

Wilson School

Annual Report for the year ended 31 December 2018

Ministry Number:	1574
Principal:	Natalie Todd
School Address:	1A St Leonards Road, Hauraki 0622
School Postal Address:	PO Box 331632, Takapuna 0740
School Phone:	09 489 5648
School Email:	admin@wilson.school.nz
Service Provider:	Edtech Financial Services Ltd

Wilson School

Members of the Board of Trustees

For the year ended 31 December 2018

Name	Position	How position on Board gained	Term expired/expires
Mr Greg Davey	Chairman	elected 2016	2019
Mrs Anne Nieuland	Parent Rep	elected 2016	2019
Mr Ray Headifen	treasurer	elected 2016	2019
Mrs Natalie Todd	Principal		
Ms. Linda Kneale	Staff Rep	elected 2016	2019
Mrs Claire Kim	Parent Rep	elected 2016	2019
Mr Martin Wylie	Parent Rep	elected 2016	2019

Wilson School

Annual Report

For the year ended 31 December 2018

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Wilson School
Statement of Responsibility
For the year ended 31 December 2018

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

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

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

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

Gregory Davey
Full Name of Board Chairperson

G Davey
Signature of Board Chairperson

21/5/19
Date:

Natalie Dawn Town
Full Name of Principal

N. Podd
Signature of Principal

21/05/2019
Date:

Wilson School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,911,749	3,832,176	3,764,075
Locally Raised Funds	3	31,044	45,417	68,930
Interest Earned		13,727	15,000	15,891
		<u>3,956,520</u>	<u>3,892,593</u>	<u>3,848,896</u>
Expenses				
Locally Raised Funds	3	8,694	8,800	9,612
Learning Resources	4	3,355,790	3,117,987	3,017,935
Administration	5	147,214	139,170	197,462
Finance Costs		3,254	2,410	2,792
Property	6	502,902	561,610	541,131
Depreciation	7	93,073	120,850	93,742
		<u>4,110,927</u>	<u>3,950,827</u>	<u>3,862,674</u>
Net Surplus / (Deficit) for the year		(154,407)	(58,234)	(13,778)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(154,407)</u>	<u>(58,234)</u>	<u>(13,778)</u>

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

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

For the year ended 31 December 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Balance at 1 January	1,158,273	1,158,273	1,145,176
Total comprehensive revenue and expense for the year	(154,407)	(58,234)	(13,778)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	7,290	-	26,875
Equity at 31 December	1,011,156	1,100,039	1,158,273
 Retained Earnings	 1,011,156	 1,100,039	 1,158,273
Equity at 31 December	1,011,156	1,100,039	1,158,273

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

Wilson School

Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	276,988	523,660	550,563
Accounts Receivable	9	148,052	129,700	183,278
GST Receivable		25,710	12,500	12,308
Prepayments		-	6,500	6,616
Investments	10	310,345	60,000	56,106
		<u>761,095</u>	<u>732,360</u>	<u>808,871</u>
Current Liabilities				
Accounts Payable	12	188,791	160,702	158,129
Provision for Cyclical Maintenance	13	-	33,971	24,289
Finance Lease Liability - Current Portion	14	15,674	2,983	11,118
Funds Held for Capital Works Projects	15	1,292	-	-
		<u>205,757</u>	<u>197,656</u>	<u>193,536</u>
Working Capital Surplus/(Deficit)		555,338	534,704	615,335
Non-current Assets				
Property, Plant and Equipment	11	505,480	565,335	558,214
		<u>505,480</u>	<u>565,335</u>	<u>558,214</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	33,971	-	5,643
Finance Lease Liability	14	15,691	-	9,633
		<u>49,662</u>	<u>-</u>	<u>15,276</u>
Net Assets		<u>1,011,156</u>	<u>1,100,039</u>	<u>1,158,273</u>
Equity		<u>1,011,156</u>	<u>1,100,039</u>	<u>1,158,273</u>

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

Wilson School

Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,543,562	1,552,626	1,506,972
Locally Raised Funds		31,344	44,617	67,800
Goods and Services Tax (net)		(13,402)	2,500	805
Payments to Employees		(1,282,449)	(1,171,932)	(1,188,979)
Payments to Suppliers		(286,047)	(387,644)	(374,740)
Interest Paid		(3,254)	(2,410)	(2,792)
Interest Received		12,053	16,300	17,396
Net cash from / (to) the Operating Activities		1,807	54,057	26,462
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(14,351)	(158,539)	(99,711)
Purchase of Investments		(254,239)	166,186	-
Proceeds from Sale of Investments		-	-	271,359
Net cash from / (to) the Investing Activities		(268,590)	7,647	171,648
Cash flows from Financing Activities				
Furniture and Equipment Grant		7,290	-	26,875
Finance Lease Payments		(15,374)	2,602	(11,549)
Funds Held for Capital Works Projects		1,292	-	-
Net cash from / (to) Financing Activities		(6,792)	2,602	15,326
Net increase/(decrease) in cash and cash equivalents		(273,575)	64,306	213,436
Cash and cash equivalents at the beginning of the year	8	550,563	459,354	337,127
Cash and cash equivalents at the end of the year	8	276,988	523,660	550,563

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 omitted.

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

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

Reporting Entity

Wilson 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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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.

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.

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.

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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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.

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.

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.

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.

Property, Plant and Equipment

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

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

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

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

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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:

Furniture and equipment	10–40 years
Information and communication technology	5 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

Impairment of property, plant, and equipment

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 are 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.

