

**INDEPENDENT AUDITOR'S REPORT**

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

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 Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

We have audited the financial statements of the School on pages 2 to 18, 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.

Our audit was completed on 24 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 information included in the Analysis of Variance, the Kiwi Sport Statement, the List of Trustees and the Statement of Responsibility which form part of the Annual 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.



Vivien Cotton  
CKS Audit  
On behalf of the Auditor-General  
Palmerston North, New Zealand

# SOMERSET CRESCENT SCHOOL

## ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

### School Directory

<b>Ministry Number:</b>	2363
<b>Principal:</b>	Teena Johnson
<b>School Address:</b>	45 Somerset Crescent, Palmerston North
<b>School Postal Address:</b>	45 Somerset Crescent, Palmerston North
<b>School Phone:</b>	06 354 3274
<b>School Email:</b>	office@somersetcres.school.nz

### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires</b>
Tony Coffin	Chairperson	Elected	2019
Teena Johnson	Principal	ex Officio	
Dennis Argyle	Parent Rep	Elected	2019
Marama Plumridge	Parent Rep	Elected	2019
Mrs Meti	Parent Rep	Elected	2019
Eseta Samuelu	Parent Rep	Co-opted	2019
Vicky Arnold	Staff Rep	Elected	2019

**Accountant / Service Provider:** Openbook Solutions Limited

# SOMERSET CRESCENT SCHOOL

Annual Report - For the year ended 31 December 2018

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# Somerset Crescent 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.

Tony David Coffin  
Full Name of Board Chairperson

  
Signature of Board Chairperson

22.5.19  
Date:

Teera Debbie Johnson  
Full Name of Principal

  
Signature of Principal

22.5.19  
Date:

**Somerset Crescent School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	2,091,465	2,007,953	1,958,952
Locally Raised Funds	3	44,590	44,577	53,472
Interest Earned		5,086	3,500	4,786
		<hr/>	<hr/>	<hr/>
		2,141,141	2,056,030	2,017,209
<b>Expenses</b>				
Locally Raised Funds	3	24,233	26,605	35,933
Learning Resources	4	1,568,335	1,498,516	1,397,172
Administration	5	152,378	158,421	144,580
Finance		2,827	2,500	2,659
Property	6	371,476	320,117	382,678
Depreciation	7	54,634	48,203	49,080
Loss on Disposal of Property, Plant and Equipment		1,031	0	0
		<hr/>	<hr/>	<hr/>
		2,174,914	2,054,362	2,012,102
<b>Net Surplus / (Deficit) for the year</b>		<b>(33,773)</b>	<b>1,668</b>	<b>5,108</b>
Other Comprehensive Revenue and Expenses		0	0	0
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(33,773)</b>	<b>1,668</b>	<b>5,108</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 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<b>264,224</b>	<b>287,632</b>	<b>252,628</b>
Total comprehensive revenue and expense for the year	(33,773)	1,668	5,108
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	0	0	6,488
Contribution - SNUP	7,177	0	0
<b>Equity at 31 December</b>	<b>237,628</b>	<b>289,300</b>	<b>264,224</b>
Retained Earnings	237,628	289,300	264,224
<b>Equity at 31 December</b>	<b>237,628</b>	<b>289,300</b>	<b>264,224</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 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	23,589	151,416	162,410
Accounts Receivable	9	99,988	78,000	73,696
GST Receivable		6,370	7,000	7,108
Prepayments		7,550	6,000	6,274
Inventories	10	4,750	3,500	3,297
Investments	11	206,614	100,000	100,000
Funds held for Capital Works Projects	18	0	0	15,779
		<u>348,861</u>	<u>345,916</u>	<u>368,564</u>
<b>Current Liabilities</b>				
Accounts Payable	13	121,600	110,000	100,286
Revenue Received in Advance	14	2,845	1,500	1,445
Provision for Cyclical Maintenance	15	13,133	18,000	8,889
Painting Contract Liability - Current Portion	16	15,445	15,445	15,445
Finance Lease Liability - Current Portion	17	10,996	10,623	8,910
Funds held for Capital Works Projects	18	13,145	0	0
		<u>177,164</u>	<u>155,568</u>	<u>134,975</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>171,697</b>	<b>190,348</b>	<b>233,589</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	214,472	222,242	188,877
		<u>214,472</u>	<u>222,242</u>	<u>188,877</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	112,982	88,141	98,836
Painting Contract Liability	16	25,199	25,199	40,644
Finance Lease Liability	17	10,360	9,950	18,762
		<u>148,540</u>	<u>123,290</u>	<u>158,242</u>
<b>Net Assets</b>		<b><u>237,628</u></b>	<b><u>289,300</u></b>	<b><u>264,224</u></b>
<b>Equity</b>		<b><u>237,628</u></b>	<b><u>289,300</u></b>	<b><u>264,224</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 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		648,835	633,858	642,667
Locally Raised Funds		49,146	44,288	54,342
Goods and Services Tax (net)		737	108	616
Payments to Employees		(402,422)	(365,578)	(346,922)
Payments to Suppliers		(249,066)	(202,776)	(239,024)
Cyclical Maintenance Payments in the year		(5,750)	(16,500)	0
Interest Paid		(2,827)	(2,500)	(2,659)
Interest Received		4,360	3,515	4,798
Net cash from / (to) the Operating Activities		43,014	94,414	113,819
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(79,658)	(86,023)	(43,537)
Purchase of Investments		(106,614)	0	0
Net cash from / (to) the Investing Activities		(186,272)	(86,023)	(43,537)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		0	0	6,488
Finance Lease Payments		(4,368)	(11,569)	(3,337)
Painting contract payments		(24,445)	(23,595)	(22,612)
Funds Held for Capital Works Projects		33,250	15,779	2,482
Net cash from Financing Activities		4,437	(19,385)	(16,979)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(138,821)</b>	<b>(10,994)</b>	<b>53,302</b>
Cash and cash equivalents at the beginning of the year	8	162,410	162,410	109,108
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>23,589</b>	<b>151,416</b>	<b>162,410</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

