

KERIKERI PRIMARY SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

School Address:	39 Hone Heke Road, Kerikeri
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Ministry Number:	1034

KERIKERI PRIMARY SCHOOL

Financial Statements - For the year ended 31 December 2017

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Kerikeri Primary School

Statement of Responsibility

For the year ended 31 December 2017

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

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

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

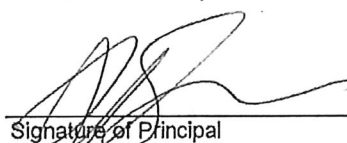
The School's 2017 financial statements are authorised for issue by the Board.

Fintan McGlinchey
Full Name of Board Chairperson


Signature of Board Chairperson

31.5.18
Date:

Sarah Brown
Full Name of Principal


Signature of Principal

31.5.18
Date:

Kerikeri Primary School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,918,235	3,910,551	3,638,845
Locally Raised Funds	3	92,484	44,300	80,185
Interest Earned		11,808	11,000	11,181
Gain on Sale of Property, Plant and Equipment		393	-	-
		<hr/>	<hr/>	<hr/>
		4,022,920	3,965,851	3,730,211
Expenses				
Locally Raised Funds	3	48,264	8,250	42,584
Learning Resources	4	2,618,728	2,565,382	2,466,639
Administration	5	246,009	244,040	214,145
Finance		2,118	-	279
Property	6	1,042,632	984,935	841,909
Depreciation	7	130,336	150,000	136,847
		<hr/>	<hr/>	<hr/>
		4,088,087	3,952,607	3,702,403
Net Surplus / (Deficit) for the year		(65,167)	13,244	27,808
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		(65,167)	13,244	27,808

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

Kerikeri Primary School**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	1,640,291	1,487,446	1,612,483
Total comprehensive revenue and expense for the year	(65,167)	13,244	27,808
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	19,485	-	-
Equity at 31 December	1,594,609	1,500,690	1,640,291
Retained Earnings	1,594,609	1,500,690	1,640,291
Reserves	-	-	-
Equity at 31 December	1,594,609	1,500,690	1,640,291


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



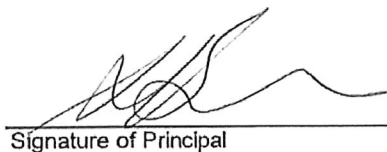
Kerikeri Primary School
Statement of Financial Position
As at 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	438,237	446,314	525,161
Accounts Receivable	9	171,034	263,729	263,729
GST Receivable		546	30,345	30,345
Prepayments		5,980	3,786	3,786
Investments	10	125,000	-	-
		<u>740,797</u>	<u>744,174</u>	<u>823,021</u>
Current Liabilities				
Accounts Payable	12	192,461	357,634	357,634
Revenue Received in Advance	18	-	60,754	-
Provision for Cyclical Maintenance	13	-	63,554	63,554
Painting Contract Liability - Current Portion	14	32,258	25,960	25,960
Finance Lease Liability - Current Portion	15	20,661	13,317	13,317
Funds held for Capital Works Projects	16	241,420	110,108	110,108
		<u>486,800</u>	<u>631,327</u>	<u>570,573</u>
Working Capital Surplus/(Deficit)		<u>253,997</u>	<u>112,847</u>	<u>252,448</u>
Non-current Assets				
Property, Plant and Equipment	11	1,471,808	1,449,356	1,449,356
		<u>1,471,808</u>	<u>1,449,356</u>	<u>1,449,356</u>
Non-current Liabilities				
Painting Contract Liability	14	82,258	10,706	10,706
Finance Lease Liability	15	48,938	50,807	50,807
		<u>131,196</u>	<u>61,513</u>	<u>61,513</u>
Net Assets		<u>1,594,609</u>	<u>1,500,690</u>	<u>1,640,292</u>
Equity		<u>1,594,609</u>	<u>1,500,690</u>	<u>1,640,292</u>