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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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.

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).

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 and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

Services received in-kind

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

2 Government Grants

	2018	2018 Budget (Unaudited)	2017
	Actual \$	\$	Actual \$
Operational grants	373,940	380,635	362,379
Teachers' salaries grants	2,004,604	1,873,053	1,859,341
Use of Land and Buildings grants	356,130	406,497	397,761
Other MoE Grants	1,106,971	1,095,749	1,088,382
Other government grants	70,104	76,242	56,212
	<u>3,911,749</u>	<u>3,832,176</u>	<u>3,764,075</u>

3 Locally Raised Funds

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

	2018	2018 Budget (Unaudited)	2017
	Actual \$	\$	Actual \$
Revenue			
Donations	10,403	10,477	44,409
Fundraising	243	-	207
Trading	2,419	3,000	3,729
Activities	17,979	31,940	20,585
	<u>31,044</u>	<u>45,417</u>	<u>68,930</u>
Expenses			
Activities	5,657	5,800	4,374
Trading	3,037	3,000	5,238
	<u>8,694</u>	<u>8,800</u>	<u>9,612</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>22,350</u>	<u>36,617</u>	<u>59,318</u>

4 Learning Resources

	2018	2018 Budget (Unaudited)	2017
	Actual \$	\$	Actual \$
Curricular	9,231	44,938	48,445
Equipment repairs	87	500	87
Information and communication technology	45,787	38,000	37,968
Library resources	1,092	1,085	540
Employee benefits - salaries	3,287,893	2,985,281	2,898,238
Staff development	11,700	48,183	32,657
	<u>3,355,790</u>	<u>3,117,987</u>	<u>3,017,935</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

5 Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,090	6,160	6,160
Board of Trustees Fees	3,990	2,430	590
Board of Trustees Expenses	8,275	4,621	22,159
Communication	6,162	5,854	6,043
Consumables	20,340	22,700	21,257
Other	15,152	19,454	14,541
Employee Benefits - Salaries	68,440	58,294	107,775
Insurance	5,447	6,349	5,881
Service Providers, Contractors and Consultancy	13,318	13,308	13,056
	<u>147,214</u>	<u>139,170</u>	<u>197,462</u>

6 Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,738	4,493	39,858
Consultancy and Contract Services	35,391	38,000	43,620
Cyclical Maintenance Expense	4,039	-	2,368
Grounds	7,073	7,250	7,344
Heat, Light and Water	21,072	23,200	21,110
Repairs and Maintenance	65,192	66,960	24,308
Use of Land and Buildings	356,130	406,497	397,761
Security	3,860	3,800	4,762
Employee Benefits - Salaries	6,407	11,410	-
	<u>502,902</u>	<u>561,610</u>	<u>541,131</u>

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

7 Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	45,468	45,000	42,237
Information and Communication Technology	14,555	45,850	24,293
Motor Vehicles	15,885	15,000	15,885
Leased Assets	17,165	15,000	11,327
	<u>93,073</u>	<u>120,850</u>	<u>93,742</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

8 Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	220	220	220
Bank Current Account	276,755	448,440	476,582
Bank Call Account	13	75,000	73,761
Cash and cash equivalents for Cash Flow Statement	<u>276,988</u>	<u>523,660</u>	<u>550,563</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	-	3,500	300
Receivables from the Ministry of Education	-	-	3,524
Interest Receivable	2,497	1,200	823
Bank Staffing Underuse	-	-	55,402
Teacher Salaries Grant Receivable	145,555	125,000	123,229
	<u>148,052</u>	<u>129,700</u>	<u>183,278</u>
Receivables from Exchange Transactions	2,497	4,700	1,123
Receivables from Non-Exchange Transactions	145,555	125,000	182,155
	<u>148,052</u>	<u>129,700</u>	<u>183,278</u>

10 Investments

The School's investment activities are classified as follows:

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	310,345	60,000	56,106
	<u>310,345</u>	<u>60,000</u>	<u>56,106</u>

Wilson School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Furniture and equipment	433,986	3,795	-	-	(45,469)	392,312
Information and communication technology	25,952	10,557	-	-	(14,555)	21,954
Motor vehicles	70,318	-	-	-	(15,885)	54,433
Leased assets	20,325	25,988	-	-	(17,165)	29,148
Library resources	7,633	-	-	-	-	7,633
Balance at 31 December 2018	558,214	40,340	-	-	(93,074)	505,480

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Furniture and equipment	755,173	(362,861)	392,312
Information and communication technology	235,109	(213,155)	21,954
Motor vehicles	158,847	(104,414)	54,433
Leased assets	62,401	(33,253)	29,148
Library resources	17,194	(9,561)	7,633
Balance at 31 December 2018	1,228,724	(723,244)	505,480

The net carrying value of equipment held under a finance lease is \$29,148 (2017: \$20,325).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Furniture and equipment	377,825	98,398	-	-	(42,237)	433,986
Information and communication technology	48,932	1,313	-	-	(24,293)	25,952
Motor vehicles	86,203	-	-	-	(15,885)	70,318
Leased assets	16,139	15,513	-	-	(11,327)	20,325
Library resources	7,633	-	-	-	-	7,633
Balance at 31 December 2017	536,732	115,224	-	-	(93,742)	558,214

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Furniture and equipment	751,378	(317,392)	433,986
Information and communication technology	224,553	(198,601)	25,952
Motor vehicles	158,847	(88,529)	70,318
Leased assets	36,413	(16,088)	20,325
Library resources	17,194	(9,561)	7,633
Balance at 31 December 2017	1,188,385	(630,171)	558,214

