

# PARUA BAY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

<b>Ministry Number:</b>	1080
<b>Principal:</b>	Danny Jewell
<b>School Address:</b>	1396 Whangarei Heads Road, Parua Bay, WHANGAREI
<b>School Postal Address:</b>	1396 Whangarei Heads Road, RD 4, WHANGAREI, 0174
<b>School Phone:</b>	09 436 5814
<b>School Email:</b>	admin@paruabay.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expires/ Expired</b>
James Buckland	Chairperson	Elected	Jun 2019
Danny Jewell	Principal	ex Officio	
Tangiwai Baker	Parent Rep	Elected	Jun 2019
Conal Summers	Parent Rep	Elected	Jun 2019
Luke Malcolm	Parent Rep	Elected	Jun 2019
Kathy Faulkner	Parent Rep	Elected	Jun 2019
Carolyn Henwood	Staff Rep	Elected	Jun 2019

<b>Accountant / Service Provider:</b>	Education Services Ltd
---------------------------------------	------------------------

# PARUA BAY SCHOOL

Annual Report - For the year ended 31 December 2018

## Index

Page	Statement
	<b>Financial Statements</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 11	Statement of Accounting Policies
12 - 20	Notes to the Financial Statements
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport

# Parua Bay School

## Statement of Responsibility

For the year ended 31 December 2018

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

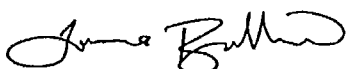
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

JAMES BUCKLAND

Full Name of Board Chairperson



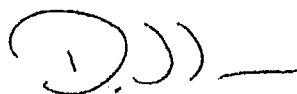
Signature of Board Chairperson

28/5/19

Date:

DANIEL JOHN JEWELL

Full Name of Principal



Signature of Principal

28/5/19

Date:

**Parua Bay School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Revenue</b>				
Government Grants	2	2,550,785	2,148,708	2,421,097
Locally Raised Funds	3	113,646	39,000	140,135
Interest Earned		6,718	3,500	5,387
Gain on Sale of Property, Plant and Equipment		-	-	1,304
		<u>2,671,149</u>	<u>2,191,208</u>	<u>2,567,923</u>
<b>Expenses</b>				
Locally Raised Funds	3	62,027	7,000	48,157
Learning Resources	4	1,683,545	1,554,032	1,678,542
Administration	5	142,872	149,866	145,159
Finance Costs		2,538	2,404	3,223
Property	6	626,244	398,953	483,251
Depreciation	7	59,038	54,000	55,100
Loss on Disposal of Property, Plant and Equipment		1,540	-	-
		<u>2,577,804</u>	<u>2,166,255</u>	<u>2,413,432</u>
<b>Net Surplus / (Deficit)</b>		93,345	24,953	154,491
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>93,345</u>	<u>24,953</u>	<u>154,491</u>

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



**Parua Bay School**

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

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<u>676,264</u>	<u>548,083</u>	<u>521,773</u>
Total comprehensive revenue and expense for the year	93,345	24,953	154,491
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	21,758	-	-
<b>Equity at 31 December</b>	<u>791,367</u>	<u>573,036</u>	<u>676,264</u>
 Retained Earnings	 791,367	 573,036	 676,264
<b>Equity at 31 December</b>	<u>791,367</u>	<u>573,036</u>	<u>676,264</u>

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



**Parua Bay School**  
**Statement of Financial Position**  
As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	396,386	285,830	253,420
Accounts Receivable	9	102,271	77,033	70,718
GST Receivable		9,644	22,717	8,908
Prepayments		10,100	8,792	7,928
Inventories	10	861	253	2,367
Funds owed for Capital Works Projects	15	57,249	-	51,490
		<u>576,511</u>	<u>394,625</u>	<u>394,831</u>
<b>Current Liabilities</b>				
Accounts Payable	12	131,519	146,594	93,786
Provision for Cyclical Maintenance	13	41,086	40,243	29,822
Finance Lease Liability - Current Portion	14	9,647	8,987	12,551
		<u>182,252</u>	<u>195,824</u>	<u>136,159</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>394,259</u>	<u>198,801</u>	<u>258,672</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	417,419	413,609	438,367
		<u>417,419</u>	<u>413,609</u>	<u>438,367</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	8,841	33,553	875
Finance Lease Liability	14	11,470	5,821	19,900
		<u>20,311</u>	<u>39,374</u>	<u>20,775</u>
<b>Net Assets</b>		<u>791,367</u>	<u>573,036</u>	<u>676,264</u>
<b>Equity</b>		<u>791,367</u>	<u>573,036</u>	<u>676,264</u>

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



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

		2018	2018	2017
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		559,706	522,824	571,327
Locally Raised Funds		113,346	39,000	140,135
Goods and Services Tax (net)		(736)	-	13,809
Payments to Employees		(223,156)	(234,031)	(259,243)
Payments to Suppliers		(273,927)	(601,524)	(273,852)
Cyclical Maintenance Payments in the year		(4,972)	(8,000)	(68,413)
Interest Paid		(2,538)	(2,404)	(3,223)
Interest Received		6,718	3,500	5,729
Net cash from / (to) the Operating Activities		174,441	(280,635)	126,269
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	1,304
Purchase of PPE (and Intangibles)		(38,316)	(82,000)	(85,551)
Net cash from / (to) the Investing Activities		(38,316)	(82,000)	(84,247)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		21,758	-	-
Finance Lease Payments		(7,856)	(13,666)	(8,674)
Funds Held for Capital Works Projects		(7,061)	-	(442,059)
Net cash from Financing Activities		6,841	(13,666)	(450,733)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>142,966</b>	<b>(376,301)</b>	<b>(408,711)</b>
Cash and cash equivalents at the beginning of the year	8	253,420	662,131	662,131
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>396,386</b>	<b>285,830</b>	<b>253,420</b>

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

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



# Parua Bay School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2018

#### **a) Reporting Entity**

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

#### **b) Basis of Preparation**

##### ***Reporting Period***

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

##### ***Basis of Preparation***

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

##### ***Financial Reporting Standards Applied***

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

##### ***PBE Accounting Standards Reduced Disclosure Regime***

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

##### ***Measurement Base***

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

##### ***Presentation Currency***

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

##### ***Specific Accounting Policies***

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

##### ***Critical Accounting Estimates And Assumptions***

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

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





#### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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 14.

