

Annual Report

Papakaio School
For the year ended 31 December 2018

School Directory

Ministry Number: 3798
Principal: Gary Shirley
School Address: 17 Papakaio Road, Oamaru
School postal code: 9494
School Phone: 03-431 7851
School Email: garys@papakaio.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Eugen Dupu	Chair person	Elected	June 2019
Gary Shirley	Principal ex officio	Principal	
Amy Isbister	Parent Rep	Elected	December 2020
Jason Gonzales	Parent Rep	Elected	December 2020
Ian Elliott	Parent Rep	Elected	December 2020
Ed Finlay	Parent Rep	Elected	June 2019
Jessica Wright	Parent Rep	Elected	June 2019
Chris Allen	Staff Rep	Elected	May 2109
Cat Cochrane	Staff Rep	Co-opted	August 2021

Accountant / Service Provider: School Support Ltd

Contents

3	Statement of Responsibility
4	Statement of Comprehensive Revenue and Expense
5	Statement of Changes in Net Assets/Equity
6	Statement of Financial Position
7	Statement of Cashflows
8	Notes to the Financial Statements
15	Notes & Disclosures
25	Kiwisport Statement
26	Analysis of Variance

Statement of Responsibility

Papakaio School

For the year ended 31 December 2018

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Amy Isbister

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

Date: 27.5.19

Gary Shirley

Full Name of Principal

[Signature]

Signature of Principal

Date: 27-5-2019.

Statement of Comprehensive Revenue and Expense

Papakaio School For the year ended 31 December 2018

	NOTES	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
Revenue				
Government Grants	1	1,273,290	1,248,748	1,200,962
Locally Raised Funds	2	72,615	70,710	82,671
Interest & Dividends Received		1,062	1,000	758
Total Revenue		1,346,968	1,320,458	1,284,391
Expenses				
Locally raised funds	2	39,836	39,450	44,181
Learning Resources	3	864,017	878,208	823,396
Administration	4	67,000	73,250	77,356
Finance		249	-	195
Property	5	316,443	311,262	329,487
Depreciation	6	42,877	5,000	41,851
Loss on Disposal of Property, Plant & Equipment		1,432	-	2,188
Total Expenses		1,331,856	1,307,170	1,318,654
Net Surplus/(Deficit) for the year		15,112	13,288	(34,263)
Total Comprehensive Revenue and Expense for the Year		15,112	13,288	(34,263)

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



Statement of Changes in Net Assets/Equity

Papakaio School For the year ended 31 December 2018

	2018 ACTUAL	BUDGET 2018 (UNAUDITED)	2017 ACTUAL
Equity			
Balance at 1 January	305,409	-	335,671
Total comprehensive revenue and expense for the year	15,112	-	(34,263)
Capital Contributions from the Ministry of Education	-	-	4,000
Equity at 31 December	320,520	-	305,409
Retained Earnings			
Equity at 31 December	320,520	-	305,409

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



Statement of Financial Position

Papakaio School As at 31 December 2018

	NOTES	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
Current Assets				
Cash and Cash Equivalents	7	62,945	59,965	59,965
Accounts Receivable	8	66,430	48,594	48,594
Prepayments		3,259	521	521
Inventories	9	457	-	-
Total Current Assets		133,091	109,080	109,080
Current Liabilities				
GST Payable		5,723	9,344	9,344
Accounts Payable	11	63,506	57,591	57,591
Revenue Received in Advance	12	805	-	-
Provision for Cyclical Maintenance	13	4,500	-	-
Finance Lease Liability - Current Portion	14	6,485	8,842	8,842
Total Current Liabilities		81,019	75,776	75,776
Working Capital Surplus/(Deficit)		52,072	33,304	33,304
Non-Current Assets				
Property, Plant and Equipment	10	294,501	303,326	303,326
Total Non-Current Assets		294,501	303,326	303,326
Non-Current Liabilities				
Provision for Cyclical Maintenance	13	22,822	23,718	23,718
Finance Lease Liability	14	3,230	7,503	7,503
Total Non-Current Liabilities		26,052	31,221	31,221
Net Assets		320,520	305,409	305,409
Equity				
Equity		320,520	305,409	305,409
Total Equity		320,520	305,409	305,409

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



Notes to the Financial Statements

Papakaio School For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment



The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

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 15.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 1.

