

# **BELLEVUE SCHOOL**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

|                        |  |
|------------------------|--|
| School Address:        | 12 Bancroft Terrace, Wellington 6037   |
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| Ministry Number:       | 2806   |

# BELLEVUE SCHOOL

Financial Statements - For the year ended 31 December 2017

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# Bellevue 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.

Kelvin-James Russell

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

30/5/2018

Date:

Karen Hardie

Full Name of Principal

[Signature]

Signature of Principal

30-5-2018

Date:

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

For the year ended 31 December 2017

|   |       | 2017                 | 2017                | 2016                  |
|---|-------|----------------------|---------------------|-----------------------|
|   | Notes | Actual               | Budget              | Actual                |
|   |       | \$                   | (Unaudited)         | \$                    |
|   |       |                      | \$                  |                       |
| <b>Revenue</b>  |       |                      |                     |                       |
| Government Grants   | 2     | 2,227,257            | 2,218,897           | 2,056,903             |
| Locally Raised Funds  | 3     | 154,704              | 105,000             | 222,962               |
| Interest Earned   |       | 13,903               | 11,000              | 14,328                |
|   |       | <u>2,395,865</u>     | <u>2,334,897</u>    | <u>2,294,194</u>      |
| <b>Expenses</b>   |       |                      |                     |                       |
| Locally Raised Funds  | 3     | 58,129               | 32,000              | 48,756                |
| Learning Resources  | 4     | 1,610,272            | 1,619,570           | 1,459,038             |
| Administration  | 5     | 128,423              | 165,000             | 126,413               |
| Finance   |       | 7,439                | 1,500               | 3,016                 |
| Property  | 6     | 435,743              | 449,827             | 444,049               |
| Depreciation  | 7     | 84,183               | 66,000              | 77,917                |
|   |       | <u>2,324,190</u>     | <u>2,333,897</u>    | <u>2,159,190</u>      |
| <b>Net Surplus / (Deficit) for the year</b>                 |       | 71,675               | 1,000               | 135,004               |
| Other Comprehensive Revenue and Expenses                    |       | -                    | -                   | -                     |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | <u><u>71,675</u></u> | <u><u>1,000</u></u> | <u><u>135,004</u></u> |

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

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

For the year ended 31 December 2017

|   | 2017<br>Actual<br>\$ | 2017<br>Budget<br>(Unaudited)<br>\$ | 2016<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| <b>Balance at 1 January</b>   | 869,002              | 800,000                             | 724,775              |
| Total comprehensive revenue and expense for the year  | 71,675               | 1,000                               | 135,004              |
| <u>Capital Contributions from the Ministry of Education</u><br>Contribution - Furniture and Equipment Grant | -                    | 20,000                              | 9,223                |
| <b>Equity at 31 December 2017</b>   | 940,678              | 821,000                             | 869,002              |
| Retained Earnings   | 940,678              | 821,000                             | 869,002              |
| <b>Equity at 31 December 2017</b>   | 940,678              | 821,000                             | 869,002              |

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

# Bellevue School

## Statement of Financial Position

As at 31 December 2017

|   |       | 2017    | 2017        | 2016    |
|---|-------|---------|-------------|---------|
|   | Notes | Actual  | Budget      | Actual  |
|   |       | \$      | (Unaudited) | \$      |
|   |       |         | \$          |         |
| <b>Current Assets</b>                     |       |         |             |         |
| Cash and Cash Equivalents                 | 10    | 150,295 | 101,200     | 49,702  |
| Accounts Receivable                       | 11    | 77,500  | 60          | 80,103  |
| GST Receivable                            |       | 11,626  | 10,000      | 11,013  |
| Inventories                               | 12    | 1,228   | 700         | 726     |
| Investments                               | 13    | 407,996 | 410,000     | 425,000 |
|   |       | <hr/>   | <hr/>       | <hr/>   |
|   |       | 648,645 | 521,960     | 566,544 |
| <b>Current Liabilities</b>                |       |         |             |         |
| Accounts Payable                          | 15    | 101,389 | 110,860     | 115,616 |
| Provision for Cyclical Maintenance        | 16    | 15,000  | 20,000      | 15,750  |
| Finance Lease Liability - Current Portion | 17    | 7,249   | -           | 4,191   |
| Revenue Received in Advance               | 18    | 16,797  | 5,000       | 3,397   |
| Funds held for Capital Works Projects     | 19    | 1,209   | 5,000       | 6,752   |
|   |       | <hr/>   | <hr/>       | <hr/>   |
|   |       | 141,644 | 140,860     | 145,706 |
| <b>Working Capital Surplus/(Deficit)</b>  |       | 507,001 | 381,100     | 420,838 |
| <b>Non-current Assets</b>                 |       |         |             |         |
| Property, Plant and Equipment             | 14    | 487,957 | 506,900     | 509,619 |
|   |       | <hr/>   | <hr/>       | <hr/>   |
|   |       | 487,957 | 506,900     | 509,619 |
| <b>Non-current Liabilities</b>            |       |         |             |         |
| Provision for Cyclical Maintenance        | 16    | 41,367  | 47,000      | 46,354  |
| Finance Lease Liability                   | 17    | 12,912  | 20,000      | 15,101  |
|   |       | <hr/>   | <hr/>       | <hr/>   |
|   |       | 54,279  | 67,000      | 61,455  |
| <b>Net Assets</b>                         |       | <hr/>   | <hr/>       | <hr/>   |
|   |       | 940,678 | 821,000     | 869,003 |
| <b>Equity</b>                             |       | <hr/>   | <hr/>       | <hr/>   |
|   |       | 940,678 | 821,000     | 869,002 |

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

# Bellevue 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   |           | 489,278         | 479,918          | 470,707          |
| Locally Raised Funds  |           | 136,922         | 104,940          | 222,962          |
| International Students                                      |           | 17,783          | -                |                  |
| Goods and Services Tax (net)                                |           | (614)           | (10,000)         | 7,416            |
| Payments to Employees                                       |           | (192,606)       | (93,000)         | (229,724)        |
| Payments to Suppliers                                       |           | (303,200)       | (312,258)        | (263,007)        |
| Cyclical Maintenance Payments in the year                   |           | (16,240)        | 54,000           |                  |
| Interest Paid   |           | (7,439)         | (1,500)          |                  |
| Interest Received   |           | 13,499          | 11,000           | 12,407           |
| <b>Net cash from / (to) the Operating Activities</b>        |           | <b>137,383</b>  | <b>233,100</b>   | <b>220,761</b>   |
| <b>Cash flows from Investing Activities</b>                 |           |                 |                  |                  |
| Proceeds from Sale of PPE (and Intangibles)                 |           | -               |                  |                  |
| Purchase of PPE (and Intangibles)                           |           | (55,614)        | (290,234)        | (226,401)        |
| Purchase of Investments                                     |           | 17,004          | (15,000)         | (225,000)        |
| <b>Net cash from / (to) the Investing Activities</b>        |           | <b>(38,609)</b> | <b>(305,234)</b> | <b>(451,401)</b> |
| <b>Cash flows from Financing Activities</b>                 |           |                 |                  |                  |
| Furniture and Equipment Grant                               |           | -               | 20,000           | 9,224            |
| Finance Lease Payments                                      |           | (6,038)         | 20,000           | (1,876)          |
| Funds Administered on Behalf of Third Parties               |           | 13,400          | 5,000            | (78,602)         |
| Funds Held for Capital Works Projects                       |           | (5,542)         | 5,000            |                  |
| <b>Net cash from Financing Activities</b>                   |           | <b>1,820</b>    | <b>50,000</b>    | <b>(71,254)</b>  |
| <b>Net increase/(decrease) in cash and cash equivalents</b> |           | <b>100,593</b>  | <b>(22,134)</b>  | <b>(301,894)</b> |
| Cash and cash equivalents at the beginning of the year      | 10        | 49,702          | 123,334          | 351,596          |
| <b>Cash and cash equivalents at the end of the year</b>     | <b>10</b> | <b>150,295</b>  | <b>101,200</b>   | <b>49,702</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.

