

WHARENUI SCHOOL

FINAL REPORT TO THE BOARD
FOR THE YEAR ENDED 31 DECEMBER 2018



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EXECUTIVE SUMMARY

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

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

Overall, we are satisfied that the School has presented its results for the year ended 31 December 2018 to a good level of compliance with applicable financial reporting standards, with no adjustments made as a result of our audit and no unadjusted differences.

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

AUDIT SCOPE AND OBJECTIVES

BDO Christchurch (‘BDO’) is the Appointed Audit Firm of the School.

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

Our audit objectives are to:

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

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

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

CONFIRMATION OF AUDIT INDEPENDENCE

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

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

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

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

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

KEY FINANCIAL STATEMENT AUDIT RISKS

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

1. Revenue Recognition

Identified audit risks

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

Conclusion of our work

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

2. Locally Raised Funds

Identified audit risks

Due to the nature of locally raised funds (often being cash), there is a risk of material misstatement around the completeness of locally raised funds income. That is, there is a risk that not all funds raised have been collected and appropriately recorded in the financial statements.

Conclusion of our work

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

3. Payroll not approved or checked

Identified audit risks

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

Conclusion of our work

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

4. Cyclical Maintenance Provision

Identified audit risks

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

Conclusion of our work

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

MANAGEMENT JUDGEMENTS AND ESTIMATES

Under International Standards on Auditing (NZ) we have a responsibility to ensure that you have been informed about the process used by the School in formulating particularly sensitive accounting estimates, assumptions or valuation judgements. Overall we note that the judgements and estimates by management in preparing the results for the year ended 31 December 2018 appear reasonable.

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

- Provision for Cyclical Maintenance and Cyclical Maintenance Expense

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

MATTERS REQUIRING BOARD INPUT

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

- Minutes of the Board meetings;
- Implementation of such controls as is needed to ensure that financial statements are presented fairly;
- Review and approval of management accounts;
- Review and approval of 2018 and 2019 budgets;
- Review and approval of 10 Year Property Plan;
- Notification of fraud; and
- Review and approval of the financial statements.

ACCOUNTING POLICIES

Auditing standards require us to discuss with you the qualitative aspects of the School's accounting practices and financial reporting. There have been no significant changes to any applicable accounting standards for the year ended 31 December 2018. We reviewed the financial statements of the School against the Kiwi Park Model and noted no material departures from the requirements.

MATERIALITY AND ADJUSTED / UNADJUSTED DIFFERENCES

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

During the course of our audit we have identified no material misstatements or unadjusted differences.

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

GOING CONCERN

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

Paragraph 15 of ISA (NZ) 570 states:

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

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

FRAUD

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

COMPLIANCE WITH LAWS AND REGULATIONS

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

PROBITY, WASTE AND PERFORMANCE

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

OVERALL RESULT

Our audit work is complete. We have issued an unmodified audit report on the financial statements of the School for the year ended 31 December 2018.

We issued an interim report to the Principal in November 2018. We encourage the Board to review the matters raised in that interim report, if you have not already done so.

Further to that interim report, we noted the following findings when completing the final audit work. These findings and recommendations are discussed and agreed with the School's management and those charged with governance.

To enable management to set priorities on their action plans we have assessed our findings on the following basis, namely, critical, high, moderate, and low based on our assessment of the importance of each finding. Classifications of findings are detailed in Appendix 2 of this report.

	Critical	High	Moderate	Low
Number of findings	-	-	1	1

Provided below is a summary of key findings:

ITEM NO	FINDINGS AND RECOMMENDATIONS	RATING
1	Annual Report not available on the school website	Moderate
2	Significant percentage of operations grant funding teachers' salaries	Low

SUMMARY OF FINDINGS

1. Annual Report not available on the school website		Rating of finding: Moderate
Background		
Section 87AB of the Education Act 1989 requires you to publish your Annual Report on-line. Your Annual Report contains your audited annual financial statements including our audit opinion, analysis of variance, list of trustees and Kiwisport statement.		
Implications		
Transparency and accountability are important for all public entities. Schools are funded by the community, so it is the school's job to report back to the community in a timely way.		
We are required to report to the Office of the Auditor General if the annual report is not published on the school's website in a reasonable timeframe.		
Recommendation		
We recommend the annual report is published online as soon as possible after the audit is completed and all prior annual reports are published as soon as possible.		
Management comments and actions		
Responsibility	BOT	Target date ASAP

2. Significant percentage of operations grant funding teachers' salaries		Rating of finding: Low
Background		
From discussions with the Ministry of Education, we note that the average school uses around 50-55% of its operations grant to fund teacher salaries. Your school used 85% of its operations grant to fund teacher salaries in the 2018 year, which is significantly higher than the national average.		
Implications		
Using a high proportion of the operations grant to fund teacher salaries creates a potential risk that there may not be enough operations grant remaining to fund other school expenses. It is the school's choice how to allocate operations grant funding, and there are a number of reasons why a school could choose to fund additional teachers' salaries through the operations grant.		
Recommendation		
We raise this not as a recommendation for change, but as a point of discussion for the Board of Trustees, to ensure you are aware of it.		
Management comments and actions		
Responsibility	BOT	Target date
		2019

APPENDIX 1 - ADJUSTED AND UNADJUSTED DIFFERENCES

Adjusted differences

There were no significant audit adjustments identified.

Unadjusted differences

The were no misstatements identified that gave rise to an unadjusted difference

APPENDIX 2 - FINDINGS RATING

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

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

WHARENUI SCHOOL

Annual Report For the year ended 31 December 2018

Ministry Number:	3591
Principal:	Gretchen Smith
School Address:	Matipo Street, Christchurch
School Phone:	03 3485263
School Email:	helen.tuuta@wharenui.school.nz

Members of the Board of Trustees

Name	Ceased
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Keri-Louise Reid
Phil Steadman
Jasmyn Hubbard
David Woods
Rosalie Dyksma
Janet Ackerley
Gretchen Smith - Principal

The term finishes, except for the principal, in May 2019.

Accountant / Service Provider:

Geoff Gillam Consultants

Wharenui School

Statement of Responsibility

For the year ended 31 December 2018

The Board of Trustees (the Board) has pleasure in presenting the annual report of Wharenui School incorporating the financial statements and the auditor's report, for the year ended 31 December 2018.

The Board of Trustees accepts responsibility for the preparation of the annual financial statement 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 reflect the financial position and operations of the school.

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

David Arthur Woods
Full Name of Board Chairperson

J. Woods
Signature of Board Chairperson

22/05/2019
Date:

Gretchen Margaret Smith
Full Name of Principal

G. Smith
Signature of Principal

22/05/2019
Date:

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Other Information

Analysis of Variance

Wharenui School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,491,740	2,375,626	2,180,656
Locally Raised Funds	3	60,641	11,100	38,915
Insurance proceeds		-	-	-
Interest Earned		22,203	10,000	18,221
		<u>2,574,584</u>	<u>2,396,726</u>	<u>2,237,792</u>
Expenses				
Locally Raised Funds	3	18,553	500	8,172
Learning Resources	4	1,466,435	1,424,200	1,221,970
Administration	5	81,467	88,210	73,435
Finance Costs		732	-	1,075
Property	6	877,811	864,582	780,523
Depreciation	7	51,594	19,000	49,591
		<u>2,496,592</u>	<u>2,396,492</u>	<u>2,134,766</u>
Net Surplus / (Deficit)		77,992	234	103,026
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>77,992</u>	<u>234</u>	<u>103,026</u>

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

Wharenui 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	816,022	816,022	664,246
Total comprehensive revenue and expense for the year	77,992	234	103,026
Owner transactions			
Contribution - Furniture and Equipment Grant	32,250	-	48,750
Equity at 31 December	926,264	816,256	816,022
Retained Earnings	926,264	816,256	816,022
Reserves	-	-	-
Equity at 31 December 2018	926,264	816,256	816,022

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

Wharenui School
Statement of Financial Position
As at 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	52,099	27,082	53,390
Accounts Receivable	9	39,836	37,000	60,087
GST Receivable		2,263	2,000	7,942
Prepayments		-	-	-
Investments	10	665,558	525,000	513,312
		<u>759,756</u>	<u>591,082</u>	<u>634,731</u>
Current Liabilities				
Accounts Payable	12	99,879	65,000	78,948
Revenue Received in Advance	13	-	-	10,400
Finance Lease Liability - Current Portion	14	8,764	8,708	9,707
		<u>108,643</u>	<u>73,708</u>	<u>99,055</u>
Working Capital Surplus or (Deficit)		651,113	517,374	535,676
Non-current Assets				
Property, Plant and Equipment	11	279,395	303,182	293,354
		<u>279,395</u>	<u>303,182</u>	<u>293,354</u>
Non-current Liabilities				
Finance Lease Liability	14	4,244	4,300	13,008
		<u>4,244</u>	<u>4,300</u>	<u>13,008</u>
Net Assets		<u>926,264</u>	<u>816,256</u>	<u>816,022</u>
Equity		<u>926,264</u>	<u>816,256</u>	<u>816,022</u>

