

EAST TAIERI SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

School Address:	11 Cemetery Road, East Taieri, Mosgiel 9024
School Postal Address:	11 Cemetery Road, East Taieri, Mosgiel 9024
School Phone:	03 489 6737
School Email:	etaieri@east-taieri.school.nz
Ministry Number:	3733

EAST TAIERI SCHOOL

Financial Statements - For the year ended 31 December 2017

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East Taieri 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.

Jason Esplin

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

27 May 18

Date:

Jennifer Horgan

Full Name of Principal

[Signature]

Signature of Principal

24.5.18

Date:

East Taieri 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	2,334,466	2,299,964	2,269,192
Locally Raised Funds	3	168,763	97,600	182,212
Interest Earned		3,228	2,850	4,221
		<u>2,506,457</u>	<u>2,400,414</u>	<u>2,455,624</u>
Expenses				
Locally Raised Funds	3	111,701	29,800	118,012
Learning Resources	4	1,694,747	1,678,944	1,608,009
Administration	5	97,674	104,045	95,557
Finance		1,922	-	699
Property	6	563,909	549,251	557,520
Depreciation	7	53,666	51,000	51,426
		<u>2,523,619</u>	<u>2,413,040</u>	<u>2,431,223</u>
Net Surplus / (Deficit) for the year		(17,162)	(12,626)	24,401
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(17,162)</u>	<u>(12,626)</u>	<u>24,401</u>

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

East Taieri 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	419,023	90,246	386,293
Total comprehensive revenue and expense for the year	(17,162)	(12,626)	24,401
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	8,329
Equity at 31 December	401,861	77,620	419,023
Retained Earnings	401,861	77,620	419,023
Reserves	-	-	-
Equity at 31 December	401,861	77,620	419,023

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

East Taieri School

Statement of Financial Position

As at 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Assets				
Cash and Cash Equivalents	8	133,272	105,953	118,579
Accounts Receivable	9	98,304	-	101,143
GST Receivable		-	-	7,294
Prepayments		3,519	-	3,607
Inventories	10	35,006	-	21,754
Investments	11	77,871	-	75,906
		<u>347,972</u>	<u>105,953</u>	<u>328,281</u>
Current Liabilities				
GST Payable		4,870	-	-
Accounts Payable	13	116,394	-	118,052
Provision for Cyclical Maintenance	14	-	-	5,850
Finance Lease Liability - Current Portion	15	10,261	-	10,147
Funds held for Capital Works Projects	16	1,074	-	-
		<u>132,599</u>	<u>-</u>	<u>134,049</u>
Working Capital Surplus/(Deficit)		215,373	105,953	194,233
Non-current Assets				
Property, Plant and Equipment	12	222,704	-	245,725
		<u>222,704</u>	<u>-</u>	<u>245,725</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	27,600	-	13,339
Finance Lease Liability	15	8,616	-	7,595
		<u>36,216</u>	<u>-</u>	<u>20,934</u>
Net Assets		<u>401,861</u>	<u>105,953</u>	<u>419,023</u>
Equity		<u>401,861</u>	<u>77,620</u>	<u>419,023</u>

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

East Taieri 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	560,484	526,525	494,717
Locally Raised Funds	165,308	97,600	185,665
Goods and Services Tax (net)	12,163	-	(73)
Payments to Employees	(357,705)	(378,996)	(294,165)
Payments to Suppliers	(336,665)	(201,605)	(315,798)
Cyclical Maintenance Payments in the year	-	(8,000)	
Interest Paid	(1,441)	-	
Interest Received	2,450	2,850	4,295
	<hr/>	<hr/>	<hr/>
Net cash from / (to) the Operating Activities	44,595	38,374	74,641
Cash flows from Investing Activities			
Purchase of PPE (and Intangibles)	(16,017)	(51,000)	(23,963)
Purchase of Investments	(1,965)	-	(2,529)
	<hr/>	<hr/>	<hr/>
Net cash from / (to) the Investing Activities	(17,982)	(51,000)	(26,492)
Cash flows from Financing Activities			
Furniture and Equipment Grant	-	-	8,329
Finance Lease Payments	(12,993)	-	(8,005)
Funds Held for Capital Works Projects	1,074	-	(4,717)
	<hr/>	<hr/>	<hr/>
Net cash from Financing Activities	(11,919)	-	(4,393)
	<hr/>	<hr/>	<hr/>
Net increase/(decrease) in cash and cash equivalents	14,693	(12,626)	43,756
Cash and cash equivalents at the beginning of the year	8 118,579	118,579	74,823
	<hr/>	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	8 133,272	105,953	118,579

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.