##### *Recognition of grants*

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

#### **c) Revenue Recognition**

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

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

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

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

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 \$1000 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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Buildings	40 years
Furniture and Equipment	5-20 years
Information and Communication	4-5 years
Leased Assets	5 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

#### **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 students and grants received 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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	469,280	487,028	474,493
Teachers' salaries grants	1,516,910	1,367,236	1,474,238
Use of Land and Buildings grants	469,248	252,568	367,259
Resource teachers learning and behaviour grants	6,006	-	2,391
Other MoE Grants	87,341	41,876	79,322
Other government grants	2,000	-	23,394
	<u>2,550,785</u>	<u>2,148,708</u>	<u>2,421,097</u>

## 3. Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	35,566	24,000	48,067
Bequests & Grants	1,817	-	17,975
Activities	70,828	11,000	68,787
Trading	2,915	4,000	4,523
Fundraising	2,520	-	783
	<u>113,646</u>	<u>39,000</u>	<u>140,135</u>
<b>Expenses</b>			
Activities	54,362	2,500	42,812
Trading	6,048	4,500	5,197
Fundraising costs	1,617	-	148
	<u>62,027</u>	<u>7,000</u>	<u>48,157</u>
<i>Surplus for the year Locally raised funds</i>	<u>51,619</u>	<u>32,000</u>	<u>91,978</u>

## 4. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	43,719	46,500	45,696
Library resources	2,501	4,500	2,404
Employee benefits - salaries	1,598,544	1,461,532	1,597,212
Staff development	25,476	23,500	10,862
R&m & Purchases <\$1,000	13,305	18,000	22,368
	<u>1,683,545</u>	<u>1,554,032</u>	<u>1,678,542</u>



## 5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,100	4,200	3,870
Board of Trustees Fees	3,095	4,000	2,580
Board of Trustees Expenses	2,901	3,500	1,736
Communication	3,048	3,200	3,160
Consumables	11,516	12,750	11,109
Operating Lease	583	240	2,028
Other	24,811	26,940	26,559
Employee Benefits - Salaries	74,340	76,000	76,649
Insurance	4,942	5,500	4,688
Service Providers, Contractors and Consultancy	13,536	13,536	12,780
	<u>142,872</u>	<u>149,866</u>	<u>145,159</u>

## 6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,722	13,500	13,011
Cyclical Maintenance Expense	24,796	10,700	(5,408)
Grounds	13,398	13,300	10,281
Heat, Light and Water	21,570	18,700	19,710
Rates	6,581	6,000	3,004
Repairs and Maintenance	11,688	18,700	13,309
Use of Land and Buildings	469,248	252,568	367,259
Security	1,293	2,000	2,327
Employee Benefits - Salaries	64,448	63,485	59,758
Consultancy And Contract Services	1,500	-	-
	<u>626,244</u>	<u>398,953</u>	<u>483,251</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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	7,555	7,405	7,556
Building Improvements	5,673	5,201	5,307
Furniture and Equipment	20,185	20,647	21,068
Information and Communication Technology	11,537	8,663	8,839
Leased Assets	12,888	11,154	11,381
Library Resources	1,200	930	949
	<u>59,038</u>	<u>54,000</u>	<u>55,100</u>



## 8. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	100	-	100
ASB Main Account	396,188	285,830	253,222
ASB 50 Account	98	-	98
Cash equivalents and bank overdraft for Cash Flow Statement	<u>396,386</u>	<u>285,830</u>	<u>253,420</u>

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

## 9. Accounts Receivable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	300	141	2,161
Receivables from the Ministry of Education	-	-	534
Interest Receivable	-	342	-
Teacher Salaries Grant Receivable	101,971	76,550	68,023
	<u>102,271</u>	<u>77,033</u>	<u>70,718</u>
Receivables from Exchange Transactions	300	483	2,695
Receivables from Non-Exchange Transactions	101,971	76,550	68,023
	<u>102,271</u>	<u>77,033</u>	<u>70,718</u>

## 10. Inventories

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery Sales	861	253	333
Uniform Sales	-	-	2,034
	<u>861</u>	<u>253</u>	<u>2,367</u>





# 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	202,533	-	-	-	(7,555)	194,978
Building Improvements	93,403	10,008	-	-	(5,673)	97,738
Furniture and Equipment	76,185	16,464	-	-	(20,185)	72,463
Information and Communication Tech	33,198	9,812	(1,540)	-	(11,537)	29,933
Leased Assets	29,893	1,313	-	-	(12,888)	18,318
Library Resources	3,155	2,033	-	-	(1,200)	3,989
<b>Balance at 31 December 2018</b>	<b>438,367</b>	<b>39,630</b>	<b>(1,540)</b>	<b>-</b>	<b>(59,038)</b>	<b>417,419</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	302,214	(107,236)	194,978
Building Improvements	137,813	(40,075)	97,738
Furniture and Equipment	268,438	(195,975)	72,463
Information and Communication	94,254	(64,321)	29,933
Leased Assets	48,558	(30,240)	18,318
Library Resources	74,915	(70,926)	3,989
<b>Balance at 31 December 2018</b>	<b>926,192</b>	<b>(508,773)</b>	<b>417,419</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	210,089	-	-	-	(7,556)	202,533
Building Improvements	93,210	5,500	-	-	(5,307)	93,403
Furniture and Equipment	47,257	49,995	-	-	(21,068)	76,184
Information and Communication Tech	15,440	26,597	-	-	(8,839)	33,198
Leased Assets	33,006	8,268	-	-	(11,381)	29,893
Library Resources	3,737	368	-	-	(949)	3,156
<b>Balance at 31 December 2017</b>	<b>402,739</b>	<b>90,728</b>	<b>-</b>	<b>-</b>	<b>(55,100)</b>	<b>438,367</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	302,214	(99,681)	202,533
Building Improvements	127,805	(34,402)	93,403
Furniture and Equipment	251,974	(175,790)	76,184
Information and Communication	87,142	(53,944)	33,198
Leased Assets	47,244	(17,351)	29,893
Library Resources	72,883	(69,727)	3,156
<b>Balance at 31 December 2017</b>	<b>889,262</b>	<b>(450,895)</b>	<b>438,367</b>