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

Wharenui School

Cash Flow Statement

For the year ended 31 December 2018

	Note	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash flows from Operating Activities				
Government Grants		648,459	489,444	534,678
Locally Raised Funds		50,241	700	49,315
Insurance		-	-	-
Goods and Services Tax (net)		5,679	5,942	(5,568)
Payments to Employees		(388,797)	(293,228)	(246,515)
Payments to Suppliers		(172,981)	(191,129)	(189,125)
Interest Paid		(732)	-	(1,075)
Interest Received		23,158	12,186	15,871
Funds Administered on Behalf of Third Parties		-	-	-
Net cash from / (to) the Operating Activities		166,047	23,915	157,581
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(37,635)	(28,828)	(83,944)
Purchase of Investments		(152,246)	(11,688)	(169,676)
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(189,881)	(40,516)	(253,620)
Cash flows from Financing Activities				
Contribution by the Ministry of Education - Furniture and Equipment Grants		32,250	-	48,750
Finance Lease Payments		(9,707)	(9,707)	(11,337)
Net cash from Financing Activities		22,543	(9,707)	37,413
Net increase/(decrease) in cash and cash equivalents		(1,291)	(26,308)	(58,626)
Cash and cash equivalents at the beginning of the year	8	53,390	53,390	112,016
Cash and cash equivalents at the end of the year	8	52,099	27,082	53,390

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

Wharenui School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2018

a) Reporting Entity

Wharenui 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 PBE Accounting Standards (PBE IPSAS) 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 publically 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.

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 14.

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.

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.

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.

Donations

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) Investments

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

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

After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment. After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements under schedule 6 section 28 of the Education Act 1989 in relation to the acquisition of securities.

j) 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 \$500 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 over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

	Years
Building improvements – Crown	40
Furniture and equipment	5-10
Information and communication technology	5
Plant	10
Library resources	10

k) 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.

l) 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.

m) 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, should the School be unable to provide the services to which they relate.

n) 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).

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) 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, funds held on behalf of the Ministry of Education, 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.

q) 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.

r) Budget Figures

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

s) 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	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	455,687	429,094	406,340
Teachers' salaries grants	1,115,752	1,150,000	1,004,480
Use of Land and Buildings grants	736,182	736,182	641,518
Other government grants	184,119	60,350	128,338
	<u>2,491,740</u>	<u>2,375,626</u>	<u>2,180,656</u>

3. Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<i>Revenue</i>			
Donations	20,376	3,500	13,580
Activities	17,954	1,600	9,909
Trading	22,311	6,000	15,426
	<u>60,641</u>	<u>11,100</u>	<u>38,915</u>
<i>Expenses</i>			
Activities	13,491	500	8,172
Trading	5,062	-	-
	<u>18,553</u>	<u>500</u>	<u>8,172</u>
<i>Surplus for the year Locally raised funds</i>	<u>42,088</u>	<u>10,600</u>	<u>30,743</u>

4 Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	55,582	68,200	47,345
Employee Benefits - Salaries	1,395,293	1,341,000	1,159,766
Staff Development	15,560	15,000	14,859
	<u>1,466,435</u>	<u>1,424,200</u>	<u>1,221,970</u>

5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,183	3,000	2,744
Board of Trustees Fees	4,070	5,000	4,345
Board of Trustees Expenses	2,387	2,480	501
Communication	3,539	3,900	3,692
Consumables	12,310	14,000	9,222
Operating Lease	4,076	8,000	2,141
Staff Expenses	8,586	8,150	7,700
Other	6,038	8,200	8,106
Employee Benefits - Salaries	37,278	35,500	34,984
	<u>81,467</u>	<u>88,210</u>	<u>73,435</u>

6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	10,829	9,100	8,453
Cyclical Maintenance Provision	-	-	-
Grounds	10,468	8,700	21,509
Heat, Light and Water	16,921	15,500	18,444
Rates	6,467	6,200	5,962
Repairs and Maintenance	21,144	20,900	25,049
Use of Land and Buildings - Non-Integrated	736,182	736,182	641,518
Employee Benefits - Salaries	75,800	68,000	59,588
	<u>877,811</u>	<u>864,582</u>	<u>780,523</u>

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

7. Depreciation of Property, Plant and Equipment

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Buildings - School	2,768	2,500	2,768
Furniture and Equipment	15,773	4,500	13,455
Information and Communication Technology	17,248	6,000	18,781
Plant	5,221	1,500	4,587
Leased Assets	9,470	3,500	8,998
Library Resources	1,114	1,000	1,002
	<u>51,594</u>	<u>19,000</u>	<u>49,591</u>

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Bank Current Account	51,970	26,882	37,999
Bank Call Account	129	200	15,391
Short-term Bank Deposits with a Maturity of Three Months or Less	-	-	-
	<u>52,099</u>	<u>27,082</u>	<u>53,390</u>

Net cash and cash equivalents and bank overdraft for Cash Flow Statement

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

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Interest Accrued	3,231	2,000	4,186
Teacher Salaries Grant Receivable	36,605	35,000	55,901
	<u>39,836</u>	<u>37,000</u>	<u>60,087</u>
Receivables from Exchange Transactions	3,231	2,000	4,186
Receivables from Non-Exchange Transactions	36,605	35,000	55,901
	<u>39,836</u>	<u>37,000</u>	<u>60,087</u>

10. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	665,558	525,000	513,312

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2018.

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Buildings	71,524	-	-	-	(2,768)	68,756
Furniture and Equipment	96,526	21,007	-	-	(15,773)	101,760
Information and Communication	57,959	12,320	-	-	(17,248)	53,031
Plant	38,243	3,391	-	-	(5,221)	36,413
Leased Assets	22,594	-	-	-	(9,470)	13,124
Library Resources	6,508	917	-	-	(1,114)	6,311
Balance at 31 December 2018	293,354	37,635	-	-	(51,594)	279,395

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Buildings	111,839	(43,083)	68,756
Furniture and Equipment	178,968	(77,208)	101,760
Information and Communication	172,950	(119,919)	53,031
Plant	82,086	(45,673)	36,413
Leased Assets	31,926	(18,802)	13,124
Library Resources	48,188	(41,877)	6,311
Balance at 31 December 2018	625,957	(346,562)	279,395

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Buildings	74,292	-	-	-	(2,768)	71,524
Furniture and Equipment	74,322	35,659	-	-	(13,455)	96,526
Information and Communication	38,735	38,005	-	-	(18,781)	57,959
Plant	35,187	7,643	-	-	(4,587)	38,243
Leased Assets	28,185	3,407	-	-	(8,998)	22,594
Library Resources	4,873	2,637	-	-	(1,002)	6,508
Balance at 31 December 2017	255,594	87,351	-	-	(49,591)	293,354

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Buildings	111,839	(40,315)	71,524
Furniture and Equipment	157,962	(61,436)	96,526
Information and Communication	160,630	(102,671)	57,959
Plant	78,695	(40,452)	38,243
Leased Assets	33,422	(10,828)	22,594
Library Resources	47,271	(40,763)	6,508
Balance at 31 December 2017	589,819	(296,465)	293,354

12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating Creditors	36,071	15,000	9,319
Banking Staffing Overuse	9,653	-	-
Employee Benefits Payable - Salaries	36,605	35,000	55,901
Employee Benefits Payable - Leave Accrual	17,550	15,000	13,728
	<u>99,879</u>	<u>65,000</u>	<u>78,948</u>
Payables for Exchange Transactions	99,879	65,000	78,948
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>99,879</u>	<u>65,000</u>	<u>78,948</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Advance	-	-	10,400
	<u>-</u>	<u>-</u>	<u>10,400</u>

14. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	8,764	8,708	9,707
Later than One Year and no Later than Five Years	4,244	4,300	13,008
Later than Five Years	-	-	-
	<u>13,008</u>	<u>13,008</u>	<u>22,715</u>

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 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,070	4,345
Full-time equivalent members	0.18	0.18
<i>Leadership Team</i>		
Remuneration	418,174	475,681
Full-time equivalent members	4	5
Total key management personnel remuneration	422,244	480,026
Total full-time equivalent personnel	4.18	5.18

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	2017 Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	130-140	130-140
Benefits and Other Emoluments	10-20	-
Termination Benefits	-	-

Other Employees

No other employee received total remuneration over \$100,000 (2017: nil).

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	\$0	\$0
Number of People	-	-

18. 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.

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

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

(a) operating lease of a photocopier and laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	636
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	636

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 generate a small surplus from year to year.