East Taieri School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

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

c) Revenue Recognition***Government Grants***

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

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

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

The School has met the requirements 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 \$500 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	5-100 years
Furniture and equipment	5-20 years
Leased assets held under a Finance Lease	3-4 years
Library resources	10 years

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 \$500 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. It's 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.

p) Provision for Cyclical Maintenance

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

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

q) Financial Assets and Liabilities

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

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

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

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	420,344	400,646	406,352
Teachers' salaries grants	1,365,637	1,350,000	1,354,472
Use of Land and Buildings grants	420,853	423,439	423,439
Other MoE Grants	3,133	-	2,083
Other government grants	124,499	125,879	82,845
	<u>2,334,466</u>	<u>2,299,964</u>	<u>2,269,192</u>

3. Locally Raised Funds

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	51,372	55,000	79,697
Other revenue	8,208	10,600	7,003
Trading	43,825	32,000	40,732
Activities	65,358	-	54,780
	<u>168,763</u>	<u>97,600</u>	<u>182,212</u>
Expenses			
Activities	70,460	-	63,690
Trading	39,162	27,800	41,962
Other Locally Raised Funds Expenditure	2,079	2,000	12,359
	<u>111,701</u>	<u>29,800</u>	<u>118,012</u>
<i>Surplus for the year Locally raised funds</i>	<u>57,062</u>	<u>67,800</u>	<u>64,200</u>

4. Learning Resources

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	55,456	29,800	38,009
Information and communication technology	7,194	11,500	12,519
Library resources	862	950	3,536
Employee benefits - salaries	1,622,091	1,628,194	1,540,775
Staff development	9,144	8,500	13,170
	<u>1,694,747</u>	<u>1,678,944</u>	<u>1,608,009</u>

5. Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	3,055	3,000	3,090
Board of Trustees Fees	4,120	4,800	3,955
Board of Trustees Expenses	-	-	1,757
Communication	2,143	2,600	1,631
Consumables	19,094	13,105	11,733
Operating Lease	7,540	24,500	15,939
Other	9,015	7,550	7,996
Employee Benefits - Salaries	45,996	41,690	42,999
Insurance	4,311	4,500	4,156
Service Providers, Contractors and Consultancy	2,400	2,300	2,300
	97,674	104,045	95,557

6. Property

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Caretaking and Cleaning Consumables	13,130	9,300	12,665
Cyclical Maintenance Expense	8,411	8,000	(16,151)
Grounds	21,081	12,000	12,584
Heat, Light and Water	19,208	19,800	20,315
Rates	8,516	7,600	7,953
Repairs and Maintenance	13,028	10,000	30,937
Use of Land and Buildings	420,853	423,439	423,439
Security	1,982	-	-
Employee Benefits - Salaries	57,700	59,112	65,779
	563,909	549,251	557,520

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 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Building Improvements	5,101	-	5,119
Furniture and Equipment	31,082	48,000	31,608
Leased Assets	12,527	-	9,515
Library Resources	4,956	3,000	5,184
	53,666	51,000	51,426

8. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Bank Current Account	42,681	8,756	21,382
Bank Call Account	90,591	97,197	97,197
Cash equivalents and bank overdraft for Cash Flow Statement	133,272	105,953	118,579

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

Of the \$133,272 Cash and Cash Equivalents, \$1,074 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2018 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	2,955	-	-
Receivables from the Ministry of Education	-	-	15,641
Interest Receivable	1,858	-	1,080
Teacher Salaries Grant Receivable	93,491	-	84,421
	98,304	-	101,143
Receivables from Exchange Transactions	4,813	-	1,080
Receivables from Non-Exchange Transactions	93,491	-	100,062
	98,304	-	101,143

10. Inventories

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Stationery	1,202	-	1,005
School Uniforms	33,804	-	20,749
	35,006	-	21,754

11. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	77,871	-	75,906

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Building Improvements	88,669	-	-	-	(5,101)	83,568
Furniture and Equipment	114,549	12,515	-	-	(31,082)	95,982
Leased Assets	19,649	14,128	-	-	(12,527)	21,250
Library Resources	22,858	4,002	-	-	(4,956)	21,904
Balance at 31 December 2017	245,725	30,645	-	-	(53,666)	222,704

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Building Improvements	155,693	(72,125)	83,568
Furniture and Equipment	485,505	(389,523)	95,982
Leased Assets	47,356	(26,106)	21,250
Library Resources	158,540	(136,636)	21,904
Balance at 31 December 2017	847,094	(624,390)	222,704

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2016						
Building Improvements	93,788	-	-	-	(5,119)	88,669
Furniture and Equipment	125,202	20,954	-	-	(31,608)	114,548
Leased Assets	16,256	12,909	-	-	(9,515)	19,650
Library Resources	25,034	3,009	-	-	(5,184)	22,859
Balance at 31 December 2016	260,279	36,872	-	-	(51,426)	245,725

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2016			
Building Improvements	155,693	(67,024)	88,669
Furniture and Equipment	472,990	(358,441)	114,549
Leased Assets	33,228	(13,579)	19,649
Library Resources	156,538	(133,680)	22,858
Balance at 31 December 2016	818,449	(572,724)	245,725

13. Accounts Payable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	11,776	-	24,999
Accruals	4,270	-	4,220
Employee Entitlements - salaries	93,491	-	84,421
Employee Entitlements - leave accrual	6,857	-	4,412
	<u>116,394</u>	<u>-</u>	<u>118,052</u>
Payables for Exchange Transactions	116,394	-	118,052
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>116,394</u>	<u>-</u>	<u>118,052</u>

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	19,189	19,189	35,340
Increase to the Provision During the Year	8,411	8,000	-
Adjustment to the Provision	-	-	(16,151)
Provision at the End of the Year	<u>27,600</u>	<u>27,189</u>	<u>19,189</u>
Cyclical Maintenance - Current	-	-	5,850
Cyclical Maintenance - Term	27,600	-	13,339
	<u>27,600</u>	<u>-</u>	<u>19,189</u>

15. Finance Lease Liability

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	11,814	-	10,147
Later than One Year and no Later than Five Years	9,322	-	7,595
	<u>21,136</u>	<u>-</u>	<u>17,742</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
		\$	\$	\$		\$
Special Needs Project	<i>in progress</i>	(10,000)	-	(374)	-	(10,374)
Classroom Opening	<i>in progress</i>	(3,886)	-	-	-	(3,886)
ILE Project	<i>in progress</i>	(1,755)	29,000	(11,911)	-	15,334
Totals		(15,641)	29,000	(12,285)	-	1,074

Represented by:

Funds Held on Behalf of the Ministry of Education	1,074
	<u>1,074</u>

	2016	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Special Needs Project	<i>in progress</i>	(270)	87,523	(97,253)	-	(10,000)
Classroom Opening	<i>in progress</i>	-	-	(3,886)	-	(3,886)
ILE Project	<i>in progress</i>	-	-	(1,755)	-	(1,755)
Totals		(270)	87,523	(102,894)	-	(15,641)

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	4,120	3,955
Full-time equivalent members	0.09	0.08
<i>Leadership Team</i>		
Remuneration	398,595	397,675
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	<u>402,715</u>	<u>401,630</u>
Total full-time equivalent personnel	<u>4.09</u>	<u>4.08</u>

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	130 - 140	130 - 140
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

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
110 - 120	-	-
100 - 110	-	-
	<u>-</u>	<u>-</u>

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

19. 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).

20. Commitments

(a) Capital Commitments

As at 31 December 2017 the Board has entered into contract agreements for capital works as follows:

- (a) \$97,248 contract for Special Needs Decking to be completed in 2018, which will be fully funded by the Ministry of Education. \$87,523 has been received of which \$97,897 has been spent on the project to date. This project has been approved by the Ministry;
- (b) \$291,114 contract for Senior Block ILE Upgrade to be completed in 2018, which will be fully funded by the Ministry of Education. \$29,000 has been received of which \$13,666 has been spent on the project to date. This project has been approved by the Ministry; and
- (b) \$4,636 contract for Classroom Opening upgraded as agent for the Ministry of Education. This project is fully funded by the School and \$3,886 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2016: nil)