# Bellevue School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2017

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

Kiwi Park 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 14.



**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 23.

*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.

**Other Grants**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

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

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

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

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

#### **i) Inventories**

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

#### **j) Investments**

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

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

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

The School has met the requirements under section 73 of the Education Act 1989 in relation to the acquisition of investment securities.

#### **k) Property, Plant and Equipment**

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

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

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

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

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

#### **Leased Assets**

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

**Depreciation**

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

The estimated useful lives of the assets are:

|   |                         |
|---|-------------------------|
| Building improvements to Crown Owned Assets | 10–75 years             |
| Furniture and equipment                     | 10–15 years             |
| Information and communication technology    | 4–5 years               |
| Motor vehicles                              | 5 years                 |
| Textbooks                                   | 3 years                 |
| Leased assets held under a Finance Lease    | 4 years                 |
| Library resources                           | 12.5% Diminishing value |

**l) Intangible Assets***Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

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

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

*Non cash generating assets*

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

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

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

**n) Accounts Payable**

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

## **o) Employee Entitlements**

### *Short-term employee entitlements*

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

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

## **p) Revenue Received in Advance**

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

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

## **q) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

## **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

## **s) Provision for Cyclical Maintenance**

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

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

## **t) Financial Assets and Liabilities**

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

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

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

## **u) Borrowings**

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

## **v) Goods and Services Tax (GST)**

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

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

## **w) Budget Figures**

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

## **x) Services received in-kind**

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

**2. Government Grants**

|                                  | 2017             | 2017             | 2016             |
|----------------------------------|------------------|------------------|------------------|
|                                  | Actual           | Budget           | Actual           |
|                                  | \$               | (Unaudited)      | \$               |
| Operational grants               | 428,847          | 430,918          | 405,894          |
| Teachers' salaries grants        | 1,413,652        | 1,413,652        | 1,271,489        |
| Use of Land and Buildings grants | 324,327          | 324,327          | 314,707          |
| Other government grants          | 60,431           | 50,000           | 64,813           |
|                                  | <u>2,227,257</u> | <u>2,218,897</u> | <u>2,056,903</u> |

**3. Locally Raised Funds**

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

|  | 2017           | 2017           | 2016           |
|--|----------------|----------------|----------------|
|  | Actual         | Budget         | Actual         |
|  | \$             | (Unaudited)    | \$             |
| <b>Revenue</b>                                   |                |                |                |
| Donations  | 26,664         | 22,000         | 26,774         |
| Fundraising                                      | 31,157         | 12,000         | 25,614         |
| Other Revenue                                    | 35,064         | 42,000         | 130,759        |
| International student fees                       | 17,783         | -              | 10,761         |
| Trading  | 11,705         | 10,000         | 10,732         |
| Activities                                       | 23,468         | 11,000         | 10,117         |
| Curriculum Recoveries                            | 8,863          | 8,000          | 8,205          |
|  | <u>154,704</u> | <u>105,000</u> | <u>222,962</u> |
| <b>Expenses</b>                                  |                |                |                |
| Activities                                       | 28,542         | 10,000         | 26,583         |
| Trading  | 12,749         | 10,000         | 10,022         |
| Fundraising (costs of raising funds)             | 16,838         | 12,000         | 12,152         |
|  | <u>58,129</u>  | <u>32,000</u>  | <u>48,756</u>  |
| <i>Surplus for the year Locally raised funds</i> | <u>96,575</u>  | <u>73,000</u>  | <u>174,206</u> |

**4. Learning Resources**

|  | 2017             | 2017             | 2016             |
|--|------------------|------------------|------------------|
|  | Actual           | Budget           | Actual           |
|  | \$               | (Unaudited)      | \$               |
| Curricular                               | 46,896           | 56,218           | 33,588           |
| Information and communication technology | 19,598           | 40,700           | 23,917           |
| Library resources                        | 2,376            | 5,000            | 919              |
| Employee benefits - salaries             | 1,416,318        | 1,413,652        | 1,312,939        |
| Resource/attached teacher costs          | 106,122          | 84,000           | 70,129           |
| Staff development                        | 18,961           | 20,000           | 17,545           |
|  | <u>1,610,272</u> | <u>1,619,570</u> | <u>1,459,038</u> |

**5. Administration**

|  | 2017           | 2017           | 2016           |
|--|----------------|----------------|----------------|
|  | Actual         | Budget         | Actual         |
|  | \$             | (Unaudited)    | \$             |
| Audit Fee                                      | 7,200          | 7,200          | 6,106          |
| Board of Trustees Fees                         | 3,125          | 3,000          | 3,660          |
| Board of Trustees Expenses                     | 5,509          | 3,000          | 1,606          |
| Communication                                  | 1,931          | 2,500          | 2,443          |
| Consumables                                    | 11,408         | 14,400         | 24,859         |
| Other  | 6,206          | 6,400          | 7,018          |
| Employee Benefits - Salaries                   | 87,566         | 120,000        | 74,694         |
| Service Providers, Contractors and Consultancy | 5,478          | 8,500          | 6,026          |
|  | <u>128,423</u> | <u>165,000</u> | <u>126,413</u> |

## 6. Property

|                                     | 2017           | 2017           | 2016           |
|-------------------------------------|----------------|----------------|----------------|
|                                     | Actual         | Budget         | Actual         |
|                                     | \$             | (Unaudited)    | \$             |
| Caretaking and Cleaning Consumables | 11,508         | 9,000          | 7,119          |
| Consultancy and Contract Services   | 39,462         | 9,000          | 32,880         |
| Cyclical Maintenance Expense        | 10,504         | 13,000         | 16,771         |
| Heat, Light and Water               | 10,320         | 10,000         | 10,888         |
| Rates                               | 5,849          | 10,500         | 5,420          |
| Repairs and Maintenance             | 13,623         | 24,000         | 20,447         |
| Use of Land and Buildings           | 324,327        | 324,327        | 314,707        |
| Employee Benefits - Salaries        | 20,150         | 50,000         | 35,818         |
|                                     | <u>435,743</u> | <u>449,827</u> | <u>444,049</u> |

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          | 2017          | 2016          |
|--|---------------|---------------|---------------|
|  | Actual        | Budget        | Actual        |
|  | \$            | (Unaudited)   | \$            |
| Building Improvements                    | 24,157        | 14,000        | 20,446        |
| Furniture and Equipment                  | 11,363        | 45,000        | 11,139        |
| Information and Communication Technology | 35,945        | -             | 39,746        |
| Leased Assets                            | 8,707         | 3,000         | 2,158         |
| Library Resources                        | 4,010         | 4,000         | 4,429         |
|  | <u>84,183</u> | <u>66,000</u> | <u>77,918</u> |