21. Financial Instruments

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

Cash and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	52,099	27,082	53,390
Receivables	39,836	37,000	60,087
Investments - Term Deposits	665,558	525,000	513,312
Total Cash and Receivables	757,493	589,082	626,789

Financial liabilities measured at amortised cost

Payables	99,879	65,000	78,948
Finance Leases	13,008	13,008	22,715
Total Financial Liabilities Measured at Amortised Cost	112,887	78,008	101,663

22. Events After Balance Date

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

WHARENUI SCHOOL
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Motto: ONWARD

Thursday 2 May 2019

To whom it may concern: -

Re: Kiwi Sport Expenditure 2018

Kiwi sport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwi sport funding of \$3,648.70 (excluding GST).

The funding was spent on sports equipment for Netball, Football, and Hockey, Cricket, Modified games, full inclusion Athletics and opportunities for Year 7 and 8 to go Sailing. The whole school also benefitted from Kiwi sports sessions in Athletics, Softball and Football.

A group of approximately sixty children in Years 4-8 also participated in the Christchurch Weekly Winter Sports Tournament.

Gretchen Smith
Principal

Wharenui School 3591

Analysis of Variance 2018

ESOL Target Reporting – 2018
Progress and Achievement of English language learners - Reading
Against the English Language Learning Progressions

	Beginning 2018	Percentage Beginning 2018	End 2018	Percentage End 2018	Variance
Foundation Stage	54	69	35	45	-19
Stage 1	23	29	42	54	19
Stage 2	1	2	1	1	0
Stage 3	0	0	0	0	0
Total	78	100	78	100	

Movement of Students	Foundation to Stage 1	Percentage	Stage 1 to Stage 2	Percentage	Stage 2 to Stage 3	Percentage	More than one Stage movement	Percentage	No Movement	Percentage
	19	24	0	0	0	0	0	0	59	76

- Over 3/4 of students (76%) made no stage movement in the Reading area of the Learning Progressions.

ESOL Target Reporting – 2018
Progress and Achievement of English language learners - Writing
Against the English Language Learning Progressions

	Beginning 2018	Percentage Beginning 2018	End 2018	Percentage End 2018	Variance
Foundation Stage	58	74	45	58	-13
Stage 1	19	24	32	41	13
Stage 2	1	2	1	1	0
Stage 3	0	0	0	0	0
Total	78	100	78	100	

Movement of Students	Foundation to Stage 1	Percentage	Stage 1 to Stage 2	Percentage	Stage 2 to Stage 3	Percentage	More than one Stage movement	Percentage	No Movement	Percentage
	13	17	0	0	0	0	0	0	65	83

- Over 80% of students (65) made no stage movement in the Listening area of the Learning Progressions.

NON-FUNDED English Language Learners 2018

Progress and Achievement of Non-Funded English Language Learners – Years 4-8 2018																													
STAR Reading																													
	Stanine 1/2			Stanine 3			Stanine 4			Stanine 5			Stanine 6			Stanine 7			Stanine 8/9			2 or more Stanine Gain		1 Stanine gain		Less than one Stanine gain			
	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Number	Percentage	Number	Percentage	Number	Percentage		
Year 4	0	0	0	1	0	-1	3	3	0	4	4	0	0	2	2	0	0	0	0	0	0	3	33	1	11	5	56		
Year 5	2	1	-1	0	0	0	3	3	0	3	6	3	1	1	0	0	1	1	0	1	1	4	33	4	34	4	33		
Year 6	2	2	0	3	1	-2	4	3	-1	1	3	6	3	0	1	1	0	1	0	0	0	4	31	4	31	5	38		
Year 7	0	0	0	1	0	-1	2	0	-2	4	1	-3	0	4	2	1	-1	0	3	3	3	6	67	2	22	1	11		
Year 8	0	0	0	1	0	-1	2	1	-1	0	1	1	1	1	0	0	0	0	1	1	1	2	50	2	50	0	0		
Total	4	3	-1	6	1	-5	12	4	-8	11	8	-3	11	21	10	3	5	2	0	5	5	19	40	13	18	15	32		
Well below										Below										Above					Well Above				

- Over half (5 students, 56%) of the Year 4 English Language Learners made no stanine gain or achieved a lower stanine in end of year STAR testing.
- Two thirds (6 students, 67%) of Year 6 English Language Learners made a gain of two or more stanines.
- All year 8 non-funded English Language Learners (4 students, 100%) made stanine gains in STAR testing.

Progress and Achievement of Non-Funded English Language Learners – 2018 Reading Ages															
	Less than 8 years			8 – 9 years			9 – 10 years			10 – 11 years			11 – 12 years		
	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance
	Number	Percentage	Years gain	Number	Percentage	Years gain	Number	Percentage	Years gain	Number	Percentage	Years gain	Number	Percentage	Years gain
	Number	Percentage	Years gain	Number	Percentage	Years gain	Number	Percentage	Years gain	Number	Percentage	Years gain	Number	Percentage	Years gain
Year 4	1	0	-1	6	7	1	2	2	0	0	0	0	0	0	0
Year 5	1	1	0	7	2	-5	3	4	1	1	5	4	0	0	0
Year 6	2	0	-2	1	1	0	3	2	-1	8	5	-3	1	5	4
Year 7	0	0	0	0	0	0	0	0	0	3	0	-3	4	1	-3
Year 8	0	0	0	0	0	0	0	0	0	0	0	0	3	0	-3
Total	4	1	-3	14	10	-4	8	8	0	12	10	-2	8	6	-2
Well below															
Below															
Above															
Well Above															

- Two thirds of year 6 non-funded English Language Learners (10 students, 67%) progressed more than 1 year in their reading age.
- Three quarters (9 students, 75%) of Year 5 non-funded English Language Learners progressed less than 1 year in their reading age.
- Over 3/4 of Year 4 (8 students, 89%) and Year 5 (7 students, 78%) non-funded English Language Learners progressed less than 1 year in their reading age.
- One quarter (3 students, 75%) of Year 8 non-funded English Language Learners progressed between one and two years in their reading age.

Progress and Achievement of Non-Funded English Language Learners - 2018
Maths – PAT

	Scale Score less than 20			Scale Score 20.1 - 30			Scale Score 30.1 - 40			Scale Score 40.1-45.0			Scale Score 45.1 - 50			Scale Score 50.1 - 60			Scale Score Over 60.1			More than 20 scale score gain		10 – 20 scale score gain		Less than 10 scale score gain			
	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Number	Percentage	Number	Percentage	Number	Percentage		
Year 4	2	1	-1	1	1	0	6	6	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	2	22	7	78		
Year 5	1	0	-1	3	1	-2	6	6	0	2	3	1	1	1	0	0	0	2	2	0	2	1	8	3	23	9	69		
Year 6	0	0	0	2	1	-1	6	4	-2	3	5	2	1	2	1	3	2	0	2	0	-2	0	0	2	13	13	87		
Year 7	0	0	0	0	0	0	0	0	0	3	3	0	0	3	2	5	2	-3	1	1	0	0	0	1	11	8	89		
Year 8	0	0	0	0	0	0	1	1	0	1	1	0	0	0	0	1	1	0	1	1	0	0	0	0	0	4	100		
Total	3	1	-2	6	3	-3	19	17	-2	9	12	3	2	6	4	7	7	0	4	4	0	1	2	8	16	41	82		
																Below										Above			

- The majority of English Language Learners (41 students, 82%) made less than 20 scale score gain in end of year PAT testing.
- Eight English Language Learners (16%) made a 10-20 scale score gain.

MĀORI STUDENTS 2018

Progress and Achievement of Māori Students - 2018

STAR Reading

	Stanine 1/2			Stanine 3			Stanine 4			Stanine 5			Stanine 6			Stanine 7			Stanine 8/9			Over two stanine Gain		1 stanine gain		Less than one stanine gain	
	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Number	Percentage	Number	Percentage	Number	Percentage
Year 4	1	1	0	2	1	-1	2	0	-2	1	3	2	1	2	1	4	3	-1	0	1	1	2	18	2	18	7	64
Year 5	0	0	0	0	0	0	3	1	-2	0	1	1	1	1	0	1	1	0	0	1	1	1	20	3	60	1	20
Year 6	2	1	-1	2	2	0	2	1	-1	0	2	2	0	0	0	0	0	0	0	0	0	0	0	4	67	2	33
Year 7	0	0	0	0	0	0	1	0	-1	2	3	1	2	0	0	0	1	1	0	1	1	1	20	2	40	2	40
Year 8	0	0	0	1	0	-1	1	1	0	1	1	0	1	1	0	0	0	0	0	0	0	0	0	3	100	0	0
Total	3	2	-1	5	3	-2	9	3	-5	4	1	6	4	4	0	5	5	0	0	3	3	4	13	14	47	12	40

Well below

Below

Above

Well Above

- Almost half of our Māoristudents (14 students, 47%) made one stanine gain in STAR reading results.
- The majority of Year 4 Māoristudents made no gain, or made a negative gain, in testing results.
- All Year 8 Māoristudents (3 students, 100%) made a gain in stanine level.