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 of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.



k) Property, plant and equipment

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

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

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

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

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

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



l) Intangible Assets*Software costs*

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

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

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements*Short-term employee entitlements*

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



Long-term employee entitlements

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

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

p) Revenue Received in Advance

Revenue received in advance relates to fees received 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) Provision for Cyclical Maintenance

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

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



r) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, 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.

s) 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.

t) Budget Figures

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

u) 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.



	BUDGET (UNAUDITED)		
4. Administration			
Audit Fee	3,106	3,000	2,821
Board of Trustees Fees	3,845	4,000	3,830
Board of Trustees Expenses	2,825	1,100	2,422
Communication	1,145	1,200	1,497
Consumables	9,899	14,050	11,319
Operating Lease	3,488	6,800	5,990
Other	7,404	7,600	7,715
Employee Benefits - Salaries	31,329	32,000	37,801
Service Providers, Contractors & Consultancy	3,960	3,500	3,960
Total Administration	67,000	73,250	77,356

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
--	-------------	-------------------------------	-------------

5. Property

Caretaking and Cleaning Consumables	3,669	3,000	3,923
Consultancy and Contract Services	134	-	4,400
Cyclical Maintenance Expense	3,604	-	4,933
Grounds	5,028	5,800	12,612
Heat, Light and Water	9,590	7,500	8,923
Repairs and maintenance	5,755	5,500	10,029
Use of Land and Buildings	260,462	260,462	257,076
Employee Benefits - Salaries	28,201	29,000	27,591
Total Property	316,443	311,262	329,487

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

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
--	-------------	-------------------------------	-------------

6. Depreciation of Property, Plant & Equipment

Buildings	-	-	-
Building Improvements	5,752	-	5,796
Furniture and Equipment	9,127	-	8,888
Information and Communication Technology	16,897	-	17,673
Motor Vehicles	-	-	-
Textbooks	-	-	-
Leased Assets	8,842	-	7,184
Library Resources	2,214	-	2,310
Total Depreciation of Property, Plant & Equipment	42,832	-	41,851



	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
7. Cash & Cash Equivalents			
Bank Current Account	11,718	-	33,052
Bank Call Account	51,226	-	26,913
Cash and cash equivalents for Cash Flow Statement	62,945	-	59,965

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

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
8. Accounts Receivable			
Accounts Receivable			
Receivables	13,813	-	-
Interest Receivable	-	-	3
Teachers Salaries Grant Receivable	52,617	-	48,591
Total Accounts Receivable	66,430	-	48,594

Accounts Receivable			
Receivables from Exchange Transactions	13,813	-	3
Receivables from Non-Exchange Transactions	52,617	-	48,591
Total	66,430	-	48,594

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
9. Inventories			
Stationery	457	-	-
School Uniforms	-	-	-
Other	-	-	-
Total Inventories	457	-	-



10. Property, Plant & Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	160,205	21,672			(5,752)	176,079
Furniture and Equipment	73,862	1,992	(797)		(9,127)	65,932
Information and Communication Technology	36,532	8,280	(636)		(16,897)	27,280
Leased Assets	16,343	2,212			(8,842)	9,714
Library Resources	16,384	1,326			(2,214)	15,496
Balance at 31 December 2018	303,326	35,482	(1,433)	-	(42,832)	294,501

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	243,494	(67,415)	176,079
Furniture and Equipment	149,493	(83,561)	65,932
Information and Communication Technology	117,361	(90,081)	27,280
Leased Assets	34,289	(24,576)	9,714
Library Resources	51,464	(35,968)	15,496
Balance at 31 December 2018	596,102	(301,601)	294,501