For the year ended 31 December 2018

### 1. Statement of Accounting Policies

#### 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 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

##### *Basis of Preparation*

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

##### *Financial Reporting Standards Applied*

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

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

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

##### *Measurement Base*

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

##### *Presentation Currency*

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

##### *Specific Accounting Policies*

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

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

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

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

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

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

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

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

##### *Classification of leases*

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 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 para 28 per 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 / 5 - 20 straight line

#### **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, 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 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.

**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.



## 2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	563,212	576,740	555,172
Teachers' salaries grants	1,214,771	1,173,658	1,106,586
Use of Land and Buildings grants	222,525	191,923	210,541
Resource teachers learning and behaviour grants	4,956	1,500	6,318
Other MoE Grants	86,002	64,132	80,335
	<b>2,091,465</b>	<b>2,007,953</b>	<b>1,958,952</b>

## 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>			
Donations	14,246	10,500	14,902
Fundraising	0	1,203	800
Trading	18,641	19,650	21,032
Activities	11,704	13,224	16,738
	44,590	44,577	53,472
<b>Expenses</b>			
Activities	5,381	3,803	11,842
Trading	18,554	21,600	22,832
Fundraising (costs of raising funds)	298	1,202	1,260
	24,233	26,605	35,933
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<b>20,358</b>	<b>17,972</b>	<b>17,539</b>

## 4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	30,375	40,748	29,821
Information and communication technology	13,834	13,301	9,715
Library resources	1,932	3,450	988
Employee benefits - salaries	1,510,716	1,430,917	1,351,546
Staff development	11,478	10,100	5,101
	<b>1,568,335</b>	<b>1,498,516</b>	<b>1,397,172</b>



## 5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	4,659	4,457	4,523
Board of Trustees Fees	5,198	7,300	7,265
Board of Trustees Expenses	7,045	6,976	6,481
Communication	3,949	3,300	3,423
Consumables	8,111	6,500	6,074
Other	18,667	11,921	11,837
Employee Benefits - Salaries	94,776	108,507	94,475
Insurance	5,813	5,600	5,593
Service Providers, Contractors and Consultancy	4,160	3,860	4,910
	<b>152,378</b>	<b>158,421</b>	<b>144,580</b>

