

# WATERLEA SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

**Ministry Number:** 1562

**Principal:** Andrea Jamieson

**School Address:** 17 House Avenue, Mangere Bridge, Auckland

**School Postal Address:** 17 House Avenue, Mangere Bridge, Auckland

**School Phone:** 09 636 4233

**School Email:** [principal@waterlea.school.nz](mailto:principal@waterlea.school.nz)

#### Members of the Board of Trustees

Name	Position	How Position Gained	Expiry Date
Andrew Dunning	Chair Person	Elected June 2016	May 2019
Andrea Jamieson	Principal	Appointed	
Damon Crowe	Parent Rep	Re-Elected June 2016	May 2019
Marise Leggett	Parent Rep	Co- Opted June 2016	May 2019
Aaron Redgwell	Parent Rep	Re-Elected June 2016	May 2019
Mike Rippey	Parent Rep	Re-Elected June 2016	May 2019
Steven Brading	Parent Rep	Elected June 2016	May 2019
David Lynch	Parent Rep	Elected June 2016	May 2019
Clair Cummings	Parent Rep	Elected June 2016	May 2019
Jared Haletama	Parent Rep	Co-Opted May 2018	May 2019
Camilla Jackson	Staff Rep	Elected May 2018	May 2019

**Accountant / Service Provider:** Manning Warner Browne Ltd

# WATERLEA SCHOOL

Annual Report - For the year ended 31 December 2018

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# Waterlea School

## Statement of Responsibility

For the year ended 31 December 2018

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

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

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

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

Steven Mark Brading  
Full Name of Board Member

[Signature]  
Signature of Board Member

30/5/2019  
Date:

Andrea Ruth Jamieson  
Full Name of Principal

AJ Jamieson  
Signature of Principal

30/5/2019  
Date:

# Waterlea School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	3,538,501	3,113,700	3,472,370
Locally Raised Funds	3	140,987	178,000	182,361
Interest Earned		16,566	15,000	17,900
		<hr/>	<hr/>	<hr/>
		3,696,054	3,306,700	3,672,631
<b>Expenses</b>				
Locally Raised Funds	3	20,507	-	30,761
Learning Resources	4	2,153,720	2,104,180	2,118,771
Administration	5	180,941	198,180	187,588
Finance		1,831	-	1,271
Property	6	1,214,169	923,020	1,273,171
Depreciation	7	78,773	78,956	69,410
Loss on Uncollectable Accounts Receivable		2,170	-	-
		<hr/>	<hr/>	<hr/>
		3,652,110	3,304,336	3,680,972
<b>Net Surplus / (Deficit) for the year</b>		43,944	2,364	(8,341)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/>	<hr/>	<hr/>
		43,944	2,364	(8,341)

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

**Waterlea School****Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<b>598,859</b>	<b>598,859</b>	<b>607,200</b>
Total comprehensive revenue and expense for the year	43,944	2,364	(8,341)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	5,487	-	-
<b>Equity at 31 December</b>	<b>648,290</b>	<b>601,223</b>	<b>598,859</b>
Retained Earnings	648,290	601,223	598,859
Reserves	-	-	-
<b>Equity at 31 December</b>	<b>648,290</b>	<b>601,223</b>	<b>598,859</b>

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

**Waterlea School**  
**Statement of Financial Position**  
As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	101,974	92,358	92,358
Accounts Receivable	9	146,916	120,354	120,243
GST Receivable		10,411	13,050	13,050
Prepayments		6,850	9,022	9,022
Inventories	10	151	4,379	4,379
Investments	11	420,264	402,555	430,486
		<u>686,566</u>	<u>641,718</u>	<u>669,538</u>
<b>Current Liabilities</b>				
Accounts Payable	13	193,521	174,801	174,801
Provision for Cyclical Maintenance	14	257,999	13,333	13,333
Finance Lease Liability - Current Portion	15	10,566	6,808	6,808
Funds held for Capital Works Projects	16	-	-	(21,860)
		<u>462,086</u>	<u>194,942</u>	<u>173,082</u>
<b>Working Capital Surplus/(Deficit)</b>		224,480	446,776	496,456
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	553,566	532,400	440,356
		<u>553,566</u>	<u>532,400</u>	<u>440,356</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	120,374	369,595	329,595
Finance Lease Liability	15	9,383	8,358	8,358
		<u>129,757</u>	<u>377,953</u>	<u>337,953</u>
<b>Net Assets</b>		<u>648,289</u>	<u>601,223</u>	<u>598,859</u>
<b>Equity</b>				
		<u>648,290</u>	<u>601,223</u>	<u>598,859</u>