	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	163,301	2,701			(5,796)	160,206
Furniture and Equipment	77,645	5,106			(8,888)	73,864
Information and Communication Technology	49,418	4,787			(17,673)	36,533
Leased Assets	13,050	10,477			(7,184)	16,343
Library Resources	17,681	3,202	(2,188)		(2,310)	16,384
Balance at 31 December 2017	321,095	26,273	(2,188)	-	(41,851)	303,326

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	221,823	(61,617)	160,206
Furniture and Equipment	148,457	(74,593)	73,864
Information and Communication Technology	115,747	(79,214)	36,533
Leased Assets	32,077	(15,734)	16,343
Library Resources	50,138	(33,754)	16,384
Balance at 31 December 2017	568,242	(264,913)	303,326

2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
-------------	-------------------------------	-------------

11. Accounts Payable

Accounts Payable

Operating Creditors	7,741	-	4,582
Accruals	3,148	-	6,680



Employee Entitlements - salaries	52,617	-	46,329
Total Accounts Payable	63,506	-	57,591

Accounts Payable

Payables for Exchange Transactions	10,889	-	11,262
Payables for Non-exchange Transactions	52,617	-	46,329
Total	63,506	-	57,591

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
--	-------------	-------------------------	-------------

12. Revenue Received in Advance

Flying Fox Project	805	-	-
Total Revenue Received in Advance	805	-	-

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
--	-------------	-------------------------	-------------

13. Provision for Cyclical Maintenance

Provision at Start of the Year	23,718	-	18,785
Increase/ (decrease) to Provision During the Year	3,604	-	4,933
Provision at the End of the Year	27,322	-	23,718

Total Provision

Cyclical Maintenance - Current	4,500	-	-
Cyclical Maintenance - Term	22,822	-	23,718
Total	27,322	-	23,718

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
--	-------------	-------------------------	-------------

14. Finance Lease Liability

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

No Later than One Year	6,485	-	9,091
Later than One Year and no Later than Five Years	3,230	-	7,654
Later than Five Years	-	-	-
Total	9,715	-	16,745



15. 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.

16. Remuneration

Key management personnel compensation

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

				2018	2017
				Actual	Actual
				\$	\$
Board Members					
Remuneration				3,845	3,830
Full-time equivalent members				0.09	0.11
Leadership Team					
Remuneration				265,466	262,240
				2	2
Total key management personnel remuneration				269,311	266,070
Total full-time equivalent personnel				2.09	2.11

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



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

					2018	2017
					Actual	Actual
Salaries and Other Short-term Employee Benefits:					\$000	\$000
Salary and Other Payments					140 - 150	140 - 150
Benefits and Other Emoluments					10-20	10-20
Termination Benefits					-	-

--	--	--	--	--	--	--

Other Employees						
The number of other employees with remuneration greater than \$100,000 was in the following bands:						
				Remuneration	2018	2017
				\$000	FTE Number	FTE Number
				100-110	1.00	
					1.00	0.00

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

17. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total		
Number of People		



18. Contingencies

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

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited. The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed. To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

19. Commitments

a) Capital Commitments

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

(Capital commitments at 31 December 2017: nil)

b) Operating Commitments

As at 2018 the Board has entered into the following contracts: Nil

(Operating commitments at 31 December 2017: nil).

20. 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.

21. Financial Instruments

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

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
Cash and receivables			
Cash and Cash Equivalents	62,945	-	59,965
Receivables	66,430	-	48,594
Total Cash and receivables	129,375	-	108,559

	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
Financial liabilities measured at amortised cost			
Payables	63,506	-	57,591
Finance Leases	9,715	-	16,345



	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	73,222	-	73,936

22. Events after Balance Date

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

23. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

24. Breach of Law - Failure to meet Statutory Reporting Deadline

The Board of Trustees did not comply with Section 87A of the Education Act, in that it did not submit its Annual Financial Statements for audit by 31 March 2019.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PAPAKAIO SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Papakaio School (the School). The Auditor-General has appointed me, Mike Hawken, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on page 4 to 24, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 27 May 2019. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of

accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. Other Information has not been received by the auditor at the date the audit report is signed. Other information does not include the financial statements, and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Mike Hawken
Deloitte Limited
On behalf of the Auditor-General
Dunedin, New Zealand

Kiwisport Statement

Papakaio School For the year ended 31 December 2018

Kiwisport is a Government funding initiative to support students' participation in organised sport.

