

MALFROY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	1796
Principal:	Nick Brell
School Address:	196 Malfroy Road, Rotorua 3015
School Postal Address:	PO Box 5030, Rotorua 3044
School Phone:	073488588
School Email:	finance@malfroy.school.nz

Members of the Board of Trustees

Position	Name	How Position Gained
Chair Person	Elizabeth Dunningham	Elected
Principal	Nick Brell	ex Officio
Parent Rep	Cherie Bennett	Elected
Parent Rep	Ngapi Coffin	Elected
Parent Rep	Sally Unka	Elected
Parent Rep	Jackie Leggett	Elected
Parent Rep	Margaret Metcalfe	Co-opted
Parent Rep	Makeo Ropitini	Co-opted
Staff Rep	Lynda de Silva	Elected

Accountant / Service Provider:

N/A

MALFROY SCHOOL

Annual Report - For the year ended 31 December 2018

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Malfroy School

Statement of Responsibility

For the year ended 31 December 2018

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

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

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

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

Margaret Metcalfe

Full Name of Board Chairperson



Signature of Board Chairperson

30.5.19

Date:

Nicholas Brell

Full Name of Principal



Signature of Principal

30.5.19

Date:

Malfroy School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,895,269	2,279,716	2,699,559
Locally Raised Funds	3	207,608	86,494	138,483
Interest Earned		17,846	11,125	13,264
		<hr/>	<hr/>	<hr/>
		3,120,723	2,377,335	2,851,306
Expenses				
Locally Raised Funds	3	132,226	6,500	77,328
Learning Resources	4	2,118,904	1,567,074	1,944,544
Administration	5	187,581	218,734	199,523
Finance		2,340	-	684
Property	6	513,614	515,445	546,530
Depreciation	7	56,836	43,000	51,887
Loss on Disposal of Property, Plant and Equipment		2,501	-	4,911
		<hr/>	<hr/>	<hr/>
		3,014,002	2,350,753	2,825,407
Net Surplus / (Deficit) for the year		106,721	26,582	25,899
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		106,721	26,582	25,899

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

Malfroy School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	<u>923,779</u>	<u>923,779</u>	<u>897,880</u>
Total comprehensive revenue and expense for the year	106,721	26,582	25,899
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	-
Equity at 31 December	<u>1,030,500</u>	<u>950,361</u>	<u>923,779</u>
Retained Earnings	1,030,500	950,361	923,779
Equity at 31 December	<u>1,030,500</u>	<u>950,361</u>	<u>923,779</u>

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

Malfroy School

Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	824,597	374,879	374,879
Accounts Receivable	9	200,034	180,000	154,056
GST Receivable		2,268	2,500	3,110
Prepayments		5,958	6,000	10,619
Inventories	10	3,335	3,500	5,051
Investments	11	-	325,121	353,510
		<u>1,036,192</u>	<u>892,000</u>	<u>901,225</u>
Current Liabilities				
Accounts Payable	13	166,463	182,841	152,827
Revenue Received in Advance	14	36,999	35,000	31,159
Provision for Cyclical Maintenance	15	39,127	30,000	25,625
Finance Lease Liability - Current Portion	16	18,793	15,000	10,197
Funds held for Capital Works Projects	17	23,942	-	-
		<u>285,324</u>	<u>262,841</u>	<u>219,808</u>
Working Capital Surplus/(Deficit)		750,868	629,159	681,417
Non-current Assets				
Property, Plant and Equipment	12	370,257	406,202	325,719
		<u>370,257</u>	<u>406,202</u>	<u>325,719</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	66,475	65,000	71,174
Finance Lease Liability	16	24,150	20,000	12,183
		<u>90,625</u>	<u>85,000</u>	<u>83,357</u>
Net Assets		<u>1,030,500</u>	<u>950,361</u>	<u>923,779</u>
Equity		<u>1,030,500</u>	<u>950,361</u>	<u>923,779</u>

