



Seatoun School

TE KURA O KIRIKIRI TATANGI

Annual Report to the Ministry of Education 2017 Academic Year

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2017 Variance Report

To Be the Best We Can Be

Ministry of Education I.D Number: 2987

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Principal's Contextual Statement:

2017 is the final 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 Māori 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 2016 community survey and subsequent planning day discussions strongly endorsed the direction and philosophy of the school; and expressed high levels of satisfaction against all the key objectives and performance indicators.

The number of objectives have been increased from 12 to 14 as the result of changes to Objective 8. Previously this was a broad objective that encompassed Green Footprint, Tikanga Māori and Cultural Diversity being proactively incorporated into programmes. In this plan, each is identified as a separate objective in its own right. Each objective has also been broadened to include the 'fabric of the school.

Key initiatives and objectives planned for 2017 are:

- Increased focus on Tikanga Māori
- 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
- Implementation of new Student Management System (Linc – Ed)
- Review Reporting to parents practices in light of what our new SMS can allow
- Continuation of e-learning across the curriculum including Towards Transformation Project
- Further strengthen our Year 7&8 Bring Your Own Device (BYOD) initiative
- Review of the broader technology curriculum – with a minor school-wide PLD component
- Run in Term 3 a successful and inclusive school production.

For planning purposes a roll of 435 students has been predicted. This is slightly higher than the MOE 2017 provisional entitlement of 428, but based on current data still lower than the predicted closing roll.

John Western

Principal

2017 STUDENT IMPROVEMENT TARGETS

Strategic Aim (This remains unchanged): 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 and engagement 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 and 2013 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.

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 teacher-aides 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.

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 Learning Assistants) – 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/whanau, staff and school.
 - 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 Learning Assistants) – individual, team, school-wide

- Continued use of writing/maths e-asTTle
- Introduction of reading e-asTTle in senior classes

- use of any outside agencies/expertise

- on-going monitoring & assessment, review and evaluation – teacher & student

- time-frames

Continuation of online PAT assessments

- summative assessment & reporting

- Consider next steps and implications for the following year for individual students/whanau, staff and school.

Seatoun School 2017 Achievement Targets

Year 1 and 2 Targets 2017

Year 1 and 2: Reading Target 2017

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 2016 data showed that 87% (34/39) of students in Y1, were reading at or above the expected level. All these children moved to Year 2 in 2017. 10% (4/39) were achieving below the expected level. In the 2016, Yr 0 cohort, there was one child identified as below the expected level. In addition to the total number of 5 students that are achieving below the expected level there are 6 Year 2 students, and 8 year 1 students who either just at the expected level or we have concerns about them meeting the standard for 'after 1 year at school'. We would like these students to maintain and consolidate reading at the expected level.

Target 1: The group of 5 students comprising four Y2 students, and one Year 1 student, identified as achieving below the expected level, will be reading at the expected level as assessed by Overall Teacher Judgements in November 2017.

Target 2: The group of thirteen students including six Y2 students, and seven Year 1 students, will maintain reading at the expected level, as assessed by Overall Teacher Judgements in November 2017.

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: Five students were identified in February 2017 as being below the expected level. According to OTJ's made in December of the current 5 target students:

- 60% of Year 1/2 target students are now at the expected level (3/5).
- 40% of Year 1/2 target students are below the expected level (2/5).

Target 2:

The group of 13, Y1/Y2 students, will maintain reading at the expected level. According to OTJ's made in December:

- 3 students (23%) have slipped to below the expected level.

- 8 students (62%) remain at the expected level.
- 2 students (15%) are above the expected level

Reading Target Comment:

- Students are achieving well in Year 1 and 2.
- Non-fiction and fiction reading material was purchased suitable for boys that connected with our topics.
- Teachers have observed Reading Recovery lessons and there is a strong practice of sharing knowledge across the team.
- Reading Eggs has been integrated into the classroom programme as well as being a home programme.
- All the students achieving below have received Reading Recovery.
- Some of these students have had extra oral language support.
- Junior Associates have supported students with reading.
- Online listening post has been used with some students and links have been sent to parents.
- Parents have observed teacher giving instructional reading.
- Many parents attended the 'listening to your child' read workshop.
- 5 students, who started school in December of 2016 were identified during the year as not making the expected progress. After one year at school these 5 students are now below the expected level and will be targeted in 2018.

Year 1 and 2: Writing Target 2017

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 2016 data showed that 94% (37/39) of students in Y1, were writing at or above the expected level. All these children moved to Year 2 in 2016. 6% (2/39) were achieving below the expected level. We also have a Y1 student who is not achieving at the expected level. We 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 3 students comprising two, Y2 students, and one Y1 student identified as achieving below the expected level, will be writing at the expected level as assessed by Overall Teacher Judgements in November 2017.

Target 2: The group of 20 students, which comprises, thirteen Y2 students (identified as achieving at the expected level) and, seven Y1 students (who were either identified as achieving at the expected level or did not have an OTJ at the end of 2016 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 2017.

Actions	Resource	When
As per contextual statement		
Revise spelling programme in Year 2	Time allocated in team meetings to discuss.	Term 1
Ensure support personnel working with students communicate effectively to ensure streamlined programme	Communication books and some meeting times.	Term 1
Ensure inquiry/ writing topics are motivating for boys but also ensuring the small number of Year 2 girls are not overlooked.	Allocate space/time in the curriculum for all genders.	All year
Explore 'book creator app for producing writing.	Need all ipads to have book creator and teachers/learning assistants to have PD on using it.	Term 1
Ensure authentic contexts for writing and the publication of 3 pieces of writing a term		All year
Introduce reading own writing to buddy during buddy reading time.		Term 1 then ongoing
Continue to maintain handwriting in the programme as it is important to write fluently.		

December update:

Target 1:

Three students were identified as achieving below the expected level. According to OTJ's made in December of the 3 target students:

- 100% of target students remain below expected level (3/3).

Target 2:

Twenty students, which comprised, thirteen Y2 students (identified as achieving at the expected level) and seven, Y1 students (who were either just at the expected level or did not have an OTJ at the end of 2016 as they had been at school less than 6 months) have been targeted to maintain writing at the expected level.

- 100% of the Year 2 students remain working at the expected level (13/13)
- 71% of the Year 1 students have now received an OTJ as being below the expected level (5/7)
- 29% of the Year 1 students continue to achieve at the expected level (2/7)

Writing Target Comment:

- Although the three students from target one are all still writing below the expected level they have all made significant progress through classroom programmes, Reading Recovery and intensive Learning Assistant support. Two of these students are currently on IEP's. All have specific learning needs.
- Teachers have liaised closely with parents of these students and encouraged the use of picture prompts to help generate writing. This has also extended to coordinating with private tutors (if the students have them).
- 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.
- We have introduced Book Creator and many of the Year 2 students are able to use this with independence. Learning Assistants have become confident supporting students using Book Creator.
- Digital technology is increasingly being used as a tool for writing.
- The 5 students that are below continue to be of concern and will be targeted in the 2018 targets.