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

**Waterlea School**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

	Note	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		693,370	613,570	656,992
Locally Raised Funds		138,767	180,300	166,031
Goods and Services Tax (net)		2,639	-	(12,512)
Payments to Employees		(364,204)	(279,919)	(429,979)
Payments to Suppliers		(323,678)	(466,962)	(330,114)
Interest Paid		(1,831)	-	(1,271)
Interest Received		14,184	19,772	15,777
Net cash from / (to) the Operating Activities		159,248	66,761	64,924
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(178,036)	(171,000)	(140,405)
Purchase of Investments		10,222	27,931	(101,196)
Net cash from / (to) the Investing Activities		(167,813)	(143,069)	(241,601)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		5,487	-	-
Finance Lease Payments		(9,164)	-	-
Loans Received/ Repayment of Loans		-	-	5,548
Funds Administered on Behalf of Third Parties		-	-	(79,434)
Funds Held for Capital Works Projects		21,860	21,860	-
Net cash from Financing Activities		18,183	21,860	(73,886)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>9,617</b>	<b>(54,448)</b>	<b>(250,563)</b>
Cash and cash equivalents at the beginning of the year	8	92,358	92,357	342,921
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>101,975</b>	<b>37,909</b>	<b>92,358</b>

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

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

# Waterlea School

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Waterlea 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 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 carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

### **c) Revenue Recognition**

#### ***Government Grants***

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

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

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

#### ***Other Grants***

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

#### ***Donations, Gifts and Bequests***

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

#### ***Interest Revenue***

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

### **d) Use of Land and Buildings Expense**

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

### **e) Operating Lease Payments**

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

### **f) Finance Lease Payments**

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

### **g) Cash and Cash Equivalents**

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

#### **h) Accounts Receivable**

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

#### **i) Inventories**

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

#### **j) Investments**

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

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

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

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

#### **k) Property, Plant and Equipment**

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

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

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

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

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

#### **Leased Assets**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

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

### **l) 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.

#### *Long-term employee entitlements*

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

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

**o) 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).

**p) Financial Assets and Liabilities**

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

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

The School's financial liabilities comprise accounts payable, 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.

**q) Goods and Services Tax (GST)**

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

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.

**r) Budget Figures**

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

**s) Services received in-kind**

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

## 2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	583,471	550,651	581,570
Teachers' salaries grants	1,863,603	1,794,000	1,772,062
Use of Land and Buildings grants	981,492	708,300	1,031,035
Other MoE Grants	109,935	60,749	87,703
	<u>3,538,501</u>	<u>3,113,700</u>	<u>3,472,370</u>

## 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	88,412	152,500	114,299
Activities	37,102	15,000	51,580
Trading	3,579	-	814
Other Revenue	11,895	10,500	15,668
	<u>140,987</u>	<u>178,000</u>	<u>182,361</u>
<b>Expenses</b>			
Activities	13,550	-	26,467
Trading	6,357	-	3,687
Fundraising costs	599	-	607
	<u>20,507</u>	<u>-</u>	<u>30,761</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>120,480</u>	<u>178,000</u>	<u>151,600</u>

## 4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	29,280	27,800	30,358
Equipment repairs	900	450	273
Information and communication technology	12,098	13,824	16,749
Extra-curricular activities	4,181	5,547	4,229
Library resources	2,045	6,730	2,202
Employee benefits - salaries	2,081,780	2,021,829	2,040,581
Staff development	23,436	28,000	24,379
	<u>2,153,720</u>	<u>2,104,180</u>	<u>2,118,771</u>

## 5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,370	6,450	6,390
Board of Trustees Fees	4,820	5,000	5,395
Board of Trustees Expenses	3,244	4,400	4,339
Communication	4,181	5,700	5,102
Consumables	10,134	14,600	10,921
Operating Lease	2,348	5,500	9,186
Other	22,144	23,360	15,436
Employee Benefits - Salaries	109,615	112,470	112,208
Insurance	7,465	9,500	8,136
Service Providers, Contractors and Consultancy	10,620	11,000	10,475
	<u>180,941</u>	<u>198,180</u>	<u>187,588</u>