## 6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	41,621	45,147	42,124
Cyclical Maintenance Expense	24,140	21,824	42,136
Grounds	7,275	7,502	5,074
Heat, Light and Water	23,795	23,000	22,484
Rates	6,289	6,286	6,218
Repairs and Maintenance	43,671	20,435	51,167
Use of Land and Buildings	222,525	191,923	210,541
Security	2,159	4,000	2,934
	<b>371,476</b>	<b>320,117</b>	<b>382,678</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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Building Improvements	1,137	704	955
Furniture and Equipment	15,701	22,162	13,216
Information and Communication Technology	24,236	18,476	24,859
Leased Assets	10,088	3,745	6,147
Library Resources	3,471	3,115	3,904
	<b>54,634</b>	<b>48,203</b>	<b>49,080</b>





### 8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Bank Current Account	22,519	1,416	27,965
Bank Call Account	1,069	150,000	134,445
Cash equivalents and bank overdraft for Cash Flow Statement	<u>23,589</u>	<u>151,416</u>	<u>162,410</u>

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

Of the \$23,589 Cash and Cash Equivalents, \$37,551 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

### 9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	4,000	7,500	7,156
Interest Receivable	1,242	500	515
Teacher Salaries Grant Receivable	94,747	70,000	66,025
	<u>99,988</u>	<u>78,000</u>	<u>73,696</u>
Receivables from Exchange Transactions	5,242	8,000	7,671
Receivables from Non-Exchange Transactions	94,747	70,000	66,025
	<u>99,988</u>	<u>78,000</u>	<u>73,696</u>

### 10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	501	500	49
School Uniforms	4,249	3,000	3,248
	<u>4,750</u>	<u>3,500</u>	<u>3,297</u>

### 11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	206,614	100,000	100,000



## 12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Building Improvements	24,356	0	0	0	(1,137)	23,218
Furniture and Equipment	51,481	53,775	0	0	(15,701)	89,555
Information and Communication	64,065	21,663	(1,031)	0	(24,236)	60,460
Leased Assets	26,394	3,348	0	0	(10,088)	19,654
Library Resources	22,582	2,473	0	0	(3,471)	21,584
<b>Balance at 31 December 2018</b>	<b>188,877</b>	<b>81,260</b>	<b>(1,031)</b>	<b>0</b>	<b>(54,634)</b>	<b>214,472</b>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Buildings	4,592	(4,592)	0
Building Improvements	35,262	(12,043)	23,218
Furniture and Equipment	300,797	(211,243)	89,555
Information and Communication	264,471	(204,011)	60,460
Leased Assets	38,879	(19,225)	19,654
Library Resources	89,236	(67,652)	21,584
<b>Balance at 31 December 2018</b>	<b>733,237</b>	<b>(518,765)</b>	<b>214,472</b>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
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 \$
2017			
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>



### 13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	15,767	28,000	13,525
Accruals	8,003	8,500	8,499
Capital accruals for PPE items	0	0	8,924
Employee Entitlements - salaries	94,747	70,000	66,025
Employee Entitlements - leave accrual	3,083	3,500	3,312
	<b>121,600</b>	<b>110,000</b>	<b>100,286</b>
Payables for Exchange Transactions	121,600	110,000	100,286
	<b>121,600</b>	<b>110,000</b>	<b>100,286</b>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Other	2,845	1,500	1,445
	<b>2,845</b>	<b>1,500</b>	<b>1,445</b>

### 15. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	107,725	94,317	65,589
Increase/ (decrease) to the Provision During the Year	27,390	21,824	42,136
Use of the Provision During the Year	(9,000)	(10,000)	0
Provision at the End of the Year	<b>126,115</b>	<b>106,141</b>	<b>107,725</b>
Cyclical Maintenance - Current	13,133	18,000	8,889
Cyclical Maintenance - Term	112,982	88,141	98,836
	<b>126,115</b>	<b>106,141</b>	<b>107,725</b>

### 16. Painting Contract Liability

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Liability	15,445	15,445	15,445
Non Current Liability	25,199	25,199	40,644
	<b>40,644</b>	<b>40,644</b>	<b>56,089</b>

In 2014 the Board signed an agreement with Programmed Maintenance 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:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	12,851	12,851	11,555
Later than One Year and no Later than Five Years	10,653	10,653	20,590
Later than Five Years	0	0	0
	<u>23,504</u>	<u>23,504</u>	<u>32,146</u>

