



2016 Variance Report

To Be the Best We Can Be

Ministry of Education I.D Number: 2987

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Principal's Contextual Statement:

2016 is the second year in the 2015-2017 strategic planning cycle. The objectives for improvement and achievement that we set out to achieve over this period, and the means by which we will achieve them, are stated on page 21 of our Charter. The objectives are restated here to ensure that they remain at the forefront of our thinking and action.

- Provide success and appropriate challenge for all students
- Provide a sound foundation in literacy and numeracy with a special emphasis on Y1-4 students
- Improve [identified] student achievement in literacy and numeracy
- Further develop students' independent inquiry [questioning, thinking and information literacy] skills
- Students will take increased responsibility for their own learning, behaviour and attitudes; and care of personal and school property and resources
- Encourage students to take risks and display a 'can do' attitude
- Hold high expectations of all students and encourage intrinsic motivation to achieve their personal best.
- Continue to seek ways to incorporate the 'Green Footprint' into programmes and the fabric of the school
- Continue to seek ways to incorporate Tikanga Maori into programmes and the fabric of the school
- Continue to seek ways to incorporate cultural diversity into programmes and the fabric of the school
- Provide opportunities for staff to develop greater personal expertise and confidence in ICT to enhance their teaching and efficiently undertake administrative requirements
- Provide opportunities and support for all teaching staff to develop greater confidence and consistency when making overall teacher judgements (OTJ's) when assessing student work
- Provide opportunities and support to all teaching staff to refine pedagogy, differentiate programmes and increase their curriculum knowledge as a means to engage all students and improve learning outcomes
- Provide staff with meaningful opportunities to build leadership capability and capacity

The 2014 community and staff surveys and subsequent planning day discussions endorsed the direction and philosophy of the school; and expressed high levels of satisfaction against all the key objectives and performance indicators.

Each objective has also been broadened to include the 'fabric of the school.'

Key initiatives and objectives planned for 2016 are:

- Increased focus on meeting the intent and objectives of Ka Hikitia, Maori achieving education success as Maori and extending TiKanga knowledge of all students and staff
- Using teacher inquiry to improve teacher effectiveness and student achievement: A school-wide PLD initiative investigating deliberateness in teacher & leader actions to improve outcomes and evaluate the impact of strategies used
- Continued implementation of recommendations falling out of the 2014 communication review. In particular; new website, school app and moving resources to the cloud
- Introduction and development of KiVa programme continue to have positive relationships between students to be the best we can be
- Continuation of e-learning across the curriculum
- Introduction and support of the Bring Your Own Device (BYOD) initiative for Year 7 and 8
- Review of the broader technology curriculum – with a minor school-wide PLD component
- Review of English curriculum and associated documentation
- Comprehensive review of all policies and procedures
- Run an effective election and to then successfully induct any new Trustees
- Become informed of expectations related to the Health and Safety at Work Act, April 2016, and to review all areas of Health and Safety to meet the Act's requirements

For planning purposes a roll of 436 students has been predicted. This is the September 2016 MoE provisional entitlement. Based on current data we would expect our roll to reach 450 students.

2016 STUDENT IMPROVEMENT TARGETS

Strategic Aim: All students are successfully able to access the New Zealand Curriculum, as evidenced by progress and achievement in relation to National Curriculum Levels and National Standards.

Equity: We aim for high levels of success for all students. It is expected that there will be no significant difference in the achievement of boys and girls; or that of Maori, Pasifika and other ethnic groups and children of European descent.

Context: Each year, we set student achievement targets, based primarily on the previous year's end-of-year data. Early Term One assessment information, especially in regards students new to the school, is used to supplement the previous year's summative information.

Historical data shows that overall student achievement is high. The percentage of students meeting National Standard and Curriculum Level achievement expectations is consistently above national results. School data also replicates national data with the highest overall achievement being in reading, followed by mathematics and then writing. When comparing 2012 school achievement data against other schools in the area and similar Wellington schools, it is noted that fewer Seatoun School students are assessed as achieving 'above the expected level'. We believe that this reflects the validity and robust nature of our assessment and moderation practice, rather than lower student achievement. A detailed analysis of 2016 results can be found in the 2016 National Standards NAG 2a(b) Report.

The quality of teaching practice, student engagement and attendance, and parent involvement are all high at Seatoun School. The largest proportion of the budget is allocated to teaching and learning, with a significant investment allocated to employing learning assistants to support learning programmes. Staff PLD is on-going, effective and highly-valued. There is a strong culture of collegiality and shared responsibility for supporting all students to make progress and enjoy success. The school has a reputation for being inclusive and supportive of students with special needs. Many of these students are our lower achieving students which has an impact on aggregated student achievement. It also impacts on resource allocation, especially in the actual time commitment required of staff to support these students. We are making continued and incremental gains in particular the achievement of our Maori students and in writing.

In October 2015 we received a very favourable ERO report and have been placed in the four to five year review cycle.

Our strategic aim remains the same – we want students to make progress, achieve as highly as they can and enjoy learning. The actions, strategies and interventions we can implement to lift student achievement and achieve this aim are, in the main, well-established - there are no magic bullets. It is superfluous to repeatedly state these actions every year for each target. Outlined below are the key strategies/actions the school will implement for all targets. The reader is advised that only specific actions relevant to particular targets will be recorded; in some instances there may be nothing additional to add.

Key interventions for lifting student achievement:

- Use assessment data to prioritise needs and identify students
- Develop an action plan with consideration given to:
 - any needs or considerations specific to achieving this target that fall beyond established interventions and focussed teaching
 - resource acquisition/allocation & budget implications
 - communication/participation of parents
 - parent workshops/information
 - PLD implications for staff (includes TA's) – individual, team, school-wide
 - use of any outside agencies/expertise
 - on-going monitoring & assessment, review and evaluation – teacher & student
 - time-frames

- summative assessment & reporting
- Consider next steps and implications for the following year for individual students/whānau, staff and school.

Year 1 and 2 Targets 2016

Year 1 and 2: Reading Target 2016

Aim: To increase the number of 5 and 6 year old students achieving at and above the National Expected Level in Reading.

Baseline Data:

November 2015 data showed that 86% (43/50) of students in Y1, were reading at or above the expected level. All these children moved to Year 2 in 2015. 14% (7/50) were achieving below the expected level. This is a low number of children achieving below the expected level. In addition to the 7 students that are achieving below the expected level there are 3 Year 2 students who just at the expected level. We would like these students to maintain and consolidate reading at the expected level.

Target 1: The group of 7, Y2 students, identified as achieving below the expected level, will be reading at the expected level as assessed by Overall Teacher Judgements in November 2016.

Target 2: The group of 3 Y2 students, will maintain reading at the expected level, as assessed by Overall Teacher Judgements in November 2016.

Actions	Resource	When
As per contextual statement		
Continue to target children using the Reading Eggs computer programme	Reading Eggs to put added to all Ipads	Terms 1/2
Communicate clearly with parents on how to help their child learn to read.	Offer sessions for parents to observe their child reading .	

December Update:

Target 1: Seven students were identified in February 2016 as being below the expected level. 2 students have moved to other schools. According to OTJ's made in December, of the current 5 target students:

- 80% of Year 2 target students are at the expected level (4/5).
- 20% of Year 2 target students are below the expected level (1/5).

Movement of students

- 20% of students have remained below the expected level.(1/5)
- 80% of students who were below the expected level moved to at the expected level (4/5).

Target 2:

The group of 3, Y2 students, will maintain reading at the expected level. According to OTJ's made in December:

- All 3 students have remained reading at the expected level. In July, one had slipped to below the expected level. With the support of intensive Reading Recovery lessons he has returned to "a"t the expected level.

Comment:

- The Year 2 classes have had low numbers. This has enabled teachers to provide greater quality contact time with students.

A variety of supports and interventions have been put in place to support these students:

- 4 of these students have received intensive Reading Recovery lessons.
- 6 students have been involved in the Reading Eggs programme. This programme has provided an individualised computer programme for use at home. It has also been used at school in the class programme, POD time and Developmental time.
- 2 of these students received Literacy support.
- 1 student received extra support with the Learning Language Intervention programme for speech difficulties.
- Teachers have ensured parents have been invited for 1-1 discussion about how to support their children at home and observations of reading sessions with their child.
- Some of these students have had opportunities to engage with the reading book, one on one with the teacher, prior to the lesson to introduce language and vocab prior to the group session.
- Parents have been encouraged to attend the 'Listening to Your Child Read' seminar
- Students have had extra reading or reading support activities, such as cut up sentences, with teacher aides and junior associates.
- Classroom programmes have had a focus on deepening comprehension with the use of graphic organisers.
- Senior Associates have supported reading by listening to, and reading, with many of these children.

Year 1 and 2: Writing Target 2016

Aim: To increase the number of 5 and 6 year old students achieving at and above the National Expected Level in Writing.

Baseline Data:

November 2015 data showed that 86% (43/50) of students in Y1, were writing at or above the expected level. All these children moved to Year 2 in 2016. 14% (7/50) were achieving below the expected level. Six of the 7 students are boys. We do have a significant number of children who are only just achieving at the expected level that are at risk of not making the expected progress to achieve the standard either 'after 1' or 'after 2' years at school. Therefore, our target includes a large number of children achieving at the expected level who we would like to maintain this achievement.