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

Malfroy School

Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		775,810	923,779	764,525
Locally Raised Funds		160,182	57,534	144,744
Goods and Services Tax (net)		842	4,500	2,884
Payments to Employees		(410,192)	(560,000)	(393,574)
Payments to Suppliers		(386,570)	(423,706)	(383,263)
Cyclical Maintenance Payments in the year		-	38,999	-
Interest Paid		(2,340)	-	-
Interest Received		17,846	11,125	13,264
Net cash from / (to) the Operating Activities		155,578	52,231	148,580
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		2,499	-	89
Purchase of PPE (and Intangibles)		(71,643)	(107,908)	(54,015)
Purchase of Investments		353,510	54,879	(353,510)
Net cash from / (to) the Investing Activities		284,366	(53,029)	(407,436)
Cash flows from Financing Activities				
Finance Lease Payments		(14,168)	798	(6,598)
Funds Held for Capital Works Projects		23,942	-	(4,106)
Net cash from Financing Activities		9,774	798	(10,704)
Net increase/(decrease) in cash and cash equivalents		449,718	-	(269,560)
Cash and cash equivalents at the beginning of the year	8	374,879	374,879	644,439
Cash and cash equivalents at the end of the year	8	824,597	374,879	374,879

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.

Malfroy School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 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 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 are depreciated on 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	5.55%
Furniture and equipment	6.66%
Information and communication technology	25%
Motor vehicles	26%
Textbooks	33.33%
Leased assets held under a Finance Lease	25%
Library resources	12.50%

l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

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

p) Revenue Received in Advance

Revenue received in advance relates to fees received from 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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	672,095	673,100	670,058
Teachers' salaries grants	1,739,627	1,160,000	1,573,384
Use of Land and Buildings grants	368,895	360,000	345,424
Other MoE Grants	114,652	86,616	110,693
	<u>2,895,269</u>	<u>2,279,716</u>	<u>2,699,559</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	10,749	645	-
Bequests & Grants	20,000	20,000	17,000
Activities	43,931	13,626	33,865
Trading	28,432	22,000	21,012
Fundraising	18,583	22,250	4,876
Other Revenue	85,913	7,973	61,730
	<u>207,608</u>	<u>86,494</u>	<u>138,483</u>
Expenses			
Activities	37,548	-	23,784
Trading	11,204	6,500	7,783
Fundraising costs	18,583	-	4,876
Other Expenses	64,891	-	40,885
	<u>132,226</u>	<u>6,500</u>	<u>77,328</u>
	<u>75,382</u>	<u>79,994</u>	<u>61,155</u>

Surplus/ (Deficit) for the year Locally raised funds

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	46,974	56,301	43,094
Equipment repairs	3,722	4,400	365
Information and communication technology	9,442	20,500	13,962
Extra-curricular activities	9,766	14,725	17,935
Library resources	714	600	3,293
Employee benefits - salaries	2,025,660	1,442,448	1,834,585
Staff development	22,626	28,100	31,310
	<u>2,118,904</u>	<u>1,567,074</u>	<u>1,944,544</u>

5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,189	5,038	5,037
Board of Trustees Fees	4,665	4,400	4,345
Board of Trustees Expenses	7,942	12,253	8,845
Communication	4,266	4,000	3,931
Consumables	31,514	28,217	29,504
Operating Lease	7,097	12,364	19,682
Other	8,417	3,500	10,556
Employee Benefits - Salaries	112,153	143,112	111,966
Insurance	6,438	5,850	5,657
	<u>187,581</u>	<u>218,734</u>	<u>199,523</u>

6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	18,560	22,900	15,397
Consultancy and Contract Services	35,692	36,064	37,151
Cyclical Maintenance Expense	8,803	(1,799)	56,021
Grounds	7,208	17,000	17,329
Heat, Light and Water	20,022	21,400	20,914
Rates	6,179	5,600	6,020
Repairs and Maintenance	6,398	13,300	10,930
Use of Land and Buildings	368,895	360,000	345,424
Employee Benefits - Salaries	41,857	40,980	37,344
	<u>513,614</u>	<u>515,445</u>	<u>546,530</u>

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

7. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	7,123	7,000	6,775
School Furniture and Equipment	31,085	22,000	31,479
Office Furniture and Equipment	1,350	1,500	1,768
Other Equipment	490	500	588
Textbooks	4,991	9,000	4,512
Leased Assets	9,953	-	4,772
Library Resources	1,844	3,000	1,993
	<u>66,836</u>	<u>43,000</u>	<u>51,887</u>

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	-	-	-
Bank Current Account	58,843	50,000	29,863
Bank Call Account	400,924	200,000	345,016
Short-term Bank Deposits	364,830	124,879	-
Cash and cash equivalents for Cash Flow Statement	<u>824,597</u>	<u>374,879</u>	<u>374,879</u>