(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	80	6,321
Later than One Year and No Later than Five Years	-	80
	80	6,401

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	133,272	105,953	118,579
Receivables	98,304	-	101,143
Investments - Term Deposits	77,871	-	75,906
Total Loans and Receivables	309,447	105,953	295,627

Financial liabilities measured at amortised cost

Payables	116,394	-	118,052
Finance Leases	18,877	-	17,742
Total Financial Liabilities Measured at Amortised Cost	135,271	-	135,794

23. Events After Balance Date

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

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF EAST TAIERI SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

The Auditor-General is the auditor of East Taieri School (the School). The Auditor-General has appointed me, Malcolm Wong, using the staff and resources of Cook North & Wong, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 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 Benefit Entity Standards with disclosure concessions.

Our audit was completed on 24 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 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 information included on pages 2 to 18, but does not include the financial statements, and our auditor's report thereon.

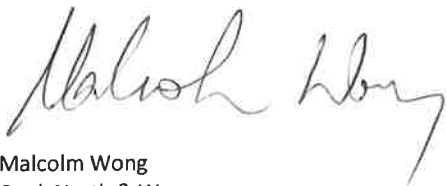
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Malcolm Wong
Cook North & Wong
On behalf of the Auditor-General
Dunedin, New Zealand

**EAST TAIERI SCHOOL
Board of Trustees
As at 31 December 2017**

	Term Expired/Expires
Chairperson Jason Esplin	May 2019
Treasurer Andrea Roulston	May 2019
Secretary Sara Quelch	May 2019
Principal Jennifer Horgan	
Staff Representative Garth Powell	May 2019
Members Karen Hanna	May 2019
Andrew Hollands	May 2019

EAST TAIERI SCHOOL STATEMENT OF VARIANCE 2017	
Focus:	LITERACY - Reading
Strategic aim:	To develop high levels of achievement in literacy – essential for all forms of communication and learning, ensuring students can access the curriculum.
Annual aim for 2017:	Continue to focus on the development of reading throughout the school with expectations aligned to National Standards
Baseline data 2016:	Analysis of school-wide reading data in December 2016 identified that a group of Year 2 students have not made the progress expected and are working below the National Standard in reading even though several have been involved in support programmes. 2016 data: 9 Yr 2 students achieving below National Standard
Targets 2017:	Target 1 – To raise the reading achievement of a group of Year 3 students from 'below' to 'working at' the National Standard
Actions	<ul style="list-style-type: none"> Teachers confirmed level of achievement of Target reading group. All students who were achieving below the standard, were to receive additional support within the classroom. Targeted students worked in a small teacher-directed ALL group. Regular reviewing and monitoring progress which would guide further action. Regular discussion in syndicate meetings A real focus on DATs Professional Development Teachers looking more closely at links between reading and writing
Outcomes	<p>Although not achieving our aspirational target of 100% of our targeted students achieving at the National Standard at the end of 2017, all made considerable progress.</p> <p>2016 9 students (Yr 2 - 2016) below National Standard 2017 5 of the 9 students (Yr 3 – 2017) now at National Standard 2017 4 of the 9 students (Yr 3 – 2017) below National Standard</p> <p>Progress of the 4 students still below: Student 1: Feb – L 15, 89% accuracy, 75% comp Nov – L 19, 94% accuracy, 100% comp Student 2: Feb – L 14, 94% accuracy Nov – L 20, 96% accuracy Student 3: Feb – L 13, 94% accuracy Nov – L 19, 93% accuracy Student 4: Feb – L 15, 98% accuracy Nov – L 20, 96% accuracy</p>

Reasons for the variance	<p>The students achieving below expectations will be involved in intervention programmes next year, while those who achieved NS expectations will continue to be closely monitored.</p> <ul style="list-style-type: none"> Increased reading through the Daily 5 programme proved very beneficial for targeted groups of students Strategies suggested by specialist teacher were implemented with targeted children Parent – Tutor reading programme gave extra reading mileage to targeted students Reading at home – Home/school partnership. Children who read regularly at home
Evaluation and planning for 2018	<p>Our goal is to continue to focus on the development of reading throughout the school, with expectations aligned to National Standards. Children's ability to articulate their learning in reading continues to improve, with greater consistency across the school.</p> <p>Students achieving below the National Standard will be targeted for intervention.</p>