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

12 Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	14,642	19,202	15,644
Accruals	6,190	6,500	6,160
Employee Entitlements - salaries	149,931	125,000	126,936
Employee Entitlements - leave accrual	18,028	10,000	9,389
	<u>188,791</u>	<u>160,702</u>	<u>158,129</u>
Payables for Exchange Transactions	188,791	160,702	158,129
	<u>188,791</u>	<u>160,702</u>	<u>158,129</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	29,932	29,932	27,564
Increase to the Provision During the Year	4,039	-	2,368
Use of the Provision During the Year	-	4,039	-
Provision at the End of the Year	<u>33,971</u>	<u>33,971</u>	<u>29,932</u>
Cyclical Maintenance - Current	-	33,971	24,289
Cyclical Maintenance - Term	<u>33,971</u>	<u>-</u>	<u>5,643</u>
	<u>33,971</u>	<u>33,971</u>	<u>29,932</u>

14 Finance Lease Liability

The school has entered into a number of finance lease agreements for Ipads, Laptops and Photocopier.

Minimum lease payments payable (includes interest portion):

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	16,811	2,983	12,986
Later than One Year and no Later than Five Years	15,973	-	10,313
	<u>32,783</u>	<u>2,983</u>	<u>23,299</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

15 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:

					BOT Contribution/ (Write-off to R&M)	Closing Balances
	2018	Opening Balances \$	Receipts from MoE \$	Payments \$		\$
Joinery & Heat Pump	<i>In progress</i>	-	5,646	4,354	-	1,292
Totals		-	5,646	4,354	-	1,292

Represented by:

Funds Held on Behalf of the Ministry of Education

1,292

1,292

					BOT Contribution/ (Write-off to R&M)	Closing Balances
	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	\$	\$
Joinery & Heat Pump	<i>In progress</i>	(2,694)	3,524	830	-	-
Totals		(2,694)	3,524	830	-	-

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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	3,990	590
Full-time equivalent members	0.05	0.20
<i>Leadership Team</i>		
Remuneration	317,713	418,783
Full-time equivalent members	3.00	4.00
Total key management personnel remuneration	321,703	419,373
Total full-time equivalent personnel	3.05	4.20

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	120-130	140-150
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

No other employee received total remuneration over \$100,000 (2017: Nil).

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	-	\$3,000
Number of People	-	1

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

19 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018.

(Contingent liabilities and assets as 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 Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

(Capital commitments as at 31 December 2017: nil)

21 Managing Capital

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

22 Financial Instruments

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Loans and Receivables			
Cash and Cash Equivalents	276,988	523,660	550,563
Receivables	148,052	129,700	183,278
Investments - Term Deposits	310,345	60,000	56,106
Total Loans and Receivables	735,385	713,360	789,947
Financial liabilities measured at amortised cost			
Payables	188,791	160,702	158,129
Finance Leases	31,365	2,983	20,751
Total Financial Liabilities Measured at Amortised Cost	220,156	163,685	178,880

23 Events After Balance Date

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



Wilson School
Principal: Natalie Todd

1/04/2019

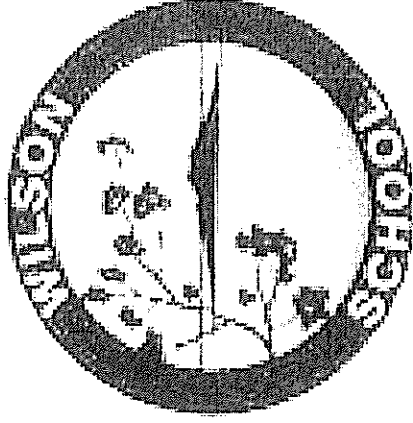
Kiwisport Report 2018

In 2018 Wilson School received a total of \$1623.85 incl gst of Kiwisport funding.
This funding was used in the following ways.

- Transporting Year 9 students and above on a two day camp to the Long Bay MERC Centre.
- Subsidised students sporting and recreational activities that MERC provided over the two days.
- Transporting Senior Students to Special Olympics in term 1 and 2
- Transporting 2 students in wheelchairs to the North Harbour Gymnastics Centre in Glenfield.3 trips.

Kind Regards
Rosemary Jenkins
Deputy Principal
Wilson School

Ph: 09-489-5648
1A St Leonards Rd
P.O. Box 33-1632, Takapuna 0740
Email: admin@wilson.school.nz
www.wilson.school.nz



Analysis of Variance

December 2018

December 2018

STRATEGIC PILLAR 1 – STUDENT MANAGEMENT (Health and Safety)

We want to ensure a safe environment for our school, emotionally and physically by:

	ACTION	STAFF RESPONSIBLE	MID YEAR OUTCOME	COMMENT FOR BOARD
1. Health and Safety BACKGROUND DEVELOPMENTS	Reviewing changes that were made to HSWA policy and procedures made in 2017	Linda and Natalie	Ongoing review to changes made in 2017 – EOTC and Accident/incident forms. H&S reporting included in Staff meeting agenda. H&S document for staff distributed.	All staff have access to the H&S document. 2019 all incident reports will be electronically done on eTap. H&S reported in Staff meetings. White board alerting current hazards at Reception.
2.	Reviewing and auditing policy, procedures and practice to ensure they align with the VCA.	Linda, Natalie and Rosemary	Draft policy – to be reviewed. Follow up with NZSTA re future training on VCA.	VCA policy is in place. Local Constable Murray Fenton presented to Staff on Keeping Ourselves Safe. Further investigation into this as it did not cover disclosure and abuse.

