

WHANGAPARAOA PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 1571

Principal: Kevin Cronin

School Address/Postal: 39 Ladies Mile, Manly, Whangaparaoa 0930

School Phone: 09-424 9029

Members of the Board of Trustees

Name	Position	How Position Gained	Expires
Brad Gibbons	Chair Person	Elected	Jun-19
Kevin Cronin	Principal	ex Offcio	
Grant Willis	Treasurer	Elected	Jun-19
Rhys Finn	Member	Elected	Jun-19
Claire Scott	Member	Elected	Jun-19
Helen Brown	Member	Elected	Jun-19
Melissa Dawson	Member	Elected	Jun-19
Maiana Waugh	Staff Rep	Elected	Jun-19
Theunie Wiid	Minute Taker	Elected	Jun-19

WHANGAPARAOA PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2018

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Whangaparaoa Primary School

Statement of Responsibility

For the year ended 31 December 2018

The Board of Trustees accepts responsibility for the preparation of the annual report 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 report for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

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



Full Name of Board Chairperson



Full Name of Principal



Signature of Board Chairperson



Signature of Principal



Date:



Date:

Whangaparaoa Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	1	5,668,618	4,896,000	5,349,338
Locally Raised Funds	2	534,126	513,700	635,853
Interest Earned		9,679	8,000	10,438
International Students	3	103,745	-	85,388
		6,316,168	5,417,700	6,081,017
Expenses				
Locally Raised Funds	2	337,539	337,500	404,906
International Students	3	43,824	-	22,745
Learning Resources	4	3,747,819	2,977,046	3,412,057
Administration	5	374,631	335,454	355,407
Finance Costs		3,314	7,850	12,815
Property	6	1,774,405	1,708,548	1,779,222
Depreciation	7	141,976	125,000	96,140
Loss on Disposal of Property, Plant and Equipment		447	-	-
		6,423,955	5,491,398	6,083,292
Net Surplus / (Deficit)		(107,787)	(73,698)	(2,275)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(107,787)	(73,698)	(2,275)

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

Whangaparaoa Primary 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	666,291	666,290	651,542
Total comprehensive revenue and expense for the year	(107,787)	(73,698)	(2,275)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	17,024
Equity at 31 December	558,504	592,592	666,291
Retained Earnings	558,504	592,592	666,291
Reserves	-	-	-
Equity at 31 December	558,504	592,592	666,291

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

Whangaparaoa Primary School
Statement of Financial Position
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	568,922	179,090	189,335
Accounts Receivable	9	223,770	215,000	200,243
GST Receivable		-	-	2,699
Prepayments		22,676	10,000	8,600
Inventories	10	-	-	7,452
Investments	11	100,000	100,000	200,763
		<u>915,368</u>	<u>504,090</u>	<u>609,092</u>
Current Liabilities				
GST Payable		40,900	10,000	-
Accounts Payable	13	340,451	315,000	263,006
Revenue Received in Advance	14	49,671	40,000	32,803
Provision for Cyclical Maintenance	15	42,410	15,000	72,901
Finance Lease Liability - Current Portion	16	17,566	17,000	16,424
Funds held for Capital Works Projects	17	312,849	-	1,519
		<u>803,847</u>	<u>397,000</u>	<u>386,653</u>
Working Capital Surplus		111,521	107,090	222,439
Non-current Assets				
Property, Plant and Equipment	12	521,156	541,844	480,844
		<u>521,156</u>	<u>541,844</u>	<u>480,844</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	61,748	44,341	23,341
Finance Lease Liability	16	12,425	12,000	13,651
		<u>74,173</u>	<u>56,341</u>	<u>36,992</u>
Net Assets		<u>558,504</u>	<u>592,593</u>	<u>666,291</u>
Equity		<u>558,504</u>	<u>592,592</u>	<u>666,291</u>

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

Whangaparaoa Primary School

Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,071,334	996,000	1,172,415
Locally Raised Funds		533,142	514,361	586,546
International Students		120,613	7,197	96,808
Goods and Services Tax (net)		43,599	12,699	9,958
Payments to Employees		(753,656)	(636,648)	(774,408)
Payments to Suppliers		(870,928)	(816,172)	(981,633)
Interest Paid		(3,314)	(7,850)	(12,815)
Interest Received		9,523	8,000	10,438
Net cash from / (to) the Operating Activities		150,313	77,587	107,309
Cash flows from Investing Activities				
Purchase of Property, Plant and Equipment (and Intangibles)		(166,311)	(169,576)	(216,562)
Sale/(Purchase) of Investments (net)		100,763	100,763	(200,763)
Net cash from / (to) the Investing Activities		(65,548)	(68,813)	(417,325)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	17,024
Finance Lease Payments		(16,508)	(17,499)	(13,016)
Funds Administered on Behalf of Third Parties (net)		311,330	(1,520)	1,519
Net cash from Financing Activities		294,822	(19,019)	5,527
Net increase/(decrease) in cash and cash equivalents		379,587	(10,245)	(304,489)
Cash and cash equivalents at the beginning of the year	8	189,335	189,335	493,824
Cash and cash equivalents at the end of the year	8	568,922	179,090	189,335

