

# Annual Report

Westport South School  
As at 31 December 2018

Prepared by SSL Flex Financials

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# Statement of Responsibility

## Westport South School 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.

Steve Dorey

Full Name of Board Chairperson



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Signature of Board Chairperson

Jo Dustan

Full Name of Principal



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Signature of Principal

Date: 1/6/2019

Date: 31-5-19

# Statement of Comprehensive Revenue and Expense

## Westport South School For the year ended 31 December 2018

	NOTES	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>Revenue</b>				
Government Grants	1	2,154,847	2,139,430	2,248,074
Locally Raised Funds	2	64,283	93,087	84,176
Interest & Dividends Received		21,626	14,000	18,044
<b>Total Revenue</b>		<b>2,240,756</b>	<b>2,246,517</b>	<b>2,350,294</b>
<b>Expenses</b>				
Locally raised funds	2	38,926	41,057	51,912
Learning Resources	3	1,588,286	1,571,982	1,739,006
Administration	4	106,193	95,614	86,759
Property	5	383,981	475,222	477,126
Depreciation	6	45,632	23,000	51,038
<b>Total Expenses</b>		<b>2,163,018</b>	<b>2,206,875</b>	<b>2,405,841</b>
<b>Net Surplus/(Deficit) for the year</b>		<b>77,739</b>	<b>39,642</b>	<b>(55,547)</b>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>77,739</b>	<b>39,642</b>	<b>(55,547)</b>

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

## Statement of Changes in Net Assets/Equity

### Westport South School For the year ended 31 December 2018

	2018	BUDGET 2018 (UNAUDITED)	2017
<b>Equity</b>			
Balance at 1 January	600,052	600,052	643,215
Total comprehensive revenue and expense for the year	77,739	39,642	(55,547)
Capital Contributions from the Ministry of Education	13,347	-	12,384
<b>Equity at 31 December</b>	<b>691,138</b>	<b>639,694</b>	<b>600,052</b>
<b>Retained Earnings</b>	<b>691,138</b>	<b>639,694</b>	<b>600,052</b>
<b>Equity at 31 December</b>	<b>691,138</b>	<b>639,694</b>	<b>600,052</b>

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

# Statement of Financial Position

## Westport South School As at 31 December 2018

	NOTES	2018	2018 BUDGET	2017
<b>Current Assets</b>				
Cash and Cash Equivalents	7	757,789	786,269	748,939
Accounts Receivable	8	105,897	81,728	81,728
GST Receivable		4,492	3,258	947
Prepayments		-	7,426	7,426
Funds held for Capital Works Projects	14	18,150	-	-
<b>Total Current Assets</b>		<b>886,327</b>	<b>878,681</b>	<b>839,040</b>
<b>Current Liabilities</b>				
Accounts Payable	10	112,615	129,335	129,335
Revenue Received in Advance	11	47,539	41,018	41,018
Provision for Cyclical Maintenance	12	107,529	15,319	15,319
Finance Lease Liability - Current Portion	13	18,237	16,498	16,498
Funds Held on Behalf of Cluster	15	13,804	19,664	19,664
<b>Total Current Liabilities</b>		<b>299,725</b>	<b>221,833</b>	<b>221,833</b>
<b>Working Capital Surplus/(Deficit)</b>		<b>586,602</b>	<b>656,848</b>	<b>617,206</b>
<b>Non-Current Assets</b>				
Property, Plant and Equipment	9	168,670	152,464	152,464
<b>Total Non-Current Assets</b>		<b>168,670</b>	<b>152,464</b>	<b>152,464</b>
<b>Non-Current Liabilities</b>				
Provision for Cyclical Maintenance	12	14,750	151,330	151,330
Finance Lease Liability	13	49,384	18,288	18,288
<b>Total Non-Current Liabilities</b>		<b>64,134</b>	<b>169,618</b>	<b>169,618</b>
<b>Net Assets</b>		<b>691,138</b>	<b>639,694</b>	<b>600,052</b>
<b>Equity</b>				
Equity		691,138	639,694	600,052
<b>Total Equity</b>		<b>691,138</b>	<b>639,694</b>	<b>600,052</b>

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

# Statement of Cashflows

Westport South School  
For the year ended 31 December 2018

	NOTES	2018	2018 BUDGET (UNAUDITED)	2017
<b>Statement of Cashflows</b>				
<b>Cashflows from Operating Activities</b>				
Government Grants		532,428	557,114	628,965
Locally Raised Funds		73,205	52,800	114,443
Hostel		-	-	-
International Students		-	-	-
Goods & Services Tax (net)		(3,530)	-	(4,959)
Payments to Employees		(263,698)	(371,859)	(76,906)
Payments to Suppliers		(255,778)	(211,589)	(584,452)
Cyclical Maintenance Payments in the year		(70,996)	-	-
Interest Paid		-	-	-
Interest & Dividends Received		(2,963)	(1,568)	-
Funds Administered on Behalf of Third Parties		21,626	14,000	17,437
<b>Net Cash from / (to) Operating Activities</b>		<b>30,294</b>	<b>38,898</b>	<b>94,528</b>
<b>Cashflows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(33,925)	-	(38,952)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		-	-	-
<b>Net Cash from / (to) Investing Activities</b>		<b>(33,925)</b>	<b>-</b>	<b>(38,952)</b>
<b>Cashflows from Financing Activities</b>				
Furniture and Equipment Grant		13,347	-	12,385
Finance Lease Payments		3,480	(1,568)	(15,982)
Painting contract payments		-	-	-
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		13,804	-	(59,503)
Funds Held for Capital Works Projects		(18,150)	-	-
<b>Net cash from Financing Activities</b>		<b>12,481</b>	<b>(1,568)</b>	<b>(63,100)</b>
Net Increase/(decrease) in cash and cash equivalents		8,850	37,330	(7,524)
Cash and cash equivalents at the beginning of the year	7	748,939	748,939	756,463
Cash and cash equivalents at the end of the year	7	757,789	786,269	748,939

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.