Year 1 and 2

Mathematics Target 2017

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 2016 data showed that 95% (37/39) 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 1: The group of 3 students, which includes two, Year 2 students and one, Year 1 student who are below the expected level will achieve closer to the expected level as assessed by Overall Teacher Judgements in November 2017. It is expected the Year 2 students will be successfully working at

'after 1 year at school' and the Year 1 student will also be at this level.

Target 2: The group comprising three Y2 students, identified as achieving just at the expected level in maths, and three Y1 students who had not yet had an OTJ as they had been at school for less than 6 months, will achieve at the expected level in mathematics as assessed by Overall Teacher Judgements in November 2017.

Actions	Resource	When
As per contextual statement		
Continue to incorporate games/activities to support children in home activities	Further develop the shared files across the team to include fraction work	Term 1 and 2
Undertake a teacher inquiry into developing students skills in maths.	Team discussions	Term 2 and 3

December Update:

Target 1:

Three students (Two Year 2 students and one Year 1 student) were identified in February 2017.

According to OTJ's made in July of the 3 target students:

- 67% of target students continue to be below expected level (2/3).
- 33% of target students are at the expected level (1/3)

Target 2:

Six students were identified in February 2017 as achieving just at the expected level. One extra Year 2 student has been included into this group, and 3 additional Year 1 students to be monitored resulting in 10 target students.

According to OTJ's made in December of the 10 target students:

- 80% of target students are at the expected level (8/10).
- 20% of target students are below the expected level (2/10).

Comment:

- The three students from target one have significant learning needs and two are currently on IEP's. These three students have needs across the curriculum with all three also on Reading Recovery.
- 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.
- Purposeful maths opportunities were discussed with parents so the relevance of maths was identified to children.
- Studyladder was set up for home use for the Year 2 students.

Year 3 and 4 Targets 2017

Demographic

From 2016	Boys	Girls	Total	
Year 3	16	29	45	115
Year 4	34	36	70	

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 2016 data shows 2% of current Year 3 students (1/45 students) and 17% of current Year 4 students (12/70 students) were identified as achieving below the expected level in mathematics. 7 of the students are female and 6 of the students are male.

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 2017

Actions	Resource	When
As per contextual statement		2017 ongoing
Maintain teacher inquiry into developing competency in the teaching of maths and continue to implement changes to programme	<ul style="list-style-type: none"> Individual team members to continue to implement personal inquiry goals from 2016 Undertake further PLD as appropriate- eg observations and reading-t talk moves, positive norms, ALIM strategies Regular team discussions Monitor progress of students 	Ongoing

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
Explore further e-learning opportunities (including Mathletics) to enhance teaching and learning ,	<ul style="list-style-type: none"> Further Mathletics PD for teachers Provide one-to-one support to individual students to maximise use of Mathletics as a tool Investigate use of iPad apps for these students in maths Use of e-Learning PD time in meetings 	Ongoing
Build parent capacity to support students in maths	<ul style="list-style-type: none"> Run a parent workshop re supporting with maths at home Use parent resource box to support 	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 2016 data shows 11% of current Year 3 students (5/45 students) and 27% of current Year 4 students (19/70 students) were identified as achieving above the expected level in mathematics. 11 of the students are female and 13 of the students are male.

Target : 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 as assessed by Overall Teacher Judgements in November 2017.

Actions	Resource	When
As per contextual statement		2017-ongoing
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 Cross-grouping across team- one teacher to work with "above" students 	Term 1 From Term 2
Explore further e-learning opportunities (including Mathletics) to enhance teaching and learning ,	<ul style="list-style-type: none"> Further Mathletics PD for teachers 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 	Term 2
Teachers to build on last year's independent inquiries into improving the effectiveness of their own practice	<ul style="list-style-type: none"> Individual team members to review personal inquiry goals Undertake PLD as appropriate Maintain and promote a problem-solving approach in the class 	Term 2 and 3

December Update:

Target 1

13 students (one Year 3 and 12 Year 4s) were identified in February 2017. According to OTJ's made in December, of these target students:

- 69% (9/13) of the students remain below the expected level (1/1 Year 3 and 8/12 Year 4)
- 31% (4/13) of the students have moved to at the expected level (0/1 Year 3 and 4/12 Year 4s)

Comments:

- All students have progressed. The emphasis on creating an attitudinal change has meant that many show increased confidence.
- 4 of the students have significant needs- all 4 are on IEPs; 1 is ORSS-funded; 1 is working with RTLB support; 2 are below the expected level in reading; Support for these students in areas other than maths impacts on their maths learning
- Teachers in the team maintained aspects of their personal inquiry into mathematics teaching and continue to have discussions across the team around best practice in maths, to support all students to achieve in maths.
- There has continued to be a strong focus on providing support for parents to assist their children at home. Evidence suggests that those who maintain regular practice at home, do make more marked improvement
- Daily, focussed Basic Facts practice sessions have helped some students to show marked improvement in their recall of Basic Facts. Next steps are to build their ability to apply this knowledge
- Teachers and teacher-aides continued to upskill themselves in use of Mathletics to provide targeted support for students. Some iPad apps were introduced in Terms 3 and 4
- In Term 3, Susan Kliffen worked with our "below" students in maths, to target their needs

Target 2

24 students (5 Year 3s and 19 Year 4s) were identified in February 2017. One Year 4 student has left the school. Of the remaining target students, according to OTJ's made in December:

- 78% (18/23) of the Year 3 and 4 target students (3/5 Year 3s and 15/18 Year 4s) remain above the expected level. Two of these are identified as well above
- 22% (5/23) of the students (2/5 Year 3s and 3/18 Year 4s) have moved to at the expected level. All of these students are identified as "confidently at" the expected level

Comments:

- A few students have had a conservative judgement of "at the expected level" made for them, as it is more difficult to reach an "above" standard in Level 2 maths, than in Level 1. At Level 2, students need to not only have a strong knowledge base, but also be very confident at using a range of strategies independently
- The Year 3 students have been judged on an anniversary assessment, but OTJs also have to take into account whether they will reach the Year 4 target by the end of Year 4 (children will have anywhere between 6 months and 18 months to reach this standard)
- We continued to focus on encouraging risk-taking, questioning and making connections and worked on strategies to develop growth mindsets, build positive norms, and provide challenging problems in authentic contexts. Our programmes focussed on "rich tasks" which required students to be more explicit about the range of strategies they were using and more selective about the approaches they used in mathematics (which encouraged self-efficacy for these students).

- In Terms 1 and 2, we used additional support teacher time to provide an extension maths programme for these students
- Peer teaching is something we would like to investigate further. We did work very closely with our colleagues on planning and implementing programmes and used opportunities to observe each other to build mathematics teaching capabilities.

Writing Targets

Target 1:

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 11% of current Year 3 students (5/45 students) and 11% of current Year 4 students (8/70 students) were identified as writing below the expected level. 2 of these students are female and 11 of the students are male.

Target: 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 2017.

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 • Provide time in team meetings to for spelling PD and adapt classroom and support programmes to target needs • Provide dictation exercises with a teacher-aide 2x per week to identified group 	Term 1 ongoing
Identify and target students with poor handwriting skills	<ul style="list-style-type: none"> • Use teacher-aide time for teachers to work one-to-one with identified students targetting handwriting (and other fine-motor skills) • Investigate introducing assistive technology where appropriate (eg speech to text) 	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 • 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

Target 2:

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

Baseline Data: November 2016 data showed that 24% of current Year 3 students (11/45 students) and 30% of current Year 4 students (21/70 students) were identified as writing at but reading above the expected level. 14 of these students are female and 18 of the students are male.

