

PAPATOETOE EAST SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

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Ministry Number: 1427

PAPATOETOE EAST SCHOOL

Financial Statements - For the year ended 31 December 2017

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Papatoetoe East School

Statement of Responsibility

For the year ended 31 December 2017

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

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

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

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

RICHARD MARK WILKIE

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

11 MAY 2018

Date:

Graeme Bruce Gilbert

Full Name of Principal

[Signature]

Signature of Principal

11 MAY 2018

Date:

Papatoetoe East School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue				
Government Grants	2	4,747,127	4,152,495	4,458,911
Locally Raised Funds	3	147,585	42,600	84,620
Interest Earned		14,692	20,000	14,894
Other Revenue		-	-	-
		<u>4,909,404</u>	<u>4,215,095</u>	<u>4,558,425</u>
Expenses				
Locally Raised Funds	3	54,756	37,300	35,309
Learning Resources	4	2,941,624	2,697,500	2,776,380
Administration	5	267,347	270,800	274,958
Property	6	1,525,684	1,070,995	1,276,114
Depreciation	7	189,425	130,000	152,052
Loss on Disposal of Property, Plant and Equipment		(1,302)	-	52
Asset write off Plant and Machinery		-	-	19,938
		<u>4,977,534</u>	<u>4,206,595</u>	<u>4,534,803</u>
Net Surplus / (Deficit) for the year		(68,130)	8,500	23,622
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(68,130)</u>	<u>8,500</u>	<u>23,622</u>

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

Papatoetoe East School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	1,684,050	1,437,621	1,631,590
Total comprehensive revenue and expense for the year	(68,130)	8,500	23,622
Contribution - Furniture and Equipment Grant	-	-	28,838
Equity at 31 December	1,615,920	1,446,121	1,684,050
Retained Earnings	1,615,920	1,446,121	1,684,050
Reserves	-	-	-
Equity at 31 December	1,615,920	1,446,121	1,684,050

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

Papatoetoe East School
Statement of Financial Position
As at 31 December 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	285,166	124,889	572,256
Accounts Receivable	9	166,954	190,661	172,795
GST Receivable		26,280	-	-
Prepayments		435	-	534
Inventories	10	199	-	205
Investments	11	304,195	400,000	294,542
MOE Capital Works projects	16	39,966	-	-
		<u>823,195</u>	<u>715,550</u>	<u>1,040,332</u>
Current Liabilities				
GST Payable		-	-	1,567
Accounts Payable	13	356,630	300,000	238,834
Provision for Cyclical Maintenance	14	-	14,872	-
Finance Lease Liability - Current Portion	15	2,977	-	2,046
Funds held for Capital Works Projects	16	-	-	275,643
		<u>359,607</u>	<u>314,872</u>	<u>518,090</u>
Working Capital Surplus/(Deficit)		<u>463,588</u>	<u>400,678</u>	<u>522,242</u>
Non-current Assets				
Investments	11	-	-	-
Property, Plant and Equipment	12	1,212,317	1,098,230	1,213,984
		<u>1,212,317</u>	<u>1,098,230</u>	<u>1,213,984</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	58,055	52,787	49,333
Finance Lease Liability	15	1,930	-	2,843
		<u>59,985</u>	<u>52,787</u>	<u>52,176</u>
Net Assets		<u>1,615,920</u>	<u>1,446,121</u>	<u>1,684,050</u>
Equity		<u>1,615,920</u>	<u>1,446,121</u>	<u>1,684,050</u>