Target 1: The group of 7, Y2 students, identified as achieving below the expected level, will be writing at the expected level as assessed by Overall Teacher Judgements in November 2016.

Target 2: The group of 12 students, which comprises, 7 Y2 students (identified as achieving at the expected level) and, 5 Y1 students (who did not have an OTJ at the end of 2015 as they had been at school less than 6 months) will maintain writing at the expected level as assessed by Overall Teacher Judgements in November 2016.

Actions	Resource	When
As per contextual statement		
Participate in spelling school-wide PD	Time allocated in team meetings to discuss.	
Share resources	Build shared resources to scaffold students. Share successful ideas from Sheena Cameron Writing Book	Term 1
Continue to link writing with integrated studies topic		

December Update:

Target 1:

Seven students were identified as achieving below the expected level. One student has left the school. According to OTJ's made in December, of the 6 remaining target students:

- 50% of Year 2 target students remain below expected level (3/6).
- 50% of Year 2 target students are now at the expected level (3/6).

Target 2:

Twelve students, which comprised 7 Year 2 students (identified as achieving at the expected level) and 5 Year 1 students (who did not have an OTJ at the end of 2015, as they had been at school less than 6 months) have been targeted to maintain writing at the expected level. One Year 2 student and one Year 1 student left Seatoun School during the year.

- 100% of the Year 2 students are now working at the expected level
- 75% of the Year 1 students received an OTJ as being below the expected level (3/4)

Comment:

- One Year 1 student has high needs and is now on an Individual Education Plan.
- We have continued to use many of the strategies that have been implemented in previous years.
- New staff have received PD in phonics. There has been cross grouping to support phonics teaching. Teacher Aides work with a variety of students.
- Planning formats have been used which have supported students to structure their writing particularly in narrative writing.
- There has been a strong emphasis ensuring students are aware of their own learning goals.
- A variety of modifications (eg. using blue-tac or other aids) have been trialled to meet specific student need.

Year 1 and 2

Mathematics Target 2016

Aim: To increase the number of 5 and 6 year old students achieving at and above the National Expected Level in Mathematics.

Baseline Data:

November 2015 data showed that 98% (49/50) of Y1 students, were achieving at or above the expected level in mathematics. All students moved to Year 2. There are some children who are only just achieving at the expected level who are at risk of not making the expected progress to achieve the standard either 'after 1' or 'after 2' years at school. Therefore, our target covers children achieving at the expected level who we would like to maintain this achievement.

Target: The group of 9 students, comprising seven Y2 students, identified as achieving just at the expected level in maths, and two Y1 students who had not yet had an OTJ as they had been at school for less than 6 months, will continue to achieve at the expected level in mathematics as assessed by Overall Teacher Judgements in November 2016.

Actions	Resource	When
As per contextual statement		
Further in depth look at effective pedagogy in Mathematics.	Team meeting time	Term 1 and Term 2
Continue to incorporate games/activities to support children in home activities	Further develop the shared files across the team	Term 1 and 2
Undertake a teacher inquiry into developing	Team discussions	Term 2 and 3

students skills in maths.		
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December Update:

Target :

Nine Year 1 and 2 students were identified in February 2015. One student has left Seatoun School. One additional Year 1 student who has been working below the expected level was added to the targets. According to OTJ's made in December of the 9 target students:

- 22% of Year 1 & 2 target students are below expected level (2/9).
- 73% of Year 1 & 2 target students are at the expected level (7/9).

Comment:

- One of the Year 1 students is high needs and is now on an Individual Education Plans.
- There is an additional Year 2 student who has special needs who is achieving below the expected level and is now included in the target. She is also on an Individual Education Plan.
- Teachers undertook inquiries into their maths teaching. Many teachers have had a strong focus on establishing positive classroom norms to support all students to achieve maths. These norms encourage participation by students with the use of 'talk moves' for students to share their knowledge and understanding. Some teachers are also trialling different ways of organising for learning such as mixed ability groups. Providing appropriate rich tasks in lessons has also been a focus for some teachers.
- Teachers have had a focus on the students working with a buddy to record their thinking in a variety of ways - mathematically and pictorially.
- There has continued to be a strong focus on providing support for parents to assist their children at home. A resource compiled last year, has continued to be used that provides activities/games/songs. These can be used at home to support their child's maths learning. They are linked to the Maths Bugs.
- Teachers have embedded their knowledge of the Junior Assessment Maths (JAM) which is now being used widely across the team. This provides teachers with knowledge of students strengths and weaknesses across the strands in maths.
- Some teachers attended a Number Sense workshop. From this workshop teachers have been aware of providing a greater level of focus on subitising activities.

Year 3 and 4 Targets 2016

Mathematics Targets

Target 1:

Aim: To increase the number of Year 3 and 4 students achieving at the National Expected Level in Maths

Baseline Data: November 2015 data shows 6% of current Year 3 students (4/68 students) and 13% of current Year 4 students (7/52 students) were identified as achieving below the expected level in mathematics. 6 of the students are female and 5 of the students are male. In addition, one Year 3 male, who is new to Seatoun School this year, and one female student, who has returned to Seatoun School after an absence, have been identified as below the expected level in maths

Target: The group of Year 3 and 4 students identified as achieving below the expected level in maths will be achieving at the expected level as assessed by Overall Teacher Judgements in November 2015

Actions	Resource	When
As per contextual statement		2015

Implement some strategies from the ALiM programme into group teaching in the classroom	<ul style="list-style-type: none"> • Provide opportunities for PLD for teachers in strategies used in ALiM programmes • Provide time for knowledge to be shared among team members • Implementation of the programme with groups of students in the classroom • Peer observations and feedback 	Term 1 and then ongoing
Undertake a teacher inquiry into developing students skills in maths.	<ul style="list-style-type: none"> • Individual team members to implement personal inquiry goals • Undertake PLD as appropriate- eg setting up positive norms in a maths class • Regular team discussions • Monitor progress of students 	Term 2 and 3
Increase time spent working with 'below' students to build confidence/mileage	<ul style="list-style-type: none"> • Provide support teacher time, once per week, to enable teachers to be released to work with these students 	Ongoing
Teacher-directed support in mathematics.	<ul style="list-style-type: none"> • Build teacher/teacher-aide knowledge of new developments in Mathematics • Provide one-to-one support to individual students to maximise use of Mathematics as a tool 	Ongoing
Build teacher-aide capacity to support students in maths	<ul style="list-style-type: none"> • Use teacher-aide resource box to support • Upskill teacher-aides as appropriate 	Ongoing

Target 2:

Aim: To increase the number of Year 3 and 4 students achieving above the National Expected Level in Maths

Baseline Data: November 2015 data shows 21% of current Year 3 students (14/68 students) and 23% of current Year 4 students (12/52 students) were identified as achieving above the expected level in mathematics. 10 of the students are female and 16 of the students are male.

In addition, 9% of current Year 3 students (6/68) and 4% of Year 4 students (2/52) were identified as achieving confidently at the expected level (7 female, 3 male)

Target 2a: The group of Year 3 and 4 students identified as achieving above the expected level in maths will be continuing to achieve above the expected level

Target 2b: The group of Year 3 and 4 students identified as achieving confidently at expected level will move to achieving above the expected level, as assessed by Overall Teacher Judgements in November 2016.

Actions	Resource	When
As per contextual statement		2016
Explore opportunities to provide focused teaching to "above" students in mathematics	<ul style="list-style-type: none"> • Use additional support teacher time to provide extension maths for these students • Trial cross-grouping in team 	Term 1 From Term 2
Explore further e-learning opportunities (including Mathematics) to enhance teaching and learning ,	<ul style="list-style-type: none"> • Further Mathematics PD for teachers • Investigate Khan academy • Use of e-Learning PD time in meetings 	Term 1 Ongoing
Use of peer-teaching strategies to build mathematical competencies	<ul style="list-style-type: none"> • Peer teaching 	From Term 2

Teachers to take on independent inquiries into improving the effectiveness of their own practice	<ul style="list-style-type: none"> • Individual team members to implement personal inquiry goals • Undertake PLD as appropriate • Regular team discussions 	Term 2 and 3
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December 2016 Update

Target 1

11 students (4 Year 3s and 7 Year 4s) were identified in February 2016 as achieving below the expected level in maths. 2 of these students have left the school. According to OTJ's made in December, of the current target students:

- 63% of the students (4/5 Year 3s and 3/6 Year 4s) are below the expected level
- 37% of the students (1/5 Year 3 student and 3/6) are at the expected level

Movement of students

- 7/11 target students remain below the expected level.
- 4 students have moved to "at" the expected level, (2 of these have moved to "just at")

Comments:

- All students have progressed. For many of these students the emphasis has been on creating an attitudinal change and many show increased confidence.
- 6 of the students have significant needs - 4 are on IEPs; 2 are working with RTLB support and one has been referred to the Child Development Team for further support.
- 4 of the students were, or still are, below the expected level in reading. Support for these students in areas other than maths continues to impact on their maths learning. One of the students is ESOL and the progress has been in direct relation to improvement in understanding of English.
- Our support staff provide excellent support for students: all students have received some form of in-class teacher-aide support. In Term 4, we also had an extra teacher for 4 numeracy sessions per week, allowing an even more focussed approach to supporting these students. Repeated teaching to target individual needs underpinned all programmes- the emphasis being on building very strong basic facts and place value knowledge.
- All teachers in the team undertook a personal inquiry into their mathematics teaching in 2016, with a significant amount of time spent on PD. We had a strong focus on establishing positive classroom norms to support all students to achieve in maths. As a team, we trialled some alternative ways of organising for learning, which we feel had a significant impact on some of the students.
- Teachers have continued to implement some strategies from the ALiM programme (such as the use of "talk moves") into group teaching in the classroom and have continued to upskill themselves in use of Mathematics to provide targeted support for students
- There has continued to be a strong focus on providing support for parents to assist their children at home. Some students who moved from below to at have had significant support at home and outside of school.