Progress and Achievement of Māori Students – 2018 Reading Ages

	Less than 8 years			8 – 9 years			9 – 10 years			10 – 11 years			11 – 12 years			More than 12 years		+ Two years gain		1 – 2 + Years gain		-1 one year gain	
	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Number	Percentage	Number	Percentage	Number	Percentage
Year 4	2	2	0	8	5	-3	1	4	3	0	0	0	0	0	0	0	0	0	0	1	9	10	91
Year 5	0	0	0	2	1	-1	3	2	-1	0	2	2	0	0	0	0	0	0	0	1	20	4	80
Year 6	1	0	-1	1	0	-1	4	0	-4	0	5	5	0	1	1	0	0	3	50	3	50	0	0
Year 7	0	0	0	0	0	0	0	0	0	1	0	-1	3	1	-2	1	4	3	60	0	0	2	40
Year 8	0	0	0	0	0	0	0	0	0	0	0	0	3	0	-3	0	3	0	0	3	100	0	0
Total	3	2	-1	11	6	-5	8	6	-2	1	7	6	6	2	-4	1	7	6	20	8	27	16	53

Well below

Below

Above

Well Above

- Over half of all Māori students (16 students, 53%) made less than one year gain in reading age.
- The majority of Year 4 Māori students (10 students, 91%) made less than one year gain in reading age.
- All Year 8 Māori students (3 students, 100%) made a gain of one to two years in reading age.
- Six Māori students (20%) made a gain of more than two years in reading age.

Progress and Achievement of Māori Students - 2018
Maths – PAT

	Scale Score less than 20			Scale Score 20.1 - 30			Scale Score 30.1 - 40			Scale Score 40.1-45.0			Scale Score 45.1 - 50			Scale Score 50.1 - 60			Scale Score Over 60.1			More than 20 scale score gain		10 – 20 scale score gain		Less than 10 scale score gain	
	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Number	Percentage	Number	Percentage			
Year 4	1	1	0	3	5	2	4	4	0	3	0	-3	0	0	0	0	1	0	0	0	0	0	2	18	9	82	
Year 5	1	0	-1	0	0	0	3	3	0	1	2	1	0	0	0	0	0	0	0	0	1	20	0	0	4	80	
Year 6	1	0	-1	1	2	1	2	3	1	0	0	0	1	0	-1	0	0	0	0	0	0	0	0	0	5	100	
Year 7	0	0	0	1	0	-1	2	0	-2	0	1	1	0	2	2	1	0	-1	1	2	1	0	2	40	3	60	
Year 8	0	0	0	0	0	0	1	0	-1	0	1	1	1	1	0	1	1	0	0	0	0	0	0	0	3	100	
Total	3	1	-2	5	7	2	12	10	-2	4	4	0	2	3	1	2	2	0	1	2	1	1	3	4	14	24	83

- All Year 6 (5 students, 100%) and Year 8 (3 students, 100%) Māori students made a gain of less than 10 in their scale score in PAT Maths testing.
- The majority of Māori students (24 students, 83%) made a gain of less than 10 in the comparison of beginning and end of year scale scores.

PASIFIKA 2018

Progress and Achievement of Pasifika Students - 2018 STAR Reading																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
	Stanine 1/2						Stanine 3						Stanine 4						Stanine 5						Stanine 6						Stanine 7						Stanine 8/9						Over two stanine Gain						1 stanine gain						Less than one stanine gain																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Year 4	0	0	0	0	0	0	1	0	-1	0	1	1	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Well below

Below

Above

Well Above

- One third of all Pasifika students (6 students, 33%) were at the expected stanine at the beginning of the year. This doubled, with two thirds (12 students, 67%) being at the expected stanine in end of year STAR testing.
- Over half of all Pasifika students (11 students, 61%) made a gain in their stanine achieved in end of year testing.

Progress and Achievement of Pasifika Students – 2018 Reading Ages

	Less than 8 years			8 – 9 years			9 – 10 years			10 – 11 years			11 – 12 years			12 – 13 years			+ Two years gain		1 – 2 + Years gain		-1 one year gain	
	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Number	Percentage	Number	Percentage	Number	Percentage
Year 4	0	0	0	3	2	-1	0	1	1	0	0	0	0	0	0	0	0	0	0	0	3	100		
Year 5	1	1	0	2	1	-1	2	1	-1	0	2	2	0	0	0	0	0	0	0	1	20	4	80	
Year 6	0	0	0	1	0	-1	2	1	-1	6	4	-2	0	4	4	0	0	0	1	11	3	33		
Year 7	0	0	0	0	0	0	0	0	0	1	0	-1	0	0	0	1	2	1	0	0	1	50		
Year 8	0	0	0	0	0	0	0	0	0	0	0	0	2	0	-2	0	2	2	0	0	2	100		
Total	1	1	0	6	3	-3	4	3	-1	7	6	-1	2	4	2	1	4	3	1	5	7	33	13	62

Well below

Below

Above

Well Above

- Both Year 8 Pasifika students progressed from below the expected reading age at the beginning of the year, to at the expected reading age at the end of the year.
- Over half of all Pasifika students (13 students, 62%) made less than 1 year gain in reading age in 2018.

Progress and Achievement of Pasifika Students - 2018

Maths – PAT

	Scale Score less than 20			Scale Score 20.1 - 30			Scale Score 30.1 - 40			Scale Score 40.1-45.0			Scale Score 45.1 - 50			Scale Score 50.1 - 60			Scale Score Over 60.1			More than 20 scale score gain		10 – 20 scale score gain		Less than 10 scale score gain	
	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Beginning	End	Variance	Number	Percentage	Number	Percentage	Number	Percentage
Year 4	1	0	-1	0	1	1	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	33	2	67
Year 5	1	0	-1	1	0	-1	3	3	0	1	1	0	0	1	0	0	0	0	0	0	0	1	20	1	20	3	60
Year 6	0	0	0	1	1	0	4	2	-2	3	4	1	0	1	1	1	0	0	0	0	0	0	0	0	0	9	100
Year 7	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	1	0	-1	0	0	0	0	0	0	0	2	100
Year 8	0	0	0	0	0	0	1	1	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	100
Total	2	0	-2	2	2	0	10	8	-2	4	6	2	0	3	3	2	2	0	-1	0	0	1	4	2	10	18	86

- The majority of Pasifika students (18 students, 86%) made a gain of less than 10 in their scale score in PAT Maths testing.
- Ten Pasifika students (48%) at the beginning of the year, in comparison to only five students (24%) at the end of the year, were well below expected in PAT maths testing.
- Three Pasifika students (14%) at the beginning of the year, in comparison to five students (24%) at the end of the year, were at the expected level in PAT maths testing.

Overall Teacher Judgements – Reading

Reading All students Years 1-8		Well Below						Below						At						Above						Total	
		2017			2018			2017			2018			2017			2018			2017			2018				
		No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%				
All students	Male	23	23	13	13	15	15	23	23	59	59	59	59	3	3	5	5	100	100								
	Female	5	7	4	6	14	20	10	14	49	69	55	77	3	4	2	3	71	71								
	Total	28	16	17	10	29	17	33	19	108	63	114	67	6	4	7	4	171	171								
Maori	Male	0	0	0	0	2	9	4	17	20	87	18	79	1	4	1	4	23	23								
	Female	0	0	0	0	7	47	4	27	7	47	11	73	1	6	0	0	15	15								
	Total	0	0	0	0	9	24	8	21	27	71	29	76	2	5	1	3	38	38								
Pasifika	Male	2	14	1	7	2	14	3	22	10	72	9	64	0	0	1	7	14	14								
	Female	0	0	0	0	1	11	0	0	8	89	9	100	0	0	0	0	9	9								
	Total	2	8	1	4	3	13	3	13	18	79	18	79	0	0	1	4	23	23								
Asian	Male	13	32	6	14	3	7	13	32	23	56	20	49	2	5	2	5	41	41								
	Female	2	7	0	0	2	7	4	15	22	81	21	78	1	5	2	7	27	27								
	Total	15	22	6	9	5	7	17	25	45	66	41	60	3	5	4	6	68	68								
MELAA	Male	2	40	1	20	3	60	1	20	0	0	3	60	0	0	0	0	5	5								
	Female	1	33	2	67	2	67	0	0	0	0	1	33	0	0	0	0	3	3								
	Total	3	38	3	38	5	62	1	12	0	0	4	50	0	0	0	0	8	8								
Other	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
	Female	0	0	0	0	1	100	1	100	0	0	0	0	0	0	0	0	1	1								
	Total	0	0	0	0	1	100	1	100	0	0	0	0	0	0	0	0	1	1								
NZ/European	Male	6	35	5	30	5	30	2	12	6	35	9	53	0	0	1	5	17	17								
	Female	2	13	2	13	1	6	1	6	12	75	13	81	1	6	0	0	16	16								
	Total	8	24	7	21	6	18	3	9	18	55	22	67	1	3	1	3	33	33								

- 57 students (33%) were below or well below in Reading at the end of 2017. This reduced to 50 (29%) at the end of 2018.
- 114 students (67%) were at or above the expected curriculum level in Reading at the end of 2017. This increased to 121 (71%) at the end of 2018.
- Less students were well below or below the expected level in 2018 than in 2017.
- More students were at or above the expected level in 2018 than in 2017.