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

Papatoetoe East School
Statement of Cash Flows
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,035,918	1,052,495	1,084,590
Locally Raised Funds		147,139	42,600	86,018
Goods and Services Tax (net)		(27,847)	-	26,586
Payments to Employees		(326,041)	(365,961)	(386,414)
Payments to Suppliers		(619,513)	(510,995)	(678,676)
Cyclical Maintenance Payments in the year		-	(20,300)	-
Interest Paid		(470)	-	15,220
Interest Received		15,425	20,000	-
Net cash from / (to) the Operating Activities		224,611	217,839	147,324
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		6,303	-	(52)
Purchase of PPE (and Intangibles)		(190,435)	(130,000)	(147,216)
Purchase of Investments		(9,653)	(400,000)	39,880
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(193,785)	(530,000)	(107,388)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	28,838
Finance Lease Payments		(2,308)	-	(1,414)
Painting contract payments		-	-	-
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		-	-	-
Funds Held for Capital Works Projects		(315,609)	-	266,334
Net cash from Financing Activities		(317,917)	-	293,758
Net increase/(decrease) in cash and cash equivalents		(287,091)	(312,161)	333,694
Cash and cash equivalents at the beginning of the year	8	572,257	437,050	238,562
Cash and cash equivalents at the end of the year	8	285,166	124,889	572,256

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.

Papatoetoe East School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

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.

For Integrated schools this note should also include the following:

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

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 under schedule 6 section 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	2.5% Diminishing Value
Furniture and equipment	25% Diminishing Value
Information and communication technology	33.33% Diminishing Value
Motor vehicles	5 years straight line
Plant and Equipment	20% Diminishing
Leased assets held under a Finance Lease	33.33% Diminishing Value
Library resources	12.5% Diminishing value

l) Intangible Assets

Software costs

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

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

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. 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.

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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.

2. Government Grants

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	944,426	889,495	919,071
Teachers' salaries grants	2,443,637	2,300,000	2,412,861
Use of Land and Buildings grants	1,180,523	800,000	961,460
Resource teachers learning and behaviour grants	142,590	135,000	132,661
Other MoE Grants	20,951	28,000	17,858
Transport grants	-	-	-
Other government grants	15,000	-	15,000
	4,747,127	4,152,495	4,458,911

3. Locally Raised Funds

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

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	17,138	11,000	14,902
Fundraising	47,167	15,000	14,250
Other revenue	51,600	2,000	23,362
Trading	1,091	2,500	2,512
Activities	30,589	12,100	29,594
	147,585	42,600	84,620
Expenses			
Activities	37,921	23,800	30,378
Trading	2,744	13,500	4,321
Fundraising (costs of raising funds)	14,091	-	610
	54,756	37,300	35,309
Surplus for the year Locally raised funds	92,829	5,300	49,311

4. Learning Resources

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	59,812	97,000	64,330
Equipment repairs	-	-	-
Information and communication technology	29,972	-	48,869
Extra-curricular activities	-	-	-
Library resources	469	1,000	650
Employee benefits - salaries	2,818,331	2,574,500	2,629,113
Resource/attached teacher costs	13,720	-	13,347
Staff development	19,320	25,000	20,071
	2,941,624	2,697,500	2,776,380

5. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,300	5,500	5,224
Board of Trustees Fees	4,720	6,300	3,965
Board of Trustees Expenses	21,521	11,500	21,139
Communication	14,069	18,500	13,077
Consumables	39,382	42,000	41,054
Operating Lease	-	-	-
Legal Fees	-	-	-
Other	49,114	43,000	36,605
Employee Benefits - Salaries	102,453	114,000	125,715
Insurance	3,190	5,000	4,020
Service Providers, Contractors and Consultancy	27,598	25,000	24,159
	<u>267,347</u>	<u>270,800</u>	<u>274,958</u>

6. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	25,161	16,500	19,538
Consultancy and Contract Services	52,980	50,000	49,712
Cyclical Maintenance Expense	29,022	20,300	(21,740)
Grounds	3,540	4,000	52,013
Heat, Light and Water	31,623	33,000	38,073
Rates	-	-	-
Repairs and Maintenance	143,695	80,395	121,239
Use of Land and Buildings	1,180,523	800,000	961,460
Security	8,683	10,000	7,118
Employee Benefits - Salaries	50,457	56,800	48,701
	<u>1,525,684</u>	<u>1,070,995</u>	<u>1,276,114</u>