Focus:	LITERACY - Writing
Strategic aim:	To develop high levels of achievement in literacy – essential for all forms of communication and learning, ensuring students can access the curriculum.
Annual aim for 2017:	Continue to focus on the development of writing throughout the school with expectations aligned to National Standards
Baseline data 2016:	Analysis of school-wide writing data in December 2016 identified that a group of Year 2 students have not made the progress expected and are working below the National Standard in writing even though several have been involved in support programmes. 2016 data: 13 Yr 2 students achieving below National Standard
Targets 2017:	Target 2 ~ To raise the writing achievement of a group of Year 3 students from 'below' to 'working at' the National Standard
Actions	<ul style="list-style-type: none"> Teachers confirmed level of achievement of Target writing group. All students who were achieving below the standard, were to receive additional support within the classroom, with teachers following ALL guidelines. Some were also with other agencies – eg RTLB Targeted students worked in a small teacher-directed ALL group. Regular reviewing and monitoring progress which would guide further action. Regular discussion in syndicate meetings A real focus on DATs Professional Development Teachers looking more closely at links between reading and writing Increased familiarity with asTTle indicators will continue to strengthen teachers' knowledge of components of writing Importance of consideration of students' ability to access curriculum

<p>Outcomes</p>	<p>Although not achieving our aspirational target of 100% of our targeted students achieving at the National Standard at the end of 2016, all made considerable progress. The students involved in the ALL programme showed the most progress in writing, as well as increased confidence and self-esteem and more parental involvement in their learning.</p> <p>2016 13 students (Yr 2 - 2016) below National Standard 2017 5 of the 13 students (Yr 3 – 2017) now at National Standard 2017 8 of the 13 students (Yr 3 – 2017) below National Standard</p> <p>Progress of the 8 students still below: 4 students moved from 1B to 1P (asttle) 1 student moved from 1B to 1A (asttle) 1 student moved from 1P to 2B (asttle) 1 student moved from 1P (14) to 1P (16) (asttle) 1 student with significant learning needs (HCN support) remained well below but had made some progress.</p> <p>The students achieving below expectations will be involved in intervention programmes next year, while those who achieved NS expectations will continue to be closely monitored.</p>
<p>Reasons for the variance</p>	<ul style="list-style-type: none"> Acceleration initiatives based on the ALL model proved very beneficial for targeted groups of students Teachers used aspects of the acceleration strategies in their day-to-day programme Teachers inquiring into their own teaching practice & some teachers making more significant shifts in their practice than others Of the 8 students still below, one has significant learning needs and is receiving HCN support, one has been referred for testing for dyslexia, one has been diagnosed with dyspraxia, and one is now on medication which has had a significant impact on his learning. All 8 made progress, but are still below the Standard.
<p>Evaluation and planning for 2018</p>	<p>Our goal is to continue to focus on the development of writing throughout the school, with expectations aligned to National Standards. Children's ability to articulate their learning in writing continues to improve, with greater consistency across the school. The MOE funded ALL intervention programme was highly successful and we plan to extend this successful model further across the school next year. The school will apply for Ministry Supplementary Support – Programmes for Students (PFS)-Accelerating Literacy Learning (ALL) for 2018 to enable us to do so.</p> <p>Students achieving below the National Standard will be targeted for intervention.</p>