## 12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	15,567	50,510	7,836
Accruals	4,100	4,393	3,870
Employee Entitlements - salaries	101,971	76,550	68,023
Employee Entitlements - leave accrual	9,881	15,141	14,057
	<u>131,519</u>	<u>146,594</u>	<u>93,786</u>
Payables for Exchange Transactions	131,519	146,594	93,786
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>131,519</u>	<u>146,594</u>	<u>93,786</u>

The carrying value of payables approximates their fair value.

## 13. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	30,697	63,096	104,518
Increase/(decrease) to the Provision During the Year	24,796	10,700	(5,408)
Use of the Provision During the Year	(5,566)	-	(68,413)
Provision at the End of the Year	<u>49,927</u>	<u>73,796</u>	<u>30,697</u>
Cyclical Maintenance - Current	41,086	40,243	29,822
Cyclical Maintenance - Term	8,841	33,553	875
	<u>49,927</u>	<u>73,796</u>	<u>30,697</u>

## 14. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	10,711	8,987	14,097
Later than One Year and no Later than Five Years	12,173	5,821	21,667
	<u>22,884</u>	<u>14,808</u>	<u>35,764</u>



## 15. Funds Owed (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:

					BOT Contribution/ (Write-off to R&M)	
	2018	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
Misc Works, Toilet Block etc	<i>in progress</i>	51,490	-	5,759	-	57,249
Totals		<u>51,490</u>	<u>-</u>	<u>5,759</u>	<u>-</u>	<u>57,249</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-  
57,249

57,249

					BOT Contribution/ (Write-off to R&M)	
	2017	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
Misc Works, Toilet Block etc	<i>in progress</i>	(369,685)	-	421,175	-	51,490
Roll Growth Classroom	<i>completed</i>	3,209	-	(3,209)	-	-
Totals		<u>(366,476)</u>	<u>-</u>	<u>417,966</u>	<u>-</u>	<u>51,490</u>

## 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 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,095	2,580
Full-time equivalent members	0.21	0.07
<i>Leadership Team</i>		
Remuneration	317,223	318,895
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	320,318	321,475
Total full-time equivalent personnel	3.21	3.07

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

### Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	2 - 3	2 - 3
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 110	-	-
	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 Actual	2017 Actual
Total	-	-
Number of People	-	-

## 19. Contingencies

There are no contingent liabilities 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

The School has entered into the following capital commitments as at 31 December 2018:

(a) contract for miscellaneous works to have classrooms, toilet and electrical upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$478,965 has been received of which \$536,214 (2017: \$530,454) has been spent on the project to balance date.

(b) \$41,086 contract with Programmed Property Services to paint the school.

(Capital commitments at 31 December 2017: (b) contract with R & S Painters Ltd to paint the school. At balance date, there is \$22,804 outstanding.)

### (b) Operating Commitments

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

(a) operating lease of laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	236
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>236</u>

## 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:

### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	396,386	285,830	253,420
Receivables	102,271	77,033	70,718
Investments - Term Deposits	-	-	-
Total Loans and Receivables	498,657	362,863	324,138

### Financial liabilities measured at amortised cost

Payables	131,519	146,594	93,786
Borrowings - Loans	-	-	-
Finance Leases	21,117	14,808	32,451
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	152,636	161,402	126,237

## 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.





20th February 2019

### Kiwi Sport Statement 2018

Funds received:	\$5,158.97
What we spent it on:	
Bus transportation to sports events	\$4,649.29
Northland Sailing - year 7 - 8	\$1,080.00
	<hr/>
	\$5,729.29

Signed: \_\_\_\_\_

Danny Jewell  
Principal



# Parua Bay School

## Analysis of Variance 2018

*20 December 2018*



## Analysis of Variance

### Goal 1: To grow high quality staff

Strategic Initiative 1: Strengthen teacher Collaborative Practices  
3 Year Success Metric: Confident successful teachers with a strong collaborative culture who tailor practices & resources towards individual learning needs

Initiative One (Consolidate Term 1-4)	12 Month Milestone	Key Actions
<p>Strategic teacher Collaborative Practices</p>	<ul style="list-style-type: none"> <li>Annual PLD Plan developed</li> <li>50% of all teachers successfully implementing collaborative practices after PLD</li> </ul>	<ul style="list-style-type: none"> <li>Project Team formed and attended identified PLD</li> <li>Resources allocated for PLD</li> <li>Action Team researched "Best Practice" and fed back to rest of staff throughout the year</li> </ul>

#### Actions throughout the year (as reported to the B.O.T.):

- Danny Jewell will head up an action group to spearhead this strategic focus throughout 2018. The group will discuss strategies and research methods to ensure all three initiatives of this major focus are achieved effectively.
- Collaborative teams set up with collaborative team leaders.
- Collaborative teams sent out initial information letters to parents
- Regular meetings set up between collaborative team leaders and SLT (bi-weekly on Mondays) to improve communication channels