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

7. Depreciation

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	27,005	20,000	26,459
Building Improvements	-	-	-
Furniture and Equipment	45,064	40,000	38,188
Information and Communication Technology	91,365	50,000	56,454
Motor Vehicles	4,280	5,000	4,280
Plant and Equipment	9,396	5,000	16,072
Leased Assets	2,391	2,000	1,575
Library Resources	9,924	8,000	9,024
	<u>189,425</u>	<u>130,000</u>	<u>152,052</u>

8. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash on Hand	500	500	500
Bank Current Account	284,666	124,389	571,756
Bank Call Account	-	-	-
Short-term Bank Deposits	-	-	-
Bank Overdraft	-	-	-
Cash equivalents and bank overdraft for Cash Flow Statement	<u>285,166</u>	<u>124,889</u>	<u>572,256</u>

9. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	13,208	28,661	16,786
Receivables from the Ministry of Education	-	-	-
Provision for Uncollectibility	-	-	-
Interest Receivable	1,184	2,000	1,444
Teacher Salaries Grant Receivable	152,562	160,000	154,565
	<u>166,954</u>	<u>190,661</u>	<u>172,795</u>
Receivables from Exchange Transactions	14,392	30,661	18,230
Receivables from Non-Exchange Transactions	152,562	160,000	154,565
	<u>166,954</u>	<u>190,661</u>	<u>172,795</u>

10. Inventories

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Stationery	199	-	205
School Uniforms	-	-	-
Canteen	-	-	-
	<u>199</u>	<u>-</u>	<u>205</u>

11. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	304,195	400,000	294,542
Non-current Asset			
Long-term Bank Deposits	-	-	-

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Deprec Disp	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Land	-	-	-	-	-	-
Buildings	865,692	17,439	-	-	(27,004)	856,127
Furniture and Equipment	116,931	38,476	(27,484)	27,484	(45,064)	110,343
Information and Communication	122,963	112,357	(30,896)	30,896	(91,364)	143,956
Motor Vehicles	74,465	-	-	-	(4,280)	70,185
Plant & Machinery	25,800	10,317	(2,652)	2,652	(9,396)	26,721
Leased Assets	4,728	2,322	-	-	(2,391)	4,659
Library Resources	3,405	5,543	(518)	1,820	(9,924)	326
Balance at 31 December 2017	1,213,984	186,454	(61,550)	62,852	(189,423)	1,212,317

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Land	-	-	-
Buildings	1,089,468	(233,341)	856,127
Building Improvements	-	-	-
Furniture and Equipment	401,937	(291,594)	110,343
Information and Communication	610,244	(466,288)	143,956
Motor Vehicles	85,609	(15,424)	70,185
Textbooks	180,538	(153,817)	26,721
Leased Assets	8,626	(3,967)	4,659
Library Resources	89,644	(89,318)	326
Balance at 31 December 2017	2,466,066	(1,253,749)	1,212,317

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2016						
Buildings	833,007	59,145	-	-	(26,459)	865,693
Furniture and Equipment	152,475	2,644	-	-	(38,188)	116,931
Information and Communication	103,708	95,647	-	(19,938)	(56,454)	122,963
Technology	-	-	-	-	-	-
Motor Vehicles	78,745	-	-	-	(4,280)	74,465
Plant and Machinery	37,889	4,008	-	(25)	(16,072)	25,800
Leased Assets	-	6,303	-	-	(1,575)	4,728
Library Resources	6,693	5,788	(52)	-	(9,024)	3,405
Balance at 31 December 2016	1,212,517	173,535	(52)	(19,963)	(152,052)	1,213,985

2016

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	1,072,029	(206,337)	865,693
Building Improvements	-	-	-
Furniture and Equipment	436,009	(319,078)	116,931
Information and Communication Technology	528,782	(405,819)	122,963
Motor Vehicles	85,609	(11,144)	74,465
Plant and Machinery	172,874	(147,073)	25,801
Leased Assets	6,303	(1,576)	4,727
Library Resources	84,619	(81,214)	3,405
Balance at 31 December 2016	2,386,225	(1,172,241)	1,213,985

13. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	97,478	100,000	76,687
Accruals	11,651	-	-
Capital accruals for PPE items	-	-	-
Banking staffing overuse	93,073	50,000	-
Employee Entitlements - salaries	153,016	150,000	159,675
Employee Entitlements - leave accrual	1,412	-	2,472
	356,630	300,000	238,834
Payables for Exchange Transactions	356,630	300,000	238,834
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	356,630	300,000	238,834

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	49,333	49,333	86,803
Increase to the Provision During the Year	29,022	20,300	8,722
Adjustment to the Provision	-	-	(28,102)
Use of the Provision During the Year	(20,300)	(30,280)	(18,090)
Provision at the End of the Year	58,055	39,353	49,333
Cyclical Maintenance - Current	-	14,872	-
Cyclical Maintenance - Term	58,055	52,787	49,333
	58,055	67,659	49,333

15. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	2,977	-	2,046
Later than One Year and no Later than Five Years	1,930	-	2,843
Later than Five Years	-	-	-
	<u>4,907</u>	<u>-</u>	<u>4,889</u>

16. Funds Held for Capital Works Projects

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

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Ceiling Tiles <i>completed</i>		18,000	2,000	(21,430)	(1,430)	-
Lighting Upgrade <i>completed</i>		75,968	8,863	(84,831)	-	-
Roof upgrade <i>completed</i>		81,000	6,396	(87,396)	-	-
Toilet Upgrade		18,000	1,968	(19,968)	-	-
5yp Preparation		(2,825)	-	-	-	(2,825)
Breakout Space		85,500	103,031	(195,421)	-	(6,890)
Heatpumps		-	-	(30,251)	-	(30,251)
B Block modernisation		-	44,538	(44,538)	-	-
Totals		<u>275,643</u>	<u>122,258</u>	<u>(213,625)</u>	<u>(1,430)</u>	<u>(39,966)</u>

Represented by:

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

-

39,966

(39,966)

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Ceiling tiles <i>in progress</i>		-	-	-	-	18,000
Lighting Upgrade <i>in progress</i>		-	-	-	-	75,968
Electrical Upgrade <i>completed</i>		9,309	-	(9,086)	(223)	-
Roof upgrade <i>in progress</i>		-	-	-	-	81,000
Toilet Upgrade <i>in progress</i>		-	-	-	-	18,000
5yp Preparation <i>in progress</i>		-	-	(2,825)	-	(2,825)
Breakout space <i>in progress</i>		-	-	-	-	85,500
Totals		<u>9,309</u>	<u>-</u>	<u>(11,911)</u>	<u>(223)</u>	<u>275,643</u>

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	4,720	3,965
Full-time equivalent members	0.98	0.14
<i>Leadership Team</i>		
Remuneration	343,529	353,372
Full-time equivalent members	3	3
Total key management personnel remuneration	348,249	357,337
Total full-time equivalent personnel	3.98	3.14

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

Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	4-5	3-4
Termination Benefits	0	0

Other Employees

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

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

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

19. Compensation and Other Benefits Upon Leaving

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

	2017 Actual \$3,000	2016 Actual -
Total Number of People	2	0

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2017** (Contingent liabilities and assets at **31 December 2016**: nil).

21. Commitments

(a) Capital Commitments

As at 31 December 2017 there were no capital Commitments: "Nil

As at 31 December 2016 the Board entered into a contract agreements for capital works as follows: Staffroom and Administraion new cabinetry and flooring \$35,000

(b) Operating Commitments

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

(a) operating lease of a photocopier;

	2017 Actual \$	2016 Actual \$
No later than One Year	12,339	23,336
Later than One Year and No Later than Five Years	5,465	13,692
Later than Five Years	-	-
	<u>17,804</u>	<u>37,028</u>

22. Managing Capital

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

23. Financial Instruments

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

Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	285,166	124,889	572,256
Receivables	166,954	190,661	172,795
Investments - Term Deposits	304,195	400,000	294,542
Total Loans and Receivables	<u>756,315</u>	<u>715,550</u>	<u>1,039,593</u>