## 10. Cash and Cash Equivalents

|   | 2017           | 2017           | 2016          |
|---|----------------|----------------|---------------|
|   | Actual         | Budget         | Actual        |
|   | \$             | (Unaudited)    | \$            |
| Cash on Hand  | 555            | 1,200          | 1,075         |
| Bank Current Account  | 39,055         | 30,000         | 18,462        |
| Bank Call Account   | 110,685        | 70,000         | 30,166        |
| Cash equivalents and bank overdraft for Cash Flow Statement | <u>150,295</u> | <u>101,200</u> | <u>49,702</u> |

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

### The following notes should be used where applicable:

Of the **\$546,049** Cash and Cash Equivalents, **\$16,797** of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

## 11. Accounts Receivable

|  | 2017          | 2017        | 2016          |
|--|---------------|-------------|---------------|
|  | Actual        | Budget      | Actual        |
|  | \$            | (Unaudited) | \$            |
| Receivables                                | 60            | 60          | 60            |
| Interest Receivable                        | 3,192         | -           | 2,787         |
| Teacher Salaries Grant Receivable          | 74,248        | -           | 77,256        |
|  | <u>77,500</u> | <u>60</u>   | <u>80,103</u> |
| Receivables from Exchange Transactions     | 3,252         | 60          | 2,848         |
| Receivables from Non-Exchange Transactions | 74,248        | -           | 77,256        |
|  | <u>77,500</u> | <u>60</u>   | <u>80,103</u> |

## 12. Inventories

|            | 2017         | 2017        | 2016       |
|------------|--------------|-------------|------------|
|            | Actual       | Budget      | Actual     |
|            | \$           | (Unaudited) | \$         |
| Stationery | 1,228        | 700         | 726        |
|            | <u>1,228</u> | <u>700</u>  | <u>726</u> |

### 13. Investments

The School's investment activities are classified as follows:

|                          | 2017<br>Actual<br>\$ | 2017<br>Budget<br>(Unaudited)<br>\$ | 2016<br>Actual<br>\$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| <b>Current Asset</b>     |                      |                                     |                      |
| Short-term Bank Deposits | 407,996              | 410,000                             | 425,000              |

### 14. Property, Plant and Equipment

|  | Opening<br>Balance<br>(NBV)<br>\$ | Additions<br>\$ | Disposals<br>\$ | Impairment<br>\$ | Depreciation<br>\$ | Total (NBV)<br>\$ |
|--|-----------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| <b>2017</b>                              |                                   |                 |                 |                  |                    |                   |
| Building Improvements                    | 321,793                           | 25,968          |                 | -                | (24,157)           | 323,603           |
| Furniture and Equipment                  | 49,209                            | 9,688           |                 |                  | (11,363)           | 47,534            |
| Information and Communication Technology | 103,155                           | 20,186          | (229)           |                  | (35,945)           | 87,166            |
| Leased Assets                            | 19,008                            | 6,908           |                 |                  | (8,707)            | 17,209            |
| Library Resources                        | 16,454                            |                 |                 |                  | (4,010)            | 12,444            |
| <b>Balance at 31 December 2017</b>       | <b>509,619</b>                    | <b>62,751</b>   | <b>(229)</b>    | <b>-</b>         | <b>(84,183)</b>    | <b>487,957</b>    |

|  | Cost or<br>Valuation<br>\$ | Accumulated<br>Depreciation<br>\$ | Net Book<br>Value<br>\$ |
|--|----------------------------|-----------------------------------|-------------------------|
| <b>2017</b>                              |                            |                                   |                         |
| Building Improvements                    | 490,032                    | (166,428)                         | 323,604                 |
| Furniture and Equipment                  | 302,590                    | (255,055)                         | 47,534                  |
| Information and Communication Technology | 533,125                    | (445,960)                         | 87,167                  |
| Leased Assets                            | 28,074                     | (10,866)                          | 17,208                  |
| Library Resources                        | 116,775                    | (104,332)                         | 12,444                  |
| <b>Balance at 31 December 2017</b>       | <b>1,470,597</b>           | <b>(982,640)</b>                  | <b>487,957</b>          |

|  | Opening<br>Balance<br>(NBV)<br>\$ | Additions<br>\$ | Disposals<br>\$ | Impairment<br>\$ | Depreciation<br>\$ | Total (NBV)<br>\$ |
|--|-----------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| <b>2016</b>                              |                                   |                 |                 |                  |                    |                   |
| Building Improvements                    | 170,584                           | 171,655         |                 |                  | (20,446)           | 321,793           |
| Furniture and Equipment                  | 54,601                            | 6,551           | (804)           |                  | (11,139)           | 49,209            |
| Information and Communication Technology | 96,138                            | 46,763          |                 |                  | (39,746)           | 103,155           |
| Leased Assets                            |                                   | 21,167          |                 |                  | (2,158)            | 19,009            |
| Library Resources                        | 18,647                            | 2,236           |                 |                  | (4,429)            | 16,454            |
| <b>Balance at 31 December 2016</b>       | <b>339,970</b>                    | <b>248,372</b>  | <b>(804)</b>    | <b>-</b>         | <b>(77,919)</b>    | <b>509,619</b>    |

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of equipment held under a finance lease is **\$17,208 (2016: \$19,009)**

|  | Cost or<br>Valuation<br>\$ | Accumulated<br>Depreciation<br>\$ | Net Book<br>Value<br>\$ |
|--|----------------------------|-----------------------------------|-------------------------|
| <b>2016</b>                              |                            |                                   |                         |
| Building Improvements                    | 464,065                    | (142,272)                         | 321,793                 |
| Furniture and Equipment                  | 292,902                    | (243,693)                         | 49,209                  |
| Information and Communication Technology | 514,052                    | (410,897)                         | 103,155                 |
| Leased Assets                            | 21,167                     | (2,158)                           | 19,009                  |
| Library Resources                        | 116,774                    | (100,320)                         | 16,454                  |
| <b>Balance at 31 December 2016</b>       | <b>1,408,960</b>           | <b>(899,341)</b>                  | <b>509,619</b>          |

**15. Accounts Payable**

|                                       | 2017           | 2017           | 2016           |
|---------------------------------------|----------------|----------------|----------------|
|                                       | Actual         | Budget         | Actual         |
|                                       | \$             | (Unaudited)    | \$             |
| Operating creditors                   | 4,094          | 3,860          | -              |
| Accruals                              | 9,591          | 30,000         | 40,326         |
| Banking staffing overuse              | 7,316          | -              | -              |
| Employee Entitlements - salaries      | 78,243         | 75,000         | 73,438         |
| Employee Entitlements - leave accrual | 2,145          | 2,000          | 1,852          |
|                                       | <u>101,389</u> | <u>110,860</u> | <u>115,616</u> |
| Payables for Exchange Transactions    | 101,389        | 110,860        | 115,616        |
|                                       | <u>101,389</u> | <u>110,860</u> | <u>115,616</u> |

The carrying value of payables approximates their fair value.