Reading After Year 2		Well Below						Below						At						Above						Total		
		2017			2018			2017			2018			2017			2018			2017			2018					
		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%	
All students	Male	0	0		0	0		2	22		0	0		6	67		9	100		1	11		0	0		9	9	
	Female	0	0		0	0		2	14		0	0		11	79		14	100		1	7		0	0		14	14	
	Total	0	0		0	0		4	17		0	0		17	74		23	100		2	9		0	0		23	23	
Maori	Male	0	0		0	0		0	0		0	0		1	100		1	100		0	0		0	0		1	1	
	Female	0	0		0	0		0	0		0	0		2	100		2	100		0	0		0	0		2	2	
	Total	0	0		0	0		0	0		0	0		3	100		3	100		0	0		0	0		3	3	
Pasifika	Male	0	0		0	0		1	100		0	0		0	0		1	100		0	0		0	0		1	1	
	Female	0	0		0	0		0	0		0	0		1	100		1	100		0	0		0	0		1	1	
	Total	0	0		0	0		1	100		0	0		1	50		2	100		0	0		0	0		2	2	
Asian	Male	0	0		0	0		0	0		0	0		3	75		4	100		1	33		0	0		4	4	
	Female	0	0		0	0		1	17		0	0		5	83		6	100		0	0		0	0		6	6	
	Total	0	0		0	0		1	10		0	0		8	80		10	100		1	10		0	0		10	10	
MELAA	Male	0	0		0	0		1	100		0	0		0	0		1	100		0	0		0	0		1	1	
	Female	0	0		0	0		1	100		0	0		0	0		1	100		0	0		0	0		1	1	
	Total	0	0		0	0		2	100		0	0		0	0		2	100		0	0		0	0		2	2	
Other	Male	0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0	
	Female	0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0	
	Total	0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0	
NZ/European	Male	0	0		0	0		0	0		0	0		2	100		2	100		0	0		0	0		2	2	
	Female	0	0		0	0		0	0		0	0		3	75		4	100		1	25		0	0		4	4	
	Total	0	0		0	0		0	0		0	0		5	83		6	100		1	17		0	0		6	6	

- Four Year 2 students (%) were below in Reading at the end of 2017. No students were below the expected level at the end of 2018.
- Seventeen students (74%) were at or above the expected curriculum level in Reading at the end of 2017. All Year 2 students were at the expected level in Reading at the end of 2018.
- Fewer students were below the expected level in 2018 than in 2017.
- More students were at the expected level in 2018 than in 2017.

Reading Year Level 4		Well Below						Below						At						Above						Total	
		2017			2018			2017			2018			2017			2018			2017			2018				
		No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%				
All students	Male	0	0	0	0	0	0	1	5	8	42	17	90	11	58	1	5	0	0	19	19	19	19				
	Female	0	0	0	0	0	0	3	27	5	45	7	64	6	55	1	9	0	0	11	11	11	11				
	Total	0	0	0	0	0	0	4	13	13	43	24	80	17	57	2	7	0	0	30	30	30	30				
Maori	Male	0	0	0	0	0	0	0	0	2	29	7	100	5	71	0	0	0	0	7	7	7	7				
	Female	0	0	0	0	0	0	2	50	2	50	1	25	2	50	1	25	0	0	4	4	4	4				
	Total	0	0	0	0	0	0	2	18	4	36	8	73	7	64	1	9	0	0	11	11	11	11				
Pasifika	Male	0	0	0	0	0	0	0	0	1	100	1	100	0	0	0	0	0	0	1	1	1	1				
	Female	0	0	0	0	0	0	0	0	0	0	2	100	2	100	0	0	0	0	2	2	2	2				
	Total	0	0	0	0	0	0	0	0	1	33	3	100	2	67	0	0	0	0	3	3	3	3				
Asian	Male	0	0	0	0	0	0	0	0	4	44	8	89	5	56	1	11	0	0	9	9	9	9				
	Female	0	0	0	0	0	0	0	0	2	67	3	100	1	33	0	0	0	0	3	3	3	3				
	Total	0	0	0	0	0	0	0	0	6	50	11	92	6	50	1	8	0	0	12	12	12	12				
MELAA	Male	0	0	0	0	0	0	1	100	1	100	0	0	0	0	0	0	0	0	1	1	1	1				
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Total	0	0	0	0	0	0	1	100	1	100	0	0	0	0	0	0	0	0	1	1	1	1				
Other	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Female	0	0	0	0	0	0	1	100	1	100	0	0	0	0	0	0	0	0	1	1	1	1				
	Total	0	0	0	0	0	0	1	100	1	100	0	0	0	0	0	0	0	0	1	1	1	1				
NZ/European	Male	0	0	0	0	0	0	0	0	0	0	1	100	1	100	0	0	0	0	1	1	1	1				
	Female	0	0	0	0	0	0	0	0	0	0	1	100	1	100	0	0	0	0	1	1	1	1				
	Total	0	0	0	0	0	0	0	0	0	0	2	100	2	100	0	0	0	0	2	2	2	2				

- Four students (13%) were below in Reading at the end of 2017. This increased to thirteen (43%) at the end of 2018.
- 26 students (87%) were at or above the expected curriculum level in Reading at the end of 2017. This decreased to seventeen (57%) at the end of 2018.
- Two students moved from above to at the expected level.
- More students were below the expected level in 2018 than in 2017.
- Less students were at the expected level in 2018 than in 2017.

Reading Year Level 6		Well Below						Below						At						Above						Total	
		2017			2018			2017			2018			2017			2018			2017			2018				
		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%			
All students	Male	12	55	5	23	4	18	5	23	6	27	10	45	0	0	0	0	0	0	0	2	9	22	22			
	Female	3	19	2	13	5	31	4	25	8	50	9	56	0	0	0	0	0	0	1	6	16	16				
	Total	15	39	7	18	9	24	9	24	14	37	19	50	0	0	0	0	0	0	3	8	38	38				
Maori	Male	0	0	0	0	1	50	1	50	1	50	1	50	0	0	0	0	0	0	0	0	0	2	2			
	Female	0	0	0	0	2	50	2	50	2	50	2	50	0	0	0	0	0	0	0	0	4	4				
	Total	0	0	0	0	3	50	3	50	3	50	3	50	0	0	0	0	0	0	0	0	6	6				
Pasifika	Male	0	0	0	0	0	0	0	0	3	100	3	100	0	0	0	0	0	0	0	0	3	3				
	Female	0	0	0	0	1	25	0	0	3	75	4	100	0	0	0	0	0	0	0	0	4	4				
	Total	0	0	0	0	1	14	0	0	6	86	7	100	0	0	0	0	0	0	0	0	7	7				
Asian	Male	7	70	1	10	1	10	4	40	2	20	3	30	0	0	0	0	0	0	2	20	10	10				
	Female	1	25	0	0	1	25	1	25	2	50	2	50	0	0	0	0	0	0	1	25	4	4				
	Total	8	57	1	7	2	14	5	36	4	29	5	36	0	0	0	0	0	0	3	21	14	14				
MELAA	Male	2	100	1	50	0	0	0	0	0	0	1	50	0	0	0	0	0	0	0	0	2	2				
	Female	1	100	1	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1				
	Total	3	100	2	67	0	0	0	0	0	0	1	33	0	0	0	0	0	0	0	0	3	3				
Other	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
NZ/European	Male	3	60	3	60	2	40	0	0	0	0	2	40	0	0	0	0	0	0	0	0	5	5				
	Female	1	33	1	33	1	34	1	34	1	33	1	33	0	0	0	0	0	0	0	0	3	3				
	Total	4	50	4	50	3	38	1	12	1	38	3	38	0	0	0	0	0	0	0	0	8	8				

- 24 Year 6 students (63%) were below or well below in Reading at the end of 2017. This reduced to sixteen (42%) at the end of 2018.
- Fourteen students (37%) were at the expected curriculum level in Reading at the end of 2017. This increased to nineteen (50%) at the end of 2018.
- Three students (8%) moved from at or below to above the expected level.
- Less students were below the expected level in 2018 than in 2017.
- More students were at or above the expected level in 2018 than in 2017.