Target: The group of Year 3 and 4 students, identified as achieving at the expected level in writing, but above the expected level in reading, will be both writing and reading above the expected level as

assessed by Overall Teacher Judgements in November 2017.

Actions	Resource	When
As per contextual statement		
Link writing more closely and explicitly to reading	<ul style="list-style-type: none">• Create explicit connections between what they like to read and what makes a good writer• Teacher PD around ways to unpack reading more for students	Ongoing
Create an online community that involves peer feedback and sharing with Google Docs	<ul style="list-style-type: none">• Set up Google Doc access (Hapara)• Set expectations for students• Provide teacher models of feedback	Term 3 and 4

December Update:

Target 1

13 students (5 Year 3s and 8 Year 4s) were identified in February 2017. Of these target students, according to OTJ's made in December:

- 46% (6/13) of the target students (2/5 Year 3s and 4/8 Year 4s) remain below the expected level. One of these is now identified as "just below"
- 54% (7/13) of the students (3/5 Year 3s and 4/8 Year 4s) have moved to "at" the expected level

Comments:

- All students have continued to make progress, with the exception of one child, who has made little progress, despite multiple interventions over a number of years
- Several of the students have significant needs- 3 are on IEPs; 1 is ORSS-funded and 1 is working with RTLB support; 6 are also below the expected level in reading
- Support teacher time has been used to allow teachers more opportunities to work one-to-one with identified students to target needs
- The target students all have different needs in writing- these have been identified and targeted:
 - Regular handwriting practice and some teacher-aide support to address handwriting issues
 - Spelling support within classroom programmes and by cross-grouping across the team for phonics. Trialling of a range of spelling programmes
 - Support with planning/organisation of ideas and expanding of ideas
 - Support with social and self-management skills
 - Support with auditory processing skills, through the Hearbuilder programme
 - Increased expectations re mileage

Target 2

32 students (11 Year 3s and 21 Year 4s) were identified in February 2017. Two of these students have left the school. Of the current target students, according to OTJ's made in July:

- 40% (12/30) of the students (2/10 Year 3s and 10/20 Year 4s) have met the target of reading AND writing above the expected level
- 40% (12/30) of the students (6/10 Year 3s and 6/20 Year 4s) remain as "reading above, writing at" the expected level. Of these 2 students were identified as "confidently at" the expected level in writing

- 20% (6/30) of the students (2/10 Year 3s and 4/20 Year 4s) are now identified as “reading AND writing at the expected level”. Of these 2 students were identified as “confidently at” the expected level in reading (*For some students, it becomes more difficult to assess them as “above” readers, as the focus is increasingly on “reading to learn”, with deeper thinking skills required*)

Comments:

- We recognise that this is an “aspirational” target. Reading is a less complex task than writing, and the goal of aligning students’ ability to also write above the expected level is challenging.
- Most of these students have worked with a support teacher (Susan Kliffen) for literacy this year. She has run an enrichment programme with these students, focussing on strengthening connections between reading and writing, and building vocabulary.
- Repeated teaching to target individual needs, and fostering increased self-responsibility for progress underpins all writing programmes
- The use of the E-asTTle tool for marking and moderating writing has continued to prompt further discussion and increased consistency in teaching and assessment of writing
- A focus going forward may be to create an online writing community, in order to share writing and provide peer feedback within Google Docs.

Reading 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 4% of current Year 3 students (2/45 students) and 9% of current Year 4 students (6/70 students) were identified as reading ‘below’ the expected level. 1 of these students are female and 7 of the students are male.

In addition, 2% of current Year 3 students (1/45 students) and 4% of current Year 4 students (3/70 students) are identified as achieving “just at” the expected level. (2 female, 2 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 2017.

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 2017.

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	<ul style="list-style-type: none"> • Use support teacher time to reduce class size during 	Term 1

teaching for these students	literacy programme to allow for more focussed group teaching time by classroom teacher <ul style="list-style-type: none"> • Use literacy support time from reading recovery teacher, where possible 	and ongoing
Improve reading motivation for these students	<ul style="list-style-type: none"> • Provide team PD in meetings around ways to motivate reluctant readers • Use expertise of librarian to motivate readers 	From Term 2

December Update:

Target 1

8 students (2 Year 3s and 6 Year 4s) were identified in February 2017. According to OTJ's made in December:

- 50% of the students (0/2 Year 3 and 4/6 Year 4 student) are below the expected level in reading
- 50% of the students (2/2 Year 3s and 2/6 Year 4s) have moved to at the expected level in reading

Target 2

4 students (1 Year 3 and 3 Year 4s) were identified in February 2017. Of these target students, according to OTJ's made in December:

- 100% of the students (1/1 Year 3 and 3/3 Year 4s) are at the expected level
- 1/4 target students remain just at the expected level. 3/4 students have moved to at the expected level

Comments:

- Most of these students made significant progress in reading. Many also made significant progress in other areas of learning, which is likely to affect future progress in reading.
- Two of the target students are on IEPs and one has RTLB support
- Our Reading Recovery teacher continues to monitor a number of these students, who are ex Reading Recovery, and provide literacy support where appropriate and possible
- Support teacher time was used to reduce class sizes during the literacy programme, allowing for more focussed group teaching time by classroom teacher
- The support of our librarian continues to be key to increasing enjoyment of reading for these students and helping them to find books that are engaging and at an appropriate level
- A change to our organisation during literacy times, allowed for a stronger focus on focussed guided reading (critical thinking and discussion) and fewer written activities
- A daily "read-aloud" programme (involving reading aloud 3x a day with an adult) was instigated, to support reading mileage. This made a big difference for some students, in terms of confidence and progress.
- Students were supported with online programmes such as "Sunshine Online" and "EPIC", which provide extra opportunities to build reading skills. One child was enrolled in the "Reading Eggs" programme
- The Hearbuilder (auditory processing) programme was introduced to support many of these students, with a likely impact on their reading progress
- Teachers communicated clearly with parents about how to help their child learn to read, and

parents were encouraged to attend the 'Listening to Your Child Read" seminar.

Year 5 and 6 Targets 2017

Demographic

From 2016	Boys	Girls	Total	
Year 5	20	27	47	101
Year 6	27	27	54	

Year 5 and 6: Reading Target 2017

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

Baseline Data: November 2016 data shows that 4% of current Year 5 students (2 students-1 boy, 1 girl) and 7% of Year 6 students (4 students-3 boys and 1 girl) are identified as achieving below the expected level. Another Year 6 student, achieving at well-below the expected level, is being supported in a variety of ways and will not be included in this target.

Target 1: The Year 5 and 6 students currently achieving below the expected level, will be achieving at the expected level as assessed by Overall Teacher Judgements in November 2017.

Background: Of these 6 students, 2 are on an IEP and 3 are below the expected level in reading, writing, and mathematics. All students display decoding and comprehension needs.