**16. Provision for Cyclical Maintenance**

|   | 2017          | 2017          | 2016          |
|---|---------------|---------------|---------------|
|   | Actual        | Budget        | Actual        |
|   | \$            | (Unaudited)   | \$            |
| Provision at the Start of the Year        | 62,104        | 62,104        | 54,255        |
| Increase to the Provision During the Year | 10,504        | 13,000        | 16,771        |
| Use of the Provision During the Year      | (16,240)      | (8,104)       | (8,922)       |
| Provision at the End of the Year          | <u>56,368</u> | <u>67,000</u> | <u>62,104</u> |
| Cyclical Maintenance - Current            | 15,000        | 20,000        | 15,750        |
| Cyclical Maintenance - Term               | 41,368        | 47,000        | 46,354        |
|   | <u>56,368</u> | <u>67,000</u> | <u>62,104</u> |

**17. Finance Lease Liability**

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

|  | 2017          | 2017          | 2016          |
|--|---------------|---------------|---------------|
|  | Actual        | Budget        | Actual        |
|  | \$            | (Unaudited)   | \$            |
| No Later than One Year                           | 7,249         | -             | 4,191         |
| Later than One Year and no Later than Five Years | 12,912        | 20,000        | 15,100        |
|  | <u>20,161</u> | <u>20,000</u> | <u>19,291</u> |

**18. Revenue Received in Advance**

|  | 2017          | 2017         | 2016         |
|--|---------------|--------------|--------------|
|  | Actual        | Budget       | Actual       |
|  | \$            | (Unaudited)  | \$           |
| Other Non-Government Grant Received in Advance | 16,797        | 5,000        | 3,397        |
|  | <u>16,797</u> | <u>5,000</u> | <u>3,397</u> |



## 19. 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:

|                                |                  | Opening<br>Balances | Receipts<br>from MoE | Payments | BOT<br>Contribution/<br>(Write-off to<br>R&M) | Closing<br>Balances |
|--------------------------------|------------------|---------------------|----------------------|----------|---|---------------------|
|                                | 2017             | \$                  | \$                   | \$       |   | \$                  |
| Replace windows in blocks 1, 2 | <i>completed</i> | 7,332               | -                    | -        | (7,332)                                       | (0)                 |
| Special Needs Fencing          | <i>completed</i> | (580)               |                      |          | 580   | (0)                 |
| Switchboard                    | <i>completed</i> | -                   | 6,000                | (4,791)  | -   | 1,209               |
| Replace resource room flooring | <i>completed</i> |                     | 17,389               | (17,389) |   | -                   |
| Totals                         |                  | 6,751               | 23,389               | (22,180) | (6,752)                                       | 1,209               |

### Represented by:

Funds Held on Behalf of the Ministry of Education

1,209

|                                |                    | Opening<br>Balances | Receipts<br>from MoE | Payments | BOT<br>Contribution/<br>(Write-off to<br>R&M) | Closing<br>Balances |
|--------------------------------|--------------------|---------------------|----------------------|----------|---|---------------------|
|                                | 2016               | \$                  | \$                   | \$       |   | \$                  |
| Replace windows in blocks 1, 2 | <i>in progress</i> | -                   | 10,037               | 2,705    | -   | 7,332               |
| Special Needs Fencing          | <i>completed</i>   | -                   | 2,045                | 2,625    | -   | (580)               |
| Totals                         |                    | -                   | 12,081               | 5,330    | -   | 6,752               |

## 20. Related Party Transactions

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

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

## 21. Remuneration

### Key management personnel compensation

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

|   | 2017<br>Actual<br>\$ | 2016<br>Actual<br>\$ |
|---|----------------------|----------------------|
| <i>Board Members</i>                        |                      |                      |
| Remuneration                                | 3,125                | 3,660                |
| Full-time equivalent members                | -                    | -                    |
| <i>Leadership Team</i>                      |                      |                      |
| Remuneration                                | 333,219              | 304,175              |
| Full-time equivalent members                | 3                    | 3                    |
| Total key management personnel remuneration | 336,344              | 307,835              |
| Total full-time equivalent personnel        | 3                    | 3                    |

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:

|  | 2017<br>Actual<br>\$000 | 2016<br>Actual<br>\$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: |                         |                         |
| Salary and Other Payments                        | 130 - 140               | 130 - 140               |
| Benefits and Other Emoluments                    | 3 - 4                   | 3 - 4                   |

### Other Employees

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

| Remuneration<br>\$000 | 2017<br>FTE Number | 2016<br>FTE Number |
|-----------------------|--------------------|--------------------|
| 100                   | 0.00               | 0.00               |
|                       | 0.00               | 0.00               |

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

## 22. Contingencies

There are no contingent liabilities (except as noted below) 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 entered into contract agreements for capital works as follows:

- (a) The windows replacement project funded by the Ministry has now been completed.
- (b) Special needs fencing project has been completed as well.
- (c) Switchboard project has been completed with some excess money still held on hand.
- (d) Block 2 Redevelopment Project: Some architectural costs have been incurred to date, the Ministry will look at funding this project at a later stage.

(Capital commitments at 31 December 2016: as below)

Windows replacement and special needs fencing project were completed but not wrapped up as yet, with \$7,331 underspent and \$580 overspent respectively.

### (b) Operating Commitments

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

- (a) operating lease of a photocopier and TELA Leases;

|  | 2017<br>Actual<br>\$ | 2016<br>Actual<br>\$ |
|--|----------------------|----------------------|
| No later than One Year                           | 7,249                | 4,191                |
| Later than One Year and No Later than Five Years | 12,912               | 15,100               |
|  | 20,161               | 19,291               |

## 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:

|   | 2017<br>Actual<br>\$ | 2017<br>Budget<br>(Unaudited)<br>\$ | 2016<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents                                     | 150,295              | 101,200                             | 49,702               |
| Receivables   | 77,500               | 60                                  | 80,103               |
| Investments - Term Deposits                                   | 407,996              | 410,000                             | 425,000              |
| GST Receivable  | 11,626               | 10,000                              | 11,013               |
| Inventories-Uniform   | 1,228                | 700                                 | 726                  |
| <b>Total Loans and Receivables</b>                            | <b>648,645</b>       | <b>521,960</b>                      | <b>566,545</b>       |
| <b>Financial liabilities measured at amortised cost</b>       |                      |                                     |                      |
| Payables  | 101,389              | 110,860                             | 115,616              |
| Borrowings - Loans  | -                    | -                                   | -                    |
| Finance Leases  | 20,161               | 20,000                              | 19,292               |
| Painting Contract Liability                                   | -                    | -                                   | -                    |
| <b>Total Financial Liabilities Measured at Amortised Cost</b> | <b>121,550</b>       | <b>130,860</b>                      | <b>134,908</b>       |

## 26. Events After Balance Date

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

## Members of the Board of Trustees

| Name             | Position             | How position on Board gained | Term expires |
|------------------|----------------------|------------------------------|--------------|
| Kelvin Russell   | Chairperson          | Elected                      | Jun-19       |
| Liane Chee       | Secretary            | Elected                      | Jun-19       |
| Matthew Lange    | Treasurer            | Elected                      | Jun-19       |
| Ian Dickson      | Property             | Elected                      | Jun-19       |
| Mandy Mackay     | Board Member         | Elected                      | Jun-19       |
| Karen Hardie     | Principal            |                              |              |
| Margaret Hesketh | Staff Representative | Elected                      | Jun-19       |

**Statement on KiwiSport Funding  
For the year ended 31 December 2017**

In the 2017 year, KiwiSport funding was spent as follows:

Taking all students for swimming lessons at Keith Spry Pool in Johnsonville or Rewa Rewa School pool (junior school).