- Collaborative teams started their meetings
- Collaborative team meetings happening regularly, with SLT presence at some of the meetings
- Collaborative teams continue to plan programmes of work, evaluate the effectiveness of their teaching, complete internal evaluations as in the annual plan, discuss the needs of their students and extra curricular programmes for their teams during meetings.
- Purposeful and deliberate actions to implement this initiative will be planned for in T2 by the SLT.
- Research into the most effective use of \$ for PLD / observations is being done to ensure that the teachers receive the most benefit to their teaching.
- Plans are being made to take 2 collaborative teams to Christchurch (Hub) and Hamilton (Team Manu) to witness modern learning techniques, processes, strategies etc. in schools. The two other teams (Team Awatea and The Seniors) will arrange to observe practice and environments in local schools during these visits on a teacher only day in Term 3.
- The Strategic Plan allows Team Awatea and The Seniors to visit schools further afield in 2019. The reason for needing to visit schools in other areas of NZ is that there are more and better examples of modern learning environments and practice in these places like Christchurch.
- Waipu Primary School staff visited Parua Bay School on two separate occasions to observe the collaborative teaching and learning at our school, and they were extremely impressed with the journey that we have been on, as well as the positive and friendly culture and welcome experienced when they visited.
- A group of 10 teachers are heading down to Ormiston Junior High School on Saturday 26 May for "Next Practice" PLD - several workshops put together by teachers across NZ on collaborative practice, play based learning, Key Competencies and other focus areas.
- Hazel and I spent the day at Riverhead Primary School in Auckland prior to the "Next Practice" PLD at Ormiston Junior School on 26 May. The purpose of this visit was to look at their new two-storey building and speak to their senior team about the journey they have been on. This visit was inspirational and certainly an eye opener in terms of what can be achieved.
- Whilst the classrooms are open plan in the truest sense of flexible learning spaces, there are plenty of design features, workshop areas, breakout spaces and think tank areas which break up the open plan environment and allow learning spaces for all types of learners.
- What became very clear during our visit was the part that "learner agency" plays in ensuring that flexible learning spaces are successful for our tamariki. The students at Riverhead Primary School had high levels of responsibility, self management, self - efficacy, emotional intelligence and learning focused behaviours and relationships. This would not have happened by chance but would have been planned for, scaffolded and supported by teachers with explicit teaching involved.
- In Term 3, on the Teacher Only Day, Tuesday 14 August, I will take 7 teachers from the Seniors and Team Awatea to Riverhead School to look at the learning spaces, spend time looking at the systems and processes that underpin the pedagogy and also spend time teaching alongside their teachers in this environment.

- At the same time in Term 3, Rob has arranged to take the Hub to Christchurch to observe and experience modern learning environments and practice in two schools there, whilst Hazel has arranged to take Team Manu (the juniors) to a school in Auckland and a school in Hamilton.
- After returning from these trips the aim will be to feedback what was learnt and review what can be incorporated into our practice as a result.
- Collaborative groups educational visits to take place in week 4 this term.
- Staff has enjoyed a variety of different experiences at a range of different schools - Christchurch (3 schools), Auckland (3 schools), Northland (2 schools) - see evaluation notes for these visits.
- All teachers reviewed their experiences during a whole school staff meeting immediately after the visits ( week 5) and some positive discussion was had on what we would like to see at PBS.
- Teachers have sent in their "dream jobs" for 2019 - with regard to what year groups and with whom they would like to teach next year - SLT will look at these with regard to ensuring best possible teams of teachers for 2019 (taking into account skills, experience, partnerships, students etc)
- PLD funding received from the M.O.E. (\$50k 1st year; \$25k second year) for the next two years for training, school visits, time for designing & planning Flexible learning spaces, management visits to initiate ideas etc
- Hazel and I have visited 3 schools in Auckland to look at new buildings - Silverdale, Dairy Flats and Whangaparaoa in a bid to experience new build and design classrooms so that our concept design phase will best serve our school and community
- Staff will be surveyed this term to ensure that staff opinion and the voice of new teachers has been heard and noted with regard to designing our new learning environments.
- Staff has been practising collaborative teaching and learning practices that were observed during team visits to other schools.
- A self review of collaborative teaching and learning will be completed by all teams by the end of this term.
- Annual Goals self review completed by all collaborative teams included a review of collaborative teaching and learning.
- S.L.T. have discussed how to further embed collaborative teaching and learning at Parua Bay School, by honing in on specific collaborative teaching practices in staff meetings, and allowing teachers time to practise these.

### **Final Analysis:**

This initiative took a different direction very early in the year due to the original P.L.D. sourced was deemed to be too much extra work for staff as it was an online course needing to be completed in teachers' own time. It was decided that all staff would visit other collaborative schools in their teams and feedback their observations to the rest of the staff. This was very successful; teams visited Auckland and Christchurch Schools, with many initiatives and pedagogies observed being used by teachers subsequently.

## Goal 1: To grow high quality staff

Strategic Initiative 2: Grow teacher capability through targeted PLD  
3 Year Success Metric: Teachers showing progress against the H.Q.T. matrix by adding 1 or 2 criteria

Initiative Two (start Term 1)	12 Month Milestone	Key Actions
<p><i>Grow teacher capability through targeted PLD</i></p>	<ul style="list-style-type: none"> <li>• High Quality Teaching matrix developed, agreed and understood by all teachers</li> <li>• All teachers have self evaluated their practice against the H.Q.T. matrix criteria</li> </ul>	<ul style="list-style-type: none"> <li>• Project team identified</li> <li>• Resources (\$\$ and time) allocated for the project team to deliver PLD to staff re: H.Q.T. matrix</li> <li>• H.Q.T. matrix developed by project team after initial research, self review and staff input</li> <li>• Staff complete self assessments against H.Q.T. matrix criteria</li> </ul>

### Actions throughout the year (as reported to the B.O.T.):

- Professional readings shared in collaborative teams and discussed at a staff meeting
- S.L.T. has strategically mapped out Term 1 PLD during staff meetings with a view to creating a P.B.S. quality teaching rubric
- This initiative has been a major focus for PLD during staff meetings this term - teachers have participated in discussions, readings, brainstorming and group work and a "Quality Teachers" rubric is beginning to take shape.
- It is imperative that this rubric is not rushed and that teachers have the opportunity to challenge their own and each others' ideas and