KIWI SPORT FUNDING to December 2018				
The following are things that the funding from Kiwisport has gone onto support.				
Sport	Date	Nos. of pupils	Amount (incl GST)	Amount (less GST)
Ritchies Buses To WDC Aquatic Centre (3 trips)	February 2018	Rooms 4-6 (approx. 90)	\$510.00	\$443.49
Ritchies Buses to Rural School Cross Country	Friday 10th August	Whole School (approx. 150)	\$432.00	\$375.66
Ritchies Buses To Oamaru Recreation Centre Gymnastics (rural schools)	Tuesday 4th September	Whole school (approx. 150)	\$480.00	\$417.39
Ritchies Buses To Glenavy (rural sports day)	Monday 12th November	Whole School (150)	\$279.00	\$242.61
WDC Aquatic Centre Swimming Fees	February 2018	Rooms 4-6 (approx. 90)	\$677.40	\$589.04
Weston School BOT (Youthtown Programme) Sports Activator T1 - 4	All Year 2018	Whole School (approx. 150)	\$1,154.58	\$1,003.98
Swimming Lessons from Tutor at School Term 1 for struggling swimmers.	Term 1	17 children (split into four groups)	\$450.80	\$391.99
5x Mini Balls	Purchased May	Papakaio Mini Ball Team Junior School	\$130.00	\$113.04
Total			\$4,113.78	\$3,577.20

Analysis of Variance

Papakaio School

For the year ended 31 December 2018



Analysis of Variance 2018

Papakaio School



The BOT set two key achievement goals towards improving overall student achievement for the 2018 year. This is analysis of the outcomes against these goals.

I would like to acknowledge the hard work of our staff in addressing the learning needs of our target groups and for their work around helping our children to achieve.

Please note; Gary has prepared the National Std Data and Damian the Target Group Analysis.

Goal 1 - Mathematics

"By the end of November 2018, 60% of the target group of 20 ākonga currently performing below the standard in Mathematics will make accelerated progress in their achievement towards working at expected curriculum levels by improving at least 1 year as measured by GloSS assessment."

For each syndicate the breakdown of the progress of students in our target groups at mid-year was as follows:

	No of target students	No. of students tracking to achieve	End of year Achieved	No of students not currently tracking to achieve	End of year not achieved
Junior syndicate	7	5	5	2	2
Senior syndicate	13	9	9	4	4
Total	20	14	14	6	6
		70%	70%	30%	30%

Since the last report, at mid-year, the progress that was made in the first half of the year has been maintained. This is pleasing as it shows that the early momentum that was gained over the first 2 terms was not lost, showing that the effort of both the students and the staff continued throughout the year.

Current data states that once again we have met and surpassed the goals that we set for ourselves with the target children in mathematics. At the end of the year (as at mid-year) **70% of the students in the target group made accelerated progress from below**

curriculum expectations to At expectation for their age. This is an excellent result and can be put down to the work that was put in by all concerned. This included but was not limited to:

- Working with teacher aides
- Being placed in ability groups with other children who exhibit similar skills
- Having “double up” lessons (the ability to complete a lesson twice in the same day to help with deeper understanding)
- The use of math notebooks to take home
- Compulsory attendance at math workshops in the senior room
- Regular contact with parents and whanau around progress and next steps
- Sharing of next steps with the students to create more ownership and agency
- The co-constructing of clear manageable short term goals to set up for long term success
- Enrollment on the TLG program
- Deeper questioning to promote further understanding
- The use of student profiles sheets
- Termly peer review of actions

The recommendations that were made at the time of publication of the mid-year report were as follows:

- **The purchase of resources that will promote the learning of number through strand activities involving geometry, algebra, statistics and problem-solving.**

This was done and the resources are being effectively used throughout the school.