# Notes to the Financial Statements

## Westport South School For the year ended 31 December 2018

### 1. Statement of Accounting Policies

#### a) Reporting Entity

Westport South 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 concession have been taken.

##### Measurement Base

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

##### Presentation Currency

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

##### Specific Accounting Policies

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

##### Critical Accounting Estimates And Assumptions

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

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

*Useful lives of property, plant and equipment*



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

### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

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

#### *Recognition of grants*

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

### **c) Revenue Recognition**

#### **Government Grants**

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives; Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

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

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

#### **Other Grants**

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

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

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

#### **Interest Revenue**

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

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

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

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

**i) Inventories**

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

**j) Investments**

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

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

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

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

### k) Property, plant and equipment

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

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

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

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

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

#### **Leased Assets**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

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

## **l) Intangible Assets**

### *Software costs*

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

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

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

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

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

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

### *Non cash generating assets*

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

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

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

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

## **n) Accounts Payable**

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

## **o) Employee Entitlements**

### *Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

#### *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

#### **s) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

#### **t) Financial Assets and Liabilities**

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

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

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

#### **u) Borrowings**

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

#### **v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **w) Budget Figures**

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

#### **x) Services received in-kind**

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

# Notes & Disclosures

## Westport South School For the year ended 31 December 2018

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>1. Government Grants</b>			
Operational grants	457,245	509,077	499,984
Teachers' Salary grants	1,311,300	1,289,055	1,337,245
Use of Land and Buildings grants	312,248	312,248	295,991
Resource teachers learning and behaviour grants	61,404	29,050	79,361
Other Government grants	12,650	-	35,493
<b>Total Government Grants</b>	<b>2,154,847</b>	<b>2,139,430</b>	<b>2,248,074</b>
	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>2. Locally Raised Funds</b>			
Local funds raised within the School's community are made up of:	-	-	-
<b>Revenue</b>			
Donations	16,873	9,700	11,426
Activities	28,790	42,000	46,823
Trading	8,477	12,000	13,317
Fundraising	8,695	10,400	12,610
Other revenue	1,449	18,987	-
<b>Total Revenue</b>	<b>64,283</b>	<b>93,087</b>	<b>84,176</b>
<b>Expenses</b>			
Activities	27,308	27,057	36,686
Trading	9,010	12,000	12,409
Fundraising	2,608	2,000	2,817
<b>Total Expenses</b>	<b>38,926</b>	<b>41,057</b>	<b>51,912</b>
<b>Surplus/ (Deficit) for the year Locally raised funds</b>	<b>25,357</b>	<b>52,030</b>	<b>32,264</b>
	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>3. Learning Resources</b>			
Curricular	23,955	37,970	32,212
Extra-curricular activities	1,256	(13,902)	1,460
Library resources	9,857	8,275	9,028
Employee benefits - salaries	1,289,055	1,284,179	1,337,245
Resource/Attached teacher costs	244,533	245,025	349,209
Staff development	19,630	10,435	9,852
<b>Total Learning Resources</b>	<b>1,588,286</b>	<b>1,571,982</b>	<b>1,739,006</b>

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>4. Administration</b>			
Audit Fee	3,262	3,478	3,112
Board of Trustees Fees	3,270	6,000	3,295
Board of Trustees Expenses	6,251	3,802	2,717
Communication	6,793	6,521	2,888
Consumables	11,690	6,435	6,243
Operating Lease	-	-	2,733
Other	6,680	7,218	4,335
Employee Benefits - Salaries	49,343	49,500	51,100
Insurance	15,003	7,182	6,404
Service Providers, Contractors & Consultancy	3,900	5,478	3,930
<b>Total Administration</b>	<b>106,193</b>	<b>95,614</b>	<b>86,759</b>

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>5. Property</b>			
Caretaking and Cleaning Consumables	7,343	13,044	8,881
Consultancy and Contract Services	1,584	1,584	1,584
Cyclical Maintenance Expense	(44,370)	17,000	53,495
Grounds	7,342	3,479	2,964
Heat, Light and Water	13,262	15,304	11,836
Rates	1,678	1,700	1,624
Repairs and maintenance	16,507	33,529	30,335
Use of Land and Buildings	312,808	312,248	295,991
Employee Benefits - Salaries	67,828	77,334	70,416
<b>Total Property</b>	<b>383,981</b>	<b>475,222</b>	<b>477,126</b>

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.

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>6. Depreciation of Property, Plant &amp; Equipment</b>			
Buildings	-	-	-
Building Improvements	1,311	650	1,641
Furniture and Equipment	12,185	6,038	12,542
Information and Communication Technology	14,689	7,279	16,747
Motor Vehicles	-	-	-
Textbooks	-	-	-
Leased Assets	14,019	7,336	17,119
Library Resources	3,428	1,697	2,989
<b>Total Depreciation of Property, Plant &amp; Equipment</b>	<b>45,632</b>	<b>23,000</b>	<b>51,038</b>

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>7. Cash &amp; Cash Equivalents</b>			
Bank Current Account	457,156	-	464,634
Bank Call Account	230,000	-	230,000
Short-term Bank Deposits	70,632	-	54,305
<b>Cash and cash equivalents for Cash Flow Statement</b>	<b>757,789</b>	<b>-</b>	<b>748,939</b>