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 omitted.

Whangaparaoa Primary School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2018

a) Reporting Entity

Whangaparaoa 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 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

Recognition of grants

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

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

Bank term deposits 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 section 73 of the Education Act 1989 in relation to the acquisition of securities.

k) Property, Plant and Equipment

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

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 – Crown	10–50 years
Furniture and equipment	5.–15 years
Information and communication technology	3–5 years
Leased assets held under a Finance Lease	3 –5 years
Library resources	12.5% Diminishing value

l) 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.

m) 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.

n) 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.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international students where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

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.

1. Government Grants

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	893,499	890,000	926,574
Teachers' salaries grants	3,103,738	2,500,000	2,791,681
Use of Land and Buildings grants	1,493,546	1,400,000	1,450,600
Resource teachers learning and behaviour grants	1,733	-	132,737
Other MoE Grants	176,102	106,000	47,746
	<u>5,668,618</u>	<u>4,896,000</u>	<u>5,349,338</u>

2. Locally Raised Funds

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

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	164,636	141,500	216,604
Other revenue	-	-	543
Trading	289,454	330,700	340,546
Activities	80,036	41,500	78,160
	<u>534,126</u>	<u>513,700</u>	<u>635,853</u>
Expenses			
Activities	60,694	41,500	68,769
Trading	276,845	296,000	336,137
	<u>337,539</u>	<u>337,500</u>	<u>404,906</u>
<i>Surplus for the year Locally raised funds</i>	<u>196,587</u>	<u>176,200</u>	<u>230,947</u>

3. International Student Revenue and Expenses

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	Number	Number	Number
International Student Roll	40	0	34
	<u>2018</u>	<u>2018</u>	<u>2017</u>
	Actual	Budget	Actual
	\$	\$	\$
Revenue			
International student fees	103,745	-	85,388
Expenses			
Employee Benefit - Salaries	11,593	-	7,309
Other Expenses	32,231	-	15,436
	<u>43,824</u>	<u>-</u>	<u>22,745</u>
<i>Surplus for the year International Students'</i>	<u>59,921</u>	<u>-</u>	<u>62,643</u>

4. Learning Resources

	2018	2018 Budget (Unaudited)	2017
	Actual \$	Budget (Unaudited) \$	Actual \$
Curricular	84,246	64,000	54,004
Equipment repairs	-	-	5,063
Information and communication technology	33,099	26,996	26,148
Library resources	584	750	546
Employee benefits - salaries	3,584,096	2,851,000	3,295,435
Staff development	45,794	34,300	30,861
	<u>3,747,819</u>	<u>2,977,046</u>	<u>3,412,057</u>

5. Administration

	2018	2018 Budget (Unaudited)	2017
	Actual \$	Budget (Unaudited) \$	Actual \$
Audit Fee	9,364	7,000	6,491
Board of Trustees Fees	2,370	4,000	5,678
Board of Trustees Expenses	11,706	7,200	9,153
Communication	26,984	18,650	20,057
Consumables	27,873	33,000	29,780
Other	46,379	25,804	35,083
Employee Benefits - Salaries	218,639	217,500	226,258
Insurance	10,066	6,000	8,507
Service Providers, Contractors and Consultancy	21,250	16,300	14,400
	<u>374,631</u>	<u>335,454</u>	<u>355,407</u>