- **Continue to explore ways in which students can be engaged through technology at different levels.**

Education perfect is a great example of this in the senior room. This has hugely lifted engagement and allowed students at both ends of the learning spectrum with appropriately leveled tasks that they can complete in their own time at school.

- **Further observations and peer reviews to be completed by Math curriculum leader to address teacher concerns over specific students.**

Observations and feedback sessions were completed in each term in every class. This was used to help teachers provide targeted programs for our learners

- **Continue to implement and cement the Targeted Student Action Plans every term.**

This has been a real success this year. It has made us as teachers more aware of what we are doing specifically for the students in our target group and the discussion of these plans at staff meetings has led to professional discussions around the table. This is an organic document that will be even more useful this year as it will allow us to see what has been tried already (for students that are still in our target groups) to allow us to continue to be innovative in our teaching.

- **Termly Peer reviews on targeted actions with critical friends.**

Happening as recommended

- At the end of the year, the teachers involved in math enquiries should be encouraged to share their process and the results that they have achieved with the rest of the staff.
- Tap into other areas of best practice that may be happening across the Whitestone CoL

Both of these recommendations were addressed at a CoL level; we had a meeting in Term 4 where we shared our spirals with others who were interested.

Recommendations for 2019

As with the writing targets, the success of this year leads to the consideration that a year of consolidation is the best course of action for 2019.

This has been a hugely successful year for Papakaio, and this success has to be put down to the tireless actions of a focussed staff. The key to keeping on this upward trend is to take stock of what has gone well this year and to continue to implement these practices next year.

It is vital that the systems that were put in place this year around planning for and tracking of struggling students is continued. A great deal of our success is due to a sustained effort keeping our plans “front of mind”.

Mathematics - National Stds Data

School Number	Name	Report Name						Excluded >= 1 March	Excluded: No OTJ
3798	Papakaio School	NAG2A(c) Reporting						17	1
Mathematics	Well Below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	No
All Students	2	1.5	19	14.2	88	65.7	25	18.7	134
Maori	0	0.0%	2	18.2%	7	63.6%	2	18.2%	11
Pasifika	0	-	0	-	0	-	0	-	0
Asian	0	0.0%	1	4.3%	19	82.6%	3	13.0%	23
NZ European/Pakeha/Other European	2	2.2%	15	16.1%	58	62.4%	18	19.4%	93
Male	1	1.4%	11	15.1%	44	60.3%	17	23.3%	73
Female	1	1.6%	8	13.1%	44	72.1%	8	13.1%	61
After 1 year at school	0	0.0%	0	0.0%	10	76.9%	3	23.1%	13
After 2 years at school	0	0.0%	1	5.6%	16	88.9%	1	5.6%	18
After 3 years at school	0	0.0%	4	22.2%	12	66.7%	2	11.1%	18
End of year 4	0	0.0%	3	15.8%	12	63.2%	4	21.1%	19
End of year 5	0	0.0%	3	16.7%	8	44.4%	7	38.9%	18
End of year 6	1	4.5%	3	13.6%	14	63.6%	4	18.2%	22
End of year 7	0	0.0%	4	26.7%	8	53.3%	3	20.0%	15
End of year 8	1	9.1%	1	9.1%	8	72.7%	1	9.1%	11

Observations

- 84.4 of our students are achieving the standard
- Maori students are 18.2% below (none well-below) compared with NZ European 18.3%
- No significant difference between boys and girls
- 85.6% of our Filipino students are achieving the std
- Slightly larger cohort in years 7 and year 3 that are below

- Significant reduction in those well below 2017 6.4% well below now 2.2% (6 less students) 2 left school and four have made accelerated progress and moved into below.