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

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>8. Accounts Receivable</b>			
<b>Accounts Receivable</b>			
Receivables	386	-	2,382
Receivables from the Ministry of Education	-	-	17,873
Interest Receivable	-	-	607
Bank Staffing Underuse	17,369	-	(30,313)
Teachers Salaries Grant Receivable	88,142	-	91,179
<b>Total Accounts Receivable</b>	<b>105,897</b>	<b>-</b>	<b>81,728</b>
<b>Accounts Receivable</b>			
Receivables from Exchange Transactions	386	-	2,989
Receivables from Non-Exchange Transactions	105,511	-	78,739
<b>Total</b>	<b>105,897</b>	<b>-</b>	<b>81,728</b>

### 9. Property, Plant & Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Furniture & Equipment	60,109	6,348	-	-	(12,185)	54,272
Information and Communication	41,983	3,090	-	-	(14,689)	30,383
Building Improvements	3,355	2,626	-	-	(1,311)	4,670
Library Resources	12,265	3,646	-	-	(3,428)	12,483
Leased Assets	34,752	74,219	(23,325)	-	(14,019)	66,861
<b>Total</b>	<b>152,464</b>	<b>899,929</b>	<b>(23,325)</b>	<b>-</b>	<b>(50,398)</b>	<b>168,669</b>



	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Furniture & Equipment	194,289	(140,016)	54,272
Information and Communication	129,286	(98,903)	30,384
Building Improvements	45,980	(41,310)	4,670
Library Resources	42,399	(29,916)	12,483
Leased Assets	148,434	(25,593)	66,861
Balance at 31 December 2018	560,389	(335,739)	168,669

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Furniture & Equipment	60,943	11,708	-	-	(12,542)	60,109
Information and Communication	36,112	22,618	-	-	(16,747)	41,983
Building Improvements	4,996	-	-	-	(1,641)	3,355
Library Resources	12,020	3,234	-	-	(2,989)	12,265
Leased Assets	50,480	1,392	-	-	(17,119)	34,753
Total	164,551	38,952	-	-	(51,038)	152,464

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Furniture & Equipment	187,941	(127,832)	60,109
Information and Communication	126,197	(84,214)	41,983
Building Improvements	43,354	(39,999)	3,355
Library Resources	38,752	(26,487)	12,265
Leased Assets	74,216	(39,463)	34,753
Balance at 31 December 2017	470,460	(317,995)	152,465

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>10. Accounts Payable</b>			
<b>Accounts Payable</b>			
Operating Creditors	3,757	-	10,061
Accruals	3,187	-	-
Employee Entitlements - salaries	88,142	-	103,057
Employee Entitlements - Leave accrual	17,530	-	16,217
<b>Total Accounts Payable</b>	<b>112,615</b>	<b>-</b>	<b>129,335</b>
<b>Accounts Payable</b>			
Payables for Exchange Transactions	112,615	-	129,335
<b>Total</b>	<b>112,615</b>	<b>-</b>	<b>129,335</b>

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>11. Revenue Received in Advance</b>			
Grants in Advance - Ministry of Education	10,059	-	2,853
Other	37,480	-	38,165
<b>Total Revenue Received in Advance</b>	<b>47,539</b>	<b>-</b>	<b>41,018</b>

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>12. Provision for Cyclical Maintenance</b>			
Provision at Start of the Year	166,649	-	113,154
Increase/ (decrease) to Provision During the Year	(44,370)	17,000	53,495
Provision at the End of the Year	122,279	17,000	166,649
<b>Total Provision</b>			
Cyclical Maintenance - Current	107,529	-	15,319
Cyclical Maintenance - Term	14,750	-	151,330
<b>Total</b>	<b>122,279</b>	<b>-</b>	<b>166,649</b>

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>13. Finance Lease Liability</b>			
The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:			
No Later than One Year	18,237	-	16,498
Later than One Year and no Later than Five Years	49,384	-	18,288
<b>Total</b>	<b>67,621</b>	<b>-</b>	<b>34,786</b>

#### 14. 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:

Project	2018	Opening Balances	Receipts from MOE	Payments	BOT Contributions	Closing Balance
		\$	\$	\$	\$	\$
Room 13 Upgrade	In progress	0	163,079	(181,229)	0	(18,150)
<b>Total</b>						<b>(18,150)</b>

Project	2017	Opening Balances	Receipts from MOE	Payments	BOT Contributions	Closing Balance
MOE Special Needs Fence	complete	-	169,985	169,985	-	-
MOE Toilet Upgrade	complete	55,818	6,193	62,011	-	-
<b>Total</b>		<b>55,818</b>	<b>176,178</b>	<b>231,996</b>		

2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
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#### 15. Funds for RTLB Services

**Westport South School is the lead school and holds funds on behalf of the RT Lit. a group of schools funded by the Ministry of Education to support children with the highest literacy needs.**

Funds held at Beginning of the Year	19,664	19,700	23,349
Funds Received from MoE	15,119	15,159	18,648
Funds Spent on Behalf of the Cluster	20,979	20,000	23,333
Funds Held at Year End	13,804	14,859	19,664

## 16. 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.

## 17. 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	2017
	Actual	Actual
	\$	\$
Board Members		
Remuneration	3,410	3,295
Full-time equivalent members	0.46	0.30
Leadership Team		
Remuneration	314,949	320,570
Full-time equivalent members	3	3
Total key management personnel remuneration	318,359	323,865
Total full-time equivalent personnel	3.46	3.30

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	2017
	Actual	Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	130 - 140	140 - 150
Benefits and Other Emoluments	-	3 - 5
Termination Benefits	-	-

## Other Employees

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

Remuneration	2018	2017
\$000	FTE Number	FTE Number
	0.00	0.00

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

### 18. 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	2017
	Actual	Actual
Total		
Number of People		

## 19. Contingencies

There are no contingent liabilities, except as stated 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.