<p>Focus:</p>	<p>NUMERACY</p>
<p>Strategic aim:</p>	<p>To develop high levels of achievement in numeracy – in the development of both skills and understandings necessary for everyday life.</p>
<p>Annual aim for 2017:</p>	<p>Focus on strengthening the teaching and assessment of mathematical knowledge and strategies in Years 0-6</p>
<p>Baseline data 2016:</p>	<p>Analysis of school-wide maths data in November 2015 identified a group of Year 3 students who have not made the progress expected and are working below the National Standard in maths. 2016 data: 10 students (Y3) below National Standard</p>
<p>Targets 2017:</p>	<p>Target 3 ~ To raise the mathematics achievement of a group of Year 4 students from 'below' to 'working at the National Standard</p>
<p>Actions</p>	<ul style="list-style-type: none"> Teachers inquire into own practice Targeted students worked in a small teacher-directed group. Targeted students worked in a small group with specialist teacher Teacher Aides trained in taking acceleration programmes with targeted students focusing on basic facts Lead teacher to share information and resources from Lead Teacher workshops with others in the Maths team Representatives from each team to attend Lead teacher workshops Continued focus on problem solving approach to Maths
<p>Outcomes</p>	<p>2016 - 10 students (Y3) below National Standard 2017 - 3 out of the 10 students (Yr 4) below National Standard Although not achieving our aspirational target of 100% of our targeted students achieving at the National Standard at the end of 2017, all made considerable progress. All went up a stage.</p>
<p>Reasons for the variance</p>	<p>All of the above actions impacted on progress of targeted students – above all, teachers inquiring into their own practice and altering it to impact on achievement of students.</p>
<p>Evaluation and planning for 2018</p>	<p>Our goal is to continue to focus on the development of maths throughout the school, with expectations aligned to National Standards. Programmes that were shown to improve student learning will be implemented again in 2018. Whole staff professional development and in-class support will be given to Teacher Aides and teachers by Maths Lead Teacher.</p>

<p>Focus:</p>	<p>MAORI</p>
<p>Strategic aim:</p>	<p>Raise achievement of Māori and Pasifika students and ensure their culture is highly valued and integrated into the curriculum.</p>
<p>Annual aim for 2017:</p>	<p>Raise achievement of Māori and Pasifika students and ensure their culture is highly valued and integrated into the curriculum</p>

Baseline data 2016:	Analysis of school-wide writing data has confirmed that the achievement of a group of the following Māori students is below the National Standard. These children have been involved in group and 1:1 interventions.
	<p>2016</p> <p>Yr 1 - 1 student below National Standard in writing & reading</p> <p>- 2 students below National Standard in writing</p> <p>Yr 2 - 1 student below National Standard in writing</p> <p>Yr 3 - 1 student below National Standard in writing & maths</p> <p>Yr 5 - 1 student below National Standard in writing, reading and maths</p> <p>- 1 student below National Standard in maths</p>
Targets 2017	Target 4 ~ To raise the literacy and numeracy achievement of all Māori students who are achieving 'below' from 'well below' and 'below' to 'working at' the National Standard
Actions	<ul style="list-style-type: none"> • Teachers confirmed level of achievement of Māori students achieving 'below' the National Standard. • Students were to receive additional support within the classroom. • Withdrawal from class to work in a small group or 1-1 with a Teacher Aide skilled in literacy and numeracy support strategies • Regular reviewing and monitoring progress which would guide further action. • Regular discussion in syndicate meetings • A real focus on DATs • Celebrate tikanga – focusing on individual backgrounds and strengths • Ongoing contact/discussion with parents
Outcomes	<p>2017</p> <p>Yr 2 - 1 student below National Standard in writing & reading</p> <p>- 1 student below National Standard in writing</p> <p>Yr 3 - 1 student below National Standard in writing</p> <p>Yr 6 - 1 student below National Standard in writing, reading and maths</p> <p>- 1 student below National Standard in maths</p> <p>Of the 5 Māori students who were working below the standard at the end of the 2017 year 1 has autism spectrum disorder, 1 had significant absenteeism throughout the year and 1 experienced challenging home situations throughout the year which impacted significantly on her progress. Although considerable progress has been made by the 5 students throughout the year they are still considered to be achieving below the National Standard.</p>
Reasons for the variance	All of the above actions impacted on progress of targeted students – above all, teachers inquiring into their own practice and altering it to impact on achievement of students.
Evaluation and planning for 2016	Our goal is to continue to focus on raising the achievement of Māori and Pasifika students and ensure their culture is highly valued and integrated into the curriculum. Programmes that were shown to improve student learning will be implemented again in 2017. More parental involvement will continue to be a goal for 2017 – through more frequent parent/teacher contact.

**11 Cemetery Road
Mosgiel
DUNEDIN.**

Phone/Fax 03 489 6737
etaieri@east-taieri.school.nz

Principal: Jennifer Horgan

East Taieri School



KIWISPORT

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

In 2017 the school received Kiwisport funding of \$4049.73 (excl GST). The funding was spent on a specialist swimming tutor for our swimming programme. We also had sport coaches from different codes come into the school.