STRATEGIC PILLAR 2 – COMMUNITY PARTNERSHIP

We want to strengthen the school's community partnerships by:

	ACTION	STAFF RESPONSIBLE	MID YEAR OUTCOMES	COMMENT FOR BOARD
BACKGROUND DEVELOPMENTS 1. Staff Development	Provide professional development for staff members to ensure positive attitudes to cultural competency are established. Hold a cultural day with Bot / family involvement. Continue to develop links with Maori and Pasifika regarding priority learners and other	Natalie, Leadership team and All Staff	<ul style="list-style-type: none"> Linda Anne and Natalie attended conference where focus was Maori achievement. A subcommittee will be formed which will look at the future direction of the school. The leadership is aware that the number one Standard is Te Tiriti O Waitangi and the importance of supporting staff to successfully achieve. Cultural Advisor has been identified. Identified families with Iwi affiliation. 	The Cultural Day (Korean) was such a success that staff requested a celebration of Diwali focus at Base school. Staff hosted a Christmas party for the students at Base school. Feedback from staff and students was positive, and

	cultures that reflect our school population.		<ul style="list-style-type: none"> • Training and learning in collaboration with the Wilson Trust and Wilson Centre. • Cultural day will be in September with Korean families. • Develop a school mihi / pepeha with support from the Bayswater advisor Danny Watson. • Ka Hikatia presentation at Staff meeting (Natalie). 	<p>cultural events will be part of school program.</p> <p>Whakatauki for Wilson school has been adopted and will be included in all facets of school life.</p> <p>Some staff completed studies through Te Wananga Aotearoa and a number of staff have signed up for 2019.</p> <p>Stephen Coffey will support Natalie to consult with the local Maori Community.</p>
2. Cultural Competency survey	Undertake Cultural Survey with the parent community Term 2 Analyse information and report findings and outcomes to the BoT	Identified Senior Leaders	<ul style="list-style-type: none"> • Cultural survey will be undertaken in Term 2 2018. <i>Community consultation was done in Term 2, so Cultural survey moved to Term 3.</i> • Cultural considerations discussed at enrolment and updated in IEP meetings. • To be advised. 	<p>Cultural survey was completed and collated in Term 4.</p> <p>25% of families responded to the survey. This has been addressed in the strategic direction of the school.</p> <p>Management acknowledges the importance of continuation of dialogue and consultation with our community.</p>
3. Students / family advocacy	Keep parent / caregiver informed of resources and services available for student family whanau advocacy needs, through newsletters and the website etc.	Linda, Rosemary and Natalie	<ul style="list-style-type: none"> • Electronic messaging and newsletters. • Dedicated person updates Website. 	<p>Website is kept up to date by a dedicated person.</p> <p>Feedback from families and staff that the newsletter format is appreciated.</p>

STRATEGIC PILLAR 3 – QUALITY STAFF AND LEADERSHIP

We want to have high quality leadership and staff by:

	ACTION	STAFF RESPONSIBLE	MID YEAR OUTCOMES	COMMENT FOR BOARD
1. Review job descriptions and the Appraisal system for all staff	<p>Implementing Teaching as Inquiry as part of Teacher Practice and Appraisal system.</p> <p>Professional development for the Professional Standards and Code of Practice.</p>	<p>All Staff</p> <p>Leadership team</p>	<ul style="list-style-type: none"> Staff only day training – Roween Higgie – Inquiry Spiral. Code of responsibility training at Staff meeting. Leadership team attended workshop – Education Council on Code and Standards. 	<p>Staff have completed individual inquiry goals using the Inquiry Spiral.</p> <p>2019 ensure the process is our appraisal system, is more collaborative and informs our practice.</p>
<p>SCHOOL WIDE INITIATIVE</p> <p>2. Modelling Social communication</p> <p>BACKGROUND DEVELOPMENT</p>	<p>Continue to provide support and professional development to empower staff members to model social communication using at least one communication tool.</p> <p>The self-rating scale to be repeated to capture shift in staff confidence.</p> <p>Students will be provided with opportunities to communicate throughout their school day using their specific communication mode.</p>	<p>Speech Language Therapists</p>	<ul style="list-style-type: none"> Staff only day presentation by SLT (Laura) on Communication. This included Teacher Aides. A shift from consultative Therapy to a 'hands on' model. More modelling and support for class teams by Therapists. An example is at the Rangatahi Café. 	<p>Therapy Survey has been completed Nov 2018.</p> <p>Every class has been allocated a designated OT and SLT (PT where needed).</p> <p>Core boards are standardised across the school, and a new format being trialled in classes.</p> <p>Included in the Charter and Strategic Direction, every student will have an effective communication system</p>
3. Teacher Aide Training	<p>Providing relevant Professional Development as needed to support Teacher Aides in the classroom.</p>	<p>Leadership team, Teachers and Therapists.</p>	<ul style="list-style-type: none"> TA's were included in the Staff Only Day at the beginning of the year and again in Term 2. PD presented to T/A's on Sensory, CP and switches. Some identified training provided in some classrooms. 	<p>Strike days provided opportunities to deliver PD to TA's. Feedback was this was extremely beneficial.</p> <p>Therapists and teachers provide PD on an as needs basis in the classrooms.</p>

STRATEGIC PILLAR 4 – CURRICULUM

We want to provide rich and relevant learning programmes that provide access for all students to engage and achieve by:

	ACTION	STAFF RESPONSIBLE	MID YEAR OUTCOMES	COMMENT FOR BOARD
1. Kahui Ako (CoLs)	To investigate the viability of joining our local Community of Learning (CoL) Review	Natalie	<ul style="list-style-type: none"> Natalie met with Mary Nixon (TGS) who is the Kahui Ako Leader. Further investigation is needed to see whether it will be beneficial for our students and staff to join a CoL. Natalie meeting with Chrissy Denison and Julia Tod from the MoE. 	Robin Taylor-Lyons will do further research into the benefits of joining our local Kahui Ako (CoL). Julia Tod is happy to present to the BoT.
2. Numeracy - Number Strand ONGOING DEVELOPMENT	<ul style="list-style-type: none"> Create / Identify Maths assessment tool to meet the needs of students operating at P4-P6 Develop a reporting system linked to the assessment tool. 	Rosemary Jenkins	<ul style="list-style-type: none"> Two teachers have attended Numicon course. Numicon resources purchased for three classes. Assessment tool "Numeracy Curriculum and Assessment for Students Complex Interrelated Learning Needs" P Levels Assessment (June July 2018) created to report to the Board. 	<p>P Level assessment tool used during 2018 across the whole school.</p> <p>Target focused on maths progression in classes where Numicon had been introduced.</p> <p>Continue a focus on numeracy during 2019 alongside literacy.</p>
3. School Curriculum	Review elements of the school curriculum and pathways e.g., Learning Through the Senses, Transition Adult Curriculum, Literacy and Numeracy, Early Learning Programme, Engagement for Learning.	Leadership team, all staff	<ul style="list-style-type: none"> After internal evaluation on Assessment we focussed on assessment tools rather than on curriculum at this stage. Community consultation was conducted first to establish what is important for the community. Purchased resource Numicon for use across the school. PD to occur for teachers across the school. 	<p>2018 we used the P Levels to familiarise teachers with this assessment tool and will continue to develop this during 2019.</p> <p>Developing reporting back to the BOT on student progress. Maths was a focus for the target (see above)</p>

STRATEGIC PILLAR 5 – ASSESSMENT

We want a variety of assessment techniques used to evaluate student progress and accurately inform steps for further development

	ACTION	STAFF RESPONSIBLE	MID YEAR OUTCOMES	COMMENT FOR BOARD
1.Reporting to Parents, Caregivers and Whanau	Review current reporting structure / system Include in BoT reports 6 monthly (Play, Literacy and Engagement)	Leadership team.	IEPs and IEP Reviews in Term 1 and 3. Reporting daily in home/school communication books. Emails / phone calls. Newsletter. Annual Target – Numeracy.	Following community consultation, cultural survey etc we allowed the IEP process to run a full cycle and will be review this process in 2019. BOT would like to see 'trends,' during 2018 we have reported to the BOT on literacy and numeracy using the PLevel assessment tools. The information that was reported was meaningful and 'made sense' from a BOT perspective. As a school we will continue this during 2019. We are aware after the MOEs review the BOTs focus will focus will be around student progress. We are continuing to look at the most informative way of reporting to the BOT.
2.Assessment tools	Investigate possibility of other assessment tools to inform teaching and learning (e.g., B Squared and Quest) Assessment tools that enable reporting to BoT, MOE and other Stakeholders.	Susan, Anju and Marie-Therese	Currently have used P levels to get a Baseline data for all students in Literacy and Numeracy to report to the Board and investigate trends. Overall Teacher Judgement (OTJ) is used. Quest is used. Correlation between Quest and P levels to be investigated. B Squared will be further investigated. Explore M-T to add this bit.	In consultation with the leadership team it was decided that we would support teachers to familiarise themselves with the PLevels before introducing B-Squared. It was also decided with multiple changes we need to consolidate the understanding of assessment before introducing a more in-depth tool.

STRATEGIC PILLAR 6 – RESOURCING

We want to maximise learning outcomes with available resources by:

	ACTION	STAFF RESPONSIBLE	MID YEAR OUTCOMES	COMMENT FOR BOARD
1. Building Integrity BACKGROUND DEVELOPMENTS	Work with MOE Consultants to determine extent of building's "Integrity" issues. Ongoing over 3 – 5 years	BOT	<ul style="list-style-type: none"> This is ongoing. June has met with Ministry and Teak. All original builders/contractors/suppliers are no longer involved. Teak to contact. Teak have a copy of the info re all contractors involved with the building of the school. No further action or contact from Teak or the Ministry to date. Stellar has removed the roofing part of the 10 year plan in accordance with integrity issues as advised by the Ministry. Still at tender stage. 	This is On-going and the BOT will be updated
2. Tertiary Unit BACKGROUND DEVELOPMENTS	Work with MOE and Glenfield College to complete space for Tertiary students.	BOT		This now at the consent stage.
3. 10 Year Plan	Complete 10 Year Property Plan before 2018	BOT	<ul style="list-style-type: none"> Stellar have drawn up a 10-year property plan which the Ministry has approved, and BOT have accepted. Currently awaiting funding before work can begin. 	This has been signed and sent to the MOE. Identified key projects for 2019 such as the playground at base school.
4. Upgrade/ refurbish or maintenance of Manuka Satellite	Consult with MOE and Principal of Manuka Primary.	Natalie and Susan	<ul style="list-style-type: none"> Christine Miller has advised that Manuka upgrade is only in the next 7-year cycle. Cyclic maintenance has been completed. New panels in ceiling and Flotex along the wall. 	Following a meeting with the MOE the Manuka Satellite's bathrooms will be totally refurbished during the next 7 months
5. Base school Gates	Review what is needed and quote for costs.	BOT	<ul style="list-style-type: none"> Review has been done, and gates are not locked for easier access. Only perimeter gates are locked. Ongoing review on Health and Safety. 	All internal gates are now being left open, except for the gate between R2 + R3. All external gates remain locked. Locked gates are for student safety.
6. Albany Junior Playground	Investigate possible funding for improvements to existing play area (MOE and other sources / grants)	Rosemary and Natalie	<ul style="list-style-type: none"> Play Equipment to be sourced. Staff at AJ to provide a wish list. OT to advise. Fund raising options to be explored. 	Wish list compiled and some items supplied. Further investigation to explore the purpose of this area.