Reading Year Level 8		Well Below						Below						At						Above						Total	
		2017			2018			2017			2018			2017			2018			2017			2018				
		No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%				
All students	Male	7	46	4	27	3	21	4	27	5	33	7	46	0	0	0	0	0	0	0	0	0	0	15	15		
	Female	1	17	0	0	1	17	0	0	4	66	6	100	0	0	0	0	0	0	0	0	0	6	6			
	Total	8	38	4	19	4	19	4	19	9	43	13	62	0	0	0	0	0	0	0	0	21	21				
	Male	0	0	0	0	0	0	0	0	2	100	2	100	0	0	0	0	0	0	0	0	2	2				
Maori	Female	0	0	0	0	1	100	0	0	0	0	1	100	0	0	0	0	0	0	0	0	1	1				
	Total	0	0	0	0	1	33	0	0	2	67	3	100	0	0	0	0	0	0	0	0	3	3				
Pasifika	Male	1	50	0	0	1	50	1	50	0	0	1	50	0	0	0	0	0	0	0	0	2	2				
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Asian	Total	1	50	0	0	1	50	1	50	0	0	1	50	0	0	0	0	0	0	0	0	2	2				
	Male	3	60	2	40	1	20	2	40	1	20	1	20	0	0	0	0	0	0	0	5	5					
	Female	1	50	0	0	0	0	0	0	1	50	2	100	0	0	0	0	0	0	0	2	2					
	Total	4	58	2	29	1	13	2	29	2	29	3	43	0	0	0	0	0	0	0	7	7					
MELAA	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Other	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
NZ/European	Male	3	50	2	33	1	17	1	17	2	33	3	50	0	0	0	0	0	0	0	6	6					
	Female	0	0	0	0	0	0	0	0	3	100	3	100	0	0	0	0	0	0	0	3	3					
	Total	3	33	2	22	1	11	1	11	5	56	6	67	0	0	0	0	0	0	0	9	9					

- Twelve Year 8 students (57%) were below or well below in Reading at the end of 2017. This reduced to eight (38%) at the end of 2018.
- Nine students (43%) were at the expected curriculum level in Reading at the end of 2017. This increased to thirteen (62%) at the end of 2018.
- Less students were below or well below the expected level in 2018 than in 2017.
- More Year 8 students were at the expected level in 2018 than in 2017.

Writing After Year 1		Well Below						Below						At						Above						Total	
		2017			2018			2017			2018			2017			2018			2017			2018				
		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%			
All students	Male	0	0	0	0	0	0	0	0	0	0	0	0	5	100	5	100	0	0	0	0	0	0	5	5		
	Female	0	0	1	33	1	33	0	0	0	0	0	0	2	67	2	67	0	0	0	0	0	3	3			
	Total	0	0	1	12	1	12	0	0	0	0	0	0	7	88	7	88	0	0	0	0	0	8	8			
Maori	Male	0	0	0	0	0	0	0	0	0	0	0	1	100	1	100	0	0	0	0	0	0	1	1			
	Female	0	0	0	0	0	0	0	0	0	0	0	1	100	1	100	0	0	0	0	0	1	1				
	Total	0	0	0	0	0	0	0	0	0	0	0	2	100	2	100	0	0	0	0	0	2	2				
Pasifika	Male	0	0	0	0	0	0	0	0	0	0	0	1	100	1	100	0	0	0	0	0	1	1				
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Total	0	0	0	0	0	0	0	0	0	0	0	1	100	1	100	0	0	0	0	0	1	1				
Asian	Male	0	0	0	0	0	0	0	0	0	0	0	2	100	2	100	0	0	0	0	0	2	2				
	Female	0	0	0	0	0	0	0	0	0	0	0	1	100	1	100	0	0	0	0	0	1	1				
	Total	0	0	0	0	0	0	0	0	0	0	0	3	100	3	100	0	0	0	0	0	3	3				
MELAA	Male	0	0	0	0	0	0	0	0	0	0	0	1	100	1	100	0	0	0	0	0	1	1				
	Female	0	0	1	100	1	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1				
	Total	0	0	1	50	1	50	0	0	0	0	0	1	50	1	50	0	0	0	0	0	2	2				
Other	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
NZ/European	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				

- One student (12%) was below in Writing at the end of 2017. This student was well below expected at the end of 2018.
- Seven students (88%) were at the expected curriculum level in Writing at the end of 2017. This remained unchanged at the end of 2018.
- The same numbers of students were at the expected level in 2018 and 2017.

Writing After Year 3		Well Below						Below						At						Above						Total		
		2017			2018			2017			2018			2017			2018			2017			2018					
		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%	
All students	Male	0	0		0	0		0	0		3	75		4	100		1	25		0	0		0	0		4	4	
	Female	0	0		0	0		0	0		1	50		2	100		1	50		0	0		0	0		2	2	
	Total	0	0		0	0		0	0		4	67		6	100		2	33		0	0		0	0		6	6	
Maori	Male	0	0		0	0		0	0		2	67		3	100		1	33		0	0		0	0		3	3	
	Female	0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0	
	Total	0	0		0	0		0	0		2	67		3	100		1	33		0	0		0	0		3	3	
Pasifika	Male	0	0		0	0		0	0		1	100		1	100		0	0		0	0		0	0		1	1	
	Female	0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0	
	Total	0	0		0	0		0	0		1	100		1	100		0	0		0	0		0	0		1	1	
Asian	Male	0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0	
	Female	0	0		0	0		0	0		0	0		1	100		1	100		0	0		0	0		1	1	
	Total	0	0		0	0		0	0		0	0		1	100		1	100		0	0		0	0		1	1	
MELAA	Male	0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0	
	Female	0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0	
	Total	0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0	
Other	Male	0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0	
	Female	0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0	
	Total	0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0	
NZ/European	Male	0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0		0	0	
	Female	0	0		0	0		0	0		0	0		1	100		1	100		0	0		0	0		1	1	
	Total	0	0		0	0		0	0		1	100		1	100		1	100		0	0		0	0		1	1	

- No Year 3 students were below or well below in Writing at the end of 2017. This increased to one (67%) at the end of 2018.
- Both Year 3 students (100%) were at the expected curriculum level in Writing at the end of 2017. This decreased to one (50%) at the end of 2018.

Writing Year Level 5		Well Below						Below						At						Above						Total	
		2017			2018			2017			2018			2017			2018			2017			2018				
		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%			
All students	Male	3	19	3	19	6	38	4	25	7	43	8	50	0	0	0	0	0	0	0	0	0	1	6	16	16	
	Female	1	9	1	9	3	27	3	27	7	64	7	64	0	0	0	0	0	0	0	0	0	0	11	11		
	Total	4	15	4	15	9	33	7	26	14	52	15	56	0	0	0	0	0	0	0	0	1	3	27	27		
Maori	Male	0	0	0	0	2	67	0	0	1	33	3	100	0	0	0	0	0	0	0	0	0	0	3	3		
	Female	0	0	0	0	0	0	0	0	1	100	1	100	0	0	0	0	0	0	0	0	0	0	1	1		
	Total	0	0	0	0	2	50	0	0	2	50	4	100	0	0	0	0	0	0	0	0	0	0	4	4		
Pasifika	Male	1	25	0	0	0	0	2	50	3	75	2	50	0	0	0	0	0	0	0	0	0	0	4	4		
	Female	0	0	0	0	0	0	0	0	1	100	1	100	0	0	0	0	0	0	0	0	0	0	1	1		
	Total	1	20	0	0	0	0	2	40	4	80	3	60	0	0	0	0	0	0	0	0	0	0	5	5		
Asian	Male	2	25	3	38	4	50	2	24	2	25	3	38	0	0	0	0	0	0	0	0	0	0	8	8		
	Female	0	0	0	0	1	20	2	40	4	80	3	60	0	0	0	0	0	0	0	0	0	0	5	5		
	Total	2	16	3	23	5	38	4	31	6	46	6	46	0	0	0	0	0	0	0	0	0	0	13	13		
MELAA	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Other	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
NZ/European	Male	0	0	0	0	0	0	0	0	1	100	0	0	0	0	0	0	0	0	0	0	0	1	100	1	1	
	Female	1	25	1	25	2	50	1	25	1	25	2	25	0	0	0	0	0	0	0	0	0	0	4	4		
	Total	1	20	1	20	2	40	1	20	2	40	2	40	0	0	0	0	0	0	0	0	0	1	40	5	5	

- Thirteen Year 5 students (48%) were below or well below in Writing at the end of 2017. This reduced to eleven (41%) at the end of 2018.
- Fourteen students (52%) were at or above the expected curriculum level in reading at the end of 2017. This increased to sixteen Year 5 students (70%) being at or above expected at the end of 2018.
- The same number of students were well below the expected level in 2018 as there were in 2017.
- Less students were below the expected level in 2018 than in 2017.
- More students were at the expected level in 2018 than in 2017.