Target 2a

26 students (14 Year 3s and 12 Year 4s) were identified in February 2016, as achieving above the expected level in maths. Three Year 3 students and one Year 4 student have left the school. Of the remaining target students, according to OTJ's made in December:

- 91% of the Year 3 and 4 target students (10/12 Year 3s and 10/10 Year 4s) are above the expected level
- 9% of the students (2/12 Year 3s) are at the expected level

Movement of students

- 20/22 target students remain above the expected level.
- The other 2 students have moved to "confidently at" the expected level

Target 2b

8 students (6 Year 3s and 2 Year 4s) were identified in February 2016, as achieving confidently at. According to OTJ's made in December:

- 37% students are achieving above the expected level (2/6 Year 3s and 1/2 Year 4s)
- 63% of the students are confidently at the expected level (4/6 Year 3s and 1/2 Year 4s)

Movement of students

- 3 of the 8 target students moved to above the expected level and the remaining 5 students continue to achieve confidently at the expected level in maths

Comments:

- In Terms 1 and 2, we used additional support teacher time (Susan Kliffen) to provide an extension maths programme for these students and in Terms 3 and 4, we cross-grouped in the team, which allowed for a more targeted approach with the "above" students
- Individual team members implemented personal inquiry goals and undertook PLD around improving our teaching of mathematics. We observed teachers both within the school and at other schools to build competency. As a team, we have had a strong focus on the teaching of maths during our team meetings and we implemented several changes in the way we organised for learning during maths sessions
- Regular discussions focussed on developing growth mindsets and building positive norms which encourage risk-taking, independence and confidence.

Writing Targets

Aim: To increase the number of Year 3 and 4 students achieving at the National Expected Level in Writing.

Baseline Data: November 2016 data showed that 9% of current Year 3 students (6/68 students) and 15% of current Year 4 students (8/52 students) were identified as writing 'below' the expected level. Of these 4 were identified as "just below". 5 of these students are female and 10 of the students are male. One Year 3 male, who is new to Seatoun School this year, has also been identified as below the expected level in writing. In addition, 10% of Year 3 students (6/68 students) and 13% of Year 4 students (7/52 students) are identified as achieving "just at" the expected level. (5 female, 9 male)

Target 1: The group of Year 3 and 4 students, identified as achieving below the expected level in writing, will be writing at the expected level as assessed by Overall Teacher Judgements in November 2016.

Target 2: The group of Year 3 and 4 students, identified as achieving just at the expected level in writing, will continue to achieve at the expected level as assessed by Overall Teacher Judgements in November 2016.

Background Information: Staff have identified that many of our students are working "just at" or "just below" in writing. In many cases, this is due to them being weak in one aspect of the writing process (such as spelling, grammar, structure or writing "mileage"). Our goal is to increase the number of students achieving confidently at the expected level in writing, by specific identification of, and teaching to, these needs.

Actions	Resource	When
As per contextual statement		2016
Identify and target students with poor spelling skills	<ul style="list-style-type: none"> • Use e-asTTle rubrics, Essential Word List testing and phonics testing to identify spelling needs • Undertake staff and team PLD around different aspects of 	Term 1 ongoing

	spelling teaching <ul style="list-style-type: none"> • Provide time in team meetings to analyse and discuss data, moderate writing and form programmes in response • Adapt classroom and support programmes to target needs • Provide phonics sessions with teacher-aides 	
Identify and target students with poor handwriting skills	<ul style="list-style-type: none"> • Use support teacher time for teachers to work one-to-one with identified students to analyse needs and target handwriting (and other fine-motor skills) 	Term 1 Ongoing
Identify and target students with poor punctuation skills	<ul style="list-style-type: none"> • Use PAT Punctuation and Grammar and anecdotal data to identify needs of these students • Provide time in team meetings to analyse and discuss data, moderate writing and form programmes in response • Group students and provide specific small-group teaching to needs 	Term 1 Ongoing
Improve motivation and output of writing for these students	<ul style="list-style-type: none"> • Integrate the arts into literacy- multiple literacies • Provide team PD in meetings around ways to motivate reluctant writers 	From Term 2
Share resources	<ul style="list-style-type: none"> • Build shared resources to scaffold students. • Share successful ideas from Louise Dempsey Writing Book 	Term 2 and ongoing

December 2016 Update

Target 1

15 students (7 Year 3s and 8 Year 4s) were identified in February 2016 as below in writing. Two of these students have left the school. Of the remaining target students, according to OTJ's made in December:

- 38% of the students (2/6 Year 3s and 3/7 Year 4s) are "at" the expected level
- 62% of the students (4/6 Year 3s and 4/7 Year 4s) are "below" the expected level

Movement of students

- 5/13 target students have moved to at the expected level
- 8/13 target students remain below the expected level. One of these is identified as "just below"

Comments:

- All students continue to make progress
- Several of the students have significant needs- 4 are on IEPs; 2 are working with RTLB support; 6 are (or were) also achieving below the expected level in reading; 2 are ESOL
- One of the students had a long period of absence
- The target students all had different needs in writing- these were identified and targeted:
 - Big improvements have been seen in the two ESOL students, as they progress in their oral language skills. Both moved to writing at the expected level
 - Handwriting issues have been addressed for some of the students
 - Targeted spelling and phonics support was provided
 - Some students benefitted from support with planning/organisation of ideas and expanding of ideas
 - All benefitted from increased expectations re mileage
 - Some students made progress because of support with social and self-management skills
- Support teacher time was provided across the year and was valuable in allowing teachers to work one-to-one with identified students to target needs
- The quality of our teacher-aides, who have benefited from PD in aspects of writing, provides excellent support for students: Focussed teacher-aide support has been provided to a number of students in handwriting and phonics
- Teachers continue to moderate writing, shared ideas and discussed programmes in team meetings, to increase our knowledge and improve the effectiveness of our teaching of writing.

Target 2

13 students (6 Year 3s and 7 Year 4s) were identified in February 2016 as "just at" the expected level. Two of these students have left the school. Of the current target students, according to OTJ's made in July:

- 82% of the students are achieving at the expected level. (5/5 Year 3s and 4/6 Year 4s)
- 18% of the students are identified as writing below the expected level (2/6 Year 4s)

Movement of students

- Of the 11 target students, 2 remain just at the expected level, 6 moved to achieving at the expected level and one is identified as achieving confidently at the expected level
- Two of the students are now identified as achieving below the expected level

Comments:

- A number of these students were "just at" because of reluctance to write, and low mileage. For these students, support with social and self-management skills and motivation to write has made a difference.
- Many of these students have benefitted from focussed teacher-aide time or extra time with the classroom teacher, made possible by having a support-teacher working with Year 3/4 in various ways all year
- Repeated teaching to target individual needs, and fostering increased self-responsibility for progress underpins all writing programmes
- Maintaining struggling writers at the expected level is challenging, and support needs to be ongoing.

Reading Targets

Aim: To increase the number of Year 3 and 4 students achieving at the National Expected Level in Writing.

Baseline Data: November 2015 data showed that 6% of current Year 3 students (4/68 students) and 6% of current Year 4 students (3/52 students) were identified as reading 'below' the expected level. Of these one was identified as "just below". 4 of these students are female and 3 of the students are male. One Year 3 male, who is new to Seatoun School this year, has also been identified as below the expected level in writing. In addition, 4% of current Year 3 students (3/68 students) and 3% of current Year 4 students (2/68 students) are identified as achieving "just at" the expected level. (2 female, 3 male). We would like these students to maintain and consolidate reading at the expected level.

Target 1: The group of Year 3 and 4 students, identified as achieving below the expected level in reading, will be reading at the expected level as assessed by Overall Teacher Judgements in November 2016.

Target 2: The group of Year 3 and 4 students, identified as achieving just at the expected level in reading, will continue to achieve at the expected level as assessed by Overall Teacher Judgements in November 2016.

Actions	Resource	When
As per contextual statement		2016
Communicate clearly with parents on how to help their child learn to read.	<ul style="list-style-type: none">• Encourage parents to attend the "helping your child read" evenings	Terms 2/3
Provide daily reading mileage for these students	<ul style="list-style-type: none">• Set up daily "5-minute read" with teacher/teacher-aide/parent helper for these students, in addition to the usual reading programme	Term 1 and ongoing
Provide time for more focussed group teaching for these students	<ul style="list-style-type: none">• Use support teacher time to reduce class size during literacy programme to allow for more focussed group teaching time by classroom teacher	Term 1 and ongoing

Improve reading motivation for these students	<ul style="list-style-type: none"> • Integrate the arts into literacy- multiple literacies • Provide team PD in meetings around ways to motivate reluctant readers • Use expertise of librarian to motivate readers 	From Term 2
Share resources	<ul style="list-style-type: none"> • Build shared resources to scaffold students. • Share successful ideas from Shenna Cameron Book 	Term 1

December 2016 Update

Target

8 students (5 Year 3s and 3 Year 4s) were identified in February 2014 as reading below the expected level.