STRATEGIC PILLAR 7 – MANAGEMENT SYSTEMS

We want to operate with effective, efficient and compliant school administration systems and processes by:

	ACTION	STAFF RESPONSIBLE	MID YEAR OUTCOMES	COMMENT FOR BOARD
1. Provide Quality Systems to ensure efficient and compliant school administration	<p>Systems must be in place to ensure the following are well managed:</p> <ul style="list-style-type: none"> • School Roll • Financial Management • Self-Review • ORS • Specialist Service Standards • Specialist Teacher Outreach Service • Annual Audit • Health and Safety 	Leadership team	<ul style="list-style-type: none"> • School roll completed on eTap. Follow up when needed. • Financial management robust systems in place and reported monthly at Board meetings. • Self-Review – Internal Evaluations completed in a range of areas across the school. • ORS – One application for Very High needs completed and unsuccessful. This system will be reviewed. • Specialist Service Standards – Contract has been signed on behalf of the Board. • Specialist Teacher Outreach Service contract signed on behalf of the Board. Currently two teachers dedicated to the service. • Annual Audit was completed and forwarded to the Auditor General. • Policies and procedures in place and up to date. Child Protection Policy has been added. 	SSS review will take place in April 2019. Quality systems in place according to our policies and procedures
2. School Charter and Strategic Plan 2019 -2022	<ul style="list-style-type: none"> • Community consultation and review of school charter and strategic plan. 	BOT and All staff	<ul style="list-style-type: none"> • Families, whanau, staff consulted, and thematic analysis of data presented to the Board in July, 2018. • School Charter and Strategic plan will be developed in Term 4 to be ready for start of 2019 school year. • Charter of Analysis and Variance MoE document received and shared with Board. 	Charter and Strategic Direction Completed and feedback received. In place for 2019 - 2021
3. Education Review Office	<ul style="list-style-type: none"> • Inform BOT, staff, parents of review. • Prepare relevant documents for ERO review in Term 3/4. 	Leadership team	<ul style="list-style-type: none"> • Informed parents through newsletter and email. • Notified Board immediately of date for ERO visit. • Board and Management team have completed Board Assurance Statement. • Leadership team have reviewed all processes in preparation for ERO visit. 	ERO review was completed and Wilson School received a successful report. ERO has acknowledged that the direction of the school supports student achievement.

WILSON SCHOOL

TARGET

For the year ended December 2018

Numeracy Target 2018:

Aim: To improve numerical knowledge and understanding for a select group.

Timeframe 2018

	Proposed Action	Expected Outcome
Baseline Data	Review of Baseline Data from 2017: The target students (operating above P6), assessed using a tool devised in 2017. <i>5 Students are currently working on Numbers 1 to 5: 1 to 10 and 1 to 20</i>	Data to show evidence of student learning Students will make a fine grain improvement.
Intervention	<ul style="list-style-type: none"> • Daily maths lessons • Increase basic facts for all students • Use of concrete materials • Using computer programmes to support learning • Using games to motivate in maths • Using fun contextual, relevant and hands-on math activities • Incidental learning promoted, making every opportunity a maths learning one • Mathematical language used frequently • Use calendars, clocks and timetable regularly 	Students will have <ul style="list-style-type: none"> • Improved number sense. • Improved recall of basic number knowledge and facts. • Confidence in using maths material and resources. • Increased motivation and engagement in Maths. • Improved understanding of multiplication, division, addition and subtraction. • Ability to communicate mathematical ideas and understanding.
Measuring success of Target	<ul style="list-style-type: none"> • Data used to inform teaching practice and programmes • Understanding how students learn best • Focus on next steps for individual students • Mid - year assess progress 	Teachers who <ul style="list-style-type: none"> • Understand progression in maths. • Are competent in using data to inform progress.

Actual Outcomes / Conclusions and Future Recommendations

DATA COLLECTION (All students used Numicon)

Student	February Entry	June	November
A	Developing numbers to 5	Achieved Numbers 1 to 5 Achieved Numbers to 10	Numbers to 20 developing
B	Developing numbers to 10	Numbers to 10 achieved	Numbers to 20 developing
C	Developing numbers to 10	Achieved numbers to 10 50% achieved to 10	Achieved numbers to 20
D	Developing numbers to 5	Developing numbers to 5	Developing numbers to 5
E	Developing numbers to 5	Developing numbers to 5	Developing numbers to 5

- Two students achieved numbers to 10 in June and achieved numbers to 20 in November.
- One student achieved numbers to 5 and numbers to 10 in June and achieved numbers to 20 in November
- Two Students were developing numbers to 5 in June and were developing numbers to 5 in November.
- Three Teachers attended Numicon workshops and in June Numicon was introduced into selected class programme.