Financial liabilities measured at amortised cost

Payables	356,630	300,000	238,834
Borrowings - Loans	-	-	-
Finance Leases	4,922	-	4,889
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>361,552</u>	<u>300,000</u>	<u>243,723</u>

24. Events After Balance Date

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

RSM Hayes Audit

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Independent Auditor's Report

To the readers of Papatoetoe East School's Financial statements For the year ended 31 December 2017

The Auditor-General is the auditor of Papatoetoe East School (the School). The Auditor-General has appointed me, Elaine Yong, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2017; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 11 May 2018. This is the date at which our opinion is expressed.

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

Basis 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 for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, chairperson's report and principal's report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in blue ink, appearing to read 'Elaine Yong'.

Elaine Yong
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

PAPATOETOE EAST PRIMARY SCHOOL

BOARD OF TRUSTEES

Principal's and Chairperson's Report and Analysis of Variance

For the Year Ended 31st December 2017

Introduction:

This school has completed another very successful twelve-month period of operation. This success can be attributed to positive forward planning completed by the school management team and the Board of Trustees.

Membership of Board of Trustees and associated portfolios.

Mark Wilkie

Chairperson

Sekuini Amerika

Gina Bedwell

Mary Budd

Kate Salim

Staff Representative

Graeme Gilbert

Principal

Roll Situation:

As in previous years, this school has maintained a steady roll total, ending the year with 566 pupils.

The number of enrolments has varied over the past 13 years.

186 in 2004,	154 in 2005,	175 in 2016
156 in 2006	170 in 2007.	167 in 2017
158 in 2008	136 in 2009	
181 in 2010	138 in 2011	
152 in 2012	158 in 2013	
144 in 2014	184 in 2015	

This is an average enrolment number of 151 pupils per year for the past 14 years.

Enrolments occurring before the 1st March were;

2003 -- 72 pupils,	2004 -- 75 pupils,
2005 -- 67 pupils,	2006 -- 42 pupils,
2007 -- 57 pupils.	2008 -- 48 pupils
2009 -- 42 pupils	2010 -- 54 pupils
2011 -- 44 pupils	2012 -- 52 pupils
2013 -- 50 pupils	2014 -- 45 pupils
2015 -- 57 pupils	2016 - 57 pupils
2017 - 57 pupils	

An average of 55 enrolments prior to the 1st March over the past 15 years.

As in previous years, the senior management team monitors the roll situation closely. Additional teachers and classroom space are always monitored on a term by term basis and in light of any pre enrolments confirmed to start at this school. Also a number of the pupils enrolling throughout the school year have in the past required extra teacher

support and even 'special needs' programming with the associated extra resourcing. These factors all have financial implications in our yearly budgets.

The Board of Trustees continued to implement the official school Enrolment Scheme (with associated new changes as required under Ministry of Education guidelines). This roll number will also continue to be monitored closely next year as any possible roll growth may have implications for classroom space in 2018/2019 if this roll growth continues. The Board of Trustees has been proactive throughout 2017 to reduce the number of out of zone enrolments at this school. This decision has been made in light of the Ministry of Education's approach to out of zone pupils and reluctance to not allocating extra roll growth classrooms if schools are not controlling 'ooz' pupil numbers.

Ethnic Background (as at March 1st):

	2017	2016	2015	2014	2013	2012	2011
European	12%	12%	12%	12.4%	12.5%	13.4%	12%
NZ Maori	15%	13%	12%	11.6%	11.7%	13.6%	16%
Samoan	17%	18%	16%	16%	15.8%	15.3%	17%
Tongan	7%	8%	9%	8.6%	8.3%	8.6%	8%
Cook Is.	6%	6.5%	7%	6%	4.4%	3.9%	2%
Other PI	6%	4.5%	3%	1.6%	2.3%	3.4%	4%
Indian	25%	25%	25%	26%	25.8%	25.6%	25%
Asian	11%	12%	14%	15.8%	16.9%	12.6%	14%
Others	1%	1%	2%	2%	2.3%	2.6%	2%