According to OTJ's made in December:

- 63% of the students (3/5 Year 3s and 2/3 Year 4s) are at the expected level
- 37% of the students (2/5 Year 3 and 1/3 Year 4 student) are below the expected level

Movement of students

- 5/8 students have moved to at the expected level
- 3/8 target students remain below the expected level (one of these is now just below)

Target 2

5 students (3 Year 3s and 2 Year 4s) were identified in February 2016. One of these students has left the school.

Of the current target students, according to OTJ's made in December:

- 75% of the students (2/3 Year 3s and 1/2 Year 4s) are at the expected level
- 25% of the students (1 Year 3 student) is below the expected level

Movement of students

- 2 of the 4 target students have moved to at the expected level and 1 of the 4 has moved to confidently at the expected level.
- One student has moved to below the expected level.

Comments:

- All students within these two target groups, except three, have made significant progress in reading this year. Two students have remained below the expected level and one has dropped to below. All have significant needs, are on IEPs and are receiving outside intervention in addition to the support programmes provided at school (RTLit, RTLB, Child Development Team)
- Two of the students who have made significant progress are ESOL and their reading progress has been connected to their oral language development.
- Our Reading Recovery teacher is monitoring a number of these students, who are ex Reading Recovery and providing literacy support where appropriate and possible
- Teachers have used support teacher time to reduce class sizes during the literacy programme, to allow for more focussed group teaching time by classroom teacher
- There has been lots of focus on regular daily reading, to support reading mileage. This has made a big difference for these students, in terms of confidence and progress
- Students have had extra reading time or spent time on reading support activities, with teacher aides
- Students have been supported with online programmes such as "Sunshine Online", which provide extra opportunities to build reading skills. One child was enrolled in the "Reading Eggs" programme
- Teachers have communicated clearly with parents about how to help their child learn to read, and have been encouraged to attend the "Listening to Your Child Read" seminar.

Year 5 and 6 Targets 2016

Year 5 and 6: Reading Target 2016

Aim: To increase the number of Year 5 and 6 students achieving at the National Expected Level in Reading.

Baseline Data: November 2015 data shows that 13% of current Year 5 students (8 students-6 males, 2 females) are identified as achieving below the expected level, and 2% of current Year 6s (1 male) are identified as achieving well-below the expected level in reading. There are also 10% of Year 6 students (2 students -1 male, 1 female), who are achieving just at the expected level.

Target 1: The Year 5 and 6 students at risk of not achieving at the expected level, or currently achieving below, or well-below, the expected level, will be achieving at the expected level as assessed by Overall Teacher Judgements in November 2016.

Actions	Resource	When
As per contextual statement		
Inform parents and provide support on how to help their child with reading at home	Talk to School Reading Recovery Teacher for support with low readers	Term 1
Provide opportunities to re-read in a variety of sessions to increase mileage and reinforce current learning	Liaise with Junior team for opportunities to increase buddy reading session Implement Parent tutor programme aimed at listening to students read	Term 1
Find ways to motivate reluctant readers	Read results from current educational research Look into guiding the resource purchasing by student interest	Ongoing

December 2016 Update

8 students were identified in February 2015 as achieving below the expected level. This number has since changed to 9 students due to a miscalculation. One of these students left the school in Term 3 and so the total is now 8 students. According to OTJ's made in December:

- 63% of students (5/8) remain below the expected level; two of these students are recorded as achieving Just Below the expected level
- 25% of students (2/8) are achieving at the expected level
- 12% of students (1/8) remains well below the expected level

Movement of students

- 6/8 students remain below the expected level (2/6 are achieving just below the expected level)
- 2/8 students are achieving at the expected level

Comments

- All students are making progress
- 4/8 students are below in all areas (1 student is on an IEP for learning needs)
- All students receive teacher-aide support in literacy
- Teachers work closely with support staff and reading recovery teacher

- Reading is assessed regularly to direct teaching and monitor progress
- Teachers have worked to help students engage in personal reading and to read for enjoyment-the school librarian has assisted with text selection
- Teacher work to make explicit links between reading and writing
- The school Poetry Recital helped many students in this group to develop their confidence at reading aloud to others

Year 5 and 6: Writing Targets 2016

Aim: To increase the number of Year 5 and 6 students achieving at and above the National Expected Level in Writing.

Target 1

Baseline Data: The November 2015 data shows that 16% of Year 5 students (10 students - 7 male, 3 female) and 11% of Year 6 students (6 students - 4 male, 2 female) are achieving below the expected level in writing.

Target: The group of students in Year 5 and 6 achieving below the expected level in writing will be achieving at the expected level as assessed by Overall Teacher Judgements in November 2016.

Background: Of the 16 students, 5 students are on IEPs, and 5 of the students are below in reading, writing, and mathematics. This group comprises more boys than girls (11 boys, 5 girls). The needs of the 16 students are varied, but are mostly to do with structuring ideas and the use of surface features. There is one Year 6 student achieving well-below the expected level; however he is being supported in a variety of other ways and will not be included in this target.

Actions	Resource	When
As per contextual statement		
Allow for handwriting to be a regular part of the literacy programme	Time in the class programme - systems in place Handwriting resources	Ongoing
Trial the use of laptops for some writing sessions to aid the recording of ideas	Access to laptops	Ongoing
Implement word study/spelling and punctuation programmes to target needs	Look into a range of spelling assessments to gauge specific needs-Pseudo Word Test and Phonics Allow for time to administer Discuss effectiveness of programmes and progress	Term 2
Explore ways to motivate reluctant writers		

December 2016 Update

Writing Target 1

16 students were identified in February 2015 as achieving below the expected level. One of these students left the school in Term 2 and so the total is now 15 students. According to OTJ's made in December:

- 67% of the Year 5 and 6 target students (Y5 8/10; Y6 2/5) remain below the expected level
- 33% of the Year 5 and 6 target students (Y5 2/10; Y6 3/5) are achieving at the expected level

Movement of students

- 10/15 students remain below the expected level
- 5/15 students are achieving at the expected level

Comments

- All students have made progress
- 4/15 students are on IEPs; 6/15 students read below the expected level
- 12/15 students received teacher-aide support at some point across the year, of which 6 received support all year; the remaining 3 students were catered for through classroom programmes
- Some students have received handwriting support
- Laptops have been trialled during the draft-writing stage at writing time for some students and this has aided the recording of ideas
- In Term 3, most students started an online writing programme to promote enjoyment in writing, and as another platform for practising skills
- Teachers have used a range of assessment tools to gain a clear understanding of needs in writing
- E-asTTle PD has continued to prompt discussion and consistency around assessment of writing
- Repeated teaching to target needs, and fostering responsibility for progress is actively encouraged

Target 2

Baseline Data: November 2015 data shows that 36% of Year 5 students (22 students - 11 male, 11 female) and 23% of Year 6 students (13 students - 8 male, 5 female) are achieving above the expected level in reading and at the expected level in writing.

Target: The group of Year 5 and 6 students identified as achieving above the expected level in reading will also be achieving above the expected level in writing as assessed by Overall Teacher Judgements in November 2016.

Background: The needs of all 35 students vary. Staff believe that a common need is using language to write a clear succinct, and informative message, aided by the correct use of surface features. Students often have ideas, but struggle to structure and word their ideas effectively.

Actions	Resource	When
As per contextual statement		
Create an online community that involves peer feedback and sharing with Google Docs	Google Doc access Set expectations for students	Term 3 and 4
Liaise with the Library for more opportunities of shared and displayed writing.	Enabling space in the library for display	Ongoing
Implement extension programmes to extend vocabulary and capable spellers	Time within the class programme Resources to aid teaching	Term 2-4

December 2016 Update

Writing Target 2

35 students were identified in February 2015 as reading above the expected level, and writing at expected level. The total number of students has since changed to 34 due to a calculation error. Two of these students left the school in Term 2 and so the total is now 32. According to OTJ's made in December:

- 91% of the Year 5 and 6 target students (Y5 17/19; Y6 12/13) remain at the expected level in writing
- 9% of the Year 5 and 6 target students (Y5 2/19; Y6 1/13) are reading and writing above the expected

level

Movement of students

- 29/32 students continue to achieve at the expected level in writing, of which, 7 have been reassessed at At in reading
- 3/32 students (Y5 2; Y6 1) are reading and writing above the expected level
- There are three students (Y5 2; Y6 1) who were recorded as achieving Confidently At in writing

Comments

- All students have made progress
- Links between being a reader and a writer are made explicit
- Daily writing, including "quick writes", and sharing efforts is integrated across the curriculum, along with purposeful writing tasks to be published as appropriate
- E-asTTle PD has continued to prompt discussion and consistency around assessment of writing
- Spelling/word study programmes to meet identified needs are done as part of home-learning programmes
- From Term 2 onwards, a number of students worked at the Smart Writer online writing programme, and other students started a Google Docs Hapara programme in Term 3. This enabled students to work on writing tasks at home, share their efforts and to give and receive feedback from family, students and the teacher, with the overall purpose being to raise interest and engagement, and allow students to experiment with a range of writing styles
- The goal of aligning reading and writing achievement is challenging, and emphasis is placed on students taking self-responsibility for their goals and progress
- Good writing is celebrated, published, and regularly displayed in and outside the classrooms

Year 5 and 6 Mathematics Target 2016

Aim: To increase the number of year 5 and 6 students achieving at and above the National Expected Level in Mathematics.