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

Of the \$824,587 Cash and Cash Equivalents, \$23,942 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$824,587 Cash and Cash Equivalents, \$2,583 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	77,196	30,000	23,930
Receivables from the Ministry of Education	10,937	-	-
Teacher Salaries Grant Receivable	111,901	150,000	130,126
	<u>200,034</u>	<u>180,000</u>	<u>154,056</u>
Receivables from Exchange Transactions	77,196	30,000	23,930
Receivables from Non-Exchange Transactions	122,838	150,000	130,126
	<u>200,034</u>	<u>180,000</u>	<u>154,056</u>

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	3,335	3,500	5,051
	<u>3,335</u>	<u>3,500</u>	<u>5,051</u>

11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	-	325,121	353,510

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Improvements	79,180	9,450	(8)		(7,123)	81,499
School Furniture and Equipment	153,737	26,134	(1,568)		(31,085)	147,218
Office Furniture and Equipment	10,398	22,515			(1,350)	31,563
Other Equipment	4,487				(490)	3,997
Textbooks	37,943	10,116	(541)		(4,991)	42,527
Leased Assets	25,068	34,731			(9,953)	49,846
Library Resources	14,906	929	(384)		(1,844)	13,607
Balance at 31 December 2018	325,719	103,875	(2,501)	-	(56,836)	370,257

	Cost or	Accumulated	Net Book
2018	\$	\$	\$
Improvements	313,314	(231,815)	81,499
School Furniture and Equipment	506,730	(359,512)	147,218
Office Furniture and Equipment	78,483	(46,920)	31,563
Other Equipment	17,624	(13,627)	3,997
Textbooks	146,089	(103,562)	42,527
Leased Assets	65,137	(15,291)	49,846
Library Resources	51,785	(38,178)	13,607
Balance at 31 December 2018	1,179,162	(808,905)	370,257

	Opening	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Improvements	75,899	10,056		-	(6,775)	79,180
School Furniture and Equipment	153,206	32,010		-	(31,479)	153,737
Office Furniture and Equipment	12,166			-	(1,768)	10,398
Other Equipment	5,075			-	(588)	4,487
Textbooks	35,292	9,003	(1,841)	-	(4,512)	37,942
Leased Assets	13,314	16,526		-	(4,772)	25,068
Library Resources	17,113	2,857	(3,070)	-	(1,993)	14,907
Balance at 31 December 2017	312,065	70,452	(4,911)	-	(51,887)	325,719

2017	Cost or \$	Accumulated \$	Net Book \$
Building Improvements	304,926	(225,746)	79,180
Furniture and Equipment	490,862	(337,125)	153,737
Information and Communication Technology	55,968	(45,570)	10,398
Motor Vehicles	17,624	(13,137)	4,487
Textbooks	139,435	(101,492)	37,943
Leased Assets	30,406	(5,338)	25,068
Library Resources	54,964	(40,058)	14,906
Balance at 31 December 2017	1,094,185	(768,466)	325,719

13. Accounts Payable

	2018 Actual \$	2018 (Unaudited) \$	2017 Actual \$
Operating creditors	18,793	17,652	16,934
Audit Fee Accrual	5,189	5,189	5,038
Employee Entitlements - salaries	111,901	130,000	102,482
Employee Entitlements - leave accrual	30,580	30,000	28,373
	166,463	182,841	152,827
Payables for Non-exchange Transactions - Other	166,463	182,841	152,827
	166,463	182,841	152,827

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
Other	36,999	35,000	31,159
	36,999	35,000	31,159

15. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget \$	2017 Actual \$
Provision at the Start of the Year	96,799	96,799	40,778
Increase/ (decrease) to the Provision During the Year	8,803	(1,799)	56,021
Provision at the End of the Year	105,602	95,000	96,799
Cyclical Maintenance - Current	39,127	30,000	25,625
Cyclical Maintenance - Term	66,475	65,000	71,174
	105,602	95,000	96,799

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:

	2018 Actual \$	2018 (Unaudited) \$	2017 Actual \$
No Later than One Year	18,793	15,000	10,197
Later than One Year and no Later than Five Years	24,150	20,000	12,183
	<u>42,943</u>	<u>35,000</u>	<u>22,380</u>

17. Funds Held for Capital Works Projects

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

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
A Block Toilet Project	<i>in progress</i>	-	-	12,378	-	(12,378)
E Block Hall Weathertightness	<i>in progress</i>	-	47,600	11,280	-	36,320
Totals		<u>-</u>	<u>47,600</u>	<u>23,658</u>	<u>-</u>	<u>23,942</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	36,320
Funds Due from the Ministry of Education	(12,378)
	<u>23,942</u>

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Block G	<i>Completed</i>	4,106	-	-	4,106	-
Totals		<u>4,106</u>	<u>-</u>	<u>-</u>	<u>4,106</u>	<u>-</u>

18. Related Party Transactions

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

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

Nick Brell, Principal, is a member of the key management personnel of the school. His wife Jenny Brell is employed as a CRT teacher and relief teacher on terms and conditions that are no more favourable than the board would have adopted if there was not a relationship to a member of the key management personnel.