The approach used by the Board of Trustees with our school community, has been to establish and maintain positive relationships with all families and to look at pupils and their families as individuals. This relationship starts on enrolment where every family is formally met and a discussion takes place with the Deputy Principal and / or Assistant Principal. Establishing a professional yet personal relationship between the home and school is seen as being crucial for the success of the child's ongoing education journey. Then continuing this relationship both formally and informally over each term of the school year can do nothing but support the progress of the child and further develop the learning links between the home and our school.

Our community consultation with all families which was established in early 2009 has continued. This programme continues to show positive gains. In saying this the Board also supports all families on an 'individual needs' basis and will continue this approach in 2018 and beyond.

Staffing:

Teaching Staff

In the 2017 school year mainstream staffing remained consistent and stable.

The Board of Trustees (under M.O.E. guidelines) was able to make permanent appointments to any teaching positions when vacancies became apparent. This is to be re-evaluated for the 2018 school year in light of pupil numbers and school grading staffing levels.

The following teachers began 12 month fixed term teaching positions in January 2017.

Katrina Akulu - 13/02/2017 to 07/07/2017

Kitty Broughton - 23/01/2017 to the end of the 2017 school year

Latisha Healey- 23/01/2017 to the end of the 2017 school year

Adele Taurau - 23/01/2017 to the end of the 2017 school year

Christina Thompson was on Refreshment Leave from 25/07/2016 until 23/07/2017.

Our long serving Deputy Principal Sherryl Compston retired after a 24 years tenure at this school. A new senior leadership appointment was confirmed by the Board of Trustees to commence at the beginning of the 2018 school year.

Teachers:

All teaching staff are performance managed annually to meet the requirements of the New Zealand Education Council 'Registered / Practising Teachers Criteria' and the current Primary Teachers Collective Employment Agreement. This involves the Principal taking responsibility for monitoring individual teacher's performance and appraisal as established by the Board of Trustees policy and associated procedures as set out by the New Zealand Education Council. This is a very structured and robust process implemented by the Principal and members of the senior leadership team. All staff members have an individualised performance management information (mostly in the form of a digital journal) that is used to monitor and develop teachers on a term by term basis as against school wide and personal goals.

The Board of Trustees was also responsible for completing the appraisal of the Principal following the established Board policy. This appraisal process follows an annual timetable related to the NZEI Principals Professional Standards, a specific individualised Performance Agreement and other associated documentation and discussions forms this process. In mid 2016 and then into 2017 the Board of Trustees continued using Peter Gall from EDSOL NZ Ltd to establish a 12 month appraisal cycle (July to July) for the Principal and senior leadership team (Deputy Principal and Assistant Principal). This programme will continue into 2018 for the three senior leadership team.

Professional Development opportunities for Teachers:

Teacher Only Days - 26th & 27th January (Team Building and Maths which was our focus for 2017)
Teacher Only Day - 3rd March (Vulnerable Children's Act)
Week 6 and 7 - Mathematics PLD staff meetings
Week 11 - staff meeting Mathematics PLD
ALIM (Accelerated Learning in Mathematics). 6 teachers involved
Term 2 - Practise Analysis in teaching
U Learn ICT Conference - 4 staff members attended
Staff undertook a 'professional inquiry process' as part of their annual performance appraisal process.

Ancillary Staff

Ancillary staff members including teacher aides were employed throughout the year in a variety of administration and classroom pupil support roles. These roles included working with pupils with 'identified needs', ORRS funded pupil, other pupils with Special Education needs, and then working with E.S.O.L. pupils.

Through an involvement with LEAP (headed by Linda Biggs), 4 women who met the criteria for selection and after a successful appointment process were mentored and trained over three terms as teacher aides. The Board also supported this opportunity financially and as a consequence two of the women were employed by the school into fixed term teacher aides roles commencing in February 2018. The Board has also approved extending this training programme into 2018 with a new group of five women.