- philosophies. If the model follows a “top-down” approach, the teachers will not feel that they have contributed to the creation of the rubric and so will not buy into the concept when it comes to actually using the rubric.
- The “Quality Staff” action group met during week 6 to discuss key focus points of the rubric - in particular, the important role of “relationships” in teaching.
  - The action group team are tasked with surveying their students on “what makes a great teacher?” and will present their findings to the rest of the staff during week 7 staff meeting.
  - PLD will continue on this initiative during staff meetings through until the end of term and into Term 2. The rubric will likely not be set in stone until the end of Term 2..
  - The community will be asked their thoughts on “quality teachers” in a joint survey with SLCs in week 8.
  - PLD has continued during staff meetings on the “Quality Staff Matrix” - the matrix will be completed by the end of this term and will be used by staff on a self monitoring basis in the first instance in Terms 3 and 4.
  - The “Quality Staff Rubric” is currently being developed during staff meeting PLD - the staff has decided upon four categories for the rubric: Relationships, Pedagogy, Professionalism and Attitude.
  - The staff brainstormed each category in their collaborative teams and from these initial ideas a matrix is being formulated for each category.
  - Each matrix indicates varying levels of performance or practice from “Developing” to “Proficient” to “Expert”. Each matrix for the four categories will have between 6-8 themes alongside which will be accumulative criteria for each level of practice. (See relationships matrix as an example)
  - This work has taken longer than expected, however, I am happy to spend the time on this rubric to ensure that the result is something that is used genuinely and effectively by the staff. Because the rubric is something the staff has invested time and thought into I am hoping that it will be something they genuinely use as a reflective tool for appraisal and ultimately improvement.
  - Quality Staff rubric has been completed in draft - the staff need to review and edit the rubric so that it is ready to be put into practice. (see attached draft document)
  - This rubric will be used by staff in a self evaluation process, whereby teachers will highlight where they believe they are performing on the rubric at the beginning of the year (in this case at the start of Term 3) and then indicate where they sit on the rubric at the end of the year.
  - Eventually, this quality staff rubric may become a part of the appraisal system.
  - The quality staff rubric was finalised and teachers reviewed it for a final time in week 8 staff meeting. (see final quality staff rubric)
  - All teachers were given a copy of the quality staff rubric and requested to highlight the levels that they are currently sitting at for each rubric.
  - I asked each teacher to focus on one specific item of one rubric to work on for the remainder of the year with a view to improving that item by one level- eg: relationships with whanau
  - During final appraisal meetings all teachers will reflect on the quality teaching rubric with their appraisers, in particular the specific criteria that

- was marked for improvement.
- During final appraisal meetings, appraisers ensured discussion on the staff quality rubric was given, with specific focus on the the teachers' goals to improve one facet of the rubric.
  - The aim for 2019 will be to incorporate the staff quality rubric into appraisal, whereby teachers are peer reviewing each other.

**Final Analysis:**

This initiative has been achieved; the high quality teaching matrix was developed during the first two terms and then used by all teachers for the latter part of the year. This matrix will need to be re-visited at the start of 2019 and incorporated into a buddy system of review and coaching. To this end, it will be important for staff to fully "own" this matrix as their own for it to be an effective tool. The process for developing this matrix of "Quality Teaching" was very thorough, well planned and implemented and ultimately it was the staff who engaged with the process and created the end product.

## Goal 1: To grow high quality staff

### Strategic Initiative 3: Embed GROWTH coaching model

*3 Year Success Metric: All teachers confidently using the coaching framework within their appraisal so that the T.A.I. process is completely embedded within their teaching practice.*

Initiative Three (start 3a - Term 3; 3b - Term 1)	12 Month Milestone	Key Actions
<p>3a) Implement and develop a Growth coaching model</p> <p>3b) Embed GROWTH coaching model</p>	<ul style="list-style-type: none"> <li>All teachers, current and new teachers to Parua Bay school, will be confidently using the coaching framework within their appraisal process so that their "Teaching as Inquiry" cycle is strengthened.</li> <li>All teachers will have challenged their philosophies about growth mindset, recording the progress of one Priority Learner, who has participated in growth mindset discussion</li> </ul>	<ul style="list-style-type: none"> <li>Arrange for Growth coaching PLD to occur at start of year</li> <li>Strategically plan for time allocated for "coaching sessions" throughout the year</li> <li>Arrange for Growth mindset PLD for middle of the year</li> <li>Identify a Project team to develop a Growth mindset within staff, students, parents and community</li> <li>All staff to identify a P.L. student who will become a case study for growth mindset</li> </ul>

**Actions throughout the year (as reported to the B.O.T.):**

- a)
- Growth Mindset readings regularly sent out to all staff for PLD & preparation for T3
  - Growth mindset PLD (James Anderson) set for term 3.
  - This initiative will start in earnest in T3, but readings have been sent out via e-mails to all staff throughout this term, and there will be some PLD strategically planned for T2 to prepare for the James Anderson visit.
  - TOD confirmed for the end of Term 3 for James Anderson "Growth Mindset"
  - Readings sent to staff regarding growth mindset via staff e-mail - these readings will form the basis of some PLD during staff meetings in T3 in preparation for the visit.
  - This initiative is on the back burner until middle of Term 3 - however, readings have been regularly drip fed through to staff for reading and have been pinned up on the "Thinking Board" in the staffroom.
  - Staff has also been given copies of James Anderson's book "The Agile Learner" to read prior to his visit at the end of Term 3.
  - Time given in two staff meetings (weeks 5 and 8) for initial discussion around "Growth Mindset" prior to the visit of James Anderson in week 9.
  - The staff were involved in some good discussion around "Growth Mindset" in preparation for the PLD we will receive in week 9 - James Anderson.
  - The TOD was an extremely successful and beneficial day for all teachers and SLT involved.
  - Teachers from Parua Bay School had the additional bonus of working alongside teachers from Ruawai School and Tangowahine School.
  - This day served as an excellent starting point to build / develop foundational thinking on "Growth Mindset". The message received from this PLD directly links to the student agency PLD we are receiving from the M.O.E. during 2018 and 2019.
  - Danny, Hazel and Jeremy met with Curtis and Adele from Ruawai School to discuss how "growth mindset" may be implemented and planned strategically for 2019 in each school.
  - S.L.T. co-ordinated a meeting with the Principal of Ruawai School including a teacher from each school to discuss the best way forward to embed the philosophy of growth mindset within their respective schools during 2019.
  - At this meeting it was decided that an afternoon will be devoted to "whanau" houses meeting up every Monday to deliver a Values / growth mindset / wellbeing programme across the year in "tuakana teina" format. This programme will be supported by a teacher co-ordinating it, and a management unit will be attached to this responsibility. Planning has begun on this programme for 2019.
- b)
- Growth coaching process discussed during Teacher Only Days.
  - Teachers paired up into buddy coaches and have practised some role play coaching sessions on mock "personal" goals.