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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,565	4,345
Full-time equivalent members	0.17	0.15
<i>Leadership Team</i>		
Remuneration	315,550	382,522
Full-time equivalent members	3	4
Total key management personnel remuneration	320,115	386,867
Total full-time equivalent personnel	3.17	4.15

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
170-180	1.00	0.00
	1.00	0.00

The disclosure for 'Other Employees' does not include remuneration of the Principal. During 2018 a teacher received additional remuneration for back-dated pay, covering 6 years.

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:

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

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

(a) \$908,329 contract for Hall weather tightness upgrade to be completed in 2019/2020; \$470,000 Board 5YA, \$390,329 Ministry of Education additional funds and Board funds \$118,000, this project has been approved by the Board but is still to be finalised by the Ministry of Education; and

(b) \$90,307 Block A Toilet project to refurbish two toilet blocks, converting one into Girls/Boys toilet block and one into storage.

(Capital commitments at 31 December 2017: \$470,000)

(b) Operating Commitments

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

(a) operating lease of 25 laptops, 18 computers 7 iPad Minis and a phone system;

	2018 Actual \$	2017 Actual \$
No later than One Year	591	8,639
Later than One Year and No Later than Five Years	-	591
	<u>591</u>	<u>9,230</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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	824,597	374,879	374,879
Receivables	200,034	180,000	154,056
Investments - Term Deposits	-	325,121	353,510
Total Loans and Receivables	1,024,631	880,000	882,445

Financial liabilities measured at amortised cost

Payables	166,463	182,841	152,827
Finance Leases	42,943	35,000	22,380
Total Financial Liabilities Measured at Amortised Cost	209,406	217,841	175,207

25. Events After Balance Date

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

26. Comparatives

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

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF MALFROY SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Malfroy School (the School). The Auditor-General has appointed me, Stephen Graham, using the staff and resources of BDO Rotorua 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 pages 2 to 20, 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 the Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 30 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. The other information comprises the information included within the Analysis of Variance, the Board of Trustee Listing and the Kiwisport Report, which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

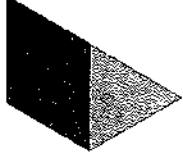
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing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

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

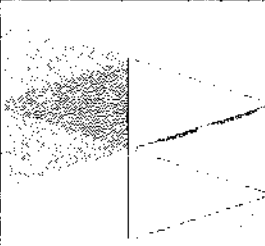


Stephen Graham
BDO Rotorua Limited
On behalf of the Auditor-General
Rotorua, New Zealand

Analysis of Variance 2018 Reporting



School Name:	Malfroy School	School Number:	1796
Strategic Aim:	Improve outcomes for all students and accelerate progress of students identified from Numbers/Names/Needs.		
Annual Aim:	All students identified in target groups will make more than one year's progress by the end of the year and/or meet the individual learning goals.		
Target:	85% will achieve at or above the expected level. The Rotorua Central Kahui Ako will aim to reduce the number of students in specific target groups or achieve 85% or greater success by the end of 2019.		
Baseline Data:	<p>Baseline Data Term 1 2018:</p> <p>2018 Year 2 14/32 students (44%) Well Below, 12/32 students (38%) Below</p> <p>2018 Year 3 17/52 students (33%) Well Below, 21/52 students (40%) Below</p>		