## 18. Funds Held for Capital Works Projects

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

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
10 Yr Property Plan	<i>completed</i>	4,301	0	(5,355)	1,054	0
Special Needs Toilets	<i>in progress</i>	0	0	(4,326)	0	(4,326)
Blk 2 Alterations & Toilet Upgrade	<i>in progress</i>	(20,080)	0	0	0	(20,080)
Special Needs Property Mod - Fence	<i>in progress</i>	0	37,551	0	0	37,551
Totals		<u>(15,779)</u>	<u>37,551</u>	<u>(9,681)</u>	<u>1,054</u>	<u>13,145</u>

### Represented by:

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

37,551  
24,406

13,145

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
10 Yr Property Plan	<i>in progress</i>	0	5,100	(799)	0	4,301
Drainage Investigation	<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		<u>(18,261)</u>	<u>13,368</u>	<u>(14,864)</u>	<u>3,978</u>	<u>(15,779)</u>



## 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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	5,198	7,265
Full-time equivalent members	0.09	0.18
<i>Leadership Team</i>		
Remuneration	258,112	574,034
Full-time equivalent members	2.50	6.50
Total key management personnel remuneration	<b>263,310</b>	<b>581,299</b>
Total full-time equivalent personnel	<b>2.59</b>	<b>6.68</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:

	2018 Actual \$000	2017 Actual \$000
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	2018 FTE Number	2017 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:

	2018 Actual	2017 Actual
Total	0	0
Number of People	0	0

## 22. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 23. Commitments

### (a) Capital Commitments

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

(a) \$41,723 contract for special needs property modification - fencing to be completed in 2019, which will be fully funded by the Ministry of Education. \$37,551 has been received of which \$0 has been spent on the project to date

(Capital commitments at 31 December 2017: nil)

### (b) Operating Commitments

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

(a) Painting contract;

	2018 Actual \$	2017 Actual \$
No later than One Year	9,258	5,398
Later than One Year and No Later than Five Years	13,627	21,885
Later than Five Years	0	0
	<u>22,885</u>	<u>27,283</u>

## 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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	23,589	151,416	162,410
Receivables	99,988	78,000	73,696
Investments - Term Deposits	206,614	100,000	100,000
Total Loans and Receivables	<u>330,191</u>	<u>329,416</u>	<u>336,106</u>

### Financial liabilities measured at amortised cost

Payables	121,600	110,000	100,286
Finance Leases	21,356	20,572	27,672
Painting Contract Liability	40,644	40,644	56,089
Total Financial Liabilities Measured at Amortised Cost	<u>183,600</u>	<u>171,216</u>	<u>184,047</u>

## 26. Events After Balance Date

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



# **Somerset Crescent School**

## **Kiwisport**

For the Year Ended 31 December 2018

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received \$3,569 (excluding GST). The funding was spent on sporting endeavours.





Somerset Crescent School

*"Raising the Bar"*

**ANALYSIS OF VARIANCE REPORT**  
**YEAR 2**



# Analysis of Variance Reporting

School Name:	Somerset Crescent School	School Number:	2363
Strategic Aim:	<p>Build teacher capability in teaching reading.          Focus on raising student achievement for our Priority Learners (Maori below in reading, Pasifika below in reading, students with special needs, students from low socio-economic families).          Encourage community/whanau participation in student learning.</p>		
Annual Aim:	<p>Increase the number of students in this cohort to be working at or above in reading.</p>		
Target:	<p>In 2018 in our <u>Year 2</u> cohort there are 15 students who are <u>below</u>.          7 are Maori.          6 are Pasifika.          1 is Asian.          1 is European.          We expect that all of these students will make accelerated progress in 2018. This means that these students will be at or above in reading by the end of the year.</p>		
Baseline Data:	<p>Analysis of schoolwide reading data at the <u>end of 2017</u> identified some concerns about the students in <u>Year 1</u>.          These students are now <u>Year 2 in 2018</u>.</p>		

In this cohort there are 15 students who are below in reading.

To support these learners there will continue to be ongoing, effective professional development in literacy for staff.