Impact of Transience - 17 students

- 6 of the 21 below are transfers from other school in the last 24 months
- 2 are ESOL students

Future Actions -

- Continue to emphasise problem solving and Fractions/Ratios.
- Monitor those who have made progress and ensure it is maintained
- DP to monitor and support the progress of the targeted students as well as oversee the progress of this year's target groups
- Purchase further copies of textbook resource material to support contextual learning
- Continue to intervene with non-numeracy strategies for those struggling

Goal 2- Writing

"By the end of November 2018, at least 60% of the 24 Writing target group ākonga will make accelerated progress of at least a year and a half's progress in written language as measured by Asttle Writing Assessments."

December Results - Achieved

The breakdown of the progress of students in our target groups at mid-year and end of year reads as follows:

	No of target students	No. of students tracking to achieve	End of year achieved	No of students not currently tracking to achieve	End of year not achieved
Junior syndicate	8	5	6	3	2
Senior syndicate	15	10	11	5	4
Total	23 (1 student left school)	15	17	8	6
%		65%	74%	35%	26%

These results show further (and extremely pleasing) progress in the number of students moving out of the "below" category. There was a concerted focus on the implementation of quality writing instruction this year and the results are clearly evident.

Since the last report, in both the senior and junior school we have further improved outcomes for our targeted students.

The current data shows that of the 23 students that were targeted at the start of the year a total of 17 made accelerated progress to reach the curriculum expectations for their appropriate level. Anecdotal evidence from teachers also suggests that although there are 24% of students (6/23) that are still not meeting the expectations, these students have made significant progress albeit not accelerated to the degree that we were aiming for.

This success was due in no small part to the following initiatives that were implemented this year:

- **Improve surface features**

This is a continual process and over the course of the last year, we have had a whole school focus on addressing this issue. In the Senior Syndicate, we loaded the Google ReadWrite extension onto the devices. This program reads work back to the students to allow them to see (and more importantly hear) where punctuation needs to go.

We have maintained our daily spelling Phonics lessons throughout the school.

Teachers have editing checklists and resources to help their learners with surface features.

- **Use Steven Graham and Phonics approach to spelling**

This has been a strong push with spelling and phonics in the junior school and with our low achievers at year 4 and 5.

There is a consistent practice through the school where a dedicated spelling session takes place in every classroom four days a week.

- **To provide more models of excellent writing**

Teachers report that they are using models more frequently and finding this effective. This is perhaps the area that still requires more focus.

- **To closely monitor those who have made accelerated progress**

We have implemented a new tracking sheet that follows all students from term to term. This is colour coded and allows us to see the progress at a glance and then explore possible reasons for this success. Combined with the Targeted Student Action Plan document and weekly target student discussions at staff meeting we have maintained awareness of targeted student progress across the school.

- **To continue with a target group of four writers in each class who have yet to make accelerated progress.**

This is happening and is the main focus for our “Booster Buddies” after lunch program. Added to this in Rooms 4 & 5 we have a program running that is targeting small groups for literacy time. Another teacher is running this program and both students and teachers are very pleased with the positive results that this is providing.

- **To release the literacy leader an hour per week to monitor and support the progress of the targeted students as well as maintain the progress of this year’s target groups.**

This is something that is happening with much more regularity this year. It has also been documented through formal observations from both Principal and the Literacy leader. In

conjunction with the Targeted Student Action Plans it has allowed the teachers and leadership team to more closely monitor the plans in place for our target students and ensure follow through of proposed actions.

- To select the new target group at the end of the year for a quicker start on intervention

This year we had a very good start with regards to target students. This was a major focus of staff and syndicate meetings in the first few weeks of the school year.

- To support teachers with their Spirals of Inquiry through the CoL to build teacher capability

Our Within-school CoL teacher has been given timetabled opportunities to speak with teachers regarding their spirals and our target students.