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Actions 2018</p> <ul style="list-style-type: none"> - Regular class teaching of reading using a wide range of reading resources - Using assessment to inform planning and progress - Numbers, Names and Needs - Ongoing professional development - Reading Together home-school partnership - Identified students included in support reading programmes where possible - Ngati Whakaue Literacy, Reading Recovery, Reading Mileage and Resource Teacher of Literacy Programmes - Integration of e-Learning apps to support teaching and learning in reading programmes - Participation in Professional Partnerships, Teacher Inquiries and Puzzle of Practice Inquiries - Reading Professional Learning Group - The CoL continued to look at the Literacy Learning Progressions (LLPs) in reading - The CoL began looking at the links between the LLPs and Progress and Consistency Tool (PaCT) in reading 	<p>Target Groups</p> <p>Year 2 - Term 1 - 2018 Well Below 14/32 students (44%) Below 12/32 students (38%)</p> <p>Year 2 - Term 4 - 2018 Well Below 7/33 students (21%) Below 7/33 students (21%)</p> <p>Year 3 - Term 1 - 2018 Well Below 17/52 students (33%) Below 21/52 students (40%)</p> <p>Year 3 - Term 4 - 2018 Well Below 10/57 students (18%) Below 17/57 students (30%)</p> <p>Outcomes 2018</p> <p>Year 2 Fewer students are Well Below (7 students) and Below (5 students) curriculum expectations.</p> <p>Year 3 Fewer students are Well Below (7 students) and Below (4 students) curriculum expectations.</p> <p>Additional Target Groups added during 2018 Year 5 - Term 1 - 2018</p>	<p>Reasons for Underachievement</p> <ul style="list-style-type: none"> - Numbers have changed throughout 2018 due to students leaving and/or new students enrolling at our school - A number of new enrolments have come in at levels Below and Well Below curriculum expectations - Students with frequent absences are often achieving at levels Below and Well Below curriculum expectations - Students who are globally low have difficulty meeting curriculum expectations - Regular home reading is not consistent for some students - Lack of readiness, language experiences and low oral language on school entry <p>Areas of Achievement At the end of Term 1 2018 37% of all students achieved at/above curriculum expectations in reading.</p> <p>At the end of Term 4 2018 62% of all students achieved at/above curriculum expectations in reading.</p> <p>Two groups stand out in the 2018 achievement data.</p>	<p>What is currently working well</p> <ul style="list-style-type: none"> - Regular teaching of reading using a wide range of reading resources - Using the Literacy Learning Progressions (LLPs) to inform teaching and assessment in reading - Introduction of Visible Learning to inform teaching and learning, including the development of learner agency and student confidence - Numbers, Names, Needs - Reading Together home-school partnership - Support programmes - Reading Recovery, Ngati Whakaue Literacy, Reading Mileage and Resource Teacher of Literacy - Professional development and partnerships/Teacher inquiries - Reading Professional Learning Group - Integration of e-Learning apps to support teaching and learning in reading programmes - Prioritising budget spending in reading <p>2019 - Where to next?</p>

<p>- Monitoring of students with Additional Learning Needs through the CoL</p> <p>- The CoL introduced Visible Learning in our school</p> <p>- Pro-active follow-up of recurring absenteeism</p> <p>- Prioritising budget spending in reading</p>	<p>Well Below 7/61 students (11%) Below 23/61 students (38%)</p> <p>Year 5 - Term 4 - 2018 Well Below 2/65 students (3%) Below 9/65 students (14%)</p> <p>Outcomes 2018 Year 5 Fewer students are Well Below (5 students) and Below (14 students) curriculum expectations.</p>	<p>- 70% of all females students achieved at/above curriculum expectations</p> <p>- 84% of Year 5 students achieved at/above curriculum expectations</p> <p>Reasons for achievement</p> <ul style="list-style-type: none"> - Effective teaching and learning programmes - Professional Development - Numbers, Names and Needs - Participation in support programmes - Support/mentoring from colleagues 	<p>- Planning for consistent moderation of running records</p> <p>- Planning for professional reading and discussion</p> <p>- Continue to prioritise budget spending, including e-Learning apps</p> <p>- Continue to implement the Progress and Consistency Tool (PaCT) in reading</p> <p>- Continue to establish professional partnerships linked to teacher inquiries in reading</p> <p>- The CoL will continue to implement professional development on the LLPs in reading and in Visible Learning</p> <p>- Use 6 Year Net data from 2017 and 2018 to identify and compare areas of need for Year 1 and Year 2 students</p>
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Planning for next year:

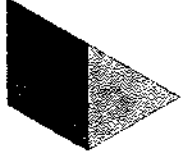
Target groups for 2019 will be 2019 Year 2 and Year 4.
2018 Year 1 71% (44 students) at Below
2018 Year 3 48% (27 students) at Below/Well Below

Monitor 2019 Year 3 at the end of Term 1 2019
2018 Year 2 42% (14 students) Below/Well Below

Aim

All students identified in target groups will make more than one year's progress by the end of the year with targeted classroom teaching and supplementary learning support programmes.