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


Signature of Board Chairperson

31.5.18
Date:


Signature of Principal

31.5.18
Date:

Kerikeri Primary School

Statement of Cash Flows

For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		956,278	870,346	887,584
Locally Raised Funds		75,996	41,910	73,234
Goods and Services Tax (net)		29,799	(1,245)	(31,627)
Payments to Employees		(427,753)	(167,058)	(448,024)
Payments to Suppliers		(479,167)	(499,487)	(384,088)
Cyclical Maintenance Payments in the year		(97,550)	(53,908)	-
Interest Paid		(2,118)	-	(279)
Interest Received		10,972	11,000	11,512
Net cash from / (to) the Operating Activities		66,457	201,558	108,312
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(1,107)	(435)	-
Purchase of PPE (and Intangibles)		(129,536)	(86,654)	(56,497)
Purchase of Investments		(125,000)	-	-
Net cash from / (to) the Investing Activities		(255,643)	(87,089)	(56,497)
Cash flows from Financing Activities				
Furniture and Equipment Grant		19,485	-	-
Finance Lease Payments		(16,277)	(66,969)	(7,455)
Painting contract payments		(32,258)	(1,294)	(3,894)
Funds Held for Capital Works Projects		131,312	60,108	141,100
Net cash from Financing Activities		102,262	(8,155)	129,751
Net increase/(decrease) in cash and cash equivalents		(86,924)	106,314	181,566
Cash and cash equivalents at the beginning of the year	8	525,161	340,000	343,594
Cash and cash equivalents at the end of the year	8	438,237	446,314	525,160

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

Kerikeri Primary School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15.

Recognition of grants

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

For Non-integrated schools only:

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

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

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

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

k) Property, Plant and Equipment

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

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

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

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

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

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

l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

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



p) 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).

q) Financial Assets and Liabilities

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

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

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

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	843,514	841,384	829,523
Teachers' salaries grants	2,298,481	2,298,482	2,173,544
Use of Land and Buildings grants	726,585	726,585	577,715
Resource teachers learning and behaviour grants	8,010	9,000	3,150
Other MoE Grants	29,163	35,100	53,443
Other government grants	12,482	-	1,470
	<u>3,918,235</u>	<u>3,910,551</u>	<u>3,638,845</u>

3. Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
Donations	45,227	35,800	20,381
Fundraising	8,135	-	12,393
Trading	1,398	500	1,361
Activities	37,724	8,000	46,050
	<u>92,484</u>	<u>44,300</u>	<u>80,185</u>
Expenses			
Activities	38,355	8,250	35,442
Trading	6,323	-	2,523
Fundraising (costs of raising funds)	3,586	-	4,619
	<u>48,264</u>	<u>8,250</u>	<u>42,584</u>
<i>Surplus for the year Locally raised funds</i>	<u>44,220</u>	<u>36,050</u>	<u>37,601</u>

4. Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	55,637	63,150	51,279
Information and communication technology	13,644	12,500	14,266
Library resources	2,608	4,000	2,279
Employee benefits - salaries	2,493,637	2,414,232	2,368,046
Staff development	53,202	71,500	30,769
	<u>2,618,728</u>	<u>2,565,382</u>	<u>2,466,639</u>

5. Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	4,780	4,800	4,005
Board of Trustees Fees	5,104	5,900	3,645
Board of Trustees Expenses	4,919	8,650	18,400
Communication	12,127	8,400	10,354
Consumables	15,080	18,000	15,004
Operating Lease	1,704	7,000	6,340
Legal Fees	4,206	500	758
Other	15,738	11,450	12,896
Employee Benefits - Salaries	173,166	170,250	132,339
Insurance	5,525	5,000	5,744
Service Providers, Contractors and Consultancy	3,660	4,090	4,660
	<u>246,009</u>	<u>244,040</u>	<u>214,145</u>