Teachers meet with PLGs - Professional Learning Groups of 4 to 5 teachers from across the CoL. Three meetings are externally facilitated and teachers have been guided, challenged and supported in their Spirals of Inquiry around how they can accelerate learning in their classrooms for those most vulnerable learners. Groups meet twice on their own. The spiral is used as the basis for teacher appraisal.

This is supported by release, Ministry professional learning funding and fellow teachers.

Moderation

As a part of this initiative we have had a moderation of writing process across the five schools where teachers levelled a range of work as individuals, these were discussed and moderated across the whole staff and our assigned levels were compared at a meeting of the five school's literacy leaders. Our in-school OTJs were fairly consistent. As a school, we were consistently marking harder and assigning lower levels when compared to the other schools when there was a disagreement. As a process it was useful but it highlighted significant variances in assigning curriculum levels across the CoL.

Recommendations

- We need to continue with and further refine the interventions that have seen such cut through this year. These are listed above.
- In the senior school, although we have seen progress, it is important that we look at all areas of writing across the curriculum. As such I recommend we push transactional writing for 2019. Particularly in the areas of Science, technology and Social studies. This will help to give our writing more purpose and also help us to integrate learning in an increasingly crowded curriculum.

National Standards for Writing

2018 National Standards Reporting (Due 1 March 2019)

Note the ethnicity figures below:
 - are reported at Level 1 (Stats NZ Classifications)
 - exclude students in ethnic groups MELAA or Other

School Number	Name	Report Name		Excluded >= 1 March		Excluded: No OTJ			
3798	Papakaio School	NAGZA(c) Reporting		17		1			
Writing	Well Below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	No
All Students	4	3.0	21	15.7	95	70.9	14	10.4	134
Maori	1	9.1%	1	9.1%	8	72.7%	1	9.1%	11
Pasifika	0	-	0	-	0	-	0	-	0
Asian	1	4.3%	2	8.7%	18	78.3%	2	8.7%	23
NZ European/Pakeha/Other European	2	2.2%	16	17.2%	66	71.0%	9	9.7%	93
Male	2	2.7%	16	21.9%	48	65.8%	7	9.6%	73
Female	2	3.3%	5	8.2%	47	77.0%	7	11.5%	61
After 1 year at school	0	0.0%	1	7.7%	12	92.3%	0	0.0%	13
After 2 years at school	0	0.0%	2	11.1%	16	88.9%	0	0.0%	18
After 3 years at school	0	0.0%	2	11.1%	15	83.3%	1	5.6%	18
End of year 4	0	0.0%	5	26.3%	12	63.2%	2	10.5%	19
End of year 5	1	5.6%	2	11.1%	11	61.1%	4	22.2%	18
End of year 6	1	4.5%	3	13.6%	15	68.2%	3	13.6%	22
End of year 7	1	6.7%	5	33.3%	7	46.7%	2	13.3%	15
End of year 8	1	9.1%	1	9.1%	7	63.6%	2	18.2%	11

This Year's Results	Last Year's Results	2016 Results
3% Well Below, 15.7% Below, 70.9% At and 10% Above	5% well below, 26.4% below, 55.7% at and 12.9% above	6.1% well below, 23.5% below, 55.3% at and 15.2% above
Maori 18% below representing 2/11 students	Maori 18.8% below representing 3 students out of 16.	Maori 50% below representing 7 students out of 14
Asian 13% Below	Asian learners are 30% below	Asian learners are 30% below
NZ European 19.4% Below	Nz European 33.7% below	Nz European 26.5% below
25% of boys are below and 11.5% of girls	38% of boys are below and 22.9% of girls.	40.3% of boys are below and 14.5% of girls.

Writing	2013	2014	2015	2016	2017	2018
Above	16.2%	12.7%	9.9%	15.2%	12.9%	10.4%
At	57.3%	61.9%	55.4%	55.3%	55.7%	70.9%
Below	23.9%	19.0%	30.6%	23.5%	26.4%	15.7%
Well Below	3.4%	6.3%	4.1%	6.1%	5%	3%

- Concern over boys' writing and surface features remains but is improving significantly
- Maori achievement is the same as our general population
- There is a significant statistical difference from previous year's achievements with 81% of our children writing at the national standards.