- S.L.T. has strategically mapped out Term 1 PLD for coaching / appraisal during staff meetings
- S.L.T. has planned specific coaching times during staff meetings for all staff
- 1st coaching session was conducted by all the teachers in their buddy pairs during the staff meeting in week 4. A follow up session will take place in the week 9 staff meeting for coaches to check in on the progress of their buddies.
- The Growth Coaching PLD course has been planned for Thursday 12 April. This has been postponed until Monday 7 May.
- The coaching process has continued this term in coaching buddy pairs - with time set aside during two staff meetings for this important process.
- The coaching PLD was postponed twice due to ill health of the facilitator so SLT decided to cancel the PLD this year as it was getting too late in the year and was becoming too disruptive for parents.
- Coaching process will continue throughout the year with time given over to teachers to discuss their inquiry journeys twice per term in staff meetings.
- Coaching inquiries linked to teachers' appraisal .
- Time given to staff during meetings to complete coaching in pairs
- This initiative has been purposefully phased out from the Charter due to other high priority initiatives taking precedence. It will continue as a tool to promote discussion and challenging opinions - however we won't have a focus on this initiative in 2019.

### Final Analysis

- a) The Growth Mindset PLD was a successful day and acted as a springboard for valuable discussion and understanding of key ideas. This foundation will be used in 2019 to promote a growth mindset amongst students and whanau to fully realise the potential of learning, using this mindset. Teachers used ir Growth Mindset understanding when discussing "priority learners" in their collaborative team meetings; however, written documentation of one priority learner was not achieved this year. Growth Mindset education and promotion will happen during weekly whanau meetings every Monday afternoon during "Hauora / Values Programme".
- b) Whilst the coaching (GROWTH model) was used by all staff in buddy partners for appraisal of their inquiries, this initiative didn't take off due to the PLD organised not eventuating due to the facilitator being sick.

## Goal 2: Grow Student Agency

**Strategic Initiative 1: Grow staff / student understanding of Key Competencies**  
*3 Year Success Metric: Through higher understanding of KCs, teachers are empowering students to be more in control of their learning resulting in increased student achievement*

Initiative One (Term 3 start)	12 Month Milestone	Key Actions
<p><i>GROW STAFF / STUDENT UNDERSTANDING OF KEY COMPETENCIES</i></p>	<ul style="list-style-type: none"> <li>Key competencies reviewed and a rubric developed by staff</li> <li>Students will have created "kid-friendly" KCs rubric for their own use.</li> </ul>	<ul style="list-style-type: none"> <li>Strategically timetable KCs review into staff meetings time</li> <li>Plan and schedule review of KCs with students</li> </ul>

### Actions throughout the year (as reported to the B.O.T.):

- Hazel Smith will head up an action group to spearhead this strategic focus throughout 2018. The group will discuss strategies and research methods to ensure the two initiatives of this major focus are achieved effectively.
- No work completed towards this goal - will begin this drive at the start / middle of term 2
- Awaiting PLD confirmation from the MOE in 2-3 weeks (Alison Davies - provider)
- The Ministry funded PLD has been accepted (280 hours confirmed) and we will meet with Alison Davies to plan a programme for T2 onwards.
- Student led conferences have been promoted within and outside the school to ensure that the students are given the best possible opportunity to grow their agency / key competencies.
- Student Led Conferences take place in week 8 over two days - this fosters students' agency by giving them opportunities to talk about their learning goals and how they intend to achieve them.

- PLD end of term 2 for student agency during staff meetings (M.O.E. funded)
- Observations will begin in week 7 so that the PLD provider can analyse current practice and formulate a plan for strengthening student agency within the school
- Helen Rennie-Younger from Vision Education PLD provider visited the school for two days in week 7 to conduct some initial observations from which to draw some baseline data and devise a programme for us.
- Hazel, Rob and I joined Helen in her observations to ensure full understanding of this process, and also to ensure that the SLT can monitor progress in between PLD sessions.
- The main crux of learner agency that she was looking for in classrooms was the learner's ability to talk about what they were learning, why they were learning it, how they knew if they had succeeded and what their next steps for learning are.
- Helen will return on 25 June to shape and formulate a plan going forward with the SLT. Then on 20 July, in the last week of the holidays, the staff has a call back day for "Learner Agency" PLD.
- Helen and another facilitator presented a full day of PLD at a call back day in the holidays on "student agency". This was excellent PLD, mainly because it was differentiated - two groups of teachers (experienced and beginning) received training at the appropriate level - informative and challenging.
- Helen visits PBS in week 2, 7 and 10 - her visits will incorporate spending a day with teachers co-constructing lesson plans, and the following day team teaching these lessons with those teachers.
- Helen will also take the staff meeting during those weeks to consolidate learning through PLD.
- Helen worked alongside 5 staff co-teaching with them to demonstrate ways they can develop learner agency with their students
- Staff worked on unpacking literacy learning progressions into 'kids speak' so that they can then be used by students for goal setting in the future.
- A staff meeting on developing agency within the writing process was held
- SLT reviewed curriculum reports and have decided to add development of Key Competencies to promote the importance of these skills to students and whanau.
- Hazel Smith to update curriculum report templates to include Key Competencies and Values
- New SMS system Linc-Ed explored and researched. Students have access to accounts with learning progressions and are able to map out their levels of achievement and their goals. This SMS is seen as a vehicle for raising levels of student agency across the school. Whanau will also be able to access this information.
- End of year reports have been revised to include key competencies and values tick boxes.
- MOE PLD on student agency was completed in week 6 with all teachers now having participated in this PLD.
- A review has been completed by SLT on this MOE PLD on student agency and we will be requesting more focus on "agency" for 2019.