6. Property

	2018	2018 Budget (Unaudited)	2017
	Actual \$	Budget (Unaudited) \$	Actual \$
Caretaking and Cleaning Consumables	17,291	22,800	12,944
Consultancy and Contract Services	54,482	55,000	52,045
Cyclical Maintenance Provision	14,850	36,000	45,529
Grounds	23,342	24,648	25,217
Heat, Light and Water	44,281	46,000	40,232
Repairs and Maintenance	39,832	36,000	58,361
Use of Land and Buildings	1,493,725	1,400,000	1,450,600
Security	16,632	18,000	17,274
Employee Benefits - Salaries	69,970	70,100	76,845
	<u>1,774,405</u>	<u>1,708,548</u>	<u>1,779,222</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	2018 Budget (Unaudited)	2017
	Actual \$	Budget (Unaudited) \$	Actual \$
Building and Land Improvements	72,940	40,000	24,291
Furniture and Equipment	34,543	45,000	20,013
Information and Communication Technology	6,807	10,000	18,805
Textbooks	2,455	6,000	9,479
Leased Assets	20,891	20,000	18,830
Library Resources	4,340	4,000	4,722
	<u>141,976</u>	<u>125,000</u>	<u>96,140</u>



8. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	30	30	30
Bank Current Account	568,887	179,055	189,300
Bank Call Account	5	5	5
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	568,922	179,090	189,335

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

The following notes should be used where applicable:

Of the Cash and Cash Equivalents, **\$312,849** is held by the School on behalf of the Ministry of Education. These funds are required to be spent in **2019** on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	16,645	15,000	15,661
Interest Receivable	156	-	-
Teacher Salaries Grant Receivable	206,969	200,000	184,582
	223,770	215,000	200,243
Receivables from Exchange Transactions	16,801	15,000	15,661
Receivables from Non-Exchange Transactions	206,969	200,000	184,582
	223,770	215,000	200,243

10. Inventories

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	-	-	7,452
	-	-	7,452

11. Investments

The School's investment activities are classified as follows:

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	100,000	100,000	200,763

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

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Building and Land Improvements	167,406	117,307	-	-	(72,940)	211,773
Furniture and Equipment	221,760	23,567	-	-	(34,543)	210,784
Information and Communication Technology	23,380	16,405	-	-	(6,807)	32,978
Motor Vehicles	-	-	-	-	-	-
Textbooks	24,275	-	-	-	(2,455)	21,820
Leased Assets	14,877	19,433	-	-	(20,891)	13,419
Library Resources	29,146	6,022	(446)	-	(4,340)	30,382
Balance at 31 December 2018	480,844	182,734	(446)	-	(141,976)	521,156

Note: School does not own the land.

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Building and Land Improvements	577,091	(333,239)	243,852
Furniture and Equipment	430,127	(263,157)	166,970
Information and Communication Technology	239,809	(203,758)	36,051
Motor Vehicles	4,427	(4,427)	-
Textbooks	80,319	(58,499)	21,820
Leased Assets	69,443	(47,362)	22,081
Library Resources	108,463	(78,081)	30,382
Balance at 31 December 2018	1,509,679	(988,523)	521,156

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Land and Improvements	90,835	100,862	-	-	(24,291)	167,406
Furniture and Equipment	136,368	105,405	-	-	(20,013)	221,760
Information and Communication Technology	29,732	12,453	-	-	(18,805)	23,380
Textbooks	33,754	-	-	-	(9,479)	24,275
Leased Assets	22,177	11,530	-	-	(18,830)	14,877
Library Resources	27,364	6,504	-	-	(4,722)	29,146
Balance at 31 December 2017	340,230	236,754	-	-	(96,140)	480,844

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Land and Improvements	359,522	(192,116)	167,406
Furniture and Equipment	510,483	(293,723)	221,760
Information and Communication Technology	223,404	(200,024)	23,380
Motor Vehicles	4,427	(4,427)	-
Textbooks	80,319	(56,044)	24,275
Leased Assets	41,349	(26,472)	14,877
Library Resources	104,036	(74,890)	29,146
Balance at 31 December 2017	1,323,540	(847,696)	480,844

13. Accounts Payable

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating creditors	45,734	50,000	16,076
Accruals	12,796	15,000	14,300
Banking staffing overuse	31,708	30,000	-
Employee Entitlements - salaries	230,976	200,000	214,251
Employee Entitlements - leave accrual	19,237	20,000	18,379
	<u>340,451</u>	<u>315,000</u>	<u>263,006</u>
Payables for Exchange Transactions	340,451	315,000	263,006
	<u>340,451</u>	<u>315,000</u>	<u>263,006</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees	49,671	40,000	32,803
	<u>49,671</u>	<u>40,000</u>	<u>32,803</u>