Actions	Resource	When
As per contextual statement		
Ensure daily reading mileage to increase fluency and reinforce current learning	<ul style="list-style-type: none"> Implement programme aimed at listening to students read for 5 minutes daily Liaise with junior syndicate re opportunities to increase reading mileage/buddy reading 	Term 1-4
Communicate regularly with each student to find ways to increase enjoyment of personal reading	<ul style="list-style-type: none"> Monitor personal reading programme Work closely with the school librarian Purchase books to motivate readers 	Ongoing
Build comprehension skills	<ul style="list-style-type: none"> Share research/effective teaching at team meetings Purchase resources as needed 	Ongoing
Build punctuation knowledge	<ul style="list-style-type: none"> Use strategies, including 'Read' 	Ongoing

	punctuation	
--	-------------	--

December 2017 Update

6 students were identified in February 2017 as achieving below the expected level. This target group now comprises 5 students as one Year 5 student has since left the school. According to OTJ's made in December:

- 60% of the Year 5 and 6 target students (Y5 1/2; Y6 2/4) remain below the expected level (of which one is well below the expected level)
- 40% of the Year 5 and 6 target students (Y5 0/2; Y6 2/4) are achieving at the expected level

Comments

- All students show progress
- All students, except one, have continued to receive weekly support from a learning assistant over the year. Having the same learning assistants as previous years, has enabled sequential programmes to target needs, and a consistent approach in terms of teaching tools and strategies.
- Our librarian does much to support enjoyment of reading and the sourcing of appropriate books for individual students

Year 5 and 6: Writing Targets 2017

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: November 2016 data shows that 17% of Year 5 students (8 students - 5 boys, 3 female) and 11% of Year 6 students (6 students - 5 boys, 1 girl) are achieving below the expected level in writing. Another Year 6 student, achieving at well-below the expected level, is being supported in a variety of ways and will not be included in this target.

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 2017.

Background: Of these 14 students, 7 are on an IEP and 3 are below the expected level in reading, writing, and mathematics. This group comprises significantly more boys than girls (10 boys to 4 girls). All students display both deeper and surface feature needs.

Actions	Resource	When
As per contextual statement		
Build oral language skills	<ul style="list-style-type: none"> • Ascertain/address needs 	Ongoing
Make explicit connections between types of communication- talking, reading, writing,	<ul style="list-style-type: none"> • Visuals/acronyms etc to prompt connections 	Ongoing

visuals		
Ensure handwriting is a regular part of the literacy programme	<ul style="list-style-type: none"> Time in class programme;systems Handwriting resources 	Ongoing
Aid recording of ideas, as appropriate	<ul style="list-style-type: none"> Laptops 	Ongoing
Ensure word study/spelling/punctuation programmes to target needs	<ul style="list-style-type: none"> Use a range of assessments to identify specific needs-Blackwells, Pseudo Word Phonics, PAT tests Time to administer/analyse results 	Term 2-4
Explore ways to motivate boys/reluctant writers	<ul style="list-style-type: none"> Share research/effective teaching practices at team meetings Monitor student attitudes Ensure engaging books as needed 	T2-4

December 2017 Update

Writing Target 1

14 students were identified in February 2017 as achieving below the expected level. This target group now comprises 13 students as one Year 5 student has since left the school. According to OTJ's made in December:

- 77% of the Year 5 and 6 target students (Y5 5/7; Y6 5/6) remain below the expected level (of which one is well below the expected level)
- 23% of the Year 5 and 6 target students (Y5 2/7; Y6 1/6) are achieving at the expected level

Comments

- All students show progress
- 7/13 students are on an IEP; 2/13 rather than 4/13 students read below the expected level
- All students received weekly support from a learning assistant
- Emphasis is placed on oral language, and a 'Think, say, then write' approach to writing
- Students respond well to frequent opportunities for 'bite-size' writing tasks across the curriculum
- Spelling needs are being met
- Repeated teaching to target needs, and fostering student responsibility for progress underpins programmes

Target 2

Baseline Data: November 2016 data shows that 23% of Year 5 students (11 students - 6 boys, 5 girls) and 24% of Year 6 students (13 students - 8 boys, 6 girls) 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 2017.

Background: The needs of these 24 students centres mainly on effective use of structure and language to achieve a clear, succinct and informative message, aided by correct surface features.

Actions	Resource	When
As per contextual statement		
Create an online community that involves peer feedback and sharing via Google Docs	<ul style="list-style-type: none"> Google Doc access/Set student expectations NZCER Smartwriter on-line programme 	Term 2-4
Make explicit connections between being a reader and a writer through reading to identify how effective authors achieve impact	<ul style="list-style-type: none"> MOE Literacy Learning Progressions-deeper and surface features 	Term 1-4
Raise the profile of writing	<ul style="list-style-type: none"> Invite authors to speak to students Liaise with librarian/discuss displays 	Term 2-4
Implement editing strategy	<ul style="list-style-type: none"> Trial/share ideas within team 	Term 1-4
Implement appropriate extension programmes re language features, vocabulary and spelling	<ul style="list-style-type: none"> Time within the class programme Resources to aid teaching 	Term 2-4

December 2017 Update

Writing Target 2

24 students were identified in February 2017 as reading above the expected level, and writing at expected level. The target group now comprises 23 students as one student left the school.

According to OTJ's made in December:

- 78% of the Year 5 and 6 target students (Y5 7/10; Y6 11/13) are reading above the expected level, and writing at the expected level
- 9% of the Year 5 (2/10) target students were reassessed as reading and writing at the expected level
- 13% of the Year 5 and 6 target students (Y5 1/10; Y6 2/13) are reading and writing above the expected level

Comments

- All students show progress
- Links between being a reader and a writer are made explicit
- Students are set purposeful writing tasks across the curriculum
- Students share their writing in a number of ways; they publish as appropriate
- An e-asTTle writing task has continued to prompt team discussion and consistency in assessment of writing
- 8/23 students are involved in the on-line Smart Writer programme to raise engagement, knowledge and skills
- Spelling/word study programmes target needs, and operate as class/home-learning
- Emphasis is placed on students taking responsibility for their goals and progress
- The leap to writing above the expected level is challenging

Year 5 and 6 Mathematics Target 2017

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 2016 data shows that 9% of Year 5 (4 students - 2 boys, 2 girls) and 11% of Year 6 students (6 students - 3 boys, 3 girls) are currently achieving below the expected level in mathematics. Another Year 6 student, achieving at well-below the expected level, is being supported in a variety of ways and will not be included in this target.

Target: The Year 5 and 6 students currently achieving below the expected level in mathematics, will be achieving at the expected level as assessed by Overall Teacher Judgements in November 2017.

Background: Of these 10 students, 6 are on an IEP, 3 are below the expected level in reading and another is just below the expected reading level.