Writing Year Level 7		Well Below						Below						At						Above						Total	
		2017			2018			2017			2018			2017			2018			2017			2018				
		No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
All students	Male	1	10	1	10	3	30	5	50	6	60	4	40	0	0	0	0	0	0	0	0	0	0	10	10		
	Female	0	0	0	0	1	12	1	12	7	88	7	88	0	0	0	0	0	0	0	0	0	8	8			
	Total	1	5	1	5	4	23	6	34	13	72	11	61	0	0	0	0	0	0	0	0	0	18	18			
Maori	Male	0	0	0	0	1	25	2	50	3	75	2	50	0	0	0	0	0	0	0	0	0	4	4			
	Female	0	0	0	0	1	50	1	50	1	50	1	50	0	0	0	0	0	0	0	0	2	2				
	Total	0	0	0	0	2	33	3	50	4	67	3	50	0	0	0	0	0	0	0	0	6	6				
Pasifika	Male	0	0	0	0	0	0	0	0	1	100	1	100	0	0	0	0	0	0	0	0	0	1	1			
	Female	0	0	0	0	0	0	0	0	1	100	1	100	0	0	0	0	0	0	0	0	1	1				
	Total	0	0	0	0	0	0	0	0	2	100	2	100	0	0	0	0	0	0	0	0	2	2				
Asian	Male	1	33	1	33	1	34	1	34	1	33	1	33	0	0	0	0	0	0	0	0	3	3				
	Female	0	0	0	0	0	0	0	0	5	100	5	100	0	0	0	0	0	0	0	0	5	5				
	Total	1	12	1	12	1	12	1	12	6	76	6	76	0	0	0	0	0	0	0	0	8	8				
MELAA	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Other	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
NZ/European	Male	0	0	1	50	1	50	1	50	1	50	0	0	0	0	0	0	0	0	0	0	2	2	2			
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Total	0	0	1	50	1	50	1	50	1	50	0	0	0	0	0	0	0	0	0	0	2	2	2			

- Five Year 7 students (28%) were below or well below in Writing at the end of 2017. This increased to seven (39%) at the end of 2018.
- Thirteen students (72%) were at or above the expected curriculum level in Writing at the end of 2017. This decreased to eleven (61%) at the end of 2018.
- The same numbers of students were well below the expected level in 2018 as there were in 2017.
- More students were below the expected level in 2018 than in 2017.
- Less students were at the expected level in 2018 than in 2017.

Overall Teacher Judgements - Maths

Maths All students Years 1-8		Well Below						Below						At						Above						Total		
		2017			2018			2017			2018			2017			2018			2017			2018					
		No.	%	No.	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
All students	Male	24	24	15	15	17	17	31	31	31	54	54	51	51	5	5	3	3	100	100	100	100	100	100	100	100	100	100
	Female	4	6	9	13	18	25	21	30	46	65	40	56	3	4	1	1	71	71	71	71	71	71	71	71	71	71	
	Total	28	16	24	14	35	20	52	30	53	91	58	91	53	8	6	4	3	171	171	171	171	171	171	171	171	171	
	Male	1	4	1	4	2	9	6	26	19	83	16	70	1	4	0	0	23	23	23	23	23	23	23	23	23	23	
Maori	Female	0	0	1	6	7	47	7	47	8	53	7	47	0	0	0	0	15	15	15	15	15	15	15	15	15	15	
	Total	1	3	2	5	9	23	13	34	27	71	23	61	1	3	0	0	38	38	38	38	38	38	38	38	38	38	
Pasifika	Male	3	21	1	7	2	15	4	29	8	57	9	64	1	7	0	0	14	14	14	14	14	14	14	14	14	14	
	Female	0	0	1	11	1	11	2	22	8	89	6	67	0	0	0	0	9	9	9	9	9	9	9	9	9	9	
Asian	Total	3	13	2	9	3	13	6	26	16	70	15	65	1	4	0	0	23	23	23	23	23	23	23	23	23	23	
	Male	12	29	7	17	7	17	13	32	20	49	19	46	2	5	2	5	41	41	41	41	41	41	41	41	41	41	
	Female	1	4	1	4	5	18	9	33	20	74	17	63	1	4	0	0	27	27	27	27	27	27	27	27	27	27	
	Total	13	19	8	12	12	18	22	32	40	59	36	53	3	4	2	2	68	68	68	68	68	68	68	68	68	68	
MELAA	Male	2	40	0	0	1	20	3	60	2	40	2	40	0	0	0	0	5	5	5	5	5	5	5	5	5	5	
	Female	1	33	1	33	1	34	2	67	1	33	0	0	0	0	0	0	3	3	3	3	3	3	3	3	3	3	
Other	Total	3	37	1	12	2	25	5	63	3	38	2	25	0	0	0	0	8	8	8	8	8	8	8	8	8	8	
	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Female	0	0	0	0	0	0	0	0	1	100	1	100	0	0	0	0	1	1	1	1	1	1	1	1	1	1	
	Total	0	0	0	0	0	0	0	0	1	100	1	100	0	0	0	0	1	1	1	1	1	1	1	1	1	1	
NZ/European	Male	6	35	6	35	5	29	5	29	5	29	5	29	1	7	1	7	17	17	17	17	17	17	17	17	17	17	
	Female	2	12	5	32	4	25	1	6	8	51	9	56	2	12	1	6	16	16	16	16	16	16	16	16	16	16	
	Total	8	24	11	33	9	27	6	18	13	39	14	42	3	10	2	7	33	33	33	33	33	33	33	33	33	33	

- 63 students (36%) were below or well below in Maths at the end of 2017. This increased to 76 students (44%) at the end of 2018.
- 108 students (64%) were at or above the expected curriculum level in Maths at the end of 2017. This reduced (54%) at the end of 2018.
- More students were below or well below the expected level in 2018 than in 2017.
- Less students were at or above the expected level in 2018 than in 2017.

Maths After Year 2		Well Below						Below						At						Above						Total	
		2017			2018			2017			2018			2017			2018			2017			2018				
		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%
All students	Male	0	0	0	0	0	1	11	1	11	7	78	8	89	1	11	0	0	0	9	9	9	9	9	9	9	9
	Female	0	0	1	7	7	1	7	1	7	11	79	12	86	2	14	0	0	0	14	14	14	14	14	14	14	14
	Total	0	0	1	4	2	2	9	2	9	18	78	20	87	3	13	0	0	0	23	23	23	23	23	23	23	23
Maori	Male	0	0	0	0	0	0	0	0	0	1	100	1	100	0	0	0	0	0	1	1	1	1	1	1	1	1
	Female	0	0	0	0	0	0	0	0	0	2	100	2	100	0	0	0	0	0	2	2	2	2	2	2	2	2
	Total	0	0	0	0	0	0	0	0	0	3	100	3	100	0	0	0	0	0	3	3	3	3	3	3	3	3
Pasifika	Male	0	0	0	0	0	1	100	0	0	0	0	1	100	0	0	0	0	0	1	1	1	1	1	1	1	1
	Female	0	0	1	100	1	1	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	1	50	2	2	100	0	0	0	0	1	50	0	0	0	0	0	2	2	2	2	2	2	2	2
Asian	Male	0	0	0	0	0	0	0	1	25	3	75	3	75	1	25	0	0	0	4	4	4	4	4	4	4	4
	Female	0	0	0	0	0	0	0	0	0	6	100	6	100	0	0	0	0	0	6	6	6	6	6	6	6	6
	Total	0	0	0	0	0	0	0	0	1	10	9	90	9	90	1	10	0	0	10	10	10	10	10	10	10	10
MELAA	Male	0	0	0	0	0	0	0	0	0	1	100	1	100	0	0	0	0	0	1	1	1	1	1	1	1	1
	Female	0	0	0	0	0	0	0	0	1	100	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1	1
	Total	0	0	0	0	0	0	0	0	1	50	2	100	1	50	0	0	0	0	2	2	2	2	2	2	2	2
Other	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NZ/European	Male	0	0	0	0	0	0	0	0	0	2	100	2	100	0	0	0	0	0	2	2	2	2	2	2	2	2
	Female	0	0	0	0	0	0	0	0	0	2	50	4	100	2	50	0	0	0	4	4	4	4	4	4	4	4
	Total	0	0	0	0	0	0	0	0	0	4	67	6	100	2	33	0	0	0	6	6	6	6	6	6	6	6

- Two Year 2 students (9%) were below in Maths at the end of 2017. This increased to three (13%) being below or well below the expected level at the end of 2018.
- 21 students (91%) were at or above the expected curriculum level in Maths at the end of 2017. This decreased to 20 (87%) being at the expected level at the end of 2018.
- The same number of students were below the expected level in 2018 as there were in 2017.
- More students were well below the expected level in 2018 than in 2017.
- Less students were at the expected level in 2018 than in 2017.