# 2017 Annual Report

## Analysis of Variance



*where learning grows*

*e tipu e ako*

**Please note: -**

This Analysis of Variance report is in a form in which individual students cannot be identified to protect student privacy as per NAG2A and the Privacy Act 1993.

## Summary of Student Achievement Targets in 2017

Please note that while the school is focusing intensely on accelerating learning for identified smaller group of individuals, the focus is also on raising achievement levels in identified cohorts of students in the school that have not previously been achieving at expected levels.

### Target 1 – Mathematics

***To continue to increase the percentage of students who are achieving at or above the National Standard in mathematics by December 2017, especially in the identified target groups of Māori and Year six students.***

***In particular these cohort groups will be accelerated so that they are at least achieving at or above the mathematics standard by December 2017:***

- 60% (ie: 3/5) of identified Māori students
- 80% of Māori student cohort
- 75% (ie: 3/4) of identified Year 6 students
- 80% of the Year 6 cohort

In 2017 the target for Māori students was not met. By December there were

- 2/5 (ie: 40%) of identified Māori students were achieving at or above the mathematics standard by December. To reach the 60% target another one student needed to achieve at this level.
- 30/41 (ie: 73%) Māori students were achieving at or above the mathematics standard by December. To reach the 80% target another three students needed to achieve at/above the standard.

Although the target for the identified group of Year 6 students was not met in 2017, the target for the whole Year 6 cohort was met:

- 2/4 (ie: 50%) of identified Year 6 students were achieving at or above the mathematics standard by December. To reach the 75% target another one student needed to achieve at this level.
- 40/47 (ie: 85%) Year 6 students were achieving at or above the mathematics standard by December, which was above the 80% target.

### Target 2 – Writing

***To continue to increase the percentage of students who are achieving at or above the National Standard in writing by December 2017, especially in the identified target groups of Boys, Māori and Year six students.***

***In particular these cohort groups will be accelerated so that they are at least achieving at or above the writing standard by December 2017.***

- 76% (ie: 19/25) of identified Boys
- 80% Boys
- 66% (ie: 3/5) of identified Māori students
- 80% Māori
- 75% (ie: 6/8) of identified Year 6 students
- 75% Year 6 students

In 2017 the targets for Boys were not met by December as there were:

- 16/25 (ie: 64%) met the target. Three more students needed to reach the standard to meet the target goal of 76% achieving at/above standard for this target group.
- 101/149 (ie: 68%) met the target. A further 19 students needed to reach the standard to meet the target of 80% boys achieving at/above the standard by December.

Although the target for the whole Māori cohort was not achieved, the target for the identified group of Māori students was:

- 3/4 (ie: 75%) met the target of 66%.
- 31/41 (ie: 75%) achieved at/above the standard. A further two students needed to do this to make the 80% target set.

While the target for the whole Year 6 cohort was met, the identified group of Year 6 students target was not:

- 4/7 (ie: 57%) met the required standard. A further two students were required to meet the 75% target set.
- 37/47 (ie: 79%) met the required standard so exceeded the 75% target set.

# Full Report of Student Achievement Targets and Analysis of Variance for 2017

## Mathematics

This is the seventh year the school has reported mathematics progress against National Standards. Although multiple sources of data were used to place students on the scale (Well Below, Below, At, Above), reliability of the data presented in this report is influenced by individual teacher interpretation of the standards, and the large number of students moving in and out of the school. Through further professional development, practice and moderation teachers at Bellevue School (and nation-wide) continued to deepen their professional understanding/capability in assessments against the standards; also in reviewing and refining the moderation processes for OTJ's to more closely align teacher judgments.

A group of Year 5 students and Māori students were identified as achieving below the expected level of progress in mathematics in December 2016. These became the target groups for accelerated mathematics learning in 2017. Results for all students are recorded in a table below, with the target groups' progress included in the second table.

### Target 1 – Mathematics

*To continue to increase the percentage of students who are achieving at or above the National Standard in Mathematics by December 2017, especially in the identified target groups of Māori and Year six students.*

### Outcomes/What Happened

#### Whole School Mathematics Data (comparing mathematics OTJ's for 2017, 2016, 2015 and 2014)

| Mathematics  | Well Below |           |           |         | Below       |             |             |           | At           |              |              |            | Above       |             |             |           |
|--------------|------------|-----------|-----------|---------|-------------|-------------|-------------|-----------|--------------|--------------|--------------|------------|-------------|-------------|-------------|-----------|
| December     | 2014       | 2015      | 2016      | 2017    | 2014        | 2015        | 2016        | 2017      | 2014         | 2015         | 2016         | 2017       | 2014        | 2015        | 2016        | 2017      |
| All students | 10<br>4%   | 6<br>2.3% | 6<br>2.1% | 2<br>1% | 40<br>16.1% | 44<br>16.8% | 36<br>12.7% | 43<br>14% | 154<br>61.8% | 157<br>59.9% | 193<br>68.2% | 220<br>75% | 45<br>18.1% | 55<br>21%   | 48<br>17%   | 30<br>10% |
| Boys         | 6<br>4.5%  | 4<br>3%   | 5<br>3.6% | 2<br>1% | 23<br>17.2% | 22<br>16.3% | 16<br>11.7% | 21<br>14% | 85<br>63.4%  | 80<br>59.3%  | 93<br>67.9%  | 111<br>75% | 20<br>14.9% | 29<br>21.5% | 23<br>16.8% | 15<br>10% |
| Girls        | 4<br>3.5%  | 2<br>1.6% | 1<br>0.7% | 0       | 17<br>14.8% | 22<br>17.3% | 20<br>13.7% | 22<br>15% | 69<br>60%    | 77<br>60.6%  | 100<br>68.5% | 109<br>75% | 25<br>21.7% | 26<br>20.5% | 25<br>17.1% | 15<br>10% |
| Māori        | 1<br>3.1%  | 1<br>3%   | 1<br>2.4% | 0       | 10<br>31.3% | 8<br>24.2%  | 8<br>19.5%  | 11<br>27% | 18<br>56.3%  | 21<br>63.6%  | 30<br>73.2%  | 30<br>73%  | 3<br>9.4%   | 3<br>9.1%   | 2<br>4.9%   | 0         |
| Pasifika     | 1<br>8.3%  | 0         | 0         | 0       | 3<br>25%    | 3<br>30%    | 5<br>38.5%  | 3<br>18%  | 6<br>50%     | 7<br>70%     | 8<br>61.5%   | 14<br>82%  | 2<br>16.7%  | 0           | 0           | 0         |

- 85% of 'All Students' were judged to be achieving at or above standards by December 2017 (compared with 79.9% in 2014, and 80.9% in 2015 and 85.2% in 2016) ie: an increase of 5.1% students over the four years
- Although the percentage of all students at/above has steadily increased over the years, the proportion of 'All students' above the standard has decreased in the past two years.
- The Girls cohort judged as achieving at/above from 2014 – 2107 has shown an increase of 3.3% over the four years (ie: 81.7% - 81.1% - 85.6% - 85%). There are 11.7% fewer Girls judged to be achieving at/above over the four year period.