## 20. Commitments

### a) Capital Commitments

As at 2018 the Board has entered into no contract agreements for capital works.

(Capital commitments at 31 December 2017 : nil)

### b) Operating Commitments

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

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

(Operating commitments at 31 December 2017 : nil)

## 21. 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.

## 22. Financial Instruments

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

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>Cash and receivables</b>			
Cash and Cash Equivalents	757,789	-	748,939
Receivables	105,897	-	63,248
<b>Total Cash and receivables</b>	<b>863,685</b>	<b>-</b>	<b>812,187</b>
	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
<b>Financial liabilities measured at amortised cost</b>			
Payables	112,615	-	129,335
Finance Leases	67,621	-	34,786
Painting Contract Liability	-	-	-
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>180,237</b>	<b>-</b>	<b>164,121</b>

### 23. Events after Balance Date

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

### 24. Comparatives

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

### 25. Breach of Law - Failure to meet Statutory Reporting Deadline

The Board of Trustees did not comply with Section 87A of the Education Act, in that it did not submit its Annual Financial Statements for audit by 31 March 2019.

# Kiwisport Statement

## Westport South School For the year ended 31 December 2018

Kiwisport is a Government funding initiative to support students' participation in organised sport.

In 2018, the school received total Kiwisport funding of \$4,103 (excluding GST). Funding was used to give the children an extra week swimming in the town pool. This year the fund enabled years 4 and 5 to complete a water safety programme.

The school continues to be a member of the Canterbury Sports Assn and gave 3 students opportunity to do cross country at a higher level.

The school subsidised sports fees this year in an effort to keep children involved in sport out of school.

Equipment	\$300
Swimming	\$1750
Membership subsidies	\$350
Tasman Golf in schools	\$124
Top Team	\$800
Transportation to swimming	\$550 subsidised parents
CHCH transport, accom	\$200 subsidised parents

The school took advantage of the Rugby, Cricket, Basketball, Hockey Development Officers to take skills with all classes.

Miniball, Basketball, Netball, Hockey teams were organised through the school and several membership fees were subsidised by the school to enable children to participate. Equipment and uniforms were provided by the school for these sports.



# Kiwisport Statement

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## WESTPORT SOUTH SCHOOL

### Annual Report 2018 Student Achievement Target No. 1

Target group 1 will reach expected stage level for place value

Target group 2 will meet expected stage level for fractions

#### **Why this target?**

In 2017 significant gains were made by students in place value knowledge however the Yr 7/8 cohort still fell below expected stages. A further year targeting 2018 Yr8 children will continue. The 2017 Yr 4 group are achieving below other cohorts in fractions



#### **What did we do?**

Staff were encouraged to utilise new resources to ensure there was plenty of hands on equipment for children. Mathematic leaders visited all rooms to observe and give advice - modelling if needed. Gloss was implemented as an assessment tool. Place value and fraction pre-test/post-test developed and used. All teachers identified a target group within their class groups to monitor. Clear specific and targeted teaching of concepts combined with regular discussions at SAP meetings ensured hot spot teaching. After a visit to Waimea Intermediate in 2016 it was decided to trial the use of Prime Maths a resource used in many NZ schools as well as wide use in Singapore.



#### **How did we resource it?**

Release time was budgeted for. Money was provided by the Board, an application to the Lodge and a donation from a parent for new text and workbooks to trial the Prime Maths for two years.



#### **What did we achieve? Analysis of variance.**

Base line data has been collected from Year 5 and 6 students. The test was administered, for the third time, in Term 4 and as with the two previous tests I marked them to ensure consistency of the data.

After disappointing results in Term 3 the following results are pleasing. The Year 5 cohort has achieved the target and the Year 6 cohort has made significant gains as a result of this targeted teaching.

In the Year 5 cohort 30/39 (77%) of the students made gains of 1 or more levels. This is a significant shift from the Term 3 results of 15% movement. The data shows that 35/39 (90%) of these students are now achieving At or Above expectation. (Stage 5A) This is an excellent result.

The Year 6 cohort has also made significant gains with 23/36 (64%) of students making gains of 1 or more levels. This is an improvement from 28% movement in Term 3. The data shows that 24/36 (67%) of students are now achieving At or Above expectation here with fraction Knowledge. (Stage 6E)

The transition from Stage 6 into Stage 7/8 becomes more complicated with; the introduction of the renaming mixed fractions, equivalent fractions, etc. This is usually covered only by the

more capable Year 6 mathematicians during units of work on proportions and ratios. This could explain the lower achievement results in Year 6. However, it is expected that these concepts are to be covered during regular, ongoing knowledge teaching prior to our daily core teaching of mathematics in classes. We need to ensure that this is embedded in our practice school-wide.



### **What do we believe made the differences?**

Teachers were very targeted in their teaching. Regular hotspots in class. Regular sessions held at staff meetings introducing new equipment and sharing of successful strategies kept focus to front. Assistance of TA



### **Where to next?**

Trial Prime Maths in middle school to see if it changes the level children are reaching. Target basic facts in 2019 to see if this knowledge can be instant recall rather than the significant part of solving problems.

## **Annual Report**

## **Student Achievement Target No. 2**

**Raise the achievement of YR5, 6, 8 boys working at or above expectation in writing by 10%**

### **Why this target?**

In 2015 and in 2017 the same group of students have been targeted. The target was reached in 2015 but have not maintained their achievement levels which resulted in them being targeted again in 2017. Because the target was not reached in 2017 and due to the nature of the students within this small cohort we have decided not to make this an ongoing target. Because the school will be part of the ALL programme again in 2018 it would mean all senior and middle teachers participate with boy's target group in writing so this cohort will be part of our focus groups. In 2017 the Yr 7 boys target group made a 10% improvement in children working at/above expectation, not meeting the desired 15% target therefore we will continue to target this group in 2018.