Target 1: Baseline Data:

November 2015 data showed that 20% of Year 5 (12 students - 5 male, 7 female) and 7% of Year 6 students (4 students - 4 female) are currently achieving below the expected level in mathematics.

Target: The Year 5 and 6 students at risk of not achieving at the expected level, or currently achieving below the expected level in mathematics, will be achieving at the expected level as assessed by Overall Teacher Judgements in November 2016.

Background: Of these students, 6 are on IEPs and 5 of the students are below in reading, writing, and mathematics. Two of these students participated in the ALiM programme in 2015. One Year 6 student is achieving well-below the expected level; however, he is being supported in a variety of ways and will not be included in this target.

Actions	Resource	When
As per contextual statement		
Implement and explore the use of Maths Whizz as an on-line teaching and assessment tool	Maths Whizz online data Appropriate PD	Term ½-ongoing
Engage in regular team moderation sessions to monitor student achievement as guided by	Allowing time for this within team meetings	Terms 1-4

the National Mathematics Standards		
Each teacher to undertake an inquiry into their own practise to raise student achievement in mathematics	<p>Individual team members to implement personal inquiry goals</p> <p>Undertake PLD as appropriate- eg setting up positive norms in a maths class</p> <p>Regular team discussions</p> <p>Monitor progress of students</p>	Term 1-4

December 2016 Update

Mathematics Target 1

16 students were identified in February 2016 as achieving below the expected level. Two of these students left the school in Term 2 and so the total is now 14 students. According to OTJ's made in December:

- 64% of the Year 5 and 6 target students (Y5 8/11; Y6 1/3) remain below the expected level
- 36% of the Year 5 and 6 target students (Y5 3/11; Y6 2/3) are achieving at the expected level

Movement of students

- 9/14 target students remain below the expected level
- 5/14 are achieving at expected level
- Two students (Y5 1; Y6 1) have been identified as achieving at Just Below the expected level.
- One student is achieving Well Below the expected level

Comments:

- All students have progressed and show increased confidence
- 4 students are on IEPs; 4 are below the expected level in reading
- 11/14 students received teacher-aide support and 3/11 students received 2-3 terms of support as required
- All teacher-aide support has been carried out by the same people. This has enabled a sequential programme to target needs, and a consistent ALiM style approach in terms of teaching tools and strategies. For most, the emphasis was on building number knowledge (eg order, place value, fractions, basic facts)
- All teachers have undertaken a personal inquiry into their mathematics teaching, focusing on positive classroom norms, growth mindsets and use of strategies from the ALiM programme (such as "talk moves") to support students to achieve at maths.
- Teachers have continued to upskill themselves in the use of the Maths Whizz programme, introduced this year
- Cross-grouping has been implemented for strand units to target needs and allow for smaller groups
- Repeated teaching to target individual needs, and fostering self-responsibility for progress underpins programmes
- Some classes have developed and used visual aides to assist with the teaching and retention of different strategies
- The team has trialled using a reader-writer for students, who struggle to show their true ability in paper/online assessments

Mathematics Target 2

Baseline Data: November 2015 data showed that 52% of Year 5 students (32 students - 19 male, 13 female) and 34% of Year 6 students (18 students - 7 male, 11 female) are currently achieving above the expected level in mathematics.

Target: The group of Year 5 and 6 students identified as currently achieving above the expected level in mathematics will continue to achieve above the expected level as assessed by Overall Teacher Judgements in November 2016.

Background: Of these students, four were recorded as being just above in mathematics.

Actions	Resource	When
As per contextual statement		
Explore cross-grouping across the team to enhance teaching and learning	Access to accurate assessment data and time to analyse this	Term 2 and 3
Implement and explore the use of Maths Whizz as an on-line teaching and assessment tool	Maths Whizz online data Appropriate PD	Term 2
Engage in regular team moderation sessions to monitor student achievement as guided by the National Mathematics Standards	Allowing time for this within team meetings	Terms 1-4
Each teacher to undertake an inquiry into their own practise to raise student achievement in mathematics	Individual team members to implement personal inquiry goals Undertake PLD as appropriate- eg setting up positive norms in a maths class Regular team discussions Monitor progress of students	Term 1-4

December 2016 Update

Mathematics Target 2

50 students were identified in February 2015 as achieving above the expected level. Two of these students left the school in Term 2 and so the total is now 48. According to OTJ's made in December:

- 79% of the Year 5 and 6 target students (Y5 24/31; Y6 14/17) remain above the expected level
- 21% of the Year 5 and 6 target students (Y5 7/31; 3/17) are achieving at the expected level

Movement of students

- 38/48 students remain above the expected level, of which one student (Y6 1) is achieving Just Above the expected level
- 10/48 students are achieving at the expected level, of which four students (Y5 2; Y6 2) are achieving Confidently At the expected level

Comments

- All students have progressed and show increased confidence
- Regular targeted teaching in small groups

- All teachers have undertaken a personal inquiry into their mathematics teaching, focusing on positive classroom norms, growth mindsets and use of ALiM strategies (such as “talk moves”) to support students to achieve at maths
- Teachers have upskilled themselves in the use of the Maths Whizz programme, introduced this year
- Cross-grouping has been implemented for strand teaching to target needs and provide extension
- There has been a focus on developing problem-solving skills and thinking creatively in maths
- Student awareness of learning needs and responsibility for progress is actively fostered

Year 7 and 8 Targets 2016

Year 7&8 Writing Targets

Aim: To increase to the number of Year 7 and 8 children working at or above the National Expected Level

Baseline data: Data from November 2015 shows that 10.3% (9 students) of the current Year 7/8 cohort are achieving below or well below the expected level in writing. There is no significant difference between gender. 25% (22 students) are achieving above in reading, but only achieving at in writing.

Targets

(1) The group of the Y7-8 students identified as achieving below the expected level will be achieving @ the expected level, and the students identified as achieving well below, to be achieving below the expected level, as assessed by Overall Teacher Judgement in November 2016.

(2) Children achieving above the expected level in reading, to be writing above the expected level, by the end of the school year.

Actions	Who		Time When
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		Resources	
As per contextual statement	Team members		2016
<ul style="list-style-type: none"> • Time with children during class time to go over feedback • Differentiated planning, small group focused teaching with clear WALTs • Giving students regular opportunities to write across a range of genre • Feedback systems where writers are receiving feedback from other writers with more expertise in that area. • Smart writer • Use of e-asTTie rubric for self, peer and teacher assessment. 	Classroom Teachers		T1-4 T1-T4

December Update

Target (1) The group of the Y7-8 students identified as achieving below the expected level will be achieving @ the expected level, and the students identified as achieving well below, to be achieving below the expected level, as assessed by Overall Teacher Judgement in December 2016.

9 students were identified in February 2016. According to OTJ's made in December, of the 9 target students:

- 33.3% of the Y7/8 target student have moved to at the expected level. (3/9)
- 66.6% of the Y7/8 target students remain below the expected level (6/9)

Comments:

- Teacher-aides continue to support class-based assignments such as speeches and science fair. The science fair and speeches booklets continue to successfully scaffold these processes in the classroom, during support and at home
- The feedback from target students has been that having their own devices has been really helpful. Google docs has allowed target students to continue work at home, as well as share their work and receive feedback with other students and teachers.
- Compulsory fortnightly writing has continued to provide students with an opportunity to complete a piece of work and receive targeted feedback on their goal.

Target (2) Children achieving above the expected level in reading, to be writing above the expected level, by the end of the school year.

22 students were identified in February 2016. According to OTJ's made in December. However, one has left. So, of the 21 remaining target students:

- 33.3% of the Y7/8 target student have moved to within the expected level. (7/21)
- 66.6% of the Y7/8 target students remain below the expected level (14/21)

Comments:

- The BYOD programme seems to be the intervention that has made the biggest difference with this group. This group has been highly proactive in seeking feedback using google docs. Also, the ability to have an instant dictionary, thesaurus and research tool has allowed them to maintain engagement and move at their own pace.

Y7&8 Maths Target

Aim: To increase the number of Year 7 and 8 students achieving at the National Expected Level in Mathematics.

Baseline data: Data from November 2015 shows that 15% of the current Year 7/8 students (13 students) are achieving below or just at the expected level in mathematics. 9 of these 13 students are girls

- Year 7 target students achieving just at or below the expected level will know and be able to apply all number knowledge at stage 6
- Year 8 target students achieving just at or below the expected level will know and be able to apply all number knowledge at stage 6 and most of stage 7
- Target children achieving just at or below the expected level, will be meeting most learning outcomes at level 4, across all strands taught this year

Target: Target children achieving just at or below the National Standard, to be achieving at or above the National Standard by the end of the school year.

Actions	Who	Resources	Timeframe
As per contextual statement	Team members		2014
<ul style="list-style-type: none"> • Continuation of the ALiM project 	Classroom teachers	Release for a teacher and teacher aide to take part in professional learning. Time for new knowledge to be shared among other staff. Time to implement the programme with small groups of students.	T1-4 T1-T4
<ul style="list-style-type: none"> • Cross Class Grouping 	Classroom teachers	Children will be ability grouped on Monday and Tuesday in order to better meet the needs of all of our students.	T1 from W5
<ul style="list-style-type: none"> • Greater communication with colleges 	CT	Teachers to visit a variety of secondary schools in Term 1 to discuss gaps in knowledge alternative focus areas to be prepare our Y8 students for college.	T1
<ul style="list-style-type: none"> • Teacher inquiry 	CT	Teachers to take on independent inquiries into improving the effectiveness of their own practices	From T1

December Update

Target: Target children achieving just at or below the National Standard, to be achieving at or above the National Standard by the end of the school year.