- The percentage of Girls judged as achieving well below and below has decreased from 2014 – 2017 with 3.3% improvement noted in the Girls cohort over the four years. There are no girls achieving well below in 2017.
- The Boys cohort judged as achieving at/above has improved from 2014 (78.3%) and through the following four years to 2017 by 6.7% (ie 78.3% - 80.8%- 84.7% - 85%). There are fewer boys judged to be achieving above the standard from 2015 – 2017 by 11.5%.
- Percentage of Boys judged as achieving well below and below has decreased from 2014 – 2017 with 6.7% improvement noted in the Boys cohort over these four years.
- As a cohort Māori students' judged to be achieving at/above in Maths increased from 2014 – 2016 with a slight decline to 73% in 2017 (this difference was due to two students less achieving at/above). Although the figures from 2014- 2017 show 65.7% - 72.7% - 78.1% - 73% at/above, there are now 7.3% more Māori students judged to be achieving at/above in Maths than four years previously with an increase of 5.4% more achieving at/above the standard in 2016 than in 2015. No Māori students were judged to be achieving well below or above standard in 2017.
- Pasifika students' cohort has increased achievement from 2014 – 2017, with a dip in achievement in 2016 (ie: 66.7% - 70% - 61.5%- 82%). There were 20.5% more Pasifika students judged as achieving at/ above the standard in 2017 compared with 2016, and an increase of 15.3% over the four years. However these percentage figures represent a very small cohort as achievement trends tracked 12 students in 2014, 10 in 2015, 13 in 2016 and 17 in 2017.

### Target Groups Mathematics Data

*The target was to move at least 3/5 Māori students (or 60%) and at least 3/4 Year 6 students (or 75%) who were achieving below the mathematics standard in 2016 as Year 5 students to achieve at or above the standard by December 2017, along with increasing the number of students in both the Māori and Year 6 cohort groups in 2017.*

| Number of students and the target % to achieve at/above by December from 2016 Annual Plan | Above    | At        | Below     | Well Below | Total at/above by Dec | % at/above by Dec | % - Below in Dec | Performance Outcomes   |
|---|----------|-----------|-----------|------------|-----------------------|-------------------|------------------|--|
| <b>Māori students:</b> at least 3/5 students (ie:60%) to achieve at/above by December     |          | <b>2</b>  | <b>3</b>  |            | <b>5</b>              | <b>40%</b>        | <b>60%</b>       | Not Achieved – needed to move one more student to reach the 60% target.    |
| <b>Total Māori students:</b> at least 80% achieving at/above standard by December         | <b>0</b> | <b>30</b> | <b>11</b> | <b>0</b>   | <b>30</b>             | <b>73%</b>        | <b>27%</b>       | Not Achieved – needed to move three more students to reach the 80% target. |
| <b>Year 6 Students:</b> 3/4 students (75%) to achieve at/above by December                |          | <b>2</b>  | <b>2</b>  |            | <b>2</b>              | <b>50%</b>        | <b>50%</b>       | Not achieved - needed to move one student to reach the 75% target.         |
| <b>Total Year 6 students:</b> at least 80% achieving at/above standard by December        | <b>6</b> | <b>34</b> | <b>7</b>  | <b>0</b>   | <b>40</b>             | <b>85%</b>        | <b>15%</b>       | Achieved.  |

Although the targets were not met for the small identified Year 6 group or both Māori target groups, individual students moved to achieve at the standard while other students improved but not sufficiently to be judged as achieving at the expected standard by December. Mathematics achievement continues as a target for 2018.

### Actions to Achieve Targets/What was done:-

- Mathematics leadership to improve understanding of expected achievement level/National Standard and delivery of mathematics programmes.
- Mathematics resource teacher undertook MST (Mathematics Supplementary teacher) training initiative and took small groups to accelerate achievement.
- Clarified processes for data collection school wide. Data used to make Overall Teacher Judgements (OTJ's) for each identified student against the mathematics standard.
- Provided further professional learning development, practice and feedback for making OTJ's and for moderation of OTJ's.
- Trialled use of PACT to assist OTJ's of Mathematics achievement.



- Deeper analysis of collated data to determine progress and next steps.
- Deliberate teacher action to improve personalised learning pathways for these students, to engage with their families about their mathematics goals and how they could support these at home.
- Planning/implementing daily programmes to improve mathematics strategies and knowledge by adapting programmes for individual learning needs and small group/individual intervention programmes implemented.
- Variety of assessment tools/tasks used to assess student achievement/inform teaching, including PAT, JAM, GLOSS, Number Knowledge and Basic Facts.
- Consistent encouragement/opportunities for students to regularly self-assess their mathematics, talk about their progress towards their goals and share their progress with others.
- E-learning programmes eg: Mathletics, e-ako maths.

#### **Reasons for Variance/Why it happened:-**

- Special needs student achievement (ie: Ongoing Resource student data) is included in the data. The number of ORS/High Learning Needs students can vary substantially from year to year.
- Student transitions ie: movement in and out of the school. The number of students who move in and out of the school shows a significant variation in the numbers of students in each cohort group from year to year.
- Clarified expected learning progressions (poutama) for students as they move through the school.
- Teacher focus on differentiating programmes to teach to student needs. Planned and implemented deliberate teaching actions to address learning areas that need acceleration, including regular meetings to discuss target student progress and adaptations to programmes.
- Professional Learning Development support in mathematics and for making/moderating OTJ's – ie: more robust assessments.
- Teachers inquiring into practice, and seeking colleague advice/assistance to adapt programmes for individual student needs.
- Teacher variability in making OTJ's and moderating these.
- Very small numbers of students in some of the target groups has a larger effect on percentages eg: Pasifika cohort.

#### **Next steps in 2018:-**

- Work with Mathematics facilitator to develop detailed, planned approach to improving mathematics teaching across the school.
- School wide review of planning, classroom delivery, assessment practice and achievement to target Professional Learning Development to further develop teacher capacity.
- Actively participate in the second year of Ministry of Education 'Mathematics Support Teachers' (MST) initiative to support leadership in mathematics to increase teaching/student achievement across the school.
- Apply for further PLD in mathematics to assist 'on-site' training/modelling for teaching mathematics.
- Continue to identify and target individual students currently achieving below/at risk of falling below the expected curriculum level, to differentiate programmes to accelerate their mathematics progress.
- Further develop school processes for identifying reasons for underachievement to address these issues quickly – especially for Māori, Pasifika and students with special learning needs.
- Focus on differentiating teaching/workshops and heterogeneous group teaching in classes to meet student needs
- Provide individual/small group intervention programmes to accelerate progress eg: MST teacher working with identified individuals/target groups of students throughout the school.
- Plan and implement deliberate teaching actions to address learning areas that need acceleration.
- Continue to use the strategies that helped make sound progress in the past to support students to accelerate progress to be achieving at/above the expected curriculum level by the end of 2018.