There will be robust assessment practices in place that will assist and ensure all levels of learning and teaching are accurate, and targeted at acceleration and progress.

Teacher Inquiries will improve practices and therefore the delivery of programmes.

Classroom programmes and systems will be well established and reflected upon regularly. These programmes will be balanced and taught each day.

<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 students who were working well below &amp; below were identified.</p> <p>The Literacy Leaders provided support to staff.</p> <p>Monitor these students closely and expect accelerated progress.</p> <p>Plan effectively.</p> <p>Analyse their individual needs.</p> <p>Record evidence through the online appraisal site of their teacher performance through their teacher inquiry.</p> <p>Regular sharing of evidence of teaching and progress of these students at team meetings and via other means.</p> <p>Consistent and regular daily teaching of phonics and spelling.</p> <p>Setting explicit goals and expectations.</p>	<p><b><u>From the Year 2 cohort</u></b>  There are 15 students who are <u>below</u>.</p> <p>7 are Maori.  6 are Pasifika.  1 is Asian.  1 is European.</p> <p><b><u>Results</u></b>  We started with 15 students in term 1 2018 (in this group) and ended up with 12 students in term 4 2018.</p> <p>Of these 12 students...  No students went down levels.  No students stayed at the same level, and  All 12 students went up a level/levels.</p> <p>Of the 12 students...  1 is Well below.  6 are Below.  4 are At &amp;,  1 is Above.</p> <p>4 students made progress.  8 students made accelerated progress.</p>	<p>Of the 12 students...  1 is Well below.  6 are Below.  4 are At &amp;,  1 is Above.</p> <p>Even though there is still x1 student Well Below and x6 students Below these students still in the Well Below and Below categories have made progress in their reading, as well as progress in their confidence to sound out letters and words - taking risks when attempting new words and stringing together sentences.</p> <p>Of these students x3 are ESOL 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>Based on the outcomes from last year in 2019 there will be....</p> <p>Further professional development around the Teacher Portal in ETap so that staff know how to access their mark books, group students, input and access summative information to analyse, and then use this data to influence next steps for themselves and their students.</p> <p>Improve assessment practices by providing professional development around reading, with specific reference to standardising the teachers practice when they are administering a Running Record.</p> <p>Tracking the acceleration and progress of the target groups by teachers, team leaders and management.</p>

<p>Team Leaders display visual monitoring charts (from SMS eTap/own means) to use as progress indicators and from which professional discussion and dialogue can occur (reflection, self review, differentiation).</p> <p>Continuation of Daily Five.</p> <p>ESOL (English for Speakers of Other Languages) children to receive extra in class support with their Teacher Aides working through effective reading strategies/programmes.</p> <p>Children on the Early Words programme.</p> <p>Read Out Loud Programme.</p> <p>Consistent and regular daily teaching of spelling throughout the school.</p> <p>Essential Word Lists - consistent spelling assessment across the school.</p> <p>Communicate regularly with whanau - Whanau Hui.</p> <p>(Reading/Literacy Professional Development).</p>	<p>12/12 (100%) Year 2 students made progress/acceleration during the 2018 year.</p> <p>Note: See the extra information I included in our Charter Review 2018 'No Names Data Report for Terms 1, 2, 3 &amp; 4 2018</p>	<p>Effective reading 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>Spelling programmes provided some students with skills and knowledge that supported their alphabet and sound development.</p> <p>Having time allocated in meetings for discussions, and sharing of professional knowledge and practice supported progress.</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 began where staff explicitly taught family members how to teach and support reading from home. Resources</p>	<p>Teacher inquiries will all be based around inquiring into one's own practice based on the needs of the priority learners within the class, team and school.</p> <p>Literacy Leader and Literacy Curriculum Team in place.</p> <p>Professional development for staff around the effective literacy practices shared in 2017 &amp; 2018 (Liz Hansen VCOP/Talk to Learn &amp; Reading Levels Handbook).</p> <p>Whole staff reminder about the knowledge learnt from the professional development in 2017/2018.</p> <p>Use of Modelling Books to capture learning and understanding, as well as evidence of teaching and learning.</p> <p>Teacher expectation of students' ability and capability challenged and improved through professional development, and discussion in various forums (staff meetings,</p>
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Resources for families to use at home.