15. Provision for Cyclical Maintenance

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	96,242	96,242	152,110
Increase to the Provision During the Year	36,000	36,000	36,000
Adjustment to the Provision	(21,150)	-	15,357
Use of the Provision During the Year	(6,934)	(72,901)	(107,225)
Provision at the End of the Year	<u>104,158</u>	<u>59,341</u>	<u>96,242</u>
Cyclical Maintenance - Current	42,410	15,000	72,901
Cyclical Maintenance - Term	61,748	44,341	23,341
	<u>104,158</u>	<u>59,341</u>	<u>96,242</u>

16. Finance Lease Liability

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

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	17,566	15,000	16,424
Later than One Year and no Later than Five Years	12,425	14,000	13,651
	<u>29,991</u>	<u>29,000</u>	<u>30,075</u>

17. Funds Held for Capital Works Projects

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

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
5YA Project Arkles Rms 1-3	<i>in progress</i>	-	170,559	17,963	-	152,597
5YA Project Security Locks	<i>in progress</i>	(752)	-	365	-	(387)
5YA Proj 10	<i>in progress</i>	-	95,977	95,760	-	217
5YA Matakia Blok ILE	<i>Completed</i>	-	153,000	15,725	-	137,275
5YA Project Hall Roof	<i>Completed</i>	36,135	-	4,743	-	31,392
Hall Refurb Costs	<i>Completed</i>	-	-	8,245	-	(8,245)
Playground Progress	<i>Completed</i>	(33,864)	-	-	(33,864)	-
Totals		1,519	419,536	142,801	(33,864)	312,849

Represented by:

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

312,849

-

312,849

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
5YA Project Security Locks	<i>in progress</i>	-	7,900	8,287	-	(752)
5YA Project Hall Roof	<i>in progress</i>	-	90,000	53,865	-	36,135
Playground Progress	<i>in progress</i>	-	-	33,864	-	(33,864)
5YA Project Arkles Rms 1-7	<i>Completed</i>	-	98,992	99,084	(92)	-
5YA Project Little Manly Rms4-5	<i>Completed</i>	-	46,794	46,794	-	-
5YA Project Matakia Rms1-4	<i>Completed</i>	-	58,560	58,560	-	-
5YA Project Matakia Roof	<i>Completed</i>	-	12,322	12,322	-	-
5YA Project Decking	<i>Completed</i>	-	7,241	7,241	-	-
5YA Project B11 Demolition	<i>Completed</i>	-	26,000	26,000	-	-
5YA Project Security Fencing	<i>Completed</i>	-	54,849	54,849	-	-
Totals		-	402,658	400,866	(92)	1,519

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	2,370	5,678
Full-time equivalent members	0.46	0.23
<i>Leadership Team</i>		
Remuneration	398,413	323,585
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	400,783	329,263
Total full-time equivalent personnel	3.46	3.23

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
130 - 140	1.00	0.00
100 - 110	1.00	0.00
	2.00	0.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2018 Actual \$0	2017 Actual \$0
Total Number of People	-	-



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21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2017:

\$70,000 contract for building the adventure playground to be completed in 2018. The school has already spent \$33,864 in 2017 as progress payments. The remaining is charged once the playground is completed.

(b) Operating Commitments

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

(a) operating lease of IT and photocopier equipment;

	2018 Actual \$	2017 Actual \$
No later than One Year	64,550	111,861
Later than One Year and No Later than Five Years	-	64,550
	<u>64,550</u>	<u>176,411</u>

23. Managing Capital

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

24. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	568,922	179,090	189,335
Receivables	223,770	215,000	200,243
Investments - Term Deposits	100,000	100,000	200,763
Total Cash and Receivables	<u>892,692</u>	<u>494,090</u>	<u>590,341</u>

Financial liabilities measured at amortised cost

Payables	340,451	315,000	263,006
Finance Leases	29,991	29,000	30,075
Total Financial Liabilities Measured at Amortised Cost	<u>370,442</u>	<u>344,000</u>	<u>293,081</u>

25. Events After Balance Date

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



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

The Auditor-General is the auditor of Whangaparaoa Primary School (the School). The Auditor-General has appointed me, Blair Stanley, using the staff and resources of BDO Auckland, 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 18, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 30 May 2019. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

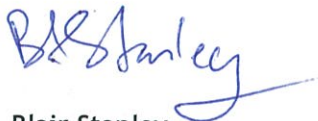
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Blair Stanley
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance 2018 School Year Overview of Progress Across the School

This year we began inputting our data into Linc-Ed. Within this system it will take time to build an accurate picture of where children are as Term 1 & 2 were spent loading up the progressions from scratch. While I have included this year's data side by side with previous year's data for the school, it cannot be 100% representative of student progress at this stage.