6. Property

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Caretaking and Cleaning Consumables	21,065	18,100	18,269
Consultancy and Contract Services	53,133	55,000	59,715
Cyclical Maintenance Expense	33,996	32,250	36,566
Grounds	17,000	20,200	18,295
Heat, Light and Water	56,777	36,000	35,617
Rates	13,744	14,000	11,778
Repairs and Maintenance	52,544	17,300	16,356
Use of Land and Buildings	726,585	726,585	577,715
Security	5,219	5,500	5,571
Employee Benefits - Salaries	62,569	60,000	62,027
	<u>1,042,632</u>	<u>984,935</u>	<u>841,909</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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Buildings	34,524	40,000	34,524
Furniture and Equipment	18,525	21,000	15,365
Information and Communication Technology	23,752	26,000	37,623
Motor Vehicles	283	500	65
Textbooks	1,999	2,500	1,333
Leased Assets	17,004	18,000	9,725
Library Resources	3,174	5,000	5,003
Plant and Equipment	18,169	22,000	20,376
Playground	12,906	15,000	12,833
	<u>130,336</u>	<u>150,000</u>	<u>136,847</u>

8. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash on Hand	100	-	250
Bank Current Account	437,300	446,314	526,123
Bank Call Account	44	-	44
Visa Account	793	-	(1,256)
Cash equivalents and bank overdraft for Cash Flow Statement	438,237	446,314	525,161

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

Of the **\$438,237** Cash and Cash Equivalents, **\$241,420** is held by the School on behalf of the Ministry of Education. These funds are required to be spent in **2018** on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	6,178	2,390	2,390
Receivables from the Ministry of Education	26,027	89,136	89,136
Banking Staffing Underuse	12,700	-	-
Interest Receivable	836	-	-
Teacher Salaries Grant Receivable	125,293	172,203	172,203
	171,034	263,729	263,729
Receivables from Exchange Transactions	19,714	2,390	2,390
Receivables from Non-Exchange Transactions	151,320	261,339	261,339
	171,034	263,729	263,729

10. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	125,000	-	-
Non-current Asset			
Long-term Bank Deposits	-	-	-

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	980,672	-	-	-	(34,524)	946,148
Furniture and Equipment	146,261	44,752	-	-	(18,525)	172,488
Information and Communication Techn	48,627	74,618	-	-	(23,752)	99,493
Motor Vehicles	-	5,652	-	-	(283)	5,369
Textbooks	6,663	-	-	-	(1,999)	4,664
Leased Assets	61,734	21,752	-	-	(17,004)	66,482
Library Resources	9,489	1,344	-	-	(3,174)	7,659
Plant and Equipment	34,917	4,671	-	-	(18,169)	21,419
Playground	160,993	-	-	-	(12,906)	148,086
Balance at 31 December 2017	1,449,356	152,789	-	-	(130,336)	1,471,808

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	1,342,062	(395,914)	946,148
Furniture and Equipment	510,162	(337,674)	172,488
Information and Communication Technology	396,214	(296,721)	99,493
Motor Vehicles	5,652	(283)	5,369
Textbooks	39,504	(34,840)	4,664
Leased Assets	95,845	(29,363)	66,482
Library Resources	84,871	(77,212)	7,659
Plant and Equipment	149,089	(127,670)	21,419
Playground	257,316	(109,230)	148,086
Balance at 31 December 2017	2,880,715	(1,408,907)	1,471,808

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Buildings	1,015,196	-	-	-	(34,524)	980,672
Furniture and Equipment	110,162	51,464	-	-	(15,365)	146,261
Information and Communication Techn	55,988	30,262	-	-	(37,623)	48,627
Motor Vehicles	65	-	-	-	(65)	-
Textbooks	-	7,996	-	-	(1,333)	6,663
Leased Assets	52,656	18,803	-	-	(9,725)	61,734
Library Resources	13,228	1,264	-	-	(5,003)	9,489
Plant and Equipment	50,845	4,448	-	-	(20,376)	34,917
Playground	172,065	1,761	-	-	(12,833)	160,993
Balance at 31 December 2016	1,470,205	115,998	-	-	(136,847)	1,449,356

The net carrying value of equipment held under a finance lease is **\$66,482 (2016: \$61,734)**

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2016			
Buildings	1,342,062	(361,390)	980,672
Furniture and Equipment	465,410	(319,149)	146,261
Information and Communication Technology	321,596	(272,969)	48,627
Motor Vehicles	1,500	(1,500)	-
Textbooks	39,504	(32,841)	6,663
Leased Assets	74,093	(12,359)	61,734
Library Resources	83,527	(74,038)	9,489
Plant and Equipment	144,418	(109,501)	34,917
Playground	257,316	(96,323)	160,993
Balance at 31 December 2016	2,729,426	(1,280,070)	1,449,356

12. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	35,431	176,786	176,786
Accruals	24,657	4,703	4,703
Employee Entitlements - salaries	125,293	172,203	172,203
Employee Entitlements - leave accrual	7,080	3,942	3,942
	192,461	357,634	357,634
Payables for Exchange Transactions	192,461	357,634	357,634
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	192,461	357,634	357,634

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	63,554	63,554	26,988
Increase to the Provision During the Year	33,996	32,250	36,566
Adjustment to the Provision	-	(32,250)	-
Use of the Provision During the Year	(97,550)		
Provision at the End of the Year	-	63,554	63,554
Cyclical Maintenance - Current	-	63,554	63,554
Cyclical Maintenance - Term	-	-	-
	-	63,554	63,554

14. Painting Contract Liability

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Liability	32,258	25,960	25,960
Non Current Liability	82,258	10,706	10,706
	<u>114,516</u>	<u>36,666</u>	<u>36,666</u>

In 2017 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an twelve year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2017, with regular maintenance in subsequent years. The agreement has an annual commitment of **\$32,258**. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

15. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	23,234	13,317	13,317
Later than One Year and no Later than Five Years	48,938	50,807	50,807
Later than Five Years	-	-	-
	<u>72,172</u>	<u>64,124</u>	<u>64,124</u>

16. Funds Held for Capital Works Projects

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

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Transfer P Block	<i>completed</i>	86	-	-	86	-
Electrical 3 Phase Cable	<i>completed</i>	450	-	-	450	-
Build New Classrooms	<i>in progress</i>	109,572	330,600	198,752	-	241,420
Totals		<u>110,108</u>	<u>330,600</u>	<u>198,752</u>	<u>536</u>	<u>241,420</u>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

241,420

-

241,420

					BOT Contribution/ (Write-off to R&M)	
	2016	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
Transfer P Block	<i>completed</i>	86	-	-	-	86
Electrical 3 Phase Cable	<i>in progress</i>	450	-	-	-	450
Build New Classrooms	<i>in progress</i>	14,818	195,267	100,513	-	109,572
Security Fencing	<i>in progress</i>	38,993	2,632	41,025	-	-
Heat Pump Replacement	<i>in progress</i>	-	33,150	33,150	-	-
Roof Project	<i>in progress</i>	-	91,728	91,728	-	-
Totals		54,347	322,777	266,416	-	110,108

17. 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.

18. Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	5,104	3,645
Full-time equivalent members	0.27	0.09
<i>Leadership Team</i>		
Remuneration	427,706	311,250
Full-time equivalent members	4.00	3.00
Total key management personnel remuneration	432,810	314,895
Total full-time equivalent personnel	4.27	3.09

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

Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	130 - 140
Benefits and Other Emoluments	3-4	2-3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
110-120	1.00	0.00
100-110	0.00	0.00
	1.00	0.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2017 Actual \$0	2016 Actual \$8,000
Total		
Number of People	0	1

20. Contingencies

As at 31 December 2017 the school is currently in discussions with Far North District Council over an outstanding water rates invoice. There is a potential contingent liability of \$13295.82 (Contingent liabilities and assets at 31 December 2016: nil).

21. Commitments

(a) Capital Commitments

As at 31 December 2017 the Board has entered into contract agreements for capital works as follows:

(a) an ongoing contract to have new classrooms built as agent for the Ministry of Education. This project is fully funded by the Ministry of Education and has been approved by the Ministry.