Analysis of Variance 2018 Reporting



School Name:	Malfroy School	School Number:	1796
Strategic Aim:	Improve outcomes for all students and accelerate progress of students identified from Numbers/Names and Needs.		
Annual Aim:	All students identified in target groups will make more than one year's progress by the end of the year and/or meet the individual learning goals.		
Target:	85% will achieve at or above the expected level in Tuhiutuhi. Also monitor progress in Panui. The Rotorua Central Kahui Ako will aim to reduce the number of students in specific target groups or achieve 85% or greater success by the end of 2019.		
Baseline Data:	<p><u>Baseline data Tuhiutuhi Term 1 2018</u></p> <p>Year 2: 3/4 students 75% were below the Te Marau o Aotearoa expectations</p> <p>Year 3: 1/9 students 11% were well below the Te Marau o Aotearoa expectations 5/9 students 55% were below the Te Marau o Aotearoa expectations</p> <p>Year 6: (4/7) students 57% below the Te Marau o Aotearoa expectations in Tuhiutuhi.</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> Regular teaching of panui/tuhituhi/korero-a-waha/ using aromatawai to inform progress and planning. Target students placed into an accelerated panui/tuhituhi/korero programme, which included daily one-on-one sessions with our kaiawhina. Regular monitoring and intervention for target students and target groups. Target students became the subject of Teacher Ruia appraisals. Integrated e-Learning Apps to support learning. Through the Kahui Ako we got PLD on moderating student writing using moderation tools, we were given elearning apps, PLD on aromatawai as articulated in Rukuhia Rarangahia, we developed an understanding of National aromatawai tools for our Māori medium classes. Monitoring of numbers, names and needs at the end of every term. Attended PLD sessions with CoL. 	<p>Target Groups Tuhituhi</p> <p>Year 2 Term 1 - Below 3/4 75% Term 4 - Below 1/4 25%</p> <p>Year 3 Term 1 - Below 5/9 55%, Well below 1/9 11% Term 4 - Below 3/8 37.5%, Well below 1/8 12.5%</p> <p>Year 6 Term 1 - Below 4/7 57% Term 4 - Below 1/7 14%, Well below 2/7 28%</p> <p>Outcomes for 2018 for all year groups in tuhituhi</p> <p>Year 2 2 students made more than 1 years progress.</p> <p>Year 3 2 students have made more than 1 year progress.</p> <p>Year 6 3 students made more than 1 years progress.</p> <p>Monitoring outcomes for; Panui</p>	<p>Tuhituhi</p> <p>Reasons for underachievement</p> <ul style="list-style-type: none"> - 8/35 22% of students have been in the rumaki class for less than a year. - The large achievement gap between new entrant to Level 2. • Timatatanga o He Pīpī • Taumata 1 He Pīpī • Taumata 1 He Kaha • Taumata 1 He Kaha Ake • Taumata 1 He Pakari - All students data is included in output data regardless of time in rumaki class. - Minimal te reo maori oral language at school entry level. - lack of support from home. - Globally low in all curriculum areas. - Inclusion of other priorities affect continuity of programme. - 2 new Y6 transfers, both from mainstream kura. <p>Reasons for achievement</p> <ul style="list-style-type: none"> -Students were part of Ruia appraisal. -One on one with teacher/teacher aide. --increased knowledge, understanding, and practice in 	<p>Progress has been made with student tuhituhi in all levels, however we need to focus on building better foundations for our Year 1s as there are many learning intentions between level 1 and level 2 that must be covered by students.</p> <p>Based on outcomes we will continue with tuhituhi as the 2019 focus</p> <ul style="list-style-type: none"> • focus on Yr 2, 3, and 4. • 10 hrs per term in class support with Tammy Gardiner (PLD Facilitator). • Target students will be the subject of Ruia appraisals. • Regular routines will be set so that students get one-on-one support daily. • Student goal setting to become regular. • Integration of e-Learning apps to be integrated with tuhituhi. • Collective monitoring of tuhituhi and panui will continue. • Continue within the moderation requirements.

- Attended sessions for Visible Learning.
- Learning intentions on board and these will be re-evaluated after sessions.