Considerations when interpreting this data

- A dip in end of year reading percentage is likely reflective of the decision to input **independent levels** for reading at the end of the year (to allow teachers to start off in 2019 at a level that will account for some summer slide) rather than an instructional levels that constitute the levels posted throughout the year.
- Over the course of the year we have fine tuned the provided Next Steps in Linc-Ed. We have added and removed next steps at different levels to make it more user friendly and a more accurate representation of our school's ethos and direction. The addition and removal of next steps causes fluctuations in data results. Moving forward, most of our changes will be in wording only not in additions and subtractions of whole indicators at curriculum levels, so should not great affect 2019 data in the same way it did in 2018
- Levels in Linc-Ed relies on at least 6 months of data to begin building an accurate picture
- Encouragingly the results in all 3 core areas show that those children who have been with us for their whole schooling track above the results of all students.

All Students Reading

Counts	Mid 2016	End 2016	Mid 2017	End 2017	Mid 2018	End 2018
Well Below Expectation	8	5	10	10	21	11
Below Expectation	45	64	89	63	77	136
At Expectation	147	182	227	221	286	225
Above Expectation	120	106	162	197	228	317
Total At or Above	267	288	389	418	514	542
Percentage At or Above	83%	81%	80%	85%	84%	79%
Percentage At or Above who started at this school	84%	81%	80%	86%	86%	80%

Independent level added- accounts for dip in data

All Students Writing

Counts	Mid 2016	End 2016	Mid 2017	End 2017	Mid 2018	End 2018
Well Below Expectation	11	20	24	15	78	17
Below Expectation	68	60	107	80	85	142
At Expectation	215	240	312	299	286	291
Above Expectation	24	36	47	94	162	226
Total At or Above	239	276	359	393	448	517
Percentage At or Above	75%	78%	73%	81%	73%	76%
Percentage At or Above who started at this school	77%	79%	74%	83%	76%	81%

Editing process has affected percentages as we have adapted our progressions to suit our needs

All Students Maths

Counts	Mid 2016	End 2016	Mid 2017	End 2017	Mid 2018	End 2018
Well Below Expectation	15	10	19	19	30	6
Below Expectation	66	61	96	76	50	87
At Expectation	203	235	286	275	358	337
Above Expectation	30	49	88	121	175	258
Total At or Above	233	284	374	396	533	595
Percentage At or Above	74%	80%	76%	81%	87%	86%
Percentage At or Above who started at this school	75%	83%	77%	83%	89%	89%

Priority Learners- Maori & Pacific

Reading

Maori Learners

Counts	Mid 2016	End 2016	Mid 2017	End 2017	Mid 2018	End 2018
Well Below Expectation	2	2	3	1	1	2
Below Expectation	8	12	14	10	19	19
At Expectation	19	21	33	34	33	28
Above Expectation	11	9	16	16	23	33
Total At or Above	30	30	49	50	56	61
Percentage At or Above	75%	68%	74%	82%	74%	74%
Percentage At or Above who started at this school	77%	70%	78%	85%	74%	76%

Pacific Learners

Counts	Mid 2016	End 2016	Mid 2017	End 2017	Mid 2018	End 2018
Well Below Expectation					1	1
Below Expectation			2	1	3	4
At Expectation	6	7	6	5	10	6
Above Expectation	3	4	4	7	5	11
Total At or Above	9	11	10	12	15	17
Percentage At or Above	100%	100%	83%	92%	79%	77%
Percentage At or Above who started at this school	100%	100%	89%	90%	81%	88%

Writing

Maori Learners

Counts	Mid 2016	End 2016	Mid 2017	End 2017	Mid 2018	End 2018
Well Below Expectation	3	3	2	2	9	2
Below Expectation	6	11	19	15	12	19
At Expectation	30	28	42	35	37	39
Above Expectation	1	3	4	9	17	21
Total At or Above	31	31	46	44	54	60
Percentage At or Above	78%	69%	69%	72%	72%	74%
Percentage At or Above who started at this school	87%	73%	76%	78%	75%	84%

Pacific Learners

Counts	Mid 2016	End 2016	Mid 2017	End 2017	Mid 2018	End 2018
Well Below Expectation					1	
Below Expectation			2	2	2	3
At Expectation	10	10	6	7	12	9
Above Expectation		1	4	4	4	10
Total At or Above	10	11	10	11	16	19
Percentage At or Above	100%	100%	83%	85%	84%	86%
Percentage At or Above who started at this school	100%	100%	78%	90%	88%	88%