Building an understanding and knowledge around number is very abstract and can be a challenge for our children. Using Numicon had increased student's confidence. The Numicon system provides a visual representation of number. The resources become "tools of thinking". They provide a concrete system and use patterns to represent number; it is a hands-on resource. Students are motivated to learn in a play-based learning environment exploring number with the Numicon equipment. All students have shown an increase in their motivation and engagement. This can be seen through their progress in maths sessions.

Further Recommendations:

Professional development in Numicon will be attended by all teachers and teacher aides at the beginning of 2019. Numicon will be introduced into all class programmes in Term 1 2019.

P Levels Assessment - June/July 2018

P Levels Assessment- November 2018

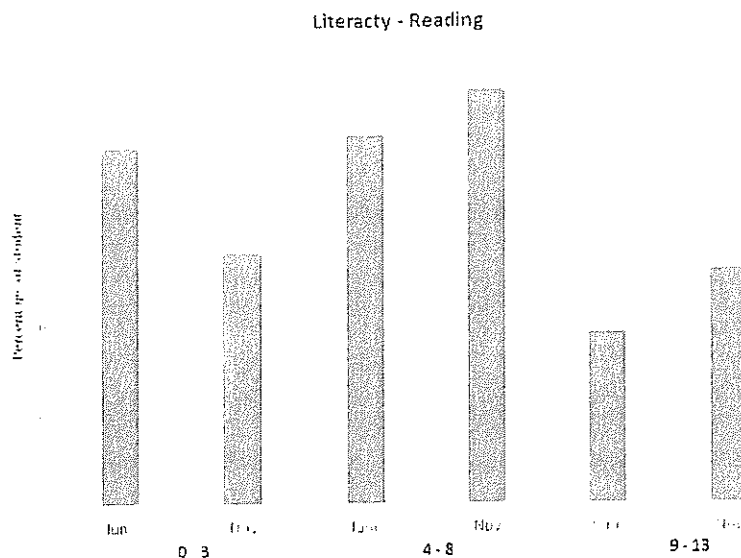
The assessment tools used to gather this data:

- “Literacy Curriculum and Assessment for students with complex and Multiple Inter-related Learning Needs”
- “Numeracy Curriculum and Assessment for students with complex and Multiple Inter-related Learning Needs”

These documents were collated by a group of educators from special schools in Auckland. The descriptions of performance at each PLevel provides a common basis for measuring the progress of students. A typical mainstream student starting school in Year 1 would be operating at a P Level 9+. For the purposes of this report, reading and number have been identified for literacy and numeracy respectively.

Our learners are grouped into P Levels 1-3, P Levels 4-8 and P Levels 9 – 14. Of 84 students, 67 students are under 18 years of age and were included in the data collection.

Our baseline data identifies that:



- June 39.7% of our students are working within P Level 1 – 3
- November 28% of our students are working within P Level 1 - 3

P Levels 1-3

- Learners begin to encounter and show emerging awareness of activities and experiences
- Learners begin to respond consistently to familiar people, events and objects
- Learners begin to be proactive in their interactions
- Learners begin to communicate intentionally
- Learners use emerging conventional communication

- June 41% of learners at P Level 4 - 8
- November 46% of learners at P Level 4 - 8

P level

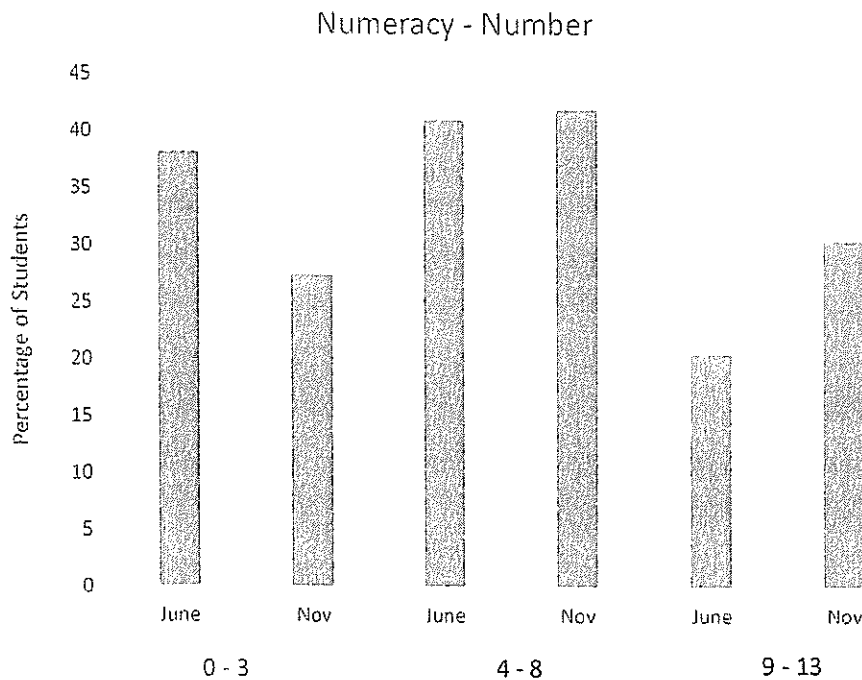
- 4 - Shows some understanding of and listens and responds
- 5 - Selects and derives some meaning from text, symbols and signs
- 6 - Selects, recognises, reads a number of familiar words or symbols
- 7 - Predict words, signs, symbols and shows an interest in reading
- 8 - Understands words, signs, symbols convey meaning and recognise/reads familiar words or symbols