- Use successful 'Change Team' model/processes to improve the impact and effectiveness of the 'Supplementary Inquiry Team' on improving mathematics teaching and learning.
- Closely monitor/track identified target students' progress and programmes; also discuss at staff/hub meetings as 'Puzzles of Practice' for colleague support to adapt programmes and improve student engagement.
- Continue to explore culturally responsive approaches for teaching mathematics and engaging with families/whānau to do this.
- Further develop practice to engage in face to face conversations with parents/ whānau about learning goals, how to help at home and the importance of being at school each day eg: WEAP (Whānau Education Action Plan) training for all teachers.
- Find out further information from students/whānau to understand interests, culture, ways to engage with student and whānau.
- Continue to review teacher strengths/capabilities and provide Professional Learning Development to further teachers' abilities to use successful teaching approaches, also assessing/assessments against the mathematics curriculum levels, to promote consistency of practice.
- Refine school wide moderation processes in Mathematics using PACT tool to assist assessment and moderate teacher judgements.
- Continue to promote moderation within school and explore further how this may occur across local schools.
- Apply for learning assistance as required eg: RTL, Assistive Technology for individual student needs.
- Further refine processes for teachers to reflect on and improve practice eg: 'Teaching as Inquiry', TLCs, Puzzles of Practice, Classroom observations/feedback.

# Writing

This is the seventh year the school has assessed writing progress against National Standards. December 2017 writing OTJ's are compared with writing OTJ's in December 2014, 2015 and 2016 to gauge achievement progress over time. Although multiple sources of data were used to place students on the scale (Well Below, Below, At, Above), reliability of the data presented in this report is influenced by teacher interpretation of the standards, and some significant changes to the cohort groups with students moving into and out of the school. Through further professional development, practise and moderation teachers at Bellevue School (and nation-wide) continued to deepen their professional understanding/capability in assessments against the standards; also in reviewing and refining the moderation processes for OTJs to more closely align teachers' judgments.

At the end of 2016 a cohort of Māori students, Boys and Year 5 students were identified as achieving below the expected level of progress in writing. A group of 25 boys and five Maori students (three boys are also in the Māori student cohort) were identified as target groups for accelerated learning in 2017, along with the group of eight Year 5 students as Year 6 students in 2017. Results for all students are recorded in a table below, with the target group's progress included in the second table

## Target 2 - Writing

*To continue to increase the percentage of students who are achieving at or above the National Standard in writing by December 2017, especially in the identified target groups of Boys, Māori and Year six students.*

### Outcomes/What Happened

#### Whole School Writing Data (comparing writing OTJ's for 2017, 2016, 2015 and 2014)

| Writing      | Well Below |            |           |          | Below       |             |             |           | At           |              |              |            | Above       |            |             |           |
|--------------|------------|------------|-----------|----------|-------------|-------------|-------------|-----------|--------------|--------------|--------------|------------|-------------|------------|-------------|-----------|
| December     | 2014       | 2015       | 2016      | 2017     | 2014        | 2015        | 2016        | 2017      | 2014         | 2015         | 2016         | 2017       | 2014        | 2015       | 2016        | 2017      |
| All students | 14<br>5.6% | 12<br>4.6% | 6<br>2.1% | 10<br>3% | 60<br>24.1% | 80<br>30.5% | 54<br>19.1% | 59<br>20% | 153<br>61.4% | 159<br>60.7% | 89<br>66.8%  | 199<br>68% | 22<br>8.8%  | 11<br>4.2% | 34<br>12%   | 27<br>9%  |
| Boys         | 11<br>8.2% | 9<br>6.7%  | 6<br>4.4% | 8<br>5%  | 42<br>31.3% | 50<br>37%   | 34<br>24.8% | 40<br>27% | 74<br>55.2%  | 70<br>51.9%  | 87<br>63.5%  | 94<br>63%  | 7<br>5.2%   | 6<br>4.4%  | 10<br>7.3%  | 7<br>5%   |
| Girls        | 3<br>2.6%  | 3<br>2.4%  | 0         | 2<br>1%  | 18<br>15.7% | 30<br>23.6% | 20<br>13.7% | 19<br>13% | 79<br>68.7%  | 89<br>70.1%  | 102<br>69.9% | 105<br>72% | 15<br>13.0% | 5<br>3.9%  | 24<br>16.4% | 20<br>14% |
| Maori        | 3<br>9.4%  | 2<br>6.1%  | 2<br>4.9% | 0        | 12<br>37.5% | 14<br>42.4% | 8<br>19.5%  | 10<br>24% | 16<br>50%    | 16<br>48.5%  | 29<br>70.7%  | 30<br>73%  | 1<br>3.1%   | 1<br>3%    | 2<br>4.9%   | 1<br>3%   |
| Pasifika     | 0          | 1<br>10%   | 0         | 1<br>6%  | 3<br>25.0%  | 2<br>20%    | 2<br>15.4%  | 3<br>18%  | 8<br>66.7%   | 7<br>70%     | 10<br>76.9%  | 11<br>65%  | 1<br>8.3%   | 0          | 1<br>7.7%   | 2<br>12%  |

- The 'All Students' cohort achieving at/above standard increased 13.9% in 2016 and was similar rate of achievement in 2017. Comparing achievement trends show 70.2% (2014), 64.9% (2015) and 78.8% (2016) and 77% in 2017.
- Boys achievement judged to be at/above the standard increased in 2016 ie: 60.4% (2014) - 56.3 (2015) - 70.8% (2016) and 68% in 2017. Although the number of boys judged to be achieving at the standard increased in 2017, there was a slight decrease in percentage and in number of boys achieving above the standard.
- Girls achievement of 86% is a similar percentage judged to be achieving at/above the standard as in 2016. An increase of 4.3% more girls achieving at/above standard over the four year period ie: 81.7% (2014) - 74% (2015) - 86.3 (2016) and 86% in 2017. Fewer girls were judged to be achieving above standard in 2017.

- The Māori cohort achieving at/above the standard has increased significantly over the four year period from 53.1% (2014) - 51.5% (2015) – 75.6% (2016) – 76% (2017). No Māori students were judged to be well below the standard in 2017.
- The Pasifika cohort achievement rate increased significantly by 15% 2015 – 2016 but was lower this year ie:- 75% (2014) – 70% (2015) and 84.6% (2016) and 78% in 2017. However there was an increase in the number of students achieving above the standard.

## Target Groups Writing Data

*The target is to move at least 19/25 (76%) Boys currently at Bellevue School who are achieving below the writing standard to be achieving at/above the standard by December 2017, to move 3/5 (or 66%) Māori students and to move 6/8 (or 75%) Year 6 currently at Bellevue School who are achieving below the writing standard to achieve at or above the standard by December 2017.*

| Number of students + target % to achieve at/above by December from 204 Annual Plan          | Above    | At        | Below     | Well Below | Total at/above by Dec | % at/above by Dec | % - Below in Dec | Performance Outcomes   |
|---|----------|-----------|-----------|------------|-----------------------|-------------------|------------------|--|
| <b>Boys:</b> at least 76% (ie:19/25) of identified Boys to achieve the standard by December |          | <b>16</b> | <b>9</b>  |            |                       | <b>64%</b>        | <b>36%</b>       | Not Achieved – needed to move three more students to reach the target goal of 76% achieving at/above standard for this target group,   |
| <b>Total Boys:</b> at least 80% achieving at or above the standard by December              | <b>7</b> | <b>94</b> | <b>40</b> | <b>8</b>   | <b>101</b>            | <b>68%</b>        | <b>32%</b>       | Not Achieved – need to move another 19 students to reach the goal of 80% all boys achieving at or above.   |
| <b>Māori:</b> 3/5 Māori (ie 66%) to achieve at/above standard by December                   |          | <b>3</b>  | <b>1</b>  |            | <b>4</b>              | <b>75%</b>        | <b>25%</b>       | Achieved – one student moved during the year so the target group reduced to 4 ie: three students meant the target goal of 75% achieving at/above standard was met for this target group,   |
| <b>Total Maori:</b> at least 80% achieving at or above the standard by December             | <b>1</b> | <b>30</b> | <b>10</b> |            | <b>31</b>             | <b>75%</b>        | <b>25%</b>       | Not Achieved – needed another two students to have achieved at/above to meet the 80% target for all Maori students.  |
| <b>Year 6:</b> 6/8 (ie: 75%) to achieve at/above the standard by December                   |          | <b>4</b>  | <b>3</b>  |            | <b>4</b>              | <b>57%</b>        | <b>43%</b>       | Not Achieved – one student moved during the year so the target group reduced to 7 ie: four students meant the target goal of 75% achieving at/above standard was not met for this target group, A further two students needed to move to reach the target. |
| <b>Total Year 6:</b> at least 75% achieving at or above the standard by December            | <b>6</b> | <b>31</b> | <b>8</b>  | <b>2</b>   | <b>37</b>             | <b>79%</b>        | <b>21%</b>       | Achieved.  |