An audit and review of our current resources (mostly housed in Room 3, the Teacher Prep Room and Library)

Professional development around how to implement an effective reading programme was discussed and shared in team and staff meetings.

Professional development delivered by RTLit advisor Liz Hansen occurred.

Team Leaders tracking children's progress using various visual tools.

Staff planning and assessment is well prepared highlighting the individual needs of students and/or target groups that linked with their teacher inquiry.

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

were given to support the whanau. This occurred as a whole staff (x3 groups were formed with a teacher from each team in them - covering the students learning journey across the school).

team meetings, professional development opportunities).

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 or why not progress occurred.

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

Continuation of the ESOL support.

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>was had which influenced and supported next steps.</p> <p>Consistent and regular daily teaching of reading throughout the school.</p> <p>Team collaboration for support in sharing and planning reading activities and setting goals and expectations.</p>			<p>Observation feedback and feedforward will provide 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 2 &amp; 3. These will occur as a whole school and focus on reading (particularly effective strategies to use at home), writing (and what this actually looks like at each stage), and mathematics (particularly around DMIC).</p>
<p><b>Planning for next year:</b></p>			
<p>Ensure our 2019 Budget supports the purchase of necessary tools and resources to support teachers and the students.</p> <p>Ensure that teacher practices are standardised re the administration and analysis of running records.</p> <p>Ensure professional development is effective via the Literacy Leader.</p> <p>Ensure reading data is correctly entered into ETap.</p> <p>Ensure that the Leadership Team decide together (Principal, Deputy Principal/Senco, Assistant Principal &amp; Team Leaders) on our target groups based on our data from 2019 and our professional knowledge of our students.</p>			

Ensure the tracking of our priority learners progress is undertaken. That it is reflected upon and analysed throughout the year via teacher's 'planning and assessment' as well as recorded in ETap, and Teacher Inquiries.





Somerset Crescent School

*"Raising the Bar"*

**ANALYSIS OF VARIANCE REPORT**  
**YEAR 4**



# Analysis of Variance Reporting

School Name:	Somerset Crescent School	School Number:	2363
Strategic Aim:	<p>Build teacher capability in teaching writing.          Focus on raising student achievement for our Priority Learners (Maori below in writing, Pasifika below in writing, students with special needs, students from low socio-economic families).          Encourage community/whanau participation in student learning.</p>		
Annual Aim:	<p>Increase the number of students in this cohort to be working at or above in writing.</p>		
Target:	<p>In 2018 in our <u>Year 4</u> cohort there are 18 students who are <u>below</u>.          8 are Maori.          7 are Pasifika.          3 are European.          We expect that all of these students will make accelerated progress in 2018. This means that these students will be at or above in writing by the end of the year.</p>		

**Baseline Data:**

Analysis of schoolwide writing data at the end of 2017 identified some concerns about the students who were below in Year 3.

These students are now Year 4 in 2018.

To support these learners there will continue to be ongoing, effective professional development in literacy for staff.

There will be robust assessment practices in place that will assist and ensure all levels of learning and teaching are accurate, and targeted at acceleration and progress.

Teacher Inquiries will improve practices and therefore the delivery of programmes.

Classroom programmes and systems will be well established and reflected upon regularly. These programmes will be balanced and taught each day.