Year 2
Term 1
 Below 1/4 25%
 Well Below 2/4 50%

Term 4
 Below 1/4 25%
 Well below 1/4 25%

Year 3
Term 1
 Below 3/9 33%
 Well below 1/9 11.1%

Term 4
 Below 1/8 12.5%
 Well below 2/8 25%

Year 6
Term 1
 Below 2/7 28%
 Well below 1/7 14%

Term 4
 Well below 2/7 28%

Outcomes for 2018 in reading
 Year 2: 1 student made more than 1 years progress.
 Year 3: 2 students made more than 1 years progress.
 Year 6: 3 students made more than 1 years progress.
 21/33 63% students in rumaki are either at or above the curriculum expectations.

teaching of learning progressions and aromatawai.
 - increased knowledge, practice and resources when moderating writing.
 - Regular monitoring of target students.

Panui
Reasons for underachievement

- Regular home reading is not consistent for some students.
- Lack of readiness, language experiences and low oral language on school entry.
- Students who are globally low have difficulty meeting curriculum expectations.
- Inconsistency with routines due to other school wide commitments.

- Reasons for achievement**
- Reading in small groups.
 - Reading program consistent.
 - Student attitude to reading is positive.
 - High interest readers.

Based on panui outcomes, we will continue as we have always done.

- Regular routines will be set so that students get small group support daily.
- Students to set reading goals.
- e-Learning panui apps to be integrated with tuhituhi apps.
- Collective monitoring of student will continue at least 3 times a term.

Planning for next year

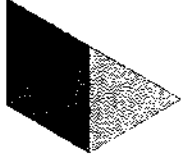
Target Groups for 2019 will be Year 1, 2, 3 4, 5 and 6 for tuhituhi.
Total of 13/27 48% students.

2018

Year 1s 3/6 50% students below or well below.
Year 2s 2/4 50% students below
Year 3s 3/8 37.5% students below
Year 4s 3/4 75% students below or well below
Year 5s 2/5 40% students below or well below

- Monitor Year 1s closely and track progress against Timatatanga o He Pīpī, Taumata 1 He Kaha, Taumata 1 He Kaha Ake, Taumata 1 He Pakari expectations.
- Moderate student progress collaboratively with CoL group.
- PLD required for Panui Arahanga for our maori medium staff.

Analysis of Variance Reporting Writing

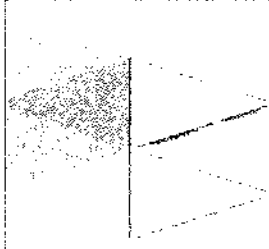


School Name:	Malfroy School	School Number:	1796
Strategic Aim:	Improve outcomes for all students and accelerate progress of students identified from Numbers/Names/Needs.		
Annual Aim:	All students identified in target groups will make more than one year's progress by the end of the year and/or meet the individual learning goals.		
Target:	85% will achieve at or above the expected level. The Rotorua Central Kahui Ako will aim to reduce the number of students in specific target groups or achieve 85% or greater success by the end of 2018.		
Baseline Data:	Baseline Data Term 1 2018: Year 3: 3 students (6%) Well Below and 34/53 students (64%) identified as Below curriculum level expectations. Year 5: 8 students (13%) Well Below and 46/62 students (74%) identified as Below curriculum level expectations. Year 6: 9 students (16%) Well Below and 29/56 students (68%) identified as Below curriculum level expectations.		