Actions	Resource	When
As per contextual statement		
Develop use of Maths Whizz as an on-line teaching and assessment tool	<ul style="list-style-type: none"> Maths Whizz online data PD/discussion in team meetings Communicate clearly to parents about how to access student reports and assist their child at home 	Term 1-4
Provide targeted teaching to meet individual needs	<ul style="list-style-type: none"> Support programmes Extra teacher time 	Term 1-4
Continue to develop growth mindsets as per 2016 teacher inquiry	<ul style="list-style-type: none"> Monitor student attitudes/progress 	Term 1-4

December 2017 Update

Mathematics Target 1

10 students were identified in February 2017 as achieving below the expected level. According to OTJ's made in December:

- 60% of the Year 5 and 6 target students (Y5 3/4; Y6 3/6) remain below the expected level (of which one Year 5 and one Year 6 student is well below the expected level)
- 40% of the Year 5 and 6 target students (Y5 1/4; Y6 3/6) are achieving at the expected level

Comments:

- All students show progress and increased confidence
- 5 students are on IEPs; 3 students are below the expected level in reading
- All students received weekly support in Term 1 and 2 from the same staff as previous years, enabling a sequential programme to target needs, and a consistent ALiM style approach in terms of teaching tools and strategies. The Term 2 ALiM support was in addition to class mathematics programmes. The main emphasis has been on building number knowledge (ie order, place value, fractions, basic facts)
- Teachers continue to use positive classroom norms and growth mindsets as per 2016 teacher inquiries
- Teachers received PD in the use of the Maths Whizz programme introduced last year and have continued to upskill themselves; students received training; a parent information afternoon was held, and various Maths Whizz videos have been sent out to parents via Signmee
- Repeated teaching to target needs, and fostering student responsibility for progress,

underpins programmes

Mathematics Target 2

Baseline Data: November 2016 data showed that 32% of Year 5 students (15 students - 8 boys, 7 girls) and 54% of Year 6 students (29 students - 17 boys, 12 girls) 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 2017.

Actions	Resource	When
As per contextual statement		
Consider cross-grouping, and problem-solving/paired peer approach to enhance teaching and learning	<ul style="list-style-type: none">• PD• Team discussion/plan	Terms 2/3
Develop the use of Maths Whizz as an on-line teaching and assessment tool	<ul style="list-style-type: none">• Maths Whizz online data• PD/discussion in team meetings• Communicate clearly to parents about how to access student reports and assist their child at home	Term 1-4
Engage in team moderation to monitor student achievement re National Mathematics Standards	<ul style="list-style-type: none">• Time in team meetings	Terms 2/3
Continue to develop growth mindsets as per 2016 teacher inquiry	<ul style="list-style-type: none">• Monitor student attitudes/progress	Term 1-4

December 2017 Update

Mathematics Target 2

44 students were identified in February 2017 as achieving above the expected level. This target group now comprises 42 students as two students have left the school. According to OTJ's made in December:

- 93% of the Year 5 and 6 target students (Y5 13/14; Y6 26/28) remain above the expected level
- 7% of the Year 5 and 6 target students (Y5 1/14; Y6 2/28) are achieving confidently at the expected level

Comments

- All students show progress
- Four of the five students re-assessed at mid-year as achieving at the expected level are back to achieving above the expected level
- Teachers continue to use positive classroom norms and growth mindsets as per 2016 teacher inquiries
- Teachers received PD in the use of the Maths Whizz programme introduced last year and have continued to upskill themselves; students received training; a parent information afternoon was held, and various Maths Whizz videos have been sent out to parents via

Signmee

- Skills of problem-solving via a paired/peer approach are practised in an ongoing way
- An e-asTTle mathematics task prompted team discussion and consistency around assessment of measurement
- As yet, cross-grouping has not been seen as necessary to cater for the range of student abilities, and does not easily allow for students attending production rehearsals
- Student awareness of learning needs and responsibility for progress is actively fostered

Year 7&8 Writing Targets

Demographic

2017	Boys	Girls	Total	
Year 7	21	22	43	91
Year 8	22	26	48	

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 2016 shows that 7.7% (7 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.

24% (22 students) are achieving above in reading, but only achieving at in writing.

There is a significant gender difference between writers who are achieving above, with only 6/22 (27%) of these students being boys.

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 or at the National Standard, as assessed by Overall Teacher Judgement in Nov 2017.

(2) Children achieving above the expected level in reading, to be also writing above the National Standard, by the end of the school year, as assessed by Overall Teacher Judgement in Nov 2017.

Actions	Resources	When
As per contextual statement		2017
<ul style="list-style-type: none">• Time with children during class time to go over feedback		T1-T4

<ul style="list-style-type: none"> • 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. • Use of easTTle rubric for self, peer and teacher assessment and moderation. • Fortnightly writing assignments to give children an opportunity to work on personal writing goals. • Make explicit connections between authors techniques within texts and with students own writing processes and strategies • Developing teacher capability with BYO devices to engage, motivate, scaffold and extend target students in writing, particularly for boys. 		
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December Update:

Target 1:

Seven students were identified in February 2017 as being below the expected level. According to OTJ's made in July of the current 7 target students:

- 74% of target students remain at the expected level (5/7)
- 26 % of target students are now at the expected level (2/7)

Target 2:

Twenty five (including the 3 new students) Y7/8 students were identified as achieving above in reading and at in writing. According to OTJ's made in July:

- 19/25 (76%) of students met the target.

Writing Targets Comments:

- The BYOD programme provided students with a digital option that has helped with handwriting frustrations, as well as acted as a dictionary, thesaurus and research tool
- The introduction of new apps such as ibook creator, pages, numbers and Aurasma has given the students new ways to present their written work
- The easTTle assessment rubric has allowed us to give targetted feedback to students outlining strengths and next steps
- Google docs remains a powerful tool that allows students to continue work either at home or at school. It's also an effective way for students to ask for and receive feedback on their work

Target 1:

- Although only 1 student reached the target, all the students progressed.
- We are considering adjusting our support structure for target students next year. With more of a little and often approach.

Target 2:

- It was pleasing to see such a high number of our target students show enough evidence, across the curriculum, to make the target. Many of these students were tracking to make the target by midyear

- Giving students opportunity to show their progress across the curriculum, was also key in being able to assess them as being “above”.

Y7&8 Maths Target

Aim: To increase the number of Year 7 and 8 students achieving at or above the national expected level in Mathematics.

Baseline data: Data from November 2016 shows that 8.8% of the current Year 7/8 students (8 students) are achieving below the expected level in mathematics.

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

Actions	Resources	Timeframe
As per contextual statement		2017
<ul style="list-style-type: none"> • Continuation of the ALIM strategies 	Opportunities for teachers to upskill by observing and discussing each others practices.	T1-T4
<ul style="list-style-type: none"> • Cross Class Grouping 	Children will be ability grouped 2 days a week in order to better meet the needs of all of our students.	T2
<ul style="list-style-type: none"> • Teacher inquiry 	Teachers to take on independent inquiries into improving the effectiveness of their own practices	From T1

December 2017 Update

Mathematics Target 2

8 students were identified in December 2016 as achieving below the expected level. 1 / 8 (87.5%) of the target students has made the target. 7 remain below the expected level.

Comments

- 2 new students have joined this target group
- All students showed progress
- The Alim programme runs 2 days a week. It continues to build confidence within students to actively participate in classroom maths programmes and help consolidate core ideas in maths. Most of the target students really enjoy this programme
- Teachers continue to use positive classroom norms and growth mindsets as per 2016 teacher inquiries
- e-asTTle mathematics has helped us to target specific areas in both statistics and algebra

- By providing variety of programme structures (mixed ability and cross-grouping) has enabled students to learn in different ways.