(Capital commitments at 31 December 2016: same)

(b) Operating Commitments

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

(a) operating lease of a photocopier;

	2017 Actual \$	2016 Actual \$
No later than One Year	-	3,142
Later than One Year and No Later than Five Years	-	60
Later than Five Years	-	-
	-	3,202

(b) Programmed Maintenance Contract;

	2017 Actual \$	2016 Actual \$
No later than One Year	15,039	53,332
Later than One Year and No Later than Five Years	53,584	39,875
Later than Five Years	9,123	-
	<u>77,746</u>	<u>93,207</u>

22. Managing Capital

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

23. Financial Instruments

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

Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	438,237	446,314	525,161
Receivables	171,034	263,729	263,729
Investments - Term Deposits	125,000	-	-
Other Receivables	-	-	30,345
Total Loans and Receivables	<u>734,271</u>	<u>710,043</u>	<u>819,236</u>

Financial liabilities measured at amortised cost

Payables	192,461	357,634	357,634
Borrowings - Loans	-	-	-
Finance Leases	69,599	64,124	64,124
Painting Contract Liability	114,516	36,666	36,666
Total Financial Liabilities Measured at Amortised Cost	<u>376,576</u>	<u>458,424</u>	<u>458,424</u>

24. Events After Balance Date

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

25. Comparatives

In 2017 the financial figures have been reported according to the Ministry guidelines. This has not affected the overall totals which are the same and the changes do not materially affect the financial statements.

Kerikeri Primary School
Board of Trustees Members
 For the year ended 31 December 2017

Name	Position	How position on Board gained	Term expires
Andrew Read	Principal	Appointed	Resigned Nov-17
Kerry Maxwell	Acting Principal	Appointed Nov 2017	
Maree Ulrich	Parent Representative Chairperson	Elected March 2016	Apr-19
Fintan McGlinchey	Parent Representative	Elected March 2016	Apr-19
Renae Rakena	Parent Representative	Elected March 2016	Apr-19
Melinda Harwood	Parent Representative	Elected March 2016	Apr-19
Andrew Penny	Parent Representative	Elected March 2016	Apr-19
Rosemary Murphy	Staff Representative	Elected June 2016	Apr-19

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KERIKERI PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

The Auditor-General is the auditor of Kerikeri Primary School (the School). The Auditor-General has appointed me, Stewart Russell, using the staff and resources of PKF Francis Aickin Ltd, 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 19, that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2017; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting.

Our audit was completed on 31 May 2018. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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Directors: Dale Adamson, CA; Eddie Aickin, BCom, CA; Stewart Russell, CA

PKF Francis Aickin Limited is a member firm of the PKF International Limited and PKF New Zealand Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member or correspondent firm or firms.

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 20 and 24 - 28, 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

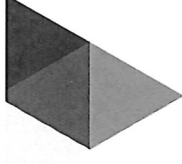
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing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

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



Stewart Russell
PKF Francis Aickin Ltd
On behalf of the Auditor-General
Kaitia, New Zealand

Analysis of Variance Reporting



School Name:	Kerikeri Primary	School Number:	1034
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Strategic Aim:	To raise achievement for our 'Below' children to 'At' through accelerated learning groups i.e. ALL
Annual Aim:	Identify those children within each class who are Below and shift 50% to At
Target:	At least half of our children who are identified as currently 'Below' National Standards in reading, writing and maths will be 'At' by the end of 2017
Baseline Data:	<p>We have 96 children across the school who are identified as 'Below' in Reading through our learning analysis document review process. We are aiming for 50% of these children to move to 'At' or 'Above' by the end of 2017.</p> <p>We have 114 children across the school who are identified as 'Below' in Writing through our learning analysis document review process. We are aiming for 50% of these children to move to 'At' or 'Above' by the end of 2017.</p> <p>We have 104 children across the school who are identified as 'Below' in Mathematics through our learning analysis document review process. We are aiming for 50% of these children to move to 'At' or 'Above' by the end of 2017.</p>