## 6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	44,594	42,650	41,349
Cyclical Maintenance Expense	35,445	40,000	56,300
Grounds	9,398	12,700	13,086
Heat, Light and Water	22,634	24,000	21,769
Rates	38,658	19,000	20,640
Repairs and Maintenance	35,890	25,750	41,820
Use of Land and Buildings	981,492	708,300	1,031,034
Employee Benefits - Salaries	46,059	50,620	47,173
	<u>1,214,169</u>	<u>923,020</u>	<u>1,273,171</u>

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

## 7. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	11,785	11,785	10,186
Furniture and Equipment	23,680	23,471	19,295
Information and Communication Technology	31,524	32,000	32,624
Leased Assets	7,078	7,000	2,499
Library Resources	4,706	4,700	4,806
	<u>78,773</u>	<u>78,956</u>	<u>69,410</u>

## 8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	-	-	-
Bank Current Account	74,779	89,169	89,169
Bank Call Account	3,195	3,189	3,189
Short-term Bank Deposits	24,000	-	-
Cash and cash equivalents for Cash Flow Statement	101,974	92,358	92,358

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

## 9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	2,350	2,300	2,300
Receivables from the Ministry of Education	2,206	2,170	2,170
Interest Receivable	7,155	4,773	4,773
Teacher Salaries Grant Receivable	135,205	111,111	111,000
	146,916	120,354	120,243
Receivables from Exchange Transactions	9,505	7,073	9,243
Receivables from Non-Exchange Transactions	137,411	113,281	111,000
	146,916	120,354	120,243

## 10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	151	4,379	45
School Uniforms	-	-	4,334
	151	4,379	4,379

## 11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	420,264	402,555	430,486

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	74,643	62,092			(11,785)	124,950
Furniture and Equipment	238,252	99,771			(23,680)	314,343
Information and Communication Technology	84,154	12,164			(31,524)	64,794
Leased Assets	9,667	13,947			(7,078)	16,536
Library Resources	33,640	4,347	(338)		(4,706)	32,943
<b>Balance at 31 December 2018</b>	<b>440,356</b>	<b>192,321</b>	<b>(338)</b>	<b>-</b>	<b>(78,773)</b>	<b>553,566</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	298,460	(173,510)	124,950
Furniture and Equipment	635,559	(321,219)	314,340
Information and Communication Textbooks	504,248	(439,454)	64,794
	-	(66,674)	(66,674)
Leased Assets	26,457	(9,921)	16,536
Library Resources	99,620	-	99,620
<b>Balance at 31 December 2018</b>	<b>1,564,344</b>	<b>(1,010,778)</b>	<b>553,566</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	84,829				(10,186)	74,643
Furniture and Equipment	162,806	94,741			(19,295)	238,252
Information and Communication Technology	86,741	30,037			(32,624)	84,154
Leased Assets	2,135	10,031			(2,499)	9,667
Library Resources	33,348	5,596	(498)		(4,806)	33,640
<b>Balance at 31 December 2017</b>	<b>369,859</b>	<b>140,405</b>	<b>(498)</b>	<b>-</b>	<b>(69,410)</b>	<b>440,356</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	236,368	(161,725)	74,643
Furniture and Equipment	535,791	(297,539)	238,252
Information and Communication Technology	492,084	(407,930)	84,154
Leased Assets	12,510	(2,843)	9,667
Library Resources	96,197	(62,557)	33,640
<b>Balance at 31 December 2017</b>	<b>1,372,950</b>	<b>(932,594)</b>	<b>440,356</b>



### 13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	40,146	55,278	55,278
Employee Entitlements - salaries	144,116	110,891	110,891
Employee Entitlements - leave accrual	9,259	8,632	8,632
	<u>193,521</u>	<u>174,801</u>	<u>174,801</u>
Payables for Exchange Transactions	193,521	174,801	174,801
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>193,521</u>	<u>174,801</u>	<u>174,801</u>

The carrying value of payables approximates their fair value.