- June 19.1 % of learners at P Level 9 – 14
- November 26 % of learners at P Level 9 -14

P Level

- 9 – Recognise familiar words, signs or symbols, establish meaning and respond by identifying aspects which they like and dislike
- 10 - Read, establishes meaning and responds to a range of familiar words, signs or symbols
- 11 - Read simple texts with meaning and comment on events or ideas
- 12 - Uses strategies to read unfamiliar text, show understanding and recount events or facts with support
- 13 - Read simple unfamiliar texts using punctuation and shows understanding by commenting on features e.g. plot, setting, characters
- 14 - Reads unfamiliar texts accurately and independently, makes use of expression and intonation to enhance meaning

Our baseline data identifies that:



- June 38.2% of learners are at P Level 1-3
- November 27 % of learner are a P Level 1-3

P Levels 1-3

- ✓ Learners begin to encounter and show emerging awareness of activities and experiences
- ✓ Learners begin to respond consistently to familiar people, events and objects
- ✓ Learners begin to be proactive in their interactions
- ✓ Learners begin to communicate intentionally
- ✓ Learners use emerging conventional communication

- June 41.1% of learners are at P Level 4-8
- November 42% of learners are at P Level 4-8

P Level

- ✓ 4 – Shows interest in number activities and counting
- ✓ 5 – Responds and joins in familiar number rhymes and stories
- ✓ 6 – Demonstrate their understanding of one to one correspondence, rote counts up to five and makes sets of up to three objects
- ✓ 7 – Rote counts to 10, makes sets and recognises up to five
- ✓ 8 – Rote counts beyond 10, rote counts onwards from a given number up to 10

- June 20.6 % of learners are at P Level 9+
- November 30.5 % of learners are at P Level 9+

P Level

- ✓ 9 - Read and record numbers up to 10, begins to be involved in adding and subtracting
- ✓ 10 - Count, read, order, write and add and subtract numbers up to 10
- ✓ 11 - Count read, order numbers to 20, add and subtract up to 10
- ✓ 12 - Can use numbers up to 20 and beginning to understand place value
- ✓ 13 - Count read, order up to 50. Begin to recognise money, simple fractions- half, double and quarter
- ✓ 14 - Count read, order and write numbers up 100. Understand place value of each digit, beginning to understand multiplication

June 2018

In conjunction with the graphs above and the raw data below, this data indicates:

- ↓ The diverse range of learners across Wilson School
- ↓ That no more than 3 students are learning at each P Level in any given year group
- ↓ Learning at P Levels 9+ is generally occurring at year level 5+ with the majority of this learning occurring for students who are year 7 onwards
- ↓ Percentages show similarities in learning across the reading and number strands

This data affirms our practise of implementing individualised programmes for every learner across the school.

November 2018

There are many factors which can impact the validity of assessment data such as:

- ❖ the dynamic nature of our students
- ❖ the environmental and learning relationship
- ❖ a better understanding of the teacher assessment tool

Data collection in November shows significant student learning has occurred through all the P Levels

Across all P Levels, students' learning has progressed within the same level (step increments). However, the overall gain although significant is too small to be measured using this type of assessment tool.

Percentages show similarities in learning across the reading and number strands even with learning gains.

Appendix Raw Data

Reading June 2018 Raw Data

Year Level																	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14			
0		I			II	I						I	I		6		
1								I				I	I		3		
2				I		II	II					II	I		8		
3	III		I						II	II					8		
4					I		I			II					4		
5	I					II						I	I		5		
6		I		II			I			I			I	I	7		
7			II	II					II				I		7		
8					I	I		I		I			I		5		
9			I									I			2		
10					I	I									2		
11										I	I	I			3		
12												I			1		
13							II	I	I		I	I			6		
	4	2	4	5	5	7	6	3	5	7	2	9	7	1	67		

P Level

Black = June Raw Data
Red = November Raw Data

Red = November Raw Data

2 students have left during the 2018 School year

Maths June 2018 Raw Data

Year Level															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
0					II	I						I	I		
1	I	I					I	I				I	I		
2	II		I			II	I			I			II		
3				I					I	II		I			
4					II		I		I	I		I			
5	I			I		I						I		I	
6		I	I	I		II				I			II		
7			I	II		I	I								
8			I				I	I					I		
9					I			I	I	I		I			
10														0	
11									I			I		2	
12								I		I	I	I		4	
13							I				I	I		3	
	4	2	4	5	5	7	6	4	4	7	2	9	7	1	67

Black = June Raw Data
Red = November Raw Data

Black = June Raw Data

Red = November Raw Data

Year Level																	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14			
0					2	1	1	1				1	1	1	2	5	5
1	1	1					1	1	1			1	1	1	1	6	2
2	2	2	1	1		1	2	1	1	1			2	1		9	9
3				1	1				1	2	1	1				5	1
4	1				1	2	1		1	1		1				6	5
5	1			1	1				1	2		1		1	1	5	6
6	1	1	1	1		1	2	1		1		1	2	1		8	5
7	1		1	2	2		1	2	1		1					5	6
8			1		1		1	1	1				1	1		4	4
9				2	1	1		1	1	1	1	1	1			5	8
10						1				1						0	2
11									1	1		1	1			2	2
12								1		1	2	1	1			4	3
13							1	1			1	1	1	2		3	4
P Level																	
Pllevel 1-3 25→17																	
Pllevel 4-8 28→26																	
Pllevel 8+ 14→19																	