Tātarianga rāraunga

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Actions 2018</p> <ul style="list-style-type: none"> - Continued Professional Development on implementation of Literacy Learning Progressions in planning, teaching, and assessment of Writing. - Professional Development and moderation on use of PaCT Writing in the classroom. -Continued implementation of Accelerated Literacy Learning in three classrooms, with mentoring from teachers who took part in the programme in 2017. - Many Professional Partnerships focused on Writing, observing and discussing effective teaching practice. -Visible Learning initiated across all levels, with a focus on sharing of learning intentions and success criteria with students. -Learning Support Programmes included A.L.L., Ngati Whakaue (Phonics and Quick60), Resource Teacher of Literacy. 	<p>Year 3 Term 1, 2018 Well Below 3/53 (6%) Below 34/53 (64%)</p> <p>Term 4, 2018 Well Below 7/57 (12%) Below 16/57 (28%)</p> <p>Year 5 Term 1, 2018 Well Below 8/62 (13%) Below 46/62 (74%)</p> <p>Term 4, 2018 Well Below 2/65 (3%) Below 22/65 (34%)</p> <p>Year 6 Term 1, 2018 Well Below 9/56 (16%) Below 29/56 (68%)</p> <p>Term 4, 2018 Well Below 7/58 (12%) Below 6/58 (10%)</p> <p>Outcomes:</p>	<p>Reasons for Underachievement</p> <ul style="list-style-type: none"> -low oral language at school entry level -infrequent attendance -students did not make more than one year's progress this year -students who are globally low struggle to attain one year's progress each year -Writing is sometimes not valued by the students and/or their whanau <p>Reasons for Achievement</p> <ul style="list-style-type: none"> -effective teaching and learning programmes -increased knowledge, understanding, and practice in teaching of learning progressions -use of exemplars from PaCT Writing -an increased focus on Visible Learning, with children becoming more aware of learning progressions, 	<p>What is currently working well?</p> <ul style="list-style-type: none"> -an increased number of classroom teachers (7) are accelerating learning in Writing, through the A.L.L. (Accelerated Literacy Learning) programme -Teaching staff have benefited from Professional Development in Literacy Learning Progressions, and are continuing PD in links between LLPs and PaCT -Support programmes continue to provide learning assistance in Phonics, Spelling, and Writing -Some moderation of Writing is occurring at Team levels, and in Professional Partnerships. -Teachers are using texts purchased to support teaching of writing. -An increased use of online Writing Programmes is supporting students in their learning <p>Where to next?</p>

Tātari tanga rāraunanga



<p>-Increased implementation of Digital Technologies in Writing Programmes</p> <p>-Monitoring of Numbers, Names, Needs at end of each term</p> <p>-Monitoring also occurred through CoL Additional Learning Needs Within Leader (Chris Francis), alongside maintaining a Malfroy School Register of Learning Needs (e-Tap)</p>	<p>Year 3: 19 students, from T1 Below, made more than one year's progress.</p> <p>Year 5: 30 students, from T1 Well Below and Below, made more than one year's progress.</p> <p>Year 6: 25 students, from T1 Well Below and Below, have made more than one year's progress.</p>	<p>making goals, and knowing when they have achieved them</p> <p>-Increased, effective use of e-Learning apps and programmes to support development and practice in Writing</p> <p>-In Term 1 2018, 24% of all students were achieving At and Above in Writing, and in Term 4 2018, 74% of all students were achieving At and Above in Writing</p> <p>-The Year 6 targeted group improved the most, with 29% At and 4% Above in Term 1, progressing to 52% At and 26% Above in Term 4</p>	<p>-Continue PD in best practice and use of PaCT</p> <p>-More moderation required in use of LLPs and PaCT in Writing, in pairs, teams, and whole school</p> <p>-Continue A.L.L. programme, focusing on accelerating learning, rather than taking remedial action.</p> <p>-Linking LLPs in child-speak, to development of learner agency in Visible Learning ie students will be able to talk about what they are learning, how they will know they learned it, and what their next learning steps will be.</p>
<p>Planning for next year:</p>			
<p>Target groups for 2019 will be 2019 Years 4 and 6. 2018 Year 3 14% (8 students) Well Below, and 26% (15 students) Below. 2018 Year 5 3% (2 students) Well Below, and 34% (22 students) Below.</p> <p>The aim is for these students to make more than one year's progress in 2019, with targeted classroom teaching, and supplementary support programmes.</p> <p>The Rotorua Central Community of Learning will continue to support staff with PD in LLPs, PaCT, and Visible Learning.</p>			

Malfroy School Kiwisport 2018

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwisport funding of \$5,025.00 (excluding GST).

Funding was allocated to the following areas in 2018.

Sports Equipment

Fielding marking for new rugby field, current soccer field and summer code games.

Replacement sports gear.

Sports signage for Malfroy School teams.

Sports Competitions

Sports Association Fees e.g. Sport Bay of Plenty fee paid by all members of the Rotorua Principals' Association, Athletics New Zealand.

Inter-school exchanges.

Malfroy School continued to provide teams in all local school competitions including Flipper Ball, Touch Rugby, Netball, Miniball, Hockey, Soccer, Rugby, Rugby League, Rippa Rugby, Cross Country, Mini-Marathon, and Triathlon.

The Swimsation Programme is an annual programme that we are committed to and the whole school participate in daily lessons for a week.

Sports prize-giving at the end of year acknowledges the Most Valuable and Most Improved players, as well as the coaches and managers, many of whom are our parents and caregivers.

N.Brell
Principal
Malfroy School