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Teachers complete 'Learning Needs Analysis' and develop action plans to inquire into removing barriers to learning. This is reviewed regularly- this timetable into teacher plans (every 5 weeks min.)</p> <p>2017 Teachers discussed individual learner's needs and next steps with the child's 2016 Teacher and referred to 2016 data and information Learning Analysis Document summary information and other assessment information provided by DP.</p> <p>Story Huis begun in Team forums – discussion of Target children at weekly meetings. Identification of programmes/ strategies that worked with other teachers and sharing/ collaborative approaches to raising learner outcomes</p> <p>School KORU learner dispositions rolled out and a focus for learning conversations. Shared vocabulary</p> <p>Teams and collaborative groups of teachers utilised release time and CRT to engage in collaborative inquiry into successes and barriers, read and reflect, review personalised learning plans, or</p>	<p>Reading: EOY Summary:</p> <ul style="list-style-type: none"> • 11 left school • 6 year 2 children still below- 19% left as Below/ target was to achieve 50% improvement; have achieved 81% • 9 Year 3 still below-41% left as below/ target was to achieve 50%; have achieved 59% • 8 Year 4 children left as below- 44% left as below; target was 50% ; • 6 Year 5 children still below- 60% still below; target was 50% so 10% below target • Year 6 4 children still below; 33% still below; target was 50% - 69% improvement <p>Writing:</p> <ul style="list-style-type: none"> • 16 have left the school • 9 year 2s still below; 36% still below; 50% target; reached 67% • 11 year 3s still below; 39% still below; target 50% reached 61% • 15 year 4s still below; 57% still below; target 50% so below target by 7% 	<p>We have always been concerned with the year 3 cohort and they were the reason we made changes to the junior school- outcomes were very poor for children leaving after 1 year at school. The implementation of the PBL (Play based learning) has had a marked effect on the results for our after 40 weekers (as seen in the results). The year 3 cohort are a cohort that needs to be monitored and specific strategies put in place to support many of the learners here.</p> <p>The implementation of the school curriculum has allowed and encouraged more authentic learning opportunities- where learners are at the centre and drive the focus. Children are far more motivated with their writing because of this. The increased motivation and willingness to write particularly for our Boys has been very exciting. It has also meant that there are now links between the learning areas – through an Inquiry approach.</p> <p>We have had more collaborative teaching spaces opened over the 2017 year. This has been successful in the main however it has</p>	<p>This year:</p> <ul style="list-style-type: none"> - Continued regular release for teachers and team leaders to observe practice/ strategies and embed/ incorporate as needed - Team leader's role will become one of coach and mentor with a greater focus on teaching practice- sharing examples where good practices equates to greater outcomes - PLD focused on Culturally responsive practice and use of Hattie's work with Visible learning- regular Professional Learning group sessions developing discussing, sharing professional readings etc - Refining our LADs (Learning Analysis Documents) – making this easier

engage in other PLD opportunities that supported this target. Teachers inquired into their impact and prepared to innovate to engage and progress learners.	<ul style="list-style-type: none"> 9 year 5s still below; 43% still below; target 50% reached 57% 11 year 6s still below; 48% still below; target 50% reached 52% 	highlighted some real need to ensure that quality teaching is happening regularly in all areas- withdrawal for specific teaching – this has happened at varying levels within these rooms- as mentioned before in the Year 1 /2 cohorts this has had very positive outcomes- need to have this effect across the school	for teachers to collect and collate. Doing this within SMS. Regular updates and discussions
Accelerated Learning in Literacy (ALL year 2) commitment from school and Ministry of Education tailored intervention to target a cohort that included Māori Boys.	<p>Mathematics:</p> <ul style="list-style-type: none"> 26 have left the school 5 year 2s still below; 24% still below; target 50%; reached 76% 12 year 3s still below; 52% still below; target 50% so below target by 2% 9 year 4s remain below; 50% still below; reached target 10 year 5s still below; 41% still below; 50% target; reached 59% 7 year 6s still below; 35% still below; 50% target; reached 65% 	The use of specific programmes that motivate i.e. Pobble 365 have been integrated into teaching and learning programmes. Again the use of motivations for learning in reading writing and maths has led to a greater desire to be involved in the learning.	<ul style="list-style-type: none"> - Continued use of Story Huis within Team Sessions- consolidating moderation practice - ALL- across the school. All teachers to have an ALL group within their classes. Regular timetabling of this into programmes - Use of Arinui as a way for teachers to inquire into practice more regularly and in an easier form - PBL across the school - KKPS Inquiry process developed and this to be used within classes- developing reading, writing and maths through an inquiry approach- authentic contexts -
Review and purchase appropriate, engaging resource material. Reviewed assessment schedule – looking at appropriate times for assessments Consolidated work from 2016 (Bev Shepherd)- assessment for learning. Team Leaders developed to lead coaching and mentoring opportunities to support and develop teachers Incorporated into Team sessions an opportunity to discuss/ share spirals of inquiry- developing practice. Encouraging the trialling of new and innovative ways to raise engagement and interest (particularly writing) Introduction of Play based learning in the junior school – encouraging /developing oral language/ vocabulary. Supported through ‘workshopping’ with specific target groups around necessary skills and	<p>Overall Summary:</p> <ul style="list-style-type: none"> Year 2 cohort have made outstanding progress in all areas Year 3s have made great progress in Reading and Writing Year 4s made good progress in Reading; met the target of 50% in Maths however down in Writing Year 5s made good progress in Writing and Maths but down by 10% in Reading 	<p>The consistent use of the writing process across the school has developed consistent language.</p> <p>Use of the KORU learner dispositions as a driver for learning behaviours has increased motivation, independence and outcomes for the learner.</p> <p>The teaching of maths has been identified as an area of focus – there are some gaps in how maths is taught and this is reflected in some of the results.</p> <p>We have introduced more consistent assessment gathering</p>	