13 students were identified in February 2016. According to OTJ's made in December. Of the 13 target students:

- 46% of the Y7/8 target student have moved from below to at or just at to confidently at the expected level. (6/13)
- 54% of the Y7/8 target students remain just at or below the expected level (10/13)

Movement:

- Of the 6 students who moved, both have moved from just at to confidently at.

Comments:

- All of the students who moved have been a part of the ALiM programme for the last 2 years.
- The number of Y7/8 students receiving ALiM support this year has doubled.
- Students enjoy attending ALiM sessions and feel as though it's making a difference.
- Monday and Tuesday maths rotations have allowed target students to work in smaller groups, to target gaps in their knowledge.

Seatoun School
Board of Trustees Members

Name	Position	Elected	Term of Office
William Peet	Elected Parent Chairperson	2016	2019
Charlotte Brook	Elected Parent	2016	2019
Justine Crawford	Elected Parent	2016	2019
Lloyd Davies	Elected Parent	2016	2019
David Farrelly	Elected Parent	2016	2019
Catherine Miller	Staff Representative	2016	2019
John Western	Principal	-	-

SEATOUN SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

School Address: 59 Burnham Street, Seatoun, Wellington

School Postal Address: 59 Burnham Street, Seatoun, Wellington, 6022

School Phone: 04 388 7600

School Email: admin@seatoun.school.nz

Ministry Number: 2987

SEATOUN SCHOOL

Financial Statements - For the year ended 31 December 2016

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Seatoun School

Statement of Responsibility

For the year ended 31 December 2016

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 2016 fairly reflects the financial position and operations of the school.

The School's 2016 financial statements are authorised for issue by the Board.

William J. L. Peck

Full Name of Board Chairperson



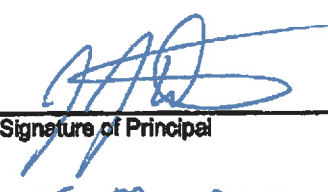
Signature of Board Chairperson

15 May 2017.

Date:

John J Western

Full Name of Principal



Signature of Principal

15 May 2017

Date:

Seatoun School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2016

		2016	2016	2015
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	3,335,650	3,304,486	3,253,598
Locally Raised Funds	3	303,983	210,801	258,717
Interest Earned		32,802	31,000	44,759
		3,672,435	3,546,087	3,557,072
Expenses				
Locally Raised Funds	3	6,635	-	8,178
Learning Resources	4	2,112,682	2,080,346	2,041,592
Administration	5	172,408	176,911	210,877
Finance Costs		2,141	1,106	1,131
Property	6	1,248,638	1,227,627	1,188,066
Depreciation	7	81,214	90,000	87,791
Loss on Disposal of Property, Plant and Equipment		2,140	-	93
		3,635,856	3,575,990	3,547,728
Net Surplus / (Deficit)		36,577	(29,893)	9,344
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		36,577	(29,893)	9,344

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

Seatoun School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2016

	Actual 2016 \$	Budget (Unaudited) 2016 \$	Actual 2015 \$
Balance at 1 January	1,304,083	1,304,083	1,294,739
Total comprehensive revenue and expense for the year	36,577	(29,893)	9,344
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	6,431	-	-
Equity at 31 December	1,347,091	1,274,190	1,304,083
 Retained Earnings	 1,347,091	 1,274,190	 1,304,083
Equity at 31 December	1,347,091	1,274,190	1,304,083

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

Seatoun School
Statement of Financial Position
As at 31 December 2016

	Notes	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Current Assets				
Cash and Cash Equivalents	8	35,545	87,557	51,586
Accounts Receivable	9	98,990	131,889	131,889
GST Receivable		8,591	9,075	9,075
Prepayments		3,008	1,416	1,416
Inventories	10	11,779	15,309	15,309
Investments	11	828,337	769,404	715,964
		<u>984,250</u>	<u>1,014,650</u>	<u>925,239</u>
Current Liabilities				
Accounts Payable	13	116,342	172,303	172,303
Revenue Received in Advance	14	1,581	25	25
Finance Lease Liability - Current Portion	16	10,267	4,209	4,209
Funds held for Capital Works Projects	17	16,892	-	19,511
		<u>145,082</u>	<u>176,537</u>	<u>196,048</u>
Working Capital Surplus/(Deficit)		839,168	838,113	729,191
Non-current Assets				
Investments (more than 12 months)	11	-	-	53,440
Property, Plant and Equipment	12	578,181	491,755	553,887
		<u>578,181</u>	<u>491,755</u>	<u>607,327</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	45,527	39,982	27,875
Finance Lease Liability	16	24,731	15,716	4,560
		<u>70,258</u>	<u>55,698</u>	<u>32,435</u>
Net Assets		<u>1,347,091</u>	<u>1,274,190</u>	<u>1,304,083</u>
Equity		<u>1,347,091</u>	<u>1,274,190</u>	<u>1,304,083</u>

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

Seatoun School
Statement of Cash Flows
For the year ended 31 December 2016

		2016	2016	2015
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		626,916	600,882	616,702
Locally Raised Funds		308,427	207,401	267,749
Hostel				
International Students				
Goods and Services Tax (net)		2,484	-	(3,100)
Payments to Employees		(482,727)	(452,501)	(467,649)
Payments to Suppliers		(368,448)	(405,272)	(457,119)
Interest Paid		(2,141)	(1,106)	(1,131)
Interest Received		28,845	31,000	40,382
Net cash from / (to) the Operating Activities		131,358	(19,596)	(4,166)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)				
Purchase of PPE (and Intangibles)		(86,988)	(27,868)	(85,442)
Purchase of Investments		(58,933)	-	-
Proceeds from Sale of Investments		-	-	33,069
Net cash from / (to) the Investing Activities		(145,919)	(27,868)	(52,373)
Cash flows from Financing Activities				
Furniture and Equipment Grant		6,431	-	-
Finance Lease Payments		(5,282)	(5,340)	(4,209)
Painting contract payments				
Loans Received/ Repayment of Loans				
Funds Administered on Behalf of Third Parties		(2,819)	-	(4,210)
Net cash from Financing Activities		(1,480)	(5,340)	(8,419)
Net increase/(decrease) in cash and cash equivalents		(16,041)	(52,804)	(64,958)
Cash and cash equivalents at the beginning of the year	8	51,586	140,361	116,544
Cash and cash equivalents at the end of the year	8	35,545	87,557	51,586

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

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

Seatoun School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2016

a) Reporting Entity

Seatoun 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 2016 to 31 December 2016 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

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

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

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

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

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$250 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:

Equipment, Computers	5 years
Furniture, Fittings	10 years
Library Books	8 years
Leasehold Improvements	20 years

Leased assets are depreciated over the life of the lease.

l) Intangible Assets

Software costs

Computer software acquired by the School is 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. Its 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.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows

p) Revenue Received In Advance

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

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

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. 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 participating schools within a cluster of schools. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2016	2016	2015
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational grants	518,177	519,571	529,190
Teachers' salaries grants	1,619,193	1,619,193	1,584,204
Use of Land and Buildings grants	1,084,421	1,084,421	1,044,747
Resource teachers learning and behaviour grants	47,660	41,318	51,071
Other MoE Grants	52,557	39,993	40,522
Other government grants	13,642	-	3,862
	<u>3,335,650</u>	<u>3,304,496</u>	<u>3,253,596</u>

3. Locally Raised Funds

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

	2016	2016	2015
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	190,752	146,751	156,088
Fundraising	46,922	43,000	45,425
Trading	5,134	-	5,434
Activities	61,175	20,850	51,770
	<u>303,983</u>	<u>210,601</u>	<u>258,717</u>
Expenses			
Activities	13	-	-
Trading	3,530	-	8,138
Fundraising (costs of raising funds)	3,092	-	40
	<u>6,635</u>	<u>-</u>	<u>8,178</u>
	<u>297,348</u>	<u>210,601</u>	<u>250,539</u>

Surplus for the year Locally raised funds

4. Learning Resources

	2016	2016	2015
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	98,617	107,805	99,536
Extra-curricular activities	71,747	27,103	58,860
Library resources	2,053	2,169	1,921
Employee benefits - salaries	1,921,625	1,913,469	1,869,701
Staff development	17,644	28,270	11,137
Classroom Budgets	796	1,530	437
	<u>2,112,682</u>	<u>2,080,346</u>	<u>2,041,582</u>

5. Administration

	2016	2016	2015
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	5,044	5,950	6,886
Board of Trustees Expenses	6,430	5,724	3,172
Communication	9,114	13,885	9,002
Consumables	6,186	3,950	4,774
Operating Lease	16,393	20,466	33,044
Other	23,378	19,145	21,529
Employee Benefits - Salaries	90,091	90,671	113,672
Insurance	1,372	900	4,998
Service Providers, Contractors and Consultancy	14,400	16,000	13,800
	<u>172,408</u>	<u>176,911</u>	<u>210,877</u>