Although progress was made in student attitude, engagement and towards the OTJ targets some students did not make sufficient progress to reach the expected standard so the targets were not met for the Boys cohort, the full Māori cohort or the identified small group of Year 6 students. Writing achievement continues as a target for 2018.

### Actions to Achieve Targets/What was done:-

- Continued 'Change Team' and Student Achievement Function (SAF) assistance to focus on improving writing for individual and identified groups of students.
- 'Raising Achievement Plan' for target groups of Boys, Māori and Year 6 students, meeting fortnightly to review progress and plan next steps.
- Clarified expected levels students should be working at for making OTJ's and moderating writing at Bellevue School from SAF/MOE guidelines.
- Used guidelines for expected level of achievement with students ie: curriculum level expectations and teacher developed learning expectation documents.
- Students were encouraged to take an increasing part in/ownership of setting their learning goals and activities by looking at expected levels of achievement for their level of schooling, and next steps from where they were currently working.
- Regularly clarified learning intentions and success criteria with students.

- Every teacher focused on school priority for planning/implementing daily programmes to improve writing, reviewing/adapting these for individual student's needs.
- Teachers identified small groups of target students, then consciously planned and used teaching strategies that research identified as being more effective to involve students in their learning.
- Teachers used PACT tool to assist making OTJ's and moderate writing across school.
- Target students daily programmes were differentiated to respond to learning needs/interests and focused on accelerated learning.
- Teachers met with target students and their parents each term to assess progress and plan next steps together.
- Students' continued to collect ideas for writing eg: Seed Books/Ideas Notebooks and were given greater choice about what they wrote about.
- Writing was 'purpose-driven' (rather than 'genre-based' writing) and increased student choices in writing eg: topic, genre, books/on devices.
- Continued focus on individualised learning experiences eg: Reading Recovery programme, literacy groups.
- Targeted additional adult assistance eg: teacher aide, small group teaching for target students.
- Data used to plan programmes, review progress, adapt programmes and make OTJ's against the writing standards.
- Identified target students were closely monitored for progress/programme adaptation in syndicate meetings/'Puzzles of Practice' for colleague support to improve engagement/progress.
- Continued student use of ICT and e-learning to actively engage them in class activities and learning programmes that related to writing. Students had choice to write using e-learning devices (chrome books, ipads) to promote engagement in learning.
- Literacy Professional Learning Development provided to improve teacher capability for delivery of writing programmes, understanding of writing standards and moderation of OTJ's against the writing standards school-wide eg: change team professional development in using PACT this year.
- Provided consistent encouragement/opportunities for students to regularly self-assess/reflect on their writing, talk about their progress towards their goals and share their progress with others – especially working to involve parents/caregivers/whānau.
- Meetings with parents used to engage/inform parents, encourage assistance/support for their child/ren's writing eg: 'Meet the Teacher', Three Way Conferences, Target Student Whānau Meetings.

#### **Reasons for Variance/Why it happened:-**

- Strong school wide focus and priority on daily teaching and writing practice in 2017 – emphasized 'every day every child writing', appraisal goals related to writing, TLC's and professional development focus on writing.
- Teachers noticed/reported an increase of engagement and willingness to write (even for some of their more reluctant students).
- Reduction in teacher variability in making OTJ's as used clarified expected levels that students should be working at and PACT tool when making/moderating writing. Worked in teams to moderate using these levels for students at risk/difficult to determine level.
- Used PACT tool to assist moderating OTJ for confirming OTJ's/confirming some students writing throughout the year and for December assessment. Continued using a number of samples from student writing books rather than a 'one-off' sample in 'test' conditions.
- Used Bellevue Writing Progressions (poutama) to guide students, teachers and parents/ whānau for expected progress in writing.
- From 2014 Ongoing Resource Student data is included in writing data, and number of ORS students increased/changed during the year.
- Student transitions ie: movement in and out of the school.
- Smaller numbers of students in some target groups had a larger effect on the percentages eg: Māori.

#### **Next steps in 2018: -**

- Continue the school focus on writing improvement/acceleration and ensuring daily writing in each class.
- Continue Change Team support for improvement/accelerated writing achievement school wide and for identified students. Review then implement new Raising Achievement Plan.
- School wide use of Bellevue Writing Poutama and PACT tool to guide expectations, set goals and check progress, and plan deliberate teaching actions.
- Target groups for accelerated writing progress ie: individuals identified from 2017 data and areas of need identified for students.

- Continue teachers' active involvement in identifying/choosing target students for accelerated progress in their hubs using data from 2017 and their early assessments.
- Manageable target groups so each teacher is clearly focused on lifting student writing achievement for these students eg: no more than five.
- All staff proactive to improve attendance, participation, involvement and engagement for identified students and their whānau/families.
- Monitor progress/ adapt programmes using school Tracking and Monitoring Sheet and PACT to check/discuss progress each month.
- Further develop school processes for identifying reasons for underachievement to address issues quickly – especially boys and Māori students.
- Apply for learning assistance as required eg: RTLb, RTLit, and Assistive Technology.
- Further develop use of tools to assist making more objective/accurate writing judgements about student achievement levels eg: whole staff continue to use writing PACT tool to assist making judgements and expect regular use for assessing target student progress
- Trial and adapt methods to find out further information from students/whānau to understand interests, culture, ways to engage with student and whānau eg: Whānau Strengthening meetings.
- Use WEAP training to assist further engagement in face to face conversations with parents/ whānau about writing goals and expectations, how to help at home, the importance of being at school each day and regularly practising writing skills.
- Regularly clarify and review learning intentions and success criteria with students – daily check in with target group students.
- Further professional development and practise to make and moderate teacher judgements of achievement in teams to promote consistency of practice.
- Seek/investigate further moderation of assessment judgement across local schools.

# Independent auditor's report

## **To the readers of the financial statements of Bellevue School for the year ended 31 December 2017**

The Auditor-General is the auditor of Bellevue School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Stephens Wellington 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 16, which comprise the statement of financial position as at 31 December 2017, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 30 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 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 on pages 17 to 28 but does not include the financial statements, and our auditor's report thereon.

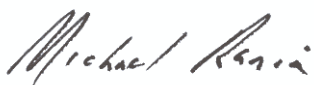
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Michael Rania | **Moore Stephens Wellington Audit**  
On behalf of the Auditor-General | Wellington, New Zealand