<p>knowledge. A focus on Acceleration vs remediation</p> <p>Implemented school curriculum – reference to this document to ensure that learning is authentic, targeted and specific</p> <p>Greater levels of release for teachers/ Team Leaders to prepare for learning. Provision of TA and Teacher PLD to support</p> <p>Teacher Aide in-class support enabling the teacher to work with target learners.</p>	<ul style="list-style-type: none"> Year 6s have made good progress in all areas <p>Overall KKPS can be proud of the target achievements across the board only 2 year groups where the targets were not met or exceeded.</p>	<p>through the use of GLOSS across the school.</p> <p>Use of TAs within (in particular collaborative spaces) has enabled teachers to work with those who need it the most and this has had some great outcomes with all children increasing outcomes at various levels</p>
<p>Planning for next year:</p> <p>Extra TA from the beginning of the year (2018)</p> <p>PLD budget for teachers- teachers PLD tailored to need and want ALL across the school – target children within these groups</p> <p>Programmes like COSDBRICs, TALK for those who are still Below expectation</p> <p>PLD with Cognition/ Jenna Crowley to develop Culturally responsive practice/ clarity in the classroom</p> <p>Continue to develop collaborative relationships with whanau/ learners and school</p> <p>Provide a description of the actions the board will take to address any targets that were not achieved. This may involve including aims and targets in next year's charter to address the variance.</p>		

Kiwisport 2017 Summary

This year we have given our Kerikeri Primary children the opportunities to explore and participate in different sporting activities. The funding from Kiwisport has helped us in the following ways:

- Swimming Sports – We were able to hire out the KKHS pool to hold our senior swimming sports. This enabled all children to participate in this event and to promote participation and excellence in the pool.
- Inter-School Swimming Sports – we used the funding to enable me to organise and run an Inter School Swimming competition in our local area. We were also able to send children along to participate in this event.
- Book resources – we purchased these resources to up skill teachers in order to teach children different sporting and fundamental movement skills.
- Hockey contract – we used the funding to allow a hockey coach into the school to give every student 4 sessions of hockey skills.
- Inter-School Cross Country – bringing schools together to have a inter school cross country competition. Funding enabled children to participate and time for me to organise the event. This event added the excitement for children to experience competition and allow for top competition of our fastest runners.
- Sporting coaches – we have had a variety of sporting coaches come in to school to run a skills session with the children. This gave the children the opportunity to explore each sport in a non-threatening way (cricket, soccer, rippa rugby, hockey).
- Rippa Rugby – we participated in this event in Whangarei.
- Golf – we used the Kiwisport funding for 4 sessions of Golf. This allowed a coach to travel from Whangarei and deliver a series of lessons to our student from Yr 4-6
- Sports Equipment – through the funding, we were able to purchase a range of sporting equipment to allow children the opportunity to use these during the lunch hour.
- Gazebo – we purchased a gazebo to take to sporting events

Conclusion:

The Kiwisport funding has given the children at Kerikeri Primary School the opportunity to experience new sporting and physical activities. Consequently, all the funding for this year has been used.

Dave Kirkland 2017

Sport and PE leader