### 14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	342,928	342,928	300,008
Increase/ (decrease) to the Provision During the Year	59,142	40,000	56,300
Use of the Provision During the Year	(23,697)	-	(13,380)
Provision at the End of the Year	<u>378,373</u>	<u>382,928</u>	<u>342,928</u>
Cyclical Maintenance - Current	257,999	13,333	13,333
Cyclical Maintenance - Term	120,374	369,595	329,595
	<u>378,373</u>	<u>382,928</u>	<u>342,928</u>

### 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:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	11,996	6,808	6,808
Later than One Year and no Later than Five Years	9,898	8,358	8,359
Later than Five Years	-	-	-
	<u>21,894</u>	<u>15,166</u>	<u>15,167</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:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Electrical Project	<i>Completed</i>	21,815	1,768	(23,584)	-	-
ILE Phase 1 Class Room Project	<i>In Progress</i>	(43,675)	318,490	(336,906)	62,092	-
Totals		(21,860)	320,258	(360,490)	62,092	-

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-
-
-

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Roof Project	<i>Completed</i>	59,207	(6,403)	(52,804)	-	-
Electrical Project	<i>In Progress</i>	(750)	23,205	(640)	-	21,815
Block 2 Project	<i>Completed</i>	(14,553)			14,533	-
ILE Phase 1 Class Room Project	<i>In Progress</i>	15,069		(58,745)		(43,675)
Natural Water & Waste	<i>Completed</i>	(1,400)	17,358	(15,958)		
Totals		57,574	34,160	(128,147)	14,533	(21,860)

## 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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,820	5,395
Full-time equivalent members	0.04	0.04
<i>Leadership Team</i>		
Remuneration	482,584	321,306
Full-time equivalent members	6	3
Total key management personnel remuneration	487,404	326,701
Total full-time equivalent personnel	6.04	3.04

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:

#### **Principal 1**

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	90-100	0
Benefits and Other Emoluments	1-5	0
Termination Benefits	-	-

#### **Principal 2**

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	30- 40	130 - 140
Benefits and Other Emoluments	1-5	1-5
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
-	-	-
	0.00	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:

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

## 20. 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 2018: 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.

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2018 the Board has no capital commitments

( 2017: Capital commitments at 31 December 2017: \$337,577, the balance payable on the ILE Phase 1 Classroom Capital Works Project Contract).

### (b) Operating Commitments

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

(a) operating lease of a Laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year		1,360
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	1,360

## 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

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	101,974	92,358	92,358
Receivables	146,916	120,354	4,471
Investments - Term Deposits	420,264	402,555	430,486
Total Loans and Receivables	<u>669,153</u>	<u>615,267</u>	<u>527,315</u>

### Financial liabilities measured at amortised cost

Payables	193,521	174,801	166,169
Finance Leases	19,949	15,166	15,166
Total Financial Liabilities Measured at Amortised Cost	<u>213,469</u>	<u>189,967</u>	<u>181,335</u>

## 24. Events After Balance Date

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

# Analysis of Variance Reporting



School Name:	Waterlea	School Number: 1562
<b>Strategic Aim:</b>	<p><b>To deliver success for all students by:</b></p> <ul style="list-style-type: none"> <li>- Knowing our learners, their whanau and their culture</li> <li>- Delivering culturally responsive pedagogies</li> <li>- Utilising teaching as inquiry models for learning</li> <li>- Promoting student agency and voice in learning</li> <li>- Providing a more authentic future focussed curriculum</li> <li>- Ensuring our students' wellbeing is nurtured through a sense of belonging at school</li> </ul>	
<b>Annual Aim:</b>	<p>As we are working in the Te Iti Kahurangi (TIK) Kahui ako/ CoL we have aligned our targets with the achievement challenges the TIK have set.</p> <p><b>Waterlea School Aims and Targets for 2018</b></p> <p><u>Maths:</u> Our aim is to accelerate the progress of all underachieving students in maths. Our target is to lift the achievement of Pacifica students in Year 4 so that they are in a strong position to work at Level 3.</p> <p><u>Writing:</u> Our aim is to accelerate the progress of all underachieving students in writing. Our target is to lift the achievement of Year 5 Pacifica Boys going into Level 3.</p>	
<b>Target:</b>	<p><b>Waterlea School Aims and Targets for 2019</b></p> <ol style="list-style-type: none"> <li>1. In collaboration with our Kahui Ako, Te Iti Kahurangi (TIK) we endeavour to raise Pasifika and Maori achievement in maths by focussing on our key learning drivers of exploring culturally responsive pedagogies further and exploring the relationship between student well-being and learning in maths. (See detail in the evaluation section below)</li> <li>2. In collaboration with our Kahui Ako, Te Iti Kahurangi (TIK) we endeavour to raise Pasifika and Maori achievement in writing by exploring the integration of the digital technologies curriculum in writing and further exploring the relationship between student well-being and learning in writing. (See detail in the evaluation section below)</li> </ol>	



