika &amp; European students who were working well below &amp; below were identified.</p> <p>Support groups both, withdrawal and in class support was implemented for these students.</p> <p>Targeted support groups/Reading Recovery.</p> <p>ESOL children received extra in class and out of class support with Teacher Aides working through reading programmes.</p> <p>Children were on the Early Words programme.</p> <p>Professional development around the Daily 5 programme continued.</p>	<p><b><u>From the Year 2 Target Group</u></b>  There were 34 students in this group at the beginning of the year. 5 students left the school leaving 29 students in this group at the end of the year</p> <p>16 Maori  5 Pasifika  8 European</p> <p><b><u>Results</u></b>  4 Maori students are Above  2 Maori students are At  9 Maori students are Below  1 Maori student is Well Below</p> <p>2 Pasifika students are Above  1 Pasifika student is At  2 Pasifika students are Below</p> <p>4 European students are Above  2 European students are At  2 European students are Below</p> <p><i>Please see the extra information I included in our Charter Review</i></p>	<p>Of the 48 students (Year 2's &amp; 3's)  x2 are Well Below  x23 are Below  x7 are At &amp;  x14 are Above.</p> <p>Even though there are still x25 of these students still in the Well Below and Below categories they have made reading level progress, progress with their comprehension and progress in their confidence to take risks. There are students whose attendance has been very poor and of high concern that has impacted on their achievement progress.</p> <p>Of these students x1 is an ORS student, x9 are ESOL students, and all were involved in all interventions and initiatives as stated in our 'Actions' and 'Action Plan Goals' within our Charter.</p>	<p>Based on the outcomes from last year in 2018 there will be...</p> <p>Further professional development around ETap so that staff know how to access their mark books, group students and then use this data to influence next steps for themselves and their students.</p> <p>Improve assessment practices by providing further professional development around reading, with specific reference to effectively administering and analysing PM Benchmark and Probe.</p> <p>Tracking the acceleration and progress of the target groups by using the online appraisal site.</p> <p>Teacher inquiries will all be based around inquiring in to one's own practice based on the needs of the priority learners within the class, team and school.</p>

<p>Professional development delivered by RTLit advisor Liz Hansen occurred.</p> <p>Team Leaders tracking children's' progress using various visual tools.</p> <p>Staff planning and assessment is well prepared highlighting the individual needs of students and/or target groups that linked with their teacher inquiry.</p> <p>Regular sharing of evidence of teaching and progress of these students at staff and team meetings.</p> <p>Consistent and regular daily teaching of established phonics and spelling programmes throughout the school.</p> <p>Observation of focused teaching by Team Leaders and</p>	<p><i>2017 'No Names Data Report for Terms 1, 2, 3 &amp; 4 2017</i></p> <p><b><u>From the Year 3 Target Group</u></b>  There were 19 students in this group at the beginning of the year. 2 students left the school leaving 17 students in this group at the end of the year</p> <p>8 Maori  7 Pasifika  2 European</p> <p><b><u>Results</u></b>  4 Maori students are Above  3 Maori students are Below  1 Maori student is Well Below</p> <p>2 Pasifika students are At  5 Pasifika students are Below</p> <p>2 European students are Below</p> <p><i>Please see the extra information I included in our Charter Review 2017 'No Names Data Report for Terms 1, 2, 3 &amp; 4 2017</i></p>	<p>The Reading Recovery programme supported some of the students.</p> <p>The Daily 5 programmes across the school provided a structure and tasks within that structure from which the students could learn through.</p> <p>Planned, consistent ESOL support was in place.</p> <p>Accessing literacy expert &amp; RTLit Liz Hansen provided explicit teaching strategies and knowledge impacting favourably on teacher practice and student outcomes.</p> <p>Tracking of data in classes, across teams and across the school provided visual evidence of acceleration and progress.</p> <p>Phonics programmes provided some students with skills and knowledge that supported their alphabet and sound development.</p>	<p>Literacy Leader and Literacy Curriculum Team in place.</p> <p>Professional development for staff around the effective knowledge and practices based on John Hattie's research.</p> <p>Whole staff professional reading around John Hattie's book 'Visible Learning For Teachers - Maximising Impact On Learning'.</p> <p>Use of Learning Intentions and Success Criteria/WALT's.</p> <p>Whole school use of rubrics, matrices, and exemplars so students can see and understand where they are in their learning, what they achieve and where they go to next.</p> <p>Professional development around 'Student/Learner Agency'.</p> <p>Professional development around Growth Mindset - Hattie's 8 Mind frames.</p>
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<p>Literacy Leader with feedback and feedforward.</p> <p>Every staff meeting and team meeting allocated time for staff to work on their 'online appraisal sites' which included the targeted students. Tracking of their progress, or not was discussed and then sharing of strategies, ideas, tools and resources was had which influenced and supported next steps.</p> <p>Communicate regularly with whanau.</p>		<p>Having time allocated in meetings for discussions, and sharing of professional knowledge and practice supported progress.</p> <p>Whanau Hui began where staff explicitly taught family members how to teach and support reading from home. Resources were given to support the whanau. This occurred in teams.</p>	<p>Teacher expectation of students ability and capability challenged and improved through professional development and discussion.</p> <p>Continuation of professional development time in Team Meetings and Staff Meetings based around priority learners.</p> <p>Team Leaders tracking their team's priority learner data in a consistent manner. Sharing acceleration and progress/or not of their students. Discussing and challenging each other as to why or why not progress occurred.</p> <p>Continuation and extension of the Early Words programme across the school.</p> <p>Continuation of the ESOL support.</p> <p>Phonics programmes included in class literacy programme across the school in place of cross grouping phonics across the school.</p>
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			<p>Observation feedback and feedforward provided from Team Leaders that acknowledges explicit and effective teaching practices in literacy, and that challenges ineffective teacher practices in literacy sparking change and improvement.</p> <p>Observation feedback and feedforward have provided specific 'next steps', and acknowledgement of explicit/effective teaching practices.</p> <p>Planning and Assessment Reviews will improve, allowing more time for reflection and sharing of planning and assessment practices.</p> <p>Whanau Hui will continue in Terms 1 &amp; 2. This will occur as a whole school and focus on foundation skills for formal learning, reading, writing and mathematics.</p>
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### Planning for next year:

Ensure our 2018 Budget supports the necessary professional development staff require to improve their practice, and provides the tools and resources to support them and the students.

Teacher Only Days professional development in January that will provide information about John Hattie/Visible Learning for Teachers, Learning Intentions & Success Criteria, Growth Mindset, Foundation Skills for Formal Learning, and Nathan Mikaere-Wallis' development of the brain.

Leadership Team deciding together (Principal, Deputy Principal, Senco & Team Leaders) on our target groups based on our data from 2017 and our professional knowledge of our students.

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