All ancillary staff roles were monitored and evaluated under the supervision of the SENCO (Deputy Principal) and the Principal.

A positive relationship with P.A.C.T. (Papatoetoe Adolescent Christian Trust) has continued to further support our work with pupils of concern and their families on a part time basis. The school acknowledges the work of PACT and its staff in this regard. The Board of Trustees, after careful evaluation of the effectiveness of this support, has continued a budget to P.A.C.T. on a term by term basis to the same level as previous

years.

Continuation of working with our 'inschool' SWiS (Social Worker in Schools) at Papatoetoe East Primary School. Employed by the Anglican Trust for Women and Children (ATWC). This is a full time position within our school providing support for pupils and their families. Another very positive aspect of our home school partnership and a very positive working relationship between our school and ATWC.

Board of Trustees Presentations for 2017:

School Charter and 2017 Targets for identified groups of pupils as formulated under the National Standards umbrella for Reading Writing and Mathematics.

Staff Appraisal Procedures for all teaching staff members.

Curriculum Presentation - Mathematics.

New Assessment and associated written reporting to parents format under the MUSAC Edge programme including mid and end of year formats.

Enviroschools - Waste Audit of school rubbish.

Future proofing 'where the school is going to in the next 2-4 years' with ICT and Technology.

Attendance and Lateness review.

E Learning planning for 2018.

Grounds and Buildings:

Projects completed as part of the 2017 School Management Plan:

Administration offices remodelled.

Staffroom remodel completed.

Replacement of roofs for prefabs and B4 to B6.

Acoustic insulation ceiling panels fitted in VW Room.

LED lighting throughout the whole school.

Playground line markings.

Outside class bells and the outside intercom speakers replaced.

Server room data and electrical cabinets re organised.

Decks and break out spaces on two prefabs blocks with associated ranchslider access into classrooms.

Covered area outside B4 - B6 classrooms.

Upgrade fencing and an additional security gate by side prefab classrooms.

B1 - B3 repainted internally and relined with colourful Autex wall linings.

Removed hedge up driveway and replaced with a purpose built wooden fence.

Secured carport built for housing school mini van.

Air conditioning units installed into 7 classrooms as part one of two stages for double block classrooms.

Other school wide Initiatives:

-Study Support Centre established as a trial for 2012 and approval was given to continue in 2017 as per M.O.E. guidelines. This programme is planned to cease at the end of the current contract being December 2017.

-Travelwise Programme as supported by the Auckland City Council and Auckland Transport. Commitment to investigate safer options for pupils travelling to and from school.

-Walking School Bus programme continued very successfully throughout the year. A very positive and proactive group of parents running this programme on behalf of the school pupils.

- Reading Together Meetings. On-going throughout the year.
- Preschool Group. Very positive aspect of home school relationship and transition to school.
- Transition to School, structured and supervised morning visits for all pre enrolled children.
- School Wide Milk (through Fonterra 'Milk in Schools' programme)
- Community 'Early Childhood' meetings for local area schools and preschools including local junior teachers and preschool teachers.
- Papatoetoe Principals Enhancement programme has continued across the local schools with modules of programmes timetabled over three terms. 10 local schools involved.
- Involvement by pupils and pupil leaders with all school assemblies.
- Year 6 Formal Dinner and Dance.
- Year 6 Graduation Assembly.
- Involvement in local Primary Schools Zone Sports competition throughout the year. These sports cover all major codes for summer and winter sports.
- Year 4, Year 5 and Year 6 Strings Orchestra (as funded by the Tironui Trust). Parents information evenings held to explain the expectations as established by the Tironui Trust and our school.
- Successful application to join the KidsCan Charitable Trust.

Excursions and trips outside of the classroom related to specific curriculum areas;

Year 6 Camp to Chosen Valley 21-24th March

School Fair 8th April

Year 5 team to Sonshine Ranch Trip on 23rd March

Eye on Nature - Gardening and Water Testing team visited the Botanical Gardens on 30th March

School wide trip to Zoo over 3 days. (6th May, 18th May and 28th June)

National Young Leaders Workshop 25th May

Year 3-6 swimming lessons as established under the John Walker Field of Dreams.