6. Property

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Caretaking and Cleaning Consumables	13,264	14,445	13,817
Cyclical Maintenance Provision	17,652	12,087	12,087
Grounds	8,437	7,150	7,124
Heat, Light and Water	21,381	24,500	23,086
Rates	4,317	3,000	3,514
Repairs and Maintenance	27,523	12,670	21,433
Use of Land and Buildings	1,084,421	1,084,421	1,044,747
Security	2,904	2,000	1,937
Employee Benefits - Salaries	68,739	67,354	70,311
	<u>1,248,638</u>	<u>1,227,627</u>	<u>1,198,086</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 of Property, Plant and Equipment

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Equipment, Computers	50,135	50,614	49,372
Furniture, Fittings	6,926	6,851	6,488
Library Books	6,867	6,948	6,777
Leasehold Improvements	22,595	21,472	20,945
Leased Assets	4,691	4,315	4,209
	<u>91,214</u>	<u>90,000</u>	<u>87,791</u>

8. Cash and Cash Equivalents

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Cash on Hand	100	-	100
ASB 679-00	34,558	87,557	29,283
ASB 679-52	887	-	22,203
	<u>35,545</u>	<u>87,557</u>	<u>51,586</u>

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

Of the \$35,545 Cash and Cash Equivalents, \$19,511 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2017 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Receivables	4,386	5,179	5,179
Interest Receivable	3,957	4,377	4,377
Teacher Salaries Grant Receivable	90,647	122,333	122,333
	<u>98,990</u>	<u>131,889</u>	<u>131,889</u>
Receivables from Exchange Transactions	8,343	9,556	9,556
Receivables from Non-Exchange Transactions	90,647	122,333	122,333
	<u>98,990</u>	<u>131,889</u>	<u>131,889</u>

10. Inventories

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Uniforms	11,779	15,309	15,309
	<u>11,779</u>	<u>15,309</u>	<u>15,309</u>

11. Investments

The School's investment activities are classified as follows:

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Current Asset Short-term Bank Deposits	828,337	769,404	715,964
Non-current Asset Long-term Bank Deposits	-	-	53,440

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2016.

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2016						
Equipment, Computers	142,686	27,426	1	-	50,135	119,976
Furniture, Fittings	36,410	9,521	9	-	6,826	38,996
Library Books	24,827	7,023	-	-	6,967	24,983
Leasehold Improvements	340,820	40,015	-	-	22,595	358,240
Leased Assets	9,144	40,677	9,144	-	4,891	35,986
Balance at 31 December 2016	<u>553,887</u>	<u>124,662</u>	<u>9,154</u>	<u>-</u>	<u>91,214</u>	<u>578,181</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2016			
Equipment, Computers	407,728	287,752	119,976
Furniture, Fittings	230,735	191,739	38,996
Library Books	97,485	72,482	24,983
Leasehold Improvements	538,312	180,072	358,240
Leased Assets	40,677	4,891	35,986
Balance at 31 December 2016	<u>1,314,917</u>	<u>736,736</u>	<u>578,181</u>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2015						
Equipment, Computers	119,063	73,088	93	-	49,372	142,686
Furniture, Fittings	33,609	9,290	-	-	6,488	36,411
Library Books	24,513	7,090	-	-	6,777	24,826
Leasehold Improvements	381,766	-	-	-	20,945	340,820
Leased Assets	13,353	-	-	-	4,209	9,144
Balance at 31 December 2015	<u>552,303</u>	<u>89,468</u>	<u>93</u>	<u>-</u>	<u>87,791</u>	<u>553,887</u>

Accumulated Depreciation

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2015	\$	\$	\$
Equipment, Computers	415,806	273,120	142,686
Furniture, Fittings	222,347	185,936	36,411
Library Books	90,442	65,616	24,826
Leasehold Improvements	498,287	157,477	340,820
Leased Assets	16,835	7,691	9,144
Balance at 31 December 2015	1,243,727	689,840	553,887

13. Accounts Payable

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Operating creditors	11,485	37,570	27,925
Accruals	5,109	-	6,194
Capital accruals for PPE items	-	-	3,451
Employee Entitlements - salaries	90,647	122,333	122,333
Employee Entitlements - leave accrual	9,101	12,400	12,400
	116,342	172,303	172,303
Payables for Exchange Transactions	116,342	172,303	172,303
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	116,342	172,303	172,303

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Income in Advance	-	25	25
Students Fees Unallocated	1,581	-	-
	1,581	25	25

15. Provision for Cyclical Maintenance

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Provision at the Start of the Year	27,875	27,875	15,788
Increase to the Provision During the Year	17,652	12,087	12,087
Provision at the End of the Year	45,527	39,962	27,875
Cyclical Maintenance - Current	45,527	39,962	27,875
Cyclical Maintenance - Term	45,527	39,962	27,875

16. Finance Lease Liability

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

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
No Later than One Year	10,267	4,209	4,209
Later than One Year and no Later than Five Years	24,731	16,716	4,580
	<u>34,998</u>	<u>19,925</u>	<u>8,789</u>

17. Funds Held (Owed) for Capital Works Projects

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

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Remedial Property Work	<i>In progress</i>	19,511	-	-	-	19,511
Block R	<i>In progress</i>	-	-	2,618	-	(2,619)
Toilet Block Upgrade	<i>completed</i>	-	11,012	11,012	-	-
Totals		<u>19,511</u>	<u>11,012</u>	<u>13,631</u>	<u>-</u>	<u>16,892</u>

Represented by:	
Funds Held on Behalf of the Ministry of Education	19,511
Funds Due from the Ministry of Education	(2,619)
	<u>16,892</u>

	2015	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Remedial Property Work	<i>In progress</i>	19,511	-	-	-	19,511
Block R	<i>In progress</i>	(5,310)	-	(5,310)	-	-
Sewing Room Conversion	<i>completed</i>	-	29,737	29,737	-	-
Totals		<u>14,201</u>	<u>29,737</u>	<u>24,427</u>	<u>-</u>	<u>19,511</u>

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2016 Actual \$	2015 Actual \$
Board Members		
Remuneration	0.20	0.30
Full-time equivalent members		
Leadership Team		
Remuneration	487,029	309,881
Full-time equivalent members	5.00	2.70
Total key management personnel remuneration	487,029	309,881
Total full-time equivalent personnel	5.20	3.00

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:

	2016 Actual \$000	2015 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Principal A		
Salary and Other Payments	120 - 130	30-40
Benefits and Other Emoluments	3 - 4	3-4
Termination Benefits	-	-
Principal B		
Salary and Other Payments	-	90-100
Benefits and Other Emoluments	-	2-3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2016 FTE Number	2015 FTE Number
100 - 110	-	-
	0.00	0.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2016 Actual	2015 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2016 (Contingent liabilities and assets at 31 December 2015: nil).

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2016 (Capital commitments at 31 December 2015: nil).

(b) Operating Commitments

As at 31 December 2016 the Board has entered into the following contracts:

(a) operating lease of laptops:

	2016 Actual \$	2015 Actual \$
No later than One Year	619	12,557
Later than One Year and No Later than Five Years	482	1,276
Later than Five Years	-	-
	<u>1,101</u>	<u>13,833</u>

23. Managing Capital

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

24. Financial Instruments

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

Loans and receivables

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Cash and Cash Equivalents	35,545	87,557	51,586
Receivables	98,990	131,889	131,889
Investments - Term Deposits	828,337	769,404	715,964
Total Loans and Receivables	<u>962,872</u>	<u>988,850</u>	<u>899,439</u>

Financial liabilities measured at amortised cost

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Payables	116,342	172,303	172,303
Borrowings - Loans	-	-	-
Finance Leases	34,998	19,925	8,769
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>151,340</u>	<u>192,228</u>	<u>181,072</u>

25. Events After Balance Date

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



BDO WELLINGTON

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF SEATOUN SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

The Auditor-General is the auditor of Seatoun School (the School). The Auditor-General has appointed me, Geoff Potter, using the staff and resources of BDO Wellington, to carry out the audit of the financial statements of the School on her behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 25, that comprise the statement of financial position as at 31 December 2016, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
- its financial position as at 31 December 2016; and
- its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with PBE Accounting Standards Reduced Disclosure Regime.

Our audit was completed on 15 May 2017. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities, and we explain our independence.

Basis of 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.

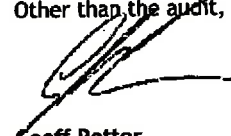
We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

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.



Geoff Potter
BDO Wellington
On behalf of the Auditor-General
Wellington, New Zealand



Seatoun School

FINAL REPORT TO THE BOARD

For the year ended 31 December 2016



22 May 2017

William Peet
Chairperson
Seatoun School
59 Burnham Street
Seatoun
Wellington, 6022

Dear Mr Peet,

Seatoun School - Board Report

We have recently completed the audit of Seatoun School financial statements for the year ended 31 December 2016. Please find attached our Board Report in connection with the audit. The Report incorporates the responses from your Principal.

We would like to emphasise that our audit work involves the review of only those systems and controls in your organisation upon which we rely on for audit purposes. Our examination may not have identified and should not be relied upon to identify all control weaknesses that exist.

We take this opportunity to thank the staff of Seatoun School for the co-operation afforded to us during the course of the audit.

If we can be of further assistance, please advise.