**Final Analysis:**

This initiative morphed into “Growing Learner agency”, as the Ministry of Education PLD we have secured over a two year period has had a major focus on learner agency through the vehicle of Literacy in this first year. To this end, the key competencies were not a focus for our staff, although we did incorporate them into our mid and end of year reports to parents.

## Goal 2: Grow Student Agency

### Strategic Initiative 2: Grow Student Voice / Welfare

*3 Year Success Metric: Students feel that they have choices and can voice preferences & opinions resulting in more confident and agentic students. Students demonstrate a higher level of satisfaction / sense of well being as evidenced in survey results.*

Initiative Two (Start Term 1)	12 Month Milestone	Key Actions
	<ul style="list-style-type: none"> <li>Student Council Group set up and functioning</li> <li>Values programme rolled out to students so that the values are owned and lived by the school</li> <li>Student welfare survey - T3</li> </ul>	<ul style="list-style-type: none"> <li>Values Action Group formed</li> <li>Set up protocols for Student Council Group</li> <li>Assign a staff member to liaise with student council</li> </ul>

#### Actions throughout the year (as reported to the B.O.I.):

- Hazel Smith will look to create a student council during this term.
- Hazel Smith has met with her action group in week 6 and Carolyn Henwood has volunteered to initiate a Student Council at PBS. Initially it will have a teacher on board to assist the running of meetings but with a view to pulling away to allow the senior students take control of the council.
- Student council 1st meeting in week 3 this term.
- Student council continues to meet, thereby giving the students a voice in a forum where SLT, staff and PTA will be able to hear student voice.
- The group is being encouraged to develop a higher level of student agency, they will be taught to run the meetings themselves.
- Student council has elected Chairperson and secretary to run their meetings with support from Hazel Smith
- Students are reviewing activities that are important to them and then having input on how they are run next time eg school disco
- Students are providing feedback across all the classes and are seeking ideas also from the junior classes that they represent
- Student council continues to meet and grow in capability.

- NZCER Well Being @ School Survey completed by Yr 5-8 students.
- NZCER Well Being @ School Survey completed by staff.
- NZCER survey results analysed and discussed by SLT
- Key areas from WellBeing survey considered and an action plan for 2019 is being developed to address these areas
- This group has continued to meet on a termly basis - in 2019 it would be good to have a staff member responsible for this group.
- Student voice is empowered with student comments on end of year reports.

#### **Final Analysis:**

The student council was formed in the early stages of 2018 and has been meeting twice per term since. This initiative has been a success in that student voice now has a regular forum to be heard and for actions to result from this discussion. This student council will have a staff member appointed to coordinate it in 2019, and we look forward to the group becoming a strong part of what we do at Parua Bay School.

The new values programme was taught at a specific and regular time each week on Friday afternoon. Evidence of values education is everywhere in the classrooms and teachers regularly refer to our values. In 2019, there will be another specific time (Monday afternoons) for a special hauora / Values Programme one afternoon (Monday) per week. This programme will be delivered to students in their whanau groups in a tuakana teina style of learning.

The students welfare survey was conducted in Term 3 and the results analysed by the staff and Senior Leadership Team. Initiatives have been put in place for 2019 to promote student wellbeing (Whanau wellbeing / values programme) and three of the survey areas of concern will be targeted for improvement in 2019.

### Goal 3: To Grow Community Engagement

Strategic Initiative 1: *Increase community attendance at meetings*  
 3 Year Success Metric: *Community will be more connected to the school and attendance rates for SLCs will be 90%*

Initiative One (Start Term 4)	12 Month Milestone (end of 2019)	Key Actions
<i>Increase community attendance at meetings</i>	<ul style="list-style-type: none"> <li>• Priority Learners' system revamped to be more strategic</li> <li>• 65% attendance of PLs; 80% attendance of all students</li> </ul>	<ul style="list-style-type: none"> <li>• Strategically plan Priority Learners meetings throughout the year</li> <li>• Promote SLCs on a higher level</li> <li>• Investigate "Mutukaroa"</li> </ul>

#### Actions throughout the year (as reported to the B.O.T.):

- Rob Jones will head up an action group to spearhead this strategic focus throughout 2018. The group will discuss strategies and research methods to ensure the two initiatives of this major focus are achieved effectively.
- Rob Jones has held his action group meeting in week 6 and the team brainstormed different ways to connect with the community.
- SLCs taking place in week 8 - information and letter went out to parents in week 6 / information also went in the facebook page and on the website. Another reminder letter went out in week 8.
- All priority learners' parents will be contacted to ensure full participation in the SLCs.
- A survey will be organised for parents to complete after their SLC to find out their feedback on the SLC experience, as well as some community feedback on what they feel a quality teacher is. This will then feed into our "Quality Teachers' rubric".