### **What did we do?**

All teachers identified a group of children working below expectation as a target group. Regular staff meetings and professional reading discussions around writing. Regular discussions were held at SAP meetings to monitor target students.

An excellent and inspiring professional development day with Joseph Driessen was held with staff utilising many of his very practical suggestions.

School participated in Year 3 ALL programme. We implemented EastTTle across middle and senior school for all target groups after a Professional development session held by Canterbury University with all staff. Classroom observations, teacher mentoring supported this intervention.

PACT training was undertaken but this became a focus for our In-School teachers working with the Kaihui Ako focussing on Yrs 8-10 with specific students. This will be further shared next year across the school. Purchases were made of more mentor texts for staff.

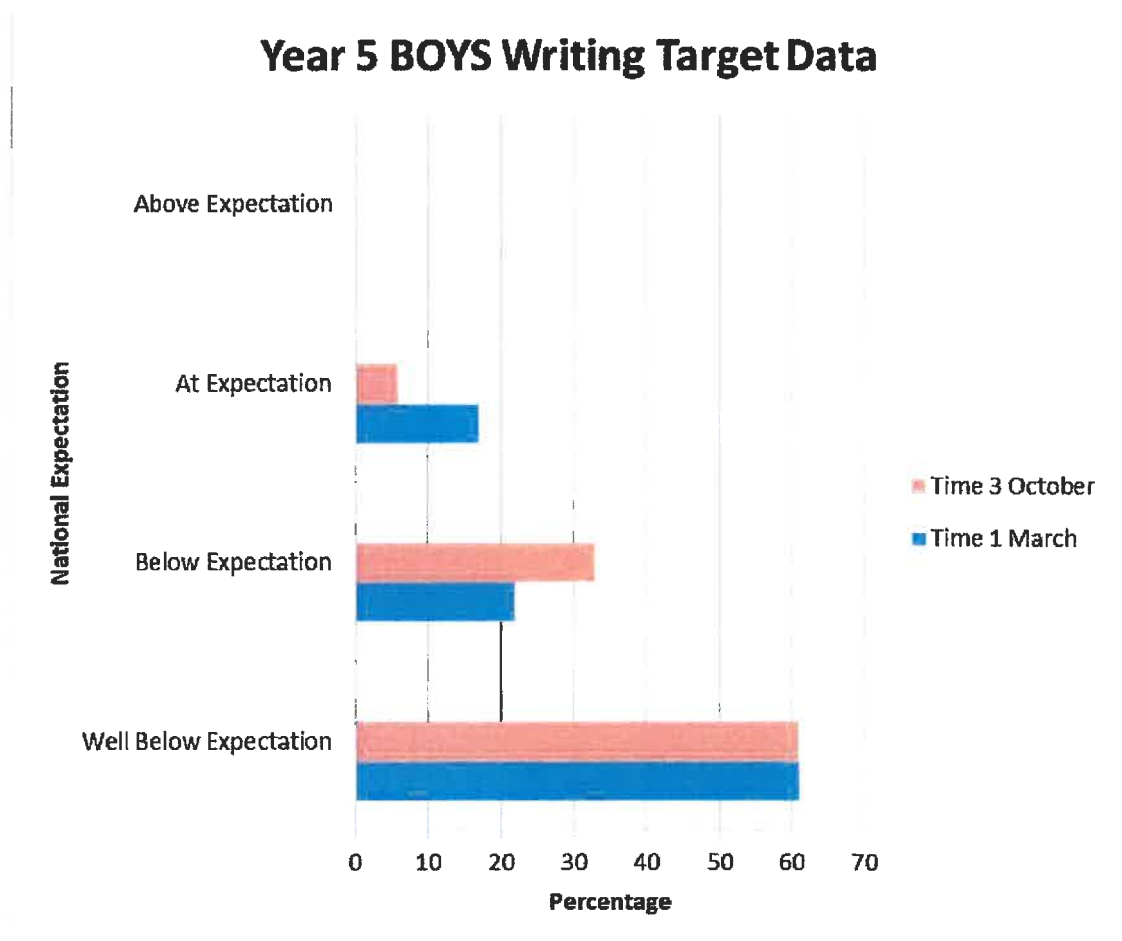


### How did we resource it?

Money was budgeted for resources and PD. Time was allowed for release and teachers new to ALL were given extra to allow them to withdraw group from the classroom for less distraction.