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><b>Reading/Writing:</b> <i>Our aim was to accelerate the progress of all underachieving students in writing. Our target is to lift the achievement of Year 5 Pacifica Boys going into Level 3.</i></p> <p><b>2018 Actions:</b></p> <ol style="list-style-type: none"> <li>1. Early identification of priority learners underachieving in writing was made possible by the use of shared google docs of the previous year's learning plans</li> <li>2. Whanau were asked at the Waananga about their child's experiences/self-efficacy in writing, their personal interests and cultural background with the view that this information could be reflected in learning programmes</li> <li>3. Exploration of making more explicit links between reading and writing in the senior school; most of our Year 5/6 Pasifika and Maori target children in writing are achieving at expected Level 3 in reading and building on this success has lifted achievement in writing</li> </ol>	<p><b>Reading/Writing:</b> <i>Our aim was to accelerate the progress of all underachieving students in writing. Our target is to lift the achievement of Year 5 Pacifica Boys going into Level 3.</i></p> <p><b>2018 Outcomes:</b></p> <ol style="list-style-type: none"> <li>1. Previous Achievement data shared though google docs meant that support was put in place from the beginning of the year and no learning time was lost; classroom teachers of target students were able to connect with the previous year's teacher to discuss and share successful strategies; this strength based measure ensured previous gains in learning were built upon and gave learning a renewed sense of urgency</li> <li>2. Whanau sharing at the Waananga Whanau were asked at the Waananga about their child's experiences/self-efficacy in writing, their personal interests and cultural background with the view that this information could be reflected in learning programmes; some teachers utilised this information more effectively than others in terms of information being reflected in learning programmes</li> <li>3. Exploration of making more explicit links between reading and writing in the senior school; most of our Year 5/6 Pasifika and Maori target children in writing are achieving at expected Level</li> </ol>	<p><b>Reading/Writing:</b> <i>Our aim was to accelerate the progress of all underachieving students in writing. Our target is to lift the achievement of Year 5 Pacifica Boys going into Level 3.</i></p> <p><b>2018 Variance:</b></p> <ol style="list-style-type: none"> <li>1. Sharing the google docs of the previous year's learning plans was really useful in terms of tracking target student achievement; this coincided with the implementation of a new student management system-etap which provides further capacity to track and monitor student progress; it has taken the year to build leaders/teacher capability to use this system effectively; we go into 2019 having some more effective whole school systems in place making monitoring and tracking of students achievement more seamless</li> <li>2. The variance was due to teacher confidence in using information regarding children interests and culture to influence their planning; team leaders who made this an agenda item, on a regular basis whereby teachers were invited to share good practise in this area found it happened more often</li> <li>3. Teachers making explicit links between reading and writing successfully again comes down to</li> </ol>	<p><b>2019 Writing Target:</b> <i>In collaboration with our Kahui Ako, Te Iti Kahurangi (TIK) we endeavour to raise Year 4-6 Pasifika and Maori achievement in writing by exploring the integration of the digital technologies curriculum in writing and further exploring the relationship between student well-being and learning in writing.</i></p> <p>Next year we will build on the success we had this year and continue to:</p> <ol style="list-style-type: none"> <li>1. Continue to utilise e-tap/google docs as monitoring/sharing and tracking tools of student achievement; across the school we will inquire into the link between achievement and friendships and will introduce the use of Sociograms- a tool to identify socially isolated and socially rejected students; this data will be used systemically by teachers to help increase the wellbeing of our target children. Our whole school PB4L PLD will support this inquiry by creating positive learning environments across the school.</li> <li>2. Teams will ask the question 'how can our learning programmes better reflect our student's culture?' Teams will engage in ongoing sharing of specific ways in which information provided by Whanau at the Waananga is reflected in the learning programmes. Additionally, as we unpack the</li> </ol>