Maths Year Level 4		Well Below						Below						At						Above						Total	
		2017			2018			2017			2018			2017			2018			2017			2018				
		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%
All students	Male	1	5	0	0	0		0	0	0	7	37	17	90	12	63	1	5	0	0	0	0	0	19	19		
	Female	1	0	1	9	1		9	6	55	10	91	4	36	0	0	0	0	0	0	0	0	11	11			
	Total	1	3	1	3	1		3	13	44	27	91	16	53	1	3	0	0	0	0	0	0	30	30			
	Male	0	0	0	0	0		0	2	29	7	100	5	71	0	0	0	0	0	0	0	0	7	7			
Maori	Female	0	0	0	0	0		1	25	3	75	3	75	1	25	0	0	0	0	0	0	0	4	4			
	Total	0	0	0	0	0		1	9	5	45	10	91	6	55	0	0	0	0	0	0	0	11	11			
	Male	0	0	0	0	0		0	0	0	0	1	100	1	100	0	0	0	0	0	0	0	1	1			
	Female	0	0	0	0	0		0	0	1	50	2	100	1	50	0	0	0	0	0	0	0	2	2			
Pasifika	Total	0	0	0	0	0		0	0	1	33	3	100	2	67	0	0	0	0	0	0	0	3	3			
	Male	0	0	0	0	0		0	0	4	44	8	89	5	56	1	11	0	0	0	0	0	9	9			
	Female	0	0	1	33	0		2	67	3	100	0	0	0	0	0	0	0	0	0	0	0	3	3			
	Total	0	0	1	8	0		6	50	11	92	5	42	1	8	0	0	0	0	0	0	0	12	12			
MELAA	Male	1	100	0	0	0		1	100	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1			
	Female	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
	Total	1	100	0	0	0		1	100	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1			
	Male	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Other	Female	0	0	0	0	0		0	0	0	0	1	100	1	100	0	0	0	0	0	0	0	1	1			
	Total	0	0	0	0	0		0	0	0	0	1	100	1	100	0	0	0	0	0	0	0	1	1			
	Male	0	0	0	0	0		0	0	0	0	1	100	1	100	0	0	0	0	0	0	0	1	1			
	Female	0	0	0	0	0		0	0	0	0	1	100	1	100	0	0	0	0	0	0	0	1	1			
NZ/European	Female	0	0	0	0	0		0	0	0	0	1	100	1	100	0	0	0	0	0	0	0	1	1			
	Total	0	0	0	0	0		0	0	0	0	2	100	2	100	0	0	0	0	0	0	0	2	2			

- Two Year 4 students (6%) were below or well below in Maths at the end of 2017. This increased to fourteen students (47%) at the end of 2018.
- 28 students (94%) were at or above the expected curriculum level in Maths at the end of 2017. This decreased to sixteen (53%) at the end of 2018.
- The same number of students were well below the expected level in 2018 as there were in 2017.
- More students were below the expected level in 2018 than in 2017.
- Less students were at the expected level in 2018 than in 2017.

Maths Year Level 6		Well Below						Below						At						Above						Total	
		2017			2018			2017			2018			2017			2018			2017			2018				
		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%			
All students	Male	11	50	3	14	6	27	10	45	5	23	8	36	0	0	1	5	22	22	No.							
	Female	3	19	3	19	5	31	5	31	8	50	7	44	0	0	1	6	16	16	No.							
	Total	14	37	6	16	11	29	15	39	13	34	15	39	0	0	2	6	38	38	No.							
Maori	Male	1	50	0	0	0	0	2	100	1	50	0	0	0	0	0	0	2	2	No.							
	Female	0	0	1	25	3	75	1	25	1	25	2	50	0	0	0	0	4	4	No.							
	Total	1	17	1	17	3	50	3	50	2	33	2	33	0	0	0	0	6	6	No.							
Pasifika	Male	0	0	0	0	1	33	1	33	2	67	2	67	0	0	0	0	3	3	No.							
	Female	0	0	0	0	0	0	1	25	4	100	3	75	0	0	0	0	4	4	No.							
	Total	0	0	0	0	1	14	2	28	6	86	5	72	0	0	0	0	7	7	No.							
Asian	Male	6	60	0	0	2	20	3	30	2	20	6	60	0	0	1	10	10	10	No.							
	Female	1	25	0	0	1	25	2	50	2	50	2	50	0	0	0	0	4	4	No.							
	Total	7	50	0	0	3	21	5	36	4	29	8	57	0	0	1	7	14	14	No.							
MELAA	Male	1	50	0	0	1	50	2	100	0	0	0	0	0	0	0	0	2	2	No.							
	Female	1	100	0	0	0	0	1	100	0	0	0	0	0	0	0	0	1	1	No.							
	Total	2	67	0	0	1	33	3	100	0	0	0	0	0	0	0	0	3	3	No.							
Other	Male	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	No.							
	Female	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	No.							
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	No.							
NZ/European	Male	3	60	3	60	2	40	2	40	0	0	0	0	0	0	0	0	5	5	No.							
	Female	1	33	2	67	1	34	0	0	1	33	0	0	0	0	1	33	3	3	No.							
	Total	4	50	5	63	3	38	2	25	1	12	0	0	0	0	1	12	8	8	No.							

- 25 Year 6 students (66%) were below or well below in Maths at the end of 2017. This reduced to 21 (55%) at the end of 2018.
- Thirteen students (34%) were at the expected curriculum level in Maths at the end of 2017. This increased to seventeen (45%) being at or above the expected level at the end of 2018.
- Two students (6%) moved from at or below to above the expected level.
- Less students were below the expected level in 2018 than in 2017.
- More students were at the expected level in 2018 than in 2017.

Maths Year Level 8		Well Below						Below						At						Above						Total	
		2017			2018			2017			2018			2017			2018			2017			2018				
		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%		No.	%
All students	Male	8	53	4	27			3	20	5	33			4	27	6	40			0	0	0	0	0	15	15	
	Female	0	0	0	0			2	33	1	17			4	67	5	83			0	0	0	0	6	6		
	Total	8	38	4	19			5	24	6	29			8	38	11	52			0	0	0	0	21	21		
Maori	Male	0	0	0	0			0	0	0	0			2	100	2	100			0	0	0	0	2	2		
	Female	0	0	0	0			1	100	1	100			0	0	0	0			0	0	0	0	1	1		
	Total	0	0	0	0			1	33	1	33			2	67	2	67			0	0	0	0	3	3		
Pasifika	Male	2	100	0	0			0	0	1	50			0	0	1	50			0	0	0	0	2	2		
	Female	0	0	0	0			0	0	0	0			0	0	0	0			0	0	0	0	0	0		
	Total	2	100	0	0			0	0	1	50			0	0	1	50			0	0	0	0	2	2		
Asian	Male	3	60	2	40			2	40	2	40			0	0	1	20			0	0	0	0	5	5		
	Female	0	0	0	0			1	50	0	0			1	50	2	100			0	0	0	0	2	2		
	Total	3	43	2	29			3	43	2	29			1	14	3	42			0	0	0	0	7	7		
MELAA	Male	0	0	0	0			0	0	0	0			0	0	0	0			0	0	0	0	0	0		
	Female	0	0	0	0			0	0	0	0			0	0	0	0			0	0	0	0	0	0		
	Total	0	0	0	0			0	0	0	0			0	0	0	0			0	0	0	0	0	0		
Other	Male	0	0	0	0			0	0	0	0			0	0	0	0			0	0	0	0	0	0		
	Female	0	0	0	0			0	0	0	0			0	0	0	0			0	0	0	0	0	0		
	Total	0	0	0	0			0	0	0	0			0	0	0	0			0	0	0	0	0	0		
NZ/European	Male	3	50	2	33			1	17	2	36			2	33	2	33			0	0	0	0	6	6		
	Female	0	0	0	0			0	0	0	0			3	100	3	100			0	0	0	0	3	3		
	Total	3	33	2	22			1	11	2	22			5	56	5	56			0	0	0	0	9	9		

- Thirteen Year 8 students (62%) were below or well below in Maths at the end of 2017. This decreased to ten (48%) at the end of 2018.
- Eight Year 8 students (38%) were at the expected curriculum level in Maths at the end of 2017. This increased to eleven (52%) at the end of 2018.
- Less students were below the expected level in 2018 than in 2017.
- More students were well below the expected level in 2018 than in 2017.

**INDEPENDENT AUDIT REPORT TO THE READERS OF
WHARENUI SCHOOL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Wharenuui School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, 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 15 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:
 - financial position as at 31 December 2018; and
 - financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practices in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with disclosure concessions.

Our audit was completed on 22 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 of Opinion

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

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

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

Responsibilities of the Board of Trustees

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, Kiwisport notice and Board of trustees listing, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Michael Rondel
BDO Christchurch

On behalf of the Auditor-General
Christchurch, New Zealand