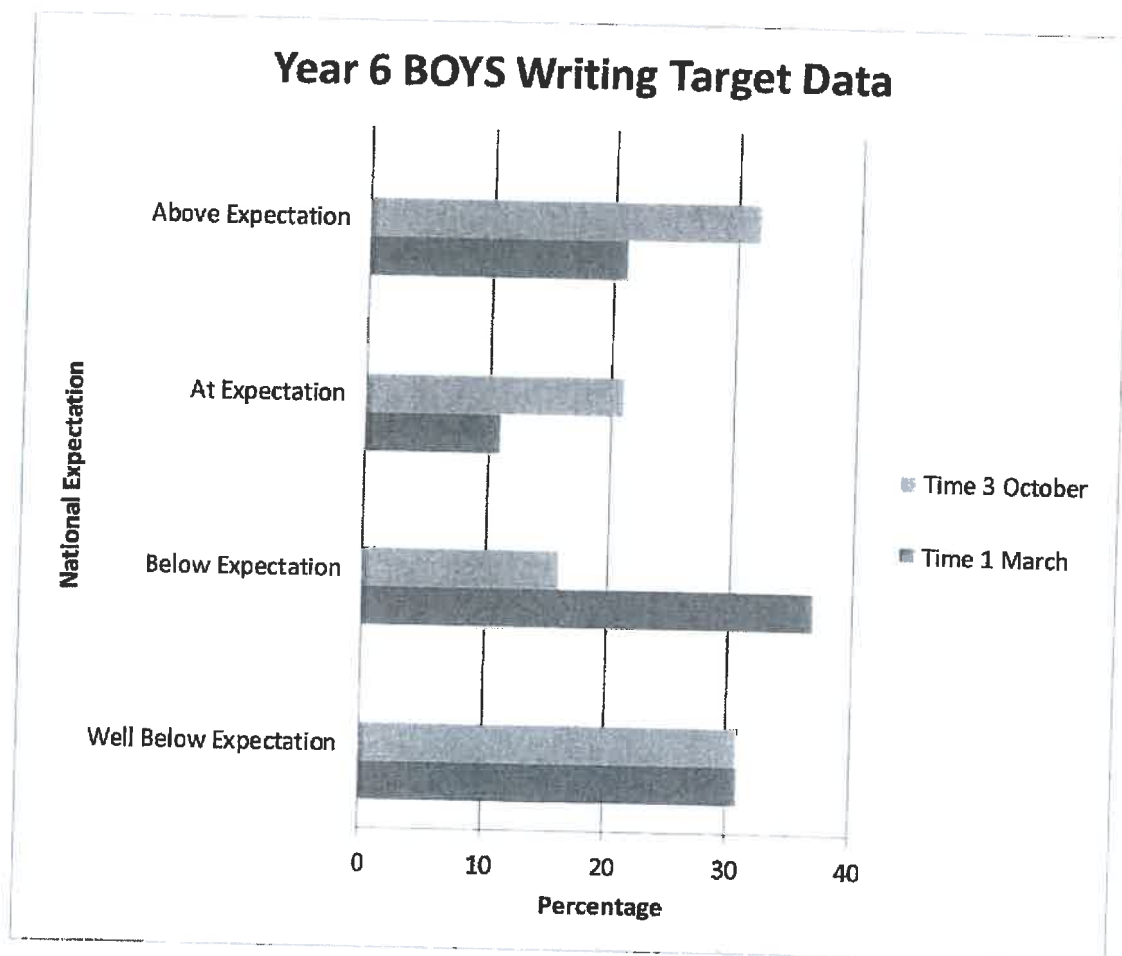


### What did we achieve? Analysis of variance.



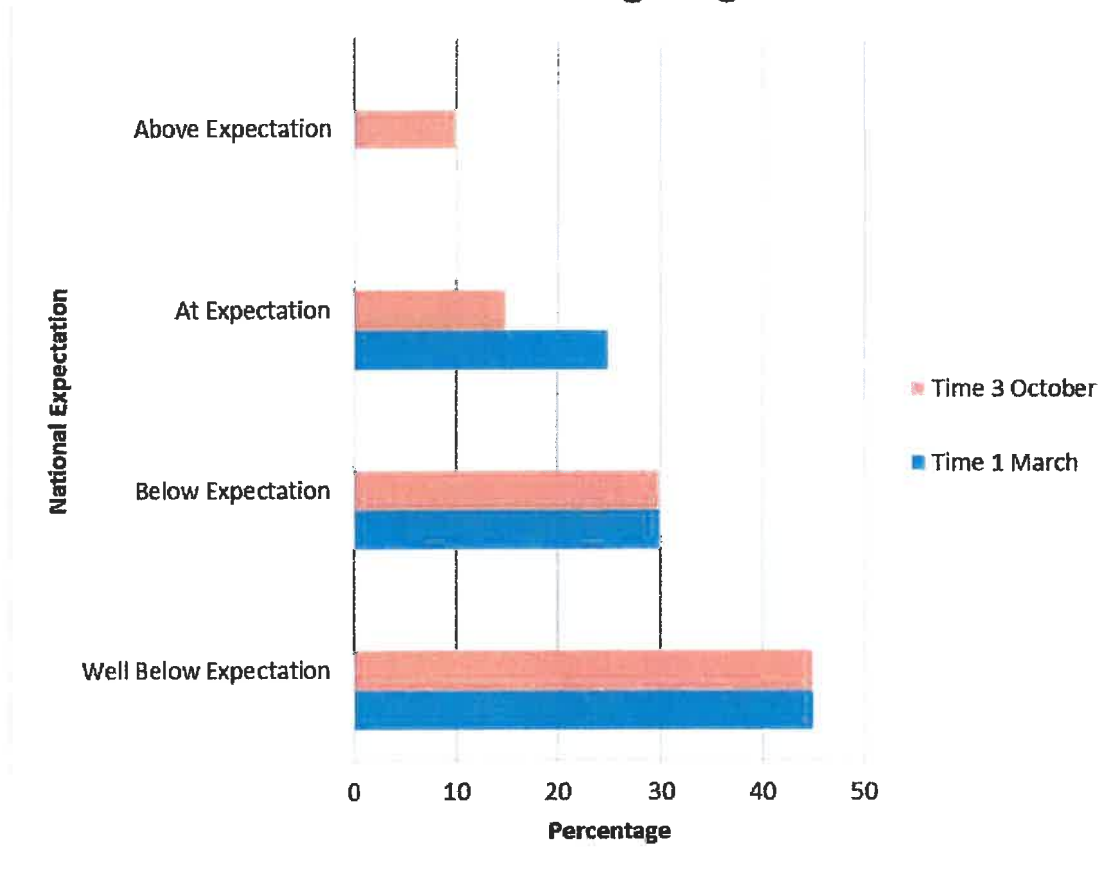
The data identifies a significant tail, with 61% of students operating 'Well Below Expectation' (11 students). There are 18 students in the Year 5 BOYS cohort. However, there are 4 Special Needs students and 1 high needs learner identified within this group. These students have all been present for each data collection. Students who have left the school or enrolled since the March data collection have been removed, making this 'clean' data.