<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 4 students who were working well below &amp; below were identified.</p> <p>Use of Mentor Texts.</p> <p>Structured programme.</p> <p>Use of effective teaching strategies.</p> <p>High motivation.</p> <p>Role modelling the writing process.</p> <p>Provide lots of visuals/word walls etc for the children to go to and use.</p> <p>Have fun writing areas - phone booth, rocket, tent with cool writing tasks to complete.</p> <p>Provide a variety of tools and surfaces from which to write on and with (e.g Chalk/Concrete, water/sand).</p> <p>Give resources to families to use at home.</p> <p>Conference.</p>	<p><u>From the Year 4 cohort</u></p> <p>There are 18 students who are <u>below</u>.</p> <p>8 are Maori. 7 are Pasifika. 3 are European.</p> <p><u>Results</u></p> <p>We started with 18 students in term 1 2018 (in this group) and ended up with 16 students in term 4 2018.</p> <p>We have 2 students who went down 'part of a level within a level'.</p> <p>We have 5 students who stayed at the same level.</p> <p>We have 9 students who went up part of a level or a level.</p> <p>Of these 16 students.. 14 are Below, &amp; 2 are At. 1 made no progress. 15 made progress.</p>	<p>Of these 16 students.. 14 are Below, &amp; 2 are At.</p> <p>Even though there are still x14 of these students still in the 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 x6 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, and x6 are ESOL students.</p> <p>Mentor Texts motivated writing and built confidence and enjoyment for writing.</p> <p>Planned, consistent ESOL support was in place.</p>	<p>Based on the outcomes from last year in 2019 there will be....</p> <p>Further professional development around Teacher Portal in ETap so that staff know how to access their mark books, group students, input and access summative information to analyse, and then use this data to influence next steps for themselves and their students.</p> <p>Planning of writing lessons, units and programmes will be specific and needs based. They will extend and challenge our students. They will motivate and excite students to write and express themselves through the written word.</p> <p>Improve assessment practices by providing further professional development around writing,</p>

<p>Set goals.</p> <p>Use the matrix to highlight achievements.</p> <p>Give feedback and feed forward.</p> <p>Give oral feedback.</p> <p>Monitor writing programme.</p> <p>Celebrate writers.</p> <p>Targeted PD in writing delivered by Liz Hansen (RTLit) - VCOP, Talk to Write</p> <p>Targeted PD in writing delivered by Stephen Graeme - structures and tools.</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 how to implement an effective writing</p>	<p>No students made accelerated progress.</p> <p>15/16 (93%) of our Year 4 students made progress during the 2018 year.</p> <p>Note: See the extra information I included in our Charter Review 2018 'No Names Data Report for Terms 1, 2, 3 &amp; 4 2018</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>Having time allocated in meetings for discussions, and sharing of professional knowledge and practice supported progress.</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>with specific reference to improving the process/tools used in Term 1 and Term 4 so that effective analysis can be achieved.</p> <p>Develop a 'scope and sequence' - school wide package for our teachers based on Stephen Graeme's resources &amp; assessment tools</p> <p>Administering, analysing and moderating within teams and across the school throughout the year.</p> <p>Tracking the acceleration and progress of the priority learner target groups.</p> <p>Teacher inquiries will all be based around inquiring into 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>
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programme was discussed and shared in team and staff meetings.

Team Leaders tracking children's progress using various visual tools.

Staff planning and assessment is well prepared highlighting the individual needs of students and/or target groups that linked with their teacher inquiry.

Regular sharing of evidence of teaching and progress of these students at staff and team meetings.

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.

Whanau Hui began where staff explicitly taught family members how to teach and support writing from home. Resources were given to support the whanau. This occurred as a whole staff in the hall.

An effective Literacy Leader and Literacy Curriculum Team in place.

Continued professional development around using Learning Intentions and Success Criteria/WALT's.

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.

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

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

Consistent and regular daily teaching of writing throughout the school.

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

Communicate regularly with whanau.

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 or why not progress occurred.

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

Continuation of the ESOL support.

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

Observation feedback and feedforward will provide 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.

Writing programmes and practices will be monitored and shared amongst teams and across the school.

Whanau Hui will continue in Terms 2 & 3. This will occur as a whole school and focus reading, writing and mathematics.

#### Planning for next year:

Ensure our 2019 Budget supports the necessary professional development staff require to improve their practice, and provide the tools and resources to support them and the students.

Teacher Only Days professional development in January will provide information, and remind staff about the skills and effective writing strategies taught in August 2018 by Stephen Graham. This 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, Assistant Principal & Team Leaders) on our target groups based on our data from 2019 and our professional knowledge of our students.

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





Somerset Crescent School

*"Raising the Bar"*

**ANALYSIS OF VARIANCE REPORT**  
**YEAR 6**



# Analysis of Variance Reporting

School Name:	Somerset Crescent School	School Number: 2363
Strategic Aim:	<p>Build teacher capability in teaching writing.          Focus on raising student achievement for our Priority Learners (Maori below in writing, Pasifika below in writing, students with special needs, students from low socio-economic families).          Encourage community/whanau participation in student learning.</p>	
Annual Aim:	<p>Increase the number of students in this cohort to be working at or above in writing.</p>	
Target:	<p>In 2018 in our <b>Year 6</b> cohort there are 17 students who are below.          7 are Maori.          5 are Pasifika.          5 are European.          We expect that all of these students will make accelerated progress in 2018. This means that these students will be at or above in writing by the end of the year.</p>	

**Baseline Data:**

Analysis of schoolwide writing data at the end of 2017 identified some concerns about the students who were below in Year 5.