29 May 2018

To whom it may concern

This is to confirm Seatoun School received \$5,399 from KiwiSport funding Year 1 – 8 in 2017 and it was spent on swimming activities.

Yours faithfully

John Western
Principal

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 2017

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 2017

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Seatoun School

Statement of Responsibility

For the year ended 31 December 2017

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

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

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

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

William John Loughton Peet

Full Name of Board Chairperson



Signature of Board Chairperson

23 May 2018

Date:

John James Western

Full Name of Principal



Signature of Principal

22 May 2018

Date:

Seatoun School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,421,660	3,221,143	3,335,650
Locally Raised Funds	3	294,152	218,009	303,983
Interest Earned		29,173	31,000	32,802
		<hr/>	<hr/>	<hr/>
		3,744,985	3,470,152	3,672,435
Expenses				
Locally Raised Funds	3	6,471	-	6,635
Learning Resources	4	2,215,794	2,039,677	2,112,682
Administration	5	157,626	162,783	172,408
Finance Costs		3,839	1,106	2,141
Property	6	1,320,776	1,206,227	1,248,638
Depreciation	7	101,729	90,000	91,214
Loss on Disposal of Property, Plant and Equipment		-	-	2,140
		<hr/>	<hr/>	<hr/>
		3,806,235	3,499,793	3,635,858
Net Surplus / (Deficit)		(61,250)	(29,641)	36,577
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		(61,250)	(29,641)	36,577

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 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	1,347,091	1,347,091	1,304,083
Total comprehensive revenue and expense for the year	(61,250)	(29,641)	36,577
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	11,577	-	6,431
Equity at 31 December	1,297,418	1,317,450	1,347,091
 Retained Earnings	1,297,418	1,317,450	1,347,091
Equity at 31 December	1,297,418	1,317,450	1,347,091

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 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	94,372	145,587	35,545
Accounts Receivable	9	115,539	131,889	98,990
GST Receivable		7,927	9,075	6,591
Prepayments		7,653	1,416	3,008
Inventories	10	13,071	15,309	11,779
Investments	11	785,875	769,404	828,337
		<u>1,024,437</u>	<u>1,072,680</u>	<u>984,250</u>
Current Liabilities				
Accounts Payable	13	162,287	172,303	116,342
Revenue Received in Advance	14	3,199	25	1,581
Provision for Cyclical Maintenance	15	36,777	-	-
Finance Lease Liability - Current Portion	16	21,013	4,209	10,267
Funds held for Capital Works Projects	17	15,992	-	16,892
		<u>239,268</u>	<u>176,537</u>	<u>145,082</u>
Working Capital Surplus/(Deficit)		<u>785,169</u>	<u>896,143</u>	<u>839,168</u>
Non-current Assets				
Property, Plant and Equipment	12	555,127	433,784	578,181
		<u>555,127</u>	<u>433,784</u>	<u>578,181</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	15,273	7,917	45,527
Finance Lease Liability	16	27,605	4,560	24,731
		<u>42,878</u>	<u>12,477</u>	<u>70,258</u>
Net Assets		<u>1,297,418</u>	<u>1,317,450</u>	<u>1,347,091</u>
Equity		<u>1,297,418</u>	<u>1,317,450</u>	<u>1,347,091</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 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		639,879	545,281	626,916
Locally Raised Funds		298,707	214,246	306,427
Goods and Services Tax (net)		(1,336)	-	2,484
Payments to Employees		(465,356)	(429,549)	(462,727)
Payments to Suppliers		(465,973)	(204,301)	(368,446)
Interest Paid		(3,839)	(1,106)	(2,141)
Interest Received		33,130	31,000	28,845
Net cash from / (to) the Operating Activities		35,212	155,571	131,358
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(35,428)	(32,029)	(86,986)
Purchase of Investments		-	-	(58,933)
Proceeds from Sale of Investments		61,899	-	-
Net cash from / (to) the Investing Activities		26,471	(32,029)	(145,919)
Cash flows from Financing Activities				
Furniture and Equipment Grant		11,577	-	6,431
Finance Lease Payments		(13,533)	(13,500)	(5,292)
Funds Held for Capital Works Projects		(900)	-	(2,619)
Net cash from Financing Activities		(2,856)	(13,500)	(1,480)
Net increase/(decrease) in cash and cash equivalents		58,827	110,042	(16,041)
Cash and cash equivalents at the beginning of the year	8	35,545	35,545	51,586
Cash and cash equivalents at the end of the year	8	94,372	145,587	35,545

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

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

Seatoun School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

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 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 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 for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

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

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

The School has met the requirements under section 28 of schedule 6 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.

Land and buildings owned by the Proprietor are excluded from these financial statements. The Board's use of the land and 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:

Building Improvements	20 years
Furniture and Equipment	10 years
Information and Communication	5 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

l) Intangible Assets

Software costs

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

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

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. 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 and these transactions are not recorded in the Statement of Revenue and Expense.. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

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

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	503,759	513,322	518,177
Teachers' salaries grants	1,614,303	1,584,204	1,619,193
Use of Land and Buildings grants	1,164,410	1,044,747	1,084,421
Resource teachers learning and behaviour grants	48,102	-	47,660
Other MoE Grants	90,226	78,870	52,557
Other government grants	860	-	13,642
	<u>3,421,660</u>	<u>3,221,143</u>	<u>3,335,650</u>

3. Locally Raised Funds

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

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	163,786	158,375	190,752
Fundraising	50,195	52,479	46,922
Trading	3,846	3,000	5,134
Activities	76,325	4,155	61,175
	<u>294,152</u>	<u>218,009</u>	<u>303,983</u>
Expenses			
Activities	-	-	13
Trading	171	-	3,530
Fundraising (costs of raising funds)	6,300	-	3,092
	<u>6,471</u>	<u>-</u>	<u>6,635</u>
<i>Surplus for the year Locally raised funds</i>	<u>287,681</u>	<u>218,009</u>	<u>297,348</u>

4. Learning Resources

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	92,932	105,645	98,817
Extra-curricular activities	100,481	13,028	71,747
Library resources	2,310	3,050	2,053
Employee benefits - salaries	2,003,169	1,894,800	1,921,625
Staff development	16,339	21,624	17,644
Classroom Budgets	563	1,530	796
	<u>2,215,794</u>	<u>2,039,677</u>	<u>2,112,682</u>

5. Administration

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	5,943	5,950	5,044
Board of Trustees Expenses	3,166	4,150	6,430
Communication	9,546	8,450	9,114
Consumables	4,126	5,200	6,186
Operating Lease	859	4,000	16,393
Other	28,363	25,003	23,378
Employee Benefits - Salaries	89,900	92,880	90,091
Insurance	1,323	1,150	1,372
Service Providers, Contractors and Consultancy	14,400	16,000	14,400
	157,626	162,783	172,408