Year 5 BOYS were not selected by the teacher/s to participate in the ALL intervention groups. This has highlighted the need for senior leaders to more closely scrutinise the selection of students for the ALL programme to ensure this Tier 2 intervention aligns to schoolwide targets.



The data still identifies a tail, with 31% of students operating 'Well Below Expectation' (6 students). There are a total of 19 students identified in this cohort who have been present in both data collections. However, there are 2 Special Needs students and 1 ESOL student identified within this group.

## Year 8 BOYS Writing Target Data



The data still identifies a significant tail, with 45% of students operating 'Well Below Expectation' (9 students). There are a total of 20 students identified in this cohort who have been present in both data collections. However, there are 3 students identified within this group with severe language processing difficulties.

## Writing Target Students Across the School

<b>Tier 2 Supplementary Supports/ Interventions</b>	<b>Total number of students</b>	<b>Acceleration rate during intervention</b>		
		<b>Student progress was faster than their previous rate of learning</b>	<b>Student made more than 1 years progress</b>	<b>Student reached curriculum expectation</b>
<b>Accelerating Learning in Literacy programme (ALL)</b>	<b>31</b>	<b>9</b>	<b>20</b>	<b>14</b>
<b>Classroom Writing Target groups (5 teachers)</b>	<b>13</b>	<b>4</b>	<b>5</b>	<b>11</b>
<b>Tutor Writing group (TA)</b>	<b>4</b>	<b>3</b>		

<b>Peered Writing group</b>	<b>6</b>	<b>6</b>		
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The above table identifies the Tier 2 supplementary support programmes that we have put in place this year to support our 'At risk' learners in writing. Tier 2 interventions are short term and intensive, offering supplementary support *in addition to* the classroom programmes. A total of 54 students' schoolwide have benefitted from additional support in writing through our Tier 2 interventions. A significant number of these students have made accelerated progress during the intervention period.

NOTE: It is also important to note that the October sample was assessed using the new online e-asTTle tool, whereas the earlier assessments were done using old asTTle rubrics. There will be some variance in the tool outcomes, which needs to be taken into consideration when comparing the two data sets. In fact I was reluctant to compare the two data sets for this reason.



### **Where to next?**

#### ***Building school-wide systems, processes and capability***

- Work will be ongoing in 2019 with the Accelerating Learning in Literacy (ALL) programme, where we will again target groups of 'at risk' students across the school, closely aligned to our identified school targets. This will build on the success of the ALL programme this year and provide further opportunities to develop writing purposes across all the syndicate classes and develop common knowledge, understandings and practices.
- All classroom teachers will have an identified target group for writing, which will be the ALL students for teachers undertaking the ALL programme. These children will be monitored and tracked and it is expected that the teacher plans for these students in a differentiated way to address their needs, using a process of inquiring into their practice.
- We will use our new Writing Curriculum and Achievement Plan to support our curriculum delivery and identify the tiers of support available in the school, creating clear pathways to monitor student progress, implement supplementary supports and interventions to support students 'at risk' of not achieving.
- There is an expectation that Syndicate Leaders make student achievement a higher priority within their teams, with a regular focus on professional conversations about our target students, developing teacher knowledge of effective practices in writing through sharing expertise, sharing text models, moderating writing etc, building a culture of shared responsibility for our learners across each syndicate.
- We are undertaking professional development through our CoL next year in the use of the Progress and Consistency Tool (PaCT) for writing assessment and moderation, for our target students. This will be facilitated by the in-school CoL leader.
- We will continue to implement and monitor our 'Summer Slump' Action Plan next year, with ongoing emphasis on providing holiday reading challenges.
- We will continue to use the new e-asTTle writing assessment tool, with ongoing planned moderation and discussion of student writing samples amongst the staff, in order to develop greater accuracy and consistency when marking.
- We will review the ALL resourcing and budget to provide TA support for teachers in the middle school to implement this Tier 2 intervention.

## **STATEMENT OF RESOURCES**

### **For the year ended 31 December 2018**

#### **Physical Resources**

The Westport South School Board of Trustees has a property occupancy agreement with the Ministry of Education for the Derby Street site of 2.7 hectares with classrooms and a library on site. It has full sets of texts and all necessary equipment and materials for all classes.

The property comprises:

- 13 Classrooms
- Library
- Teacher resource room, including Resource Teacher of Literacy and Reading Recovery Teacher Rooms.
- School Hall
- Office Block and staffroom
- Swimming Pool and related sheds which were decommissioned and are now used as a community garden
- Caretakers garage

The Westport South Dental Clinic is situated on the school grounds. The old Dental Clinic on site is used by the Special Education Service ( speech language therapist ).

The Board of Trustees has access to the PERC Energy Centre for swimming, each class receiving 1 hours instruction five days a week for two weeks.

#### **KIWI SPORTS FUNDING—\$4103**

Funding was used to give the children an extra week swimming in the town pool. This year the fund enabled years 4 & 5 to complete a water safety programme.

The school continues to be a member of the Canterbury sports Assn and gave 3 students opportunity to do cross country at a higher level.

The school subsidized sports fees this year in an effort to keep children involved in sport out of school.

Equipment	\$ 300.00
Swimming	\$1750.00
Membership Subsidies	\$ 350.00
Tasman Golf in schools	\$ 124.00
Top Team	\$ 800.00
Transportation to swimming	\$ 550.00 subsidized parents
CHCH transport, accom	\$ 200.00 subsidized parents

The school took advantage of the Rugby, Cricket, Basketball, Hockey Development Officers to take skills with all classes.