Maths

Maori Learners

Counts	Mid 2016	End 2016	Mid 2017	End 2017	Mid 2018	End 2018
Well Below Expectation	5	3	5	1	4	
Below Expectation	6	10	17	14	9	13
At Expectation	28	29	36	37	49	46
Above Expectation	1	2	8	10	15	23
Total At or Above	29	31	44	47	64	69
Percentage At or Above	73%	70%	67%	76%	83%	84%
Percentage At or Above who started at this school	80%	79%	74%	86%	89%	91%

Pacific Learners

Counts	Mid 2016	End 2016	Mid 2017	End 2017	Mid 2018	End 2018
Well Below Expectation					1	
Below Expectation	1	2	3	3	3	6
At Expectation	9	8	4	6	12	11
Above Expectation		1	5	4	3	5
Total At or Above	9	9	9	10	15	16
Percentage At or Above	90%	82%	75%	77%	79%	73%
Percentage At or Above who started at this school	88%	89%	89%	90%	81%	88%

Boys

Reading

Counts	Mid 2016	End 2016	Mid 2017	End 2017	Mid 2018	End 2018
Well Below Expectation	5	2	6	6	11	6
Below Expectation	32	38	50	34	41	74
At Expectation	73	93	118	118	149	121
Above Expectation	62	50	81	100	124	161
Total At or Above	135	143	199	218	273	282
Percentage At or Above	78%	78%	78%	84%	84%	78%
Percentage At or Above who started at this school	79%	78%	79%	86%	85%	79%

Writing

Counts	Mid 2016	End 2016	Mid 2017	End 2017	Mid 2018	End 2018
Well Below Expectation	9	14	17	11	52	14
Below Expectation	48	40	66	50	49	97
At Expectation	105	115	156	162	161	136
Above Expectation	7	14	16	33	62	107
Total At or Above	112	129	172	195	223	243
Percentage At or Above	66%	70%	67%	76%	69%	69%
Percentage At or Above who started at this school	68%	72%	70%	78%	72%	74%

Maths

Counts	Mid 2016	End 2016	Mid 2017	End 2017	Mid 2018	End 2018
Well Below Expectation	10	5	10	11	16	4
Below Expectation	29	28	33	29	19	38
At Expectation	104	114	151	136	175	169
Above Expectation	25	37	62	82	113	150
Total At or Above	129	151	213	218	288	319
Percentage At or Above	77%	82%	83%	84%	89%	88%
Percentage At or Above who started at this school	78%	86%	86%	88%	91%	91%

Girls

Reading

Counts	Mid 2016	End 2016	Mid 2017	End 2017	Mid 2018	End 2018
Well Below Expectation	3	3	4	4	10	5
Below Expectation	13	26	39	30	36	62
At Expectation	74	89	110	103	137	104
Above Expectation	58	56	81	97	105	157
Total At or Above	132	145	191	200	242	261
Percentage At or Above	89%	83%	82%	85%	84%	80%
Percentage At or Above who started at this school	89%	83%	82%	87%	86%	82%

Writing

Counts	Mid 2016	End 2016	Mid 2017	End 2017	Mid 2018	End 2018
Well Below Expectation	2	6	7	4	26	3
Below Expectation	20	20	41	31	36	45
At Expectation	110	125	157	137	126	156
Above Expectation	17	22	31	61	100	119
Total At or Above	127	147	188	198	226	275
Percentage At or Above	85%	85%	80%	85%	78%	85%
Percentage At or Above who started at this school	87%	85%	79%	87%	80%	88%

Maths

Counts	Mid 2016	End 2016	Mid 2017	End 2017	Mid 2018	End 2018
Well Below Expectation	5	5	9	8	14	2
Below Expectation	37	33	63	48	31	49
At Expectation	99	121	136	139	183	168
Above Expectation	5	12	26	39	63	109
Total At or Above	104	133	162	178	246	277
Percentage At or Above	71%	78%	69%	76%	85%	84%
Percentage At or Above who started at this school	70%	80%	69%	78%	87%	88%

10 May 2019

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018 our school received total Kiwisport funding of \$9,970.45 (excluding GST)

The funding was spent on:

- Providing leadership in physical education and sport
- Badminton and table tennis equipment
- Tournament fees and transport
- Upgrade of ball equipment for major sports codes

We have also sponsored an AUT Master's student to fulfill his practical requirements in physical literacy. In 2018 he worked with all Year 1 and 2 children in our school.



Kevin Cronin
Principal
Whangaparaoa School