Interschool Sports Exchanges under Papatoetoe Schools Sports

-Interschool Cross Country 19th September

-Rippa Rugby Tournament

-Interschool Athletics Day 28th November

Travel Wise Team received Gold Award 8th November 2017

-School Kapa Haka group continued to be supported by staff. Participation at the local schools Kapa Haka sharing event held at Papatoetoe North in September. Performances also at school events.

-Chess team competed in the interschool competitions.

-End of Year parent pupil concert was held on the 10th December. Performances were given by all pupils in age groups across the school. A very positive turnout of parents and other family members supported this school community event.

-Strings Orchestra continued and practising weekly (as sponsored by the Tironui Trust). Involved in many school based performances and part of the massed Orchestra music evening at the Telstra Centre in November.

Te Reo and Taha Maori.

Papatoetoe East Primary School offers all pupils limited opportunity for instruction in Te Reo Maori and Taha Maori (at Level 5 and Level 6).

On enrolment and if this topic is discussed, the Principal emphasises to parents about our approach to the teaching of Te Reo and Taha Maori at Papatoetoe East Primary School.

If required the Principal would support the family to look at other educational facilities and environments within the local Papatoetoe area able to offer more specific language instruction programmes in Te Reo Maori and the associated specialised resources.

Kiwi Sports Report:

Papatoetoe East Primary School places great emphasis on the Physical Education aspect of the New Zealand Curriculum. As such instruction and skill development, participation and competition is timetabled for all students where applicable. Students are expected to take part in fitness programmes, regular P.E. skills lessons, skill games and competitive games (where appropriate and applicable).

Papatoetoe East Primary School is a member of the Papatoetoe Primary Schools Sports Association for extending sports minded students in competitive sporting opportunities.

These include participation in inter school field days or championship events for:

Swimming

Playball

Cricket

Rugby

Soccer

Netball

Touch

Rugby

Gymnastics

Cross Country

Athletics

Inter school sports exchanges are also part of the sporting timetable during the winter sports programme held on a fortnightly basis involving up to a 100 students in each sports exchange. Weekly practices are held at school both in school and specific after school times utilising coaches from school staff and interested parents.

Papatoetoe East Primary School is also involved with;

Inter school pupil Enhancement programme involving a three week PE / Sports Leadership module with 5 day programmes for Year 4, 5 and 6 pupils run by Counties Manukau Sports organisation. Professional

coaching expertise is supplied and involvement in high performance games and skill development.

School Physical Education and Sports programmes including Outdoor Education camps and related outdoor activities make up a significant part of our school curriculum and related expenditure.

All pupils are timetabled for participation and involvement in P.E. skills development and games situations suited to the needs of specific age groups. Playground and classroom sporting equipment including sports uniforms are continuing to be replaced and developed on a yearly cycle.

-Year 3 to 6 students took advantage of the subsidised swimming lessons at the Papatoetoe Centennial Pools through the John Walker "Find Your Field of Dreams' Foundation" throughout Term Four.
A very positive experience for all pupils.

Expenditure

-Sports related transport costs	\$ 1474.29
-Physical Education and Sports Equipment	\$ 8579.00
-Outdoor Education expenses	\$ 2175.00
(Total)	\$ 12,228.29

General:

The Board of Trustees has continued to show a clear direction for this school in their 'governance' role. They have offered full support, taking professional advice from the senior leadership team and the staff as a whole. Their emphasis has been to continue to develop the working relationship between the Board of Trustees and the staff, and our wider school community.

Finally:

Papatoetoe East Primary School continues to follow its Mission

Statement: -

'To provide a good all round education in a relaxed secure environment where children will develop academically, personally and socially'.

G.B. Gilbert
PRINCIPAL

M. Wilkie
CHAIRPERSON