- The Student Led Conference Survey results from the parents were extremely positive - much higher attendance data than our goal had targeted.
- The feedback on communication and effectiveness of the SLCs was very positive also. (please see SLC survey results and data).
- The Literacy / Numeracy workshop evening targeted towards our "priority learners" and their whanau was well attended with 18 out of 41 priority students present. This was due mainly to deliberately contacting parents of priority learners by phone prior to the event to "specially" invite them to the evening.
- The junior playground meeting was well attended with at least 15 parents present and several apologies given of parents who are keen to assist in the project.
- The PTA is growing with an initiative that would see a parent rep. From each class attend meetings and join in with planning etc. This is gaining traction.
- Whanau hui in Term 2 was well attended with around 10 parents.
- There has been an increased presence at PTA meetings with new parents joining to represent their classes. The last meeting had 10 attendees.
- The PTA continues to meet and plan towards year end activities

#### Final Analysis:

The attendance, generally of whanau at our student led conferences was exceptional - probably our highest since i have been at Parua Bay School (85%). A concerted effort from teachers and senior management to contact parents of priority learners prior to the conferences to ensure attendance proved to be a success with over 70% of all priority learners and their parents turning up to the conferences.

The analysis of the survey filled in by parents post conference interview was resoundingly positive.



### Goal 3: To Grow Community Engagement

**Strategic Initiative 2: Strengthen connectivity via school groups / communication channels**  
**3 Year Success Metric:** 15 attendees at each PTA meeting resulting in a higher level of connection between school and community

Initiative Two (Start Term 4)	12 Month Milestone	Key Actions
<p>2020-2021            COMMUNICATIONS            SCHOOL BOARD            COMMUNICATIONS            OFFICER</p>	<ul style="list-style-type: none"> <li>Communication Liaison Officer appointed (1SU)</li> <li>Regular communication strategically planned / executed via all media platforms</li> </ul>	<ul style="list-style-type: none"> <li>Design a Job Description for Communication Liaison Officer and appoint a staff member</li> <li>Arrange one community / staff social event</li> </ul>

**Actions throughout the year (as reported to the B.O.T.):**

- P.T.A. meeting arranged for early Term 1- 26/2/18
- S.L.T. "coffee time" with community every Friday morning - 8.45 - 9.30 a.m.
- SLT coffee mornings continue weekly - this has been advertised more widely in newsletters / facebook / website more recently.
- 2nd PTA meeting arranged for 22/3/18 at the different time of 3.00 p.m. to see if this is a more suitable time for parents.
- Other opportunities for community engagement will be the Whanau meeting in week 9, and a special Revisioning Meeting in week 10.
- PTA students' disco proved to be a resounding success - the new initiative of allowing adults to mingle in the staff room for drinks and kai worked well.

- Junior playground project has begun in earnest with the ground being shaped ready for working bees to start.
- Very well attended meeting of parents wanting to be involved in the playground development(May 30th) A variety of skills on offer that suit the project. Tony Climie has put his hand up to head the group. Prospective working bee set for July 1st to commence work on amphitheatre.
- All members of playground group sent hard copies of playground specs and plans.
- Tony is drafting a schoolwide letter to parents to look for donations of materials.
- Action group met and worked on ideas to support the playground group.
- "Coffee and doughnuts" with SLT has been attracting more community members / whanau and some useful conversations are taking place.
- P.T.A. meetings are still sparsely populated with the same parents - so teachers have been asked to select / find a parent representative for their class. This system may increase numbers of parents at PTA meetings.
- There have been several opportunities for whanau and parents to come into school over the course of this term: senior and junior syndicate assemblies, whole school assemblies, school hangi and kapa haka performances, Matariki activities rotations day, whanau meeting, P.T.A meetings, Numeracy / Literacy support evening, transition to school meeting, UBRS meeting for parents,
- Tony Climie has really stepped up and into the position of project manager in re Junior Playground. He is regularly contacting people and looking at ways to gain traction on the project. Unfortunately 2 suppliers of rocks and logs fell through at the last minute. Work on the project will be quiet until spring at this stage
- "Doughnuts with Danny" has changed to a new timeslot (8.30 - 9.00 a.m.) to ensure that those parents who come to the junior assembly can be punctual at their assembly but still come for a catch up with SLT beforehand.
- We have begun sourcing and collecting materials for the Junior Playground-rocks and logs
- Tony Climie continues to grow in his role as the project manager for the Junior playground; organising letters and communication materials as well as regularly contacting PBS about The Junior playground timeline
- The Senior classes are looking at connecting with local iwi to investigate a local pa site that will have connections with our whanau houses(Term 4)
- Continued work by Tony Climie around Junior Playground. Young trees planted and small amount of rocks collected. Final call out to the community around donations of materials. Decision made to buy in other resources.
- V.I.P. morning tea in week 9 is an opportunity for staff and parents to connect.

### Final Analysis:

Due to a prior focus on “communication channels” in 2017, this initiative has proved to be successful, with the school facebook page being promoted as a main vehicle for communication. Important messages however have been communicated via parents’ e-mails, letters and newsletters to ensure maximum coverage and output.

The P.T.A. still remains to be attended by a small core of parents and teachers (averaging 6-7 per meeting) and this has some way to go before reaching the desired number of 10. The whanau group has attracted a good number of attendees this year with highest being 20 people. The group has averaged about 12 attendees per meeting this year.

The liaison officer with a management unit attached never happened; however, a senior leader, Rob Jones, was appointed the co-ordinator of this focus area (community). In 2019, this focus area of “Strengthening Community / Whanau Connections” will be rationalised to one initiative.

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

57 Clyde Street  
PO Box 627  
WHANGAREI 0140  
Phone: (09) 438 2312  
Fax: (09) 438 2912  
info@bennettca.co.nz  
www.bennettca.co.nz

The Auditor-General is the auditor of Parua Bay School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, 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 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 29 May 2019. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

**Responsibilities of the Board of Trustees for the financial statements**

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



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

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

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

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwi Sport Statement, the List of Trustees and Statement of Responsibility which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



**Steve Bennett**  
**BENNETT & ASSOCIATES**  
On behalf of the Auditor-General  
Whangarei, New Zealand