<p><b>Maths:</b> <i>Our aim is to accelerate the progress of all underachieving students in maths. Our target is to lift the achievement of Pacifica students in Year 4 so that they are in a strong position to work at Level 3 Stage 5.</i></p> <p><b>2018 Actions:</b> 1. Early identification of priority learners underachieving in maths was made possible by the use of shared google docs of the previous year's learning plans</p> <p>2. Whanau were asked at the Waananga about their child's experiences/self-efficacy in maths, their personal interests and cultural background with the view that this information could be reflected in learning programmes</p>	<p><b>Maths:</b> <i>Our aim is to accelerate the progress of all underachieving students in maths. Our target is to lift the achievement of Pacifica students in Year 4 so that they are in a strong position to work at Level 3 Stage 5.</i></p> <p><b>2018 Outcomes:</b> 1. As above 2. As above</p> <p>3. This inquiry focussed on the Bobby Maths/Jo Boler maths framework which is problem solving based, has mixed ability groups, offers workshops for specific learning that students opt into; The leaders of the senior and middle school led these inquiries in their specific classes and shared their noticing in an ongoing way with their teams and across the school; one leader was also a Kahui Ako Within School Leader so had contact with other</p>	<p><b>Maths:</b> <i>Our aim is to accelerate the progress of all underachieving students in maths. Our target is to lift the achievement of Pacifica students in Year 4 so that they are in a strong position to work at Level 3 Stage 5.</i></p> <p><b>2018 Variance:</b> 1. As above 2. As above</p> <p>3. As the inquiry was focussed mainly in 2 classes the variance with other teachers and students was evident; some compelling data has been collected regarding student engagement in maths learning activities from these teachers</p> <p>4. The only real variance was due to attendance. There was some variance for student who were absent more</p>	<p>school, our Kahui Ako and accessing MOE resources</p> <p>In terms of 2019 resourcing, Waterlea has secured ministry funding for both PB4L and the implementation of the Digital Technologies Curriculum</p> <p>The 2019 Budget reflects the Board's commitment to providing adequate e-learning resources e.g leasing Chromebooks; the commitment is set on in Goal 3 of Waterlea's Strategic Plan 'Creating a digitally literate community.'</p> <p><b>2019 Maths Target</b> <i>In collaboration with our Kahui Ako, Te Iti Kahurangi (TIK) we endeavour to raise Year 4-6 Pasifika and Maori achievement in maths by focussing on our key learning drivers of exploring culturally responsive pedagogies further and exploring the relationship between student well-being and learning in maths.</i></p> <p>Next year we will build on the success we had this year and continue to:</p> <p>1. As above 2. As above</p> <p>3. Continue the inquiry into a more culturally responsive and therefore more authentic approach to teaching maths by exploring Jo Boler/Bobby Maths; this will be done with further PLD and sharing in teams; We have appointed 2 new teachers in 2019 who are experienced in this way of teaching</p>
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## 2018 Writing Data-Summary

### Whole School

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	TOTAL
<b>Above</b>	0	13 ( 16%)	10 (15%)	12 (23%)	9 (14 %)	21 (32%)	65(16%)
<b>At</b>	62 (91%)	62 (77%)	40 (60 %)	34 (64%)	43 (65%)	34 (51%)	275 (69%)
<b>Below</b>	6 (9%)	6 (7%)	17 (25%)	7(13%)	14(21%)	11(17%)	61 (15%)
<b>TOTAL</b>	<b>68</b>	<b>81</b>	<b>67</b>	<b>53</b>	<b>66</b>	<b>66</b>	<b>401</b>

### 2018 Year 1 Target Students-Gender/Ethnicities

**Total: 6**

Male	E	M	P	A	Female	E	M	P	A
<b>Below</b>	1	0	3	0	<b>Below</b>	0	0	2	0

There are 6 Year 1 students who have been identified as target students in writing:

- 5 students are ESOL students and receive learning support to increase their phonological awareness
- 1 student has had high rates of absenteeism for a variety of reasons and whanau has been contacted to explore ways to ensure the level of attendance is higher next year
- 1 student with English as their first language has high oral language skills but has difficulty processing information; this student has been given additional support using visuals to help develop sequencing skills and is now ready to be picked up by Reading Recovery in 2019
- We expect that the majority of target students will reach the end of Year 2 expectation with continued learning support programmes and monitoring