6. Property

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	59,165	57,330	56,864
Cyclical Maintenance Expense	6,523	12,087	17,652
Grounds	12,113	13,240	8,437
Heat, Light and Water	27,744	24,000	21,381
Rates	4,289	3,600	4,317
Repairs and Maintenance	16,591	23,150	27,523
Use of Land and Buildings	1,164,410	1,044,747	1,084,421
Security	4,418	2,000	2,904
Employee Benefits - Salaries	25,523	26,073	25,139
	1,320,776	1,206,227	1,248,638

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

7. Depreciation

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Building Improvements	22,946	22,294	22,595
Furniture and Equipment	13,765	6,833	6,926
Information and Communication Technology	46,737	49,468	50,135
Leased Assets	11,613	4,629	4,691
Library Resources	6,668	6,776	6,867
	101,729	90,000	91,214

8. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash on Hand	100	-	100
ASB 679-00	33,160	145,587	34,558
ASB 679-52	1,008	-	887
Short-term Bank Deposits	60,104	-	-
Cash equivalents and bank overdraft for Cash Flow Statement	94,372	145,587	35,545

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

Of the \$94,372 Cash and Cash Equivalents, \$19,861 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2018 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	981	5,179	4,386
Interest Receivable	-	4,377	3,957
Teacher Salaries Grant Receivable	114,558	122,333	90,647
	115,539	131,889	98,990
Receivables from Exchange Transactions	981	9,556	8,343
Receivables from Non-Exchange Transactions	114,558	122,333	90,647
	115,539	131,889	98,990

10. Inventories

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Uniforms	12,412	15,309	11,779
Stationery	659	-	-
	13,071	15,309	11,779

11. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	785,875	769,404	828,337

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Building Improvements	358,241	8,000	-	-	(22,946)	343,295
Furniture and Equipment	55,244	14,370	-	-	(13,765)	55,849
Information and Communication Tech	103,728	43,312	-	-	(46,737)	100,303
Leased Assets	35,985	8,225	-	-	(11,613)	32,597
Library Resources	24,983	4,768	-	-	(6,668)	23,083
Balance at 31 December 2017	578,181	78,675	-	-	(101,729)	555,127

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Building Improvements	546,312	(203,017)	343,295
Furniture and Equipment	369,372	(313,523)	55,849
Information and Communication	317,010	(216,707)	100,303
Leased Assets	48,903	(16,306)	32,597
Library Resources	102,232	(79,149)	23,083
Balance at 31 December 2017	1,383,829	(828,702)	555,127

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2016						
Building Improvements	340,820	40,015	-	-	(22,595)	358,240
Furniture and Equipment	47,333	20,700	(9)	-	(12,798)	55,244
Information and Communication Tech	131,763	16,247	(1)	-	(44,283)	103,728
Leased Assets	9,144	40,677	(9,144)	-	(4,691)	35,986
Library Resources	24,827	7,023	-	-	(6,867)	24,983
Balance at 31 December 2016	553,887	124,662	(9,154)	-	(91,214)	578,181

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2016			
Building Improvements	538,312	(180,072)	358,240
Furniture and Equipment	356,010	(300,766)	55,244
Information and Communication	282,453	(178,725)	103,728
Leased Assets	40,677	(4,691)	35,986
Library Resources	97,465	(72,482)	24,983
Balance at 31 December 2016	1,314,917	(736,736)	578,181

The 2016 asset figure have been restated, this is due to the reclassification of asset categories in 2017.

13. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	20,152	37,570	11,485
Accruals	4,443	-	5,109
Capital accruals for PPE items	14,033	-	-
Employee Entitlements - salaries	114,558	122,333	90,647
Employee Entitlements - leave accrual	9,101	12,400	9,101
	<u>162,287</u>	<u>172,303</u>	<u>116,342</u>
Payables for Exchange Transactions	162,287	172,303	116,342
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>162,287</u>	<u>172,303</u>	<u>116,342</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Income In Advance	-	25	-
Students Fees Unallocated	3,199	-	1,581
	<u>3,199</u>	<u>25</u>	<u>1,581</u>

15. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	45,527	(4,170)	27,875
Increase to the Provision During the Year	6,523	12,087	17,652
Provision at the End of the Year	<u>52,050</u>	<u>7,917</u>	<u>45,527</u>
Cyclical Maintenance - Current	36,777	-	-
Cyclical Maintenance - Term	15,273	7,917	45,527
	<u>52,050</u>	<u>7,917</u>	<u>45,527</u>

16. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	21,013	4,209	10,267
Later than One Year and no Later than Five Years	27,605	4,560	24,731
	<u>48,618</u>	<u>8,769</u>	<u>34,998</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:

					BOT Contribution/ (Write-off to R&M)	Closing Balances
	2017	Opening Balances	Receipts from MoE	Payments		
		\$	\$	\$		\$
Remedial Property Work	<i>in progress</i>	19,511	-	-	-	19,511
Block R	<i>in progress</i>	(2,619)	-	-	-	(2,619)
Visual Hazards	<i>in progress</i>	-	16,327	15,977	-	350
Plumbing & Drainage	<i>in progress</i>	-	-	1,250	-	(1,250)
Totals		16,892	16,327	17,227	-	15,992

Represented by:

Funds Held on Behalf of the Ministry of Education

19,861

Funds Due from the Ministry of Education

(3,869)

15,992

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

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.

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration		
Full-time equivalent members	0.32	0.20
<i>Leadership Team</i>		
Remuneration	488,130	487,029
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	488,130	487,029
Total full-time equivalent personnel	5.32	5.20

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
100 - 110	-	-
	0.00	0.00

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:

	2017 Actual	2016 Actual
Total	-	-
Number of People	-	-

21. Contingencies

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

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2017 (Capital commitments at 31 December 2016: nil).

(b) Operating Commitments

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

(a) operating lease of laptops;

	2017 Actual \$	2016 Actual \$
No later than One Year	482	619
Later than One Year and No Later than Five Years	-	482
Later than Five Years	-	-
	<u>482</u>	<u>1,101</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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	94,372	145,587	35,545
Receivables	115,539	131,889	98,990
Investments - Term Deposits	785,875	769,404	828,337
Total Loans and Receivables	<u>995,786</u>	<u>1,046,880</u>	<u>962,872</u>

Financial liabilities measured at amortised cost

Payables	162,287	172,303	116,342
Borrowings - Loans	-	-	-
Finance Leases	48,618	8,769	34,998
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>210,905</u>	<u>181,072</u>	<u>151,340</u>

25. Events After Balance Date

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

Seatoun School

AUDIT COMPLETION REPORT

FOR THE YEAR ENDED

31 December 2017



25 May 2018

William Peet
Chairperson
Seatoun School
59 Burnham Street
Seatoun, Wellington

cc: John Western
Principal

Dear William,

We have pleasure in presenting our Audit Completion Report for our audit of Seatoun School's financial statements for the year ended 31 December 2017.

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 may exist.

We take this opportunity to express our appreciation for the assistance and co-operation provided by the School's staff during the audit. We have received full and frank cooperation. There is nothing we wish to raise solely with the Board.