These students are now Year 6 in 2018.

To support these learners there will continue to be ongoing, effective professional development in literacy for staff.

There will be robust assessment practices in place that will assist and ensure all levels of learning and teaching are accurate, and targeted at acceleration and progress.

Teacher Inquiries will improve practices and therefore the delivery of programmes.

Classroom programmes and systems will be well established and reflected upon regularly. These programmes will be balanced and taught each day.

<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 5 students who were working well below &amp; below were identified.</p> <p>Use of Mentor Texts.</p> <p>Structured programme.</p> <p>Use of effective teaching strategies.</p> <p>High motivation.</p> <p>Role modelling the writing process.</p> <p>Provide lots of visuals/word walls etc for the children to go to and use.</p> <p>Have fun writing areas - phone booth, rocket, tent with cool writing tasks to complete.</p> <p>Provide a variety of tools and surfaces from which to write on and with (e.g Chalk/Concrete, water/sand).</p>	<p><b><u>From the Year 6 cohort</u></b>  There are 17 students who are <u>below</u>.</p> <p>7 are Maori.  5 are Pasifika.  5 are European.</p> <p><b><u>Results</u></b>  We started with 17 students in term 1 2018 (in this group) and ended up with 15 students in term 4 2018.</p> <p>We have 0 students who went down 'part of a level within a level' or a 'level'.  We have 2 students who stayed at the same level.  We have 13 students who went up part of a level or a level/s.</p> <p>Of the 15 students...  3 are Well below.  4 are Below.  6 are At &amp;,  2 are Above.</p>	<p>Of the 15 students...  3 are Well below.  4 are Below.  6 are At &amp;,  2 are Above.</p> <p>Even though there are still x7 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 x4 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, and x5 are ESOL students.</p> <p>Mentor Texts motivated writing and built confidence and enjoyment for writing.</p>	<p>Based on the outcomes from last year in 2019 there will be....</p> <p>Further professional development around Teacher Portal in ETap so that staff know how to access their mark books, group students, input and access summative information to analyse, and then use this data to influence next steps for themselves and their students.</p> <p>Planning of writing lessons, units and reading programmes will be specific and needs based. They will extend and challenge our students. They will motivate and excite students to write and express themselves through the written word.</p> <p>Improve assessment practices by providing further professional development around writing,</p>

<p>Give resources to families to use at home.</p> <p>Conference.</p> <p>Set goals.</p> <p>Use the matrix to highlight achievements.</p> <p>Give feedback and feed forward.</p> <p>Give oral feedback.</p> <p>Monitor writing programme.</p> <p>Celebrate writers.</p> <p>Targetted PD in writing delivered by Liz Hansen (RTLit) - VCOP, Talk to Write</p> <p>Targetted PD in writing delivered by Stephen Graeme - structures and tools.</p> <p>ESOL children received extra in class and out of class support with Teacher Aides working through reading programmes.</p>	<p>4 students made no progress. 8 students made progress. 3 students made accelerated progress.</p> <p>11/15 (73%) of our Year 6 students made progress/acceleration during the 2018 year.</p> <p>Note: See the extra information I included in our Charter Review 2018 'No Names Data Report for Terms 1, 2, 3 &amp; 4 2018</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>Having time allocated in meetings for discussions, and sharing of professional knowledge and practice supported progress.</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</p>	<p>with specific reference to improving the process/tools used in Term 1 and Term 4 so that effective analysis can be achieved.</p> <p>Develop a 'scope and sequence' - school wide package for our teachers based on Stephen Graeme's resources &amp; assessment tools</p> <p>Administering, analysing and moderating within teams and across the school throughout the year.</p> <p>Tracking the acceleration and progress of the priority learner target groups.</p> <p>Teacher inquiries will all be based around inquiring into 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>
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