As these students were new to Waterlea this year there is no comparative data from 2017

### 2018 Year 2 Target Students-Gender/Ethnicities

**Total: 6**

Male	E	M	P	A	Female	E	M	P	A
<b>Below</b>	2	2	2	0	<b>Below</b>	0	0	0	0

There are 6 Year 2 students who have been identified as target students this year:

- 2 were target students last year and are achieving just below the expectation; with ongoing monitoring and support they are expected to reach next year's expectations; they have exceeded 1 year's progress this year
- 2 children have IEPs and are supported in their learning by TAs; their learning is monitored by MOE and RTLB
- 2 children have high rates of absenteeism for a variety of reasons and whanau has been contacted to explore ways to ensure the level of attendance is higher next year

### Comparison with 2017 Year 1 data- Target Students

Male	E	M	P	A	Female	E	M	P	A
<b>Below</b>	1	1	5	2	<b>Below</b>	1		2	0

Of the 12 target students identified in 2017:

- 3/12 target students have left Waterlea
- 7/12 target students are now achieving at the expected level for Writing at the end of Year 2; these students all received leaning support in the form of Reading Recovery and PA ; all exceeded 1 year's progress this year; 5 of these students were M & P

## 2018 Writing Data-Summary Continued

- 1 left Waterlea
- 1 has significant leaning and behaviour needs and is supported by MOE and RTLB, is supported by a TA 1:1 and has made significant progress this year against her IEP goals
- 1 has an IEP, is supported by RTLB and has exceeded 1 year's progress this year
- 2 are target children again in 2018; they have both exceeded 1 year's progress this year

### 2018 Year 5 Target Students- Gender/Ethnicities

Total: 14

Male	E	M	P	A	Female	E	M	P	A
Below	4	2		1	Below	1	4	2	0

There are 14 students in Year 5 identifying as target students in 2018:

- 1 is ORRS funded, has an IEP and a TA working 1:1 to assist learning
- 2 are ESOL students and receiving learning support; both exceeded 1 year's progress this year
- 1 student has an IEP and is on learning support; she has exceeded 1 year's progress this year
- 4 students have had high rates of absenteeism for a variety of reasons and whanau has been contacted to explore ways to ensure the level of attendance is higher next year
- 6 students are achieving just below the expectation and with continued monitoring and support are expected to reach the expected level next year.

### Comparison with 2017 Year 4 Target Students

Male	E	M	P	A	Female	E	M	P	A
Below	3	1	0	0	Below	1	1	2	0

Of the 8 target children identified in 2017:

- The 1 student identified as target children last year is ORRS funded and has an IEP; he is a target student this year
- 2 students are now achieving at the expected level for Year 5; both these students are P/M
- 5 students are now achieving just below the expected level and have all exceeded one year's progress this year

### 2018 Year 6 Target Students- Gender/Ethnicities

Total: 11

Male	E	M	P	A	Female	E	M	P	A
Below	0	5	1	0	Below	1	1	2	1

There are 11 Year 6 students identified as target students in writing in 2018:

- There are 2 M boys identify as target students at the end of year 6; Both students are on IEPs and have received learning support; both exceeded 1 years progress this year
- 3 students have had high rates of absenteeism for a variety of reasons and whanau has been contacted to share our concerns regarding the impact of absenteeism and achievement
- 6 students are achieving just below the expectation, are working within Level 3 in writing and with ongoing support at Intermediate should continue to progress

## 2018 Maths Data-Summary

### Whole School

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	TOTAL
Above	0	6 (7%)	12 (18%)	12 (23%)	13 (20%)	23 (35%)	66 (17%)
At	65 (96%)	68 (84%)	41 (62%)	32(60%)	38(58%)	34 (51%)	278 (69%)
Below	3 (4 %)	7 (9%)	14 (20%)	9 (17%)	15(22%)	9 (14%)	57 (14%)
TOTAL	68	81	67	53	66	66	401

### 2018 Year 1 Target Students-Gender/Ethnicities

Total: 3

Male	E	M	P	A	Female	E	M	P	A
Below	0	0	2	0	Below	0	0	1	0

There are 3 students identified as target students in maths in Year 1:

- 3 students are ESOL students and receive learning support to increase their oral language development e.g. sequencing, positional language knowledge
- 1 student has had high rates of absenteeism for a variety of reasons and whanau has been contacted to explore ways to ensure the level of attendance is higher next year

As these students were new to Waterlea this year there is no comparative data from 2017

### 2018 Year 2 Target Students-Gender/Ethnicities

Total: 7

Male	E	M	P	A	Female	E	M	P	A
Below	3	1	1	1	Below	0	0	1	0

There are 7 students identified as target students in maths in Year 2:

- 3 are ESOL students and have had learning support developing number knowledge and foundational numeracy concepts
- 2 children have IEPs and are supported in their learning by TAs; their learning is monitored by MOE and RTLB; they are making good progress towards their goals
- 1 child have high rates of absenteeism for a variety of reasons and whanau has been contacted to explore ways to ensure the level of attendance is higher next year
- 2 students should reach expectation next year with ongoing support

### Comparison with 2017 Year 1 data- Target Students

Male	E	M	P	A	Female	E	M	P	A
Below	0	0	0	1	Below	0	0	1	0

Of the 2 target students identified in 2017:

- Both are ESOL and are achieving at the expected level for Year 2

## 2018 Maths Data-Summary Continued

### 2018 Year 5 Target Students- Gender/Ethnicities

**Total: 15**

Male	E	M	P	A	Female	E	M	P	A
Below	1	2	3	0	Below	3	3	3	0

There are 15 students in Year 5 identifying as target students in 2018:

- 1 is ORRS funded, has an IEP and a TA working 1:1 to assist learning
- 1 student is new to Waterlea
- 6 are ESOL students and receiving learning support; all exceeded 1 year's progress this year
- 1 student has an IEP and is on learning support; she has exceeded 1 year's progress this year
- 4 students have had high rates of absenteeism for a variety of reasons and whanau has been contacted to explore ways to ensure the level of attendance is higher next year
- 7 students are achieving just below the expectation and with continued monitoring and support are expected to reach the expected level next year.

### Comparison with 2017 Year 4 Target Students

Male	E	M	P	A	Female	E	M	P	A
Below	1	2	1	0	Below	2	2	1	0

Of the 9 target children identified in 2017:

- The 1 student identified as target children last year is ORRS funded and has an IEP; he is a target student this year
- 1 student is now achieving at the expected level for Year 5;
- 7 students are now achieving just below the expected level and have all exceeded one year's progress this year; we are expecting them to achieving at the expected level next year

### 2018 Year 6 Target Students- Gender/Ethnicities

**Total: 9**

Male	E	M	P	A	Female	E	M	P	A
Below	0	3	2	0	Below	1		2	1

There are 9 students in Year 6 identifying as target students in 2018:

- 2 M boys identify as target students at the end of year 6; both students are on IEPs and have received learning support; both exceeded 1 years progress this year
- 6 students are achieving just below the expectation, are working within Level 3 in writing and with ongoing support at Intermediate School should continue to progress
- 1 student has significant learning anxiety towards maths which resulted in very disruptive behaviour during maths time; as an intervention he has been going to the Year 1 classes to tutor maths with younger students; this has had a positive impact on his self-efficacy and he has exceeded 1 year's progress this year

### Comparison with 2017 Year 5 Target Students

Male	E	M	P	A	Female	E	M	P	A
Below	0	3	5	0	Below	3	0	5	1

## Waterlea School Statement on Kiwisport Funding: 2018

### Purchased:

1. Replacing old Fitness Equipment- Tennis balls, Soccer balls, Rugby balls, Rainbow balls, tail balls, skipping ropes, hurdles, Netballs, Hockey, softball gear, dodge balls, bean bags, bibs, junior hoops and reaction ball, Volleyball kit
2. Sand for long jump pit
3. Classroom equipment for play and lunch Times
4. Sports Prices
5. Bus Trips to interschool tournaments
6. Paid Sports association Fees – Mangere Otahuhu zone for entering interschool tournaments.
7. Engraving Cross Country Trophy, Soccer and Swimming
8. Field Marking- White paint
9. Swimming pool chemicals – serviced and pool products
10. Mileage for attending Sports meeting
  - Children regularly doing physical activity
  - Having positive attitude while developing movement skills in challenging situations
  - Participation in interschool tournaments. - Champions of cross country , swimming and Soccer of Mangere Otahuhu Zone