Miniball, Basketball, Netball, Hockey teams were organized through the school and several membership fees were subsidized by the school to enable children to participate. Equipment and uniforms were provided by the school for these sports.



## Human Resources

The staffing entitlement was:

Principal	U5	1
Deputy Principal		1 + 4MU
Assistant Principals		3 + 3MU
Scale A Teachers		9
Scale A Part-time ( 0.1ORS )		0.3
Scale A Reading Recovery		750 hours
Resource Teacher Literacy		1
Scale A release for RR and class release		1

The Board of Trustees also employed:

Clerical Executive	37 hours/week
Clerical Assistant	7 1/2 hours/week
Clerical Assistant	2 hours /week
Caretaker	40 Hours/week
Caretakers Assistant	5 hours/week
Cleaner 1	15 hours/week
Cleaner 2	11 hours/week
Teacher Aide ( Position A )	13 hours/week
Teacher Aide ( Position B )	14 hours/week
Teacher Aide ( Position C )	14.5 hours/week
Teacher Aide ( Position D )	15 hours/week
Teacher Aide ( Position E )	11.25 hours/week
Teacher Aide ( Position F )	19.5 hours/week
Teacher Aide ( Position G )	9 hours/week
Teacher Aide ( Position H )	22.5 hours/week
Teacher Aide ( Position I )	21.75 hours/week
Teacher Aide ( Position J )	7 hours/week
Teacher Aide (Position K)	19 hours/week

These hours fluctuated throughout the year. This was funded from ORRS, High Health, SEG grants, IWS, HCN, ACC, bulk grant and RTLB interventions. A significant number of hours has been needed to be funded from the bulk grant to cover children who are a health and safety risk to themselves and others. Ministry funding never covers the needs of the child and is significantly hard to get. It is especially noticeable when children are transferring from other districts how hard it is to get the funding they had transferred.

The grading roll of the school was set at 322 in March 2018 reaching 301 in Oct at peak and included students from New Entrants to Year 8 classes.

The school was open 376 half days during 2017. The school was closed for two days of strike action and two days with Cyclone Geta.

- Undertake a schoolwide review of Spelling programmes to better understand why our spelling performance as a school is so low in the e-asttle assessments and strategically plan to address this evident need across the school.
- Our goal is for continual schooling improvement and our focus will be on building collective efficacy, with emphasis on distributed leadership practices and staff working collaboratively to address their needs and the needs of their students.

## **Annual Report                      Student Achievement Target No. 3**

### **Establish systems through PB4LSW to teach positive behaviours**

#### **Why this target?**

This was a continuation of the establishment of PB4L at the next level



#### **What did we do?**

A proactive team to lead PB4L was maintained with the new Chairman replacing the retiring. PB4L team met regularly twice a term. The team attended all PD related to Tier 2. Further links to the HEART matrix using student voice were made. We revisited Minor and Major behaviors at a staff meeting. Weekly teaching focus off HEART matrix were carried out by teaching staff and presented at Assembly.

TIMS was taught and emphasized every term to allow children to have a problem-solving strategy. PB4L team leader and Principal completed classroom observations looking at behavior management, positive language and hard displays.



#### **How did we resource it?**

Money was budgeted for relievers for staff to attend tier 2 training, for prizes and rewards.



#### **What did we achieve? Analysis of variance.**

- Tier 2 training with Max and Jason
- We have completed an application process for the Newcomers Club.
- The team is aware of and capable of sharing where T1 and T2 fit in our school.
- Continuation of focussed teaching of all contexts.
- Weekly focus that children and staff are aware of.
- Weekly focus is displayed on syndicate boards around the school.
- Regular team meetings.
- Attending West Coast Cluster meetings on a regular basis.
- Huge bank of HEART resources is available for teachers.

- All teachers use HEART language.
- Children understand and use HEART language consistently.
- Students understand the HEART routine and can articulate it well.
- Use of Year 6/7/8 students as HEART Monitors.



### **What do we believe made the differences?**

Support to staff from PB4L team. Commitment of staff to the programme. The embedded nature of HEART and what it means to the pupils.



### **Where to next?**

- Tier 2 training to continue in 2019.
- Establish Newcomers Club.
- Develop other T2 interventions.
- Teacher Only Day – Need to discuss how T1 and T2 will work.
- Budget considerations for PB4L.
- Firming up of BOT and parent member on the PB4L Team.
- TIMS video needs updating.
- Would like to have an opportunity to visit other schools and observe their PB4L.

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

The Auditor-General is the auditor of Westport South School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

### **Opinion**

We have audited the financial statements of the School on pages 4 to 23 that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - financial position as at 31 December 2018; and
  - financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practices in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with disclosure concessions.

Our audit was completed on 31 May 2019. This is the date at which our opinion is expressed.

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

### **Basis of Opinion**

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

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

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

### **Responsibilities of the Board of Trustees**

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

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

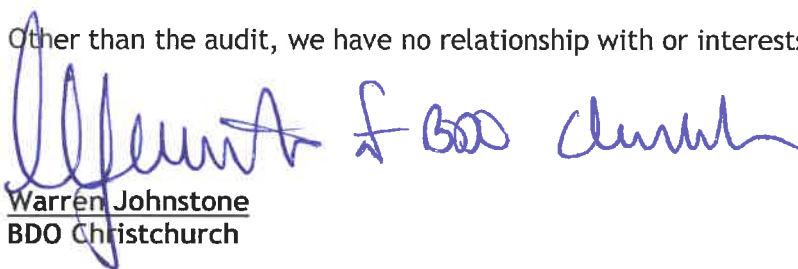
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

### **Independence**

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

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



Warren Johnstone  
BDO Christchurch

On behalf of the Auditor-General  
Christchurch, New Zealand