-

Impact of Transience - 17 students

- 8 of the 16 well below and below are transfers from other school in the last 24 months

Gary Shirley and Damian Brown.

Reading

Reading National Standards Data

2018 National Standards Reporting (Due 1 March 2019)

Note the ethnicity figures below:
 - are reported at Level 1 (Stats NZ Classifications)
 - exclude students in ethnic groups MELAA or Other

School Number	Name	Report Name		Excluded >= 1 March	Excluded: No OTJ				
3798	Papakaio School	NAG2A(c) Reporting		17	1				
Reading	Well Below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	No
All Students	8	6.0	18	13.4	64	47.8	44	32.8	134
Maori	2	18.2%	2	18.2%	3	27.3%	4	36.4%	11
Pasifika	0	-	0	-	0	-	0	-	0
Asian	1	4.3%	2	8.7%	13	56.5%	7	30.4%	23
NZ European/Pakeha/Other European	5	5.4%	14	15.1%	43	46.2%	31	33.3%	93
Male	4	5.5%	14	19.2%	35	47.9%	20	27.4%	73
Female	4	6.6%	4	6.6%	29	47.5%	24	39.3%	61
After 1 year at school	1	7.7%	7	53.8%	5	38.5%	0	0.0%	13
After 2 years at school	0	0.0%	1	5.6%	12	66.7%	5	27.8%	18
After 3 years at school	0	0.0%	3	16.7%	8	44.4%	7	38.9%	18
End of year 4	0	0.0%	0	0.0%	15	78.9%	4	21.1%	19
End of year 5	1	5.6%	2	11.1%	7	38.9%	8	44.4%	18
End of year 6	3	13.6%	2	9.1%	10	45.5%	7	31.8%	22
End of year 7	2	13.3%	2	13.3%	2	13.3%	9	60.0%	15
End of year 8	1	9.1%	1	9.1%	5	45.5%	4	36.4%	11

Observations from the Data

- 32.8% above; 47.8% at; 13.4% below and 6% Well Below
- 2/11 Maori are achieving below and 2/11 well below compared to the general population
- Filipino achievement has improved to slightly above the general population from 22% below to 13%
- Boys are 24.7% below compared to 13.2% for girls - boys are 2x more likely to be failing than a girl.
- Our year 1s have struggled to meet the standard this year due to cohort variation and less hot-housing.

Reading	2013	2014	2015	2016	2017	2018
Above	37.6%	41.3%	26.4%	31.1%	30%	32.8%
At	40.2%	40.2%	49.6%	45.5%	45%	47.8%
Below	17.1%	14.3%	20.7%	18.2%	18.6%	13.4%
Well Below	5.1%	4%	3.3%	5.3%	6.4%	6%

Impact of Transience - 17 students

- 6 of the 8 well below are transfers from other schools
- 5 of the 18 below are transfers from other schools

Actions for Reading;

- Keep funding Reading Recovery at 4 children at a time with 8 students to be supported
- Investigate expanding reading intervention for those who may miss out but would benefit
- Monitor progress of the year 1s who have taken longer to progress and the impact of play-based learning
- Continue targeted programmes of One Minute Reading
- Continue Rainbow Reading and expand it to meet need in the middle of the school
- To continue to use mixed ability grouping in the senior rooms
- To implement target group procedures for Reading
- To look into more effective ways of engaging Whanau support for reading

In conclusion I would like to thank the staff for their dedication towards lifting achievement at Papakaio School. The overall statistics reflect the efforts and expertise put in and the stories of success as documented through the target group interventions have shown the difference teachers can make to individuals who are struggling to achieve.

We are noticing more and more children who are making significant progress towards goals. It is fair to expect that with the continued and consistent implementation of the processes that have been put in place this year, this accelerated progress will continue, moving targeted students incrementally closer to achieving at their expected levels.

Gary Shirley.