Yours faithfully
BDO Wellington

Geoff Potter
Appointed Auditor / Audit Partner

DDI: 04 498 3946
Email: geoff.potter@bdo.co.nz

Cc: John Western, Principal, Seatoun School
Encl: Board Report

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EXECUTIVE SUMMARY

This report details the processes, findings and recommendations from our audit of Seatoun School (the "School") in accordance with the Auditor General's Auditing Standards which incorporate International Standards on Auditing (NZ), and the terms of our engagement as set out in our audit engagement letter.

We would like to emphasise that our audit work involves the review of only those systems and controls in your organisation upon which we rely for audit purposes. Our examination may not have identified and should not be relied upon to identify all control weaknesses that exist.

Overall, we are satisfied that the School has presented its results for the year ended 31 December 2016 to a good level of compliance with applicable financial reporting standards, with no adjustments made as a result of our audit and no significant unadjusted differences.

We would like to thank John Western and the staff of the School for their cooperation extended to BDO, during the course of the audit. We have received full and frank cooperation. There is nothing we wish to raise solely with the Board.

AUDIT SCOPE AND OBJECTIVES

BDO Wellington ('BDO') is the Appointed Audit Firm of the School.

BDO's responsibilities include a requirement to express an opinion on the School's financial statements arising from our audit conducted in accordance with the Auditor-General's Auditing Standards which incorporate International Standards on Auditing (NZ).

Our audit objectives are to:

- report on whether the financial statements give a true and fair view, and
- report to Management about control environment issues that should be addressed by the School.

A strong control environment would feature adequate segregation of duties over important financial processes, and independent reviews as compensating controls should it not always be practicable for the duties to be separated.

We have documented, tested and assessed the controls supporting the School's key transaction streams, and there are no significant weaknesses to report. Control weaknesses identified during the audit have been included in the Summary Findings section of this report.

CONFIRMATION OF AUDIT INDEPENDENCE

In conducting our audit, we are required to comply with the independence requirements of the Code of Ethics issued by the Professional Standards Board of Chartered Accountants Australia and New Zealand and the External Reporting Board.

Our own internal policies and procedures are put in place to identify any threats to our independence, and to appropriately deal with and, if relevant, mitigate those risks.

For the comfort of the Board, we note that the following processes assist in maintaining our independence:

- No other work is permitted to be undertaken by any BDO office without the express approval of the audit engagement partner.
- All services performed by any national BDO office will be reported to the governing body.

We have not provided any non-audit services to the School. We confirm the independence of the BDO Wellington audit engagement team.

KEY FINANCIAL STATEMENT AUDIT RISKS

We have set out below our findings in areas we have identified as risks.

1. Revenue Recognition

Identified audit risks

A key audit risk is in relation to revenue recognition. There is a rebuttable presumption under Auditing Standards that there is a risk of fraud in relation to revenue recognition.

Conclusion of our work

From our audit work performed we found no issues regarding revenue recognition in the financial statements.

2. Locally Raised Funds

Identified audit risks

Due to the nature of locally raised funds (often being cash), there is a risk of material misstatement around the completeness of locally raised funds income.

Conclusion of our work

From our audit work performed we found no issues regarding locally raised funds income or expense balances in the financial statements.

3. Payroll not approved or checked

Identified audit risks

Payroll is processed by Novopay. The accuracy of payroll processing is dependent on appropriate approval of payroll changes and checking of the fortnightly SUE report.

Conclusion of our work

From our audit work performed we found no issues regarding payroll balances included in the financial statements.

4. Cyclical Maintenance Provision

Identified audit risks

Cyclical Maintenance is an area of judgment and could lead to material misstatement in the financial statements. For schools to be able to calculate the appropriate cyclical maintenance provision a 10 Year Property Plan (10YPP) needs to be prepared and/or reviewed by an expert.

Conclusion of our work

From our audit work performed, there were no issues regarding the provision for Cyclical Maintenance in the Financial Statements.

MANAGEMENT JUDGEMENTS AND ESTIMATES

Under International Standards on Auditing (NZ) we have a responsibility to ensure that you have been informed about the process used by the School in formulating particularly sensitive accounting estimates, assumptions or valuation judgements. Overall we note that the judgements and estimates by management in preparing the results for the year ended 31 December 2016 appear reasonable.

The most significant areas of judgement, assumptions and estimates applied by management relate to:

- Provision for Cyclical Maintenance and Cyclical Maintenance Expense

We are not aware of any other sensitive accounting estimates, assumptions or valuation judgements made by the School.

MATTERS REQUIRING BOARD INPUT

We have placed reliance on the Board's review and approval of the following matters:

- Minutes of the Board meetings;
- Implementation of such controls as is needed to ensure that financial statements are presented fairly;
- Review and approval of management accounts;
- Review and approval of 2016 and 2017 budgets;
- Review and approval of 10 Year Property Plan;
- Notification of fraud; and
- Review and approval of the financial statements.

ACCOUNTING POLICIES

Auditing standards require us to discuss with you the qualitative aspects of the School's accounting practices and financial reporting. The financial statements have been prepared in accordance with public benefit entity accounting standards (PBE IPSAS), which requires a Statement of Cash Flows and the compulsory use of the Kiwi Park Model for financial reporting. We reviewed the financial statements of the School against the Kiwi Park Model and noted no material departures from the requirements.

MATERIALITY AND ADJUSTED / UNADJUSTED DIFFERENCES

Materiality means, in the context of an audit or review, if financial information is omitted, misstated or not disclosed it has the potential to affect the decisions of users of the financial statements. Materiality is used by auditors in making judgements on the amount of work to be performed, which balances require work and for evaluating the financial report. Materiality is initially calculated at the planning stage and has an influence on the amount of work we do, as well as where we direct our audit efforts. Materiality is not only based on a numeric quantification but is assessed qualitatively for some balances and disclosures.

During the course of our audit we have identified no material misstatements. All unadjusted differences (none of which we consider material, either individually or in aggregate) have been detailed in Appendix 1 of this report.

It should be noted that the auditing standards do not require us to communicate misstatements that are considered "clearly trivial" and as such, if we identify such misstatements we will not communicate these to you. We consider "clearly trivial" to be 5% or less of our planned materiality.

GOING CONCERN

Management and governance are required to make a formal assessment on going concern. Under Auditing Standards, we are required to review this assessment for appropriateness.

Paragraph 15 of ISA (NZ) 570 states:

15. *The auditor shall enquire of those charged with governance as to their knowledge of events or conditions beyond the period of their assessment that may cast significant doubt on the entity's ability to continue as a going concern.*

The assumption of going concern was concluded as appropriate given the School's funding sources and its operating budget for following financial period.

FRAUD

During the audit, no matters relating to fraud, concerning either employees or management, have come to our attention. It should be noted that our audit is not designed to detect fraud however, should instances of fraud come to our attention, we will report them to you.

COMPLIANCE WITH LAWS AND REGULATIONS

We have made enquiries in relation to compliance with laws and regulations during the course of our audit. We have not become aware of any instances of non-compliance with laws and regulations which has materially impacted the financial position or performance of the School.

PROBITY, WASTE AND PERFORMANCE

We are required to consider whether any approved payments could be considered extravagant or wasteful, or show a lack of probity or financial prudence. We did not identify any issues of concern with respect to probity, waste and performance.

OVERALL RESULT

There are no significant or material weaknesses arising from our audit.

Our audit work is complete. We plan to issue an unmodified audit report on the financial statements of the School for the year ended 31 December 2016.

SUMMARY OF FINDINGS

We have one observation to make as a result of our audit procedures.

1. FoSS integration into the School		Rating of finding:
Background and Implication	We understand that from 1 January 2017 the FoSS has been integrated within the School. If the FoSS is not a separate legal entity and will be operated within the general ledger of the School this will present no issues, however if FoSS retains a separate set of accounts and is identifiable as a separate legal entity then a consolidation will need to be performed with the School Financial Statements and the Financials will need to refer to the 'Group'.	
Recommendation	We recommend the School engage with ESL to ensure the recognition of FoSS financial transactions are appropriately captured in the general ledger and a consolidation if required is performed.	
Management comments and actions	FoSS has decided not to include their accounts within our school accounting system, but instead, employ Education Services to manage their accounts as a separate organisation. This will assist with the payment of GST as we'll as better transparency.	

APPENDIX 1 - ADJUSTED AND UNADJUSTED DIFFERENCES

Adjusted differences

The following audit adjustments were made to the financial statements:

Description	Profit	Assets	Liabilities	Reserves
	Inc / (Dec)	Inc / (Dec)	Inc / (Dec)	Inc / (Dec)
	\$	\$	\$	\$
Cyclical Maintenance Provision	(5,565)		5,565	
Net Effect of Adjustments made:	(5,565)	-	5,565	-

Unadjusted differences

There were no errors lefts uncorrected at the conclusion of the audit.

APPENDIX 2 - FINDINGS RATING

The following framework for ratings has been developed to facilitate discussion with the School's management in order to prioritise issues according to their relative significance.

Rating	Definition
Critical	Issue represents a control weakness, which could cause or is causing severe disruption of the process or severe adverse effect on the ability to achieve process objectives.
High	Issue represents a control weakness, which could have or is having major adverse effect on the ability to achieve process objectives.
Moderate	Issue represents a control weakness, which could have or is having significant adverse effect on the ability to achieve process objectives.
Low	Issue represents a minor control weakness, with minimal but reportable impact on the ability to achieve process objectives.