Yours faithfully,
BDO Wellington



Geoff
Partner
Audit & Assurance Services

DDI: [+64 4 498 3864]
Email: Geoff.Potter@bdo.co.nz

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1. EXECUTIVE SUMMARY

STATUS OF THE AUDIT AND THE AUDIT OPINION

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

This report details the processes, findings and recommendations from our audit of the School in accordance with the Auditor General's Auditing Standards, and the terms of our engagement as set out in our audit engagement letter.

Our audit of the School's financial statements for the year ended 31 December 2017 is complete.

We have issued an unqualified audit opinion.

We welcome your feedback on the effectiveness of the audit process and are available to discuss our performance.

AUDIT SCOPE AND OBJECTIVES

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 Internal Control and Other Findings section of this report.

AREAS OF SIGNIFICANT RISK AND AUDIT EMPHASIS

Our audit approach considered the inherent risks in your business, their potential impact on the financial statements and the associated risk mitigations and controls in place. The significant matters arising from our audit work are:

- Revenue recognition
- Locally raised funds
- Payroll not approved or checked
- Cyclical maintenance provision

We were able to obtain sufficient and appropriate audit evidence in respect to these items and have no significant findings to bring to your attention. Refer to Section 2 for our comments in respect to each significant risk and area of audit emphasis.

SUMMARY OF UNCORRECTED MISSTATEMENTS

There were no errors left uncorrected at the conclusion of our audit.

INTERNAL CONTROLS

Our audit approach requires us to obtain an understanding of an entity's internal controls in order to identify assess the risk of material misstatement of the financial statements whether due to fraud or error but is not designed to provide assurance over the overall effectiveness of controls operating within the School.

We have not identified any material weaknesses in internal controls relating to the prevention and detection of fraud and error that have impacted on our ability to provide an opinion on the financial statements for the year ended 31 December 2017.

GOVERNANCE AND ACCOUNTABILITY

Good governance and accountability need and support each other and, if done well, enhance the public's trust in our public sector. Good governance encourages and can result in good accountability. In turn, accountability is a vital element of good governance.

The Auditor-General has published a report, Reflections from our audits: Governance and accountability. This report reflects on common issues, and highlights examples of good and emerging practise, which public entities can use to help improve their governance and accountability arrangements. It also identifies eight elements of good governance and looks at some trends that present new challenges and opportunities for enhancing accountability.

We encourage you to use the findings and examples in this report to consider the School's governance and accountability arrangements. This report is available on the OAG website at www.oag.govt.nz/2016/reflections

2. KEY FINANCIAL STATEMENT AUDIT RISKS AND AREAS OF AUDIT EMPHASIS

Our audit procedures were focused on those areas of the School's activities that are considered to represent the key audit risks identified during the risk assessment process undertaken and communicated with you through the audit arrangements letter at the planning phase of the audit. Below we present a summary of the identified key areas of risk and audit emphasis and our conclusions in relation to each matter. We are satisfied that these areas have been satisfactorily addressed through our audit processes.

Revenue Recognition	
Area of Audit Emphasis	Conclusion/Response
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.	From our audit work performed we found no issues regarding revenue recognition in the financial statements.

Locally Raised Funds	
Area of Audit Emphasis	Conclusion/Response
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.	From our audit work performed we found no issues regarding locally raised funds income or expense balances in the financial statements.

Payroll not approved or checked

Area of Audit Emphasis	Conclusion/Response
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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.

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

Cyclical Maintenance Provision

Area of Audit Emphasis	Conclusion/Response
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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.

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

3. INTERNAL CONTROL AND OTHER AUDIT FINDINGS

This section of the report sets out the key internal control findings we have identified during the course of the audit and highlights control deficiencies requiring management attention. Our work has been limited to those controls relevant to the audit of your statutory financial statements. The purpose of our audit work on controls is not to provide assurance in its own right on the internal controls and therefore we may not necessarily disclose all matters that might be significant deficiencies or deficiencies that heighten the risk of a fraud being perpetrated.

The findings and recommendations have been discussed and agreed with the School's Management.

HEADING WITH MERGED ROW

Finding	Conclusion
We note one example where a receipt was not retained with the credit card statement.	Missing receipts creates a risk of inappropriate expenditure occurring as well as any implications from a GST point of view if the evidence does not exist for any expenditure for which GST has been claimed. We recommend every effort is made to ensure all receipts are retained.

4. REQUIRED COMMUNICATIONS WITH GOVERNANCE

Matter	How the matter was addressed
Auditors responsibility under generally accepted auditing standards	We are responsible for completing an audit in accordance with generally accepted auditing standards in New Zealand. The detailed terms of which are set out in our audit engagement letter.
Confirmation of Audit Independence	<p>In conducting our audit, we are required to comply with the independence requirements of PES-1 Code of Ethics for Assurance Practitioners issued by the External Reporting Board.</p> <p>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.</p> <p>For the comfort of the Board, we note that the following processes assist in maintaining our independence:</p> <ul style="list-style-type: none">• 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. <p>Audit fees billed for the 2017 audit were \$6,040.</p> <p>There were no other services provided by our firm for the financial year.</p>
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 2017 appear reasonable. Key matters impacting on our audit have been raised in sections 2 and 3 of this report if applicable.

Matter	How the matter was addressed
Matters requiring Board of Trustee input	<p>We have placed reliance on the Board's review and approval of the following matters:</p> <ul style="list-style-type: none">• 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 annual budget;• Review and approval of 10 Year Property Plan• Notification of fraud; and• Review and approval of the financial statements.
Accounting policies	<p>Auditing standards require us to discuss with you the qualitative aspects of the School's accounting practices and financial reporting. We reviewed the financial statements of the School against the Kiwi Park Model and noted no material departures from the requirements.</p>
Materiality and adjusted/ unadjusted differences	<p>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.</p> <p>There were no errors left uncorrected at the conclusion of the audit.</p> <p>During the course of our audit, we identified misstatements which have been corrected in the financial statements these have been detailed in Appendix 1 of this report.</p> <p>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.</p>

Matter	How the matter was addressed
Going concern	<p>We have undertaken a review of management and those charged with governance' assessment of the ability of the School to continue as a going concern for 12 months from the date of signing the audit report and therefore whether the going concern basis for the preparation of the financial statements is appropriate.</p> <p>We identified no issues or concerns that lead us to conclude the going concern assumption cannot be relied upon.</p>
Fraud	<p>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.</p>
Compliance with laws and regulations	<p>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.</p>
Significant findings from the audit	<p>Other than those documented in the executive summary and sections 2 and 3 of this report, there were no significant matters arising from the audit.</p>
Disagreements with management	<p>There have been no disagreements with management over matters of significance to the audit.</p>
Difficulties encountered during the audit	<p>There have been no significant difficulties encountered during the audit.</p>
Consultations with other accountants and consultants	<p>We have considered the need for other accounting specialists during our work and determined, due to the nature of the engagement and experience and knowledge of the engagement team, that no specialists were necessary for the current period.</p>

Matter	How the matter was addressed
Management representation letter	We have not requested specific representation from management in addition to those areas normally covered by our standard representation letter.
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.

APPENDIX 1 - ADJUSTED AND UNADJUSTED DIFFERENCES

AUDIT ADJUSTMENTS

There were no audit adjustments to be made to the financial statements at the conclusion of the audit.

UNADJUSTED DIFFERENCES

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