

INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF PARKLAND SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Parkland School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 4 to 25, that comprise the statement of financial position as at 31 December 2018 the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 19 June 2019. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible

for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

Annual Report

Parkland School
For the year ended 31 December 2018

School Directory

Ministry Number: 2424
Principal: Peter Barnett
School Address: 41 Parkland Crescent, Palmerston North
School postal code: 4410
School Phone: 06-3581469
School Email: office@parkland.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Jocelyn Broderick	Chair person	Re-elected 2016	May 2019
Peter Barnett	Principal ex officio	Principal	
Alastair Hall	Parent Rep	Re-elected 2016	May 2019
Kelly Franklin-Browne	Parent Rep	Elected 2016	May 2019
Heidi Burden	Parent Rep	Elected 2016	May 2019
Richard Lloyd	Parent Rep	Elected 2016	May 2019
Melissa Young	Staff Rep	Elected 2016	May 2019

Accountant / Service Provider: School Support Ltd

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Statement of Responsibility

Parkland School

For the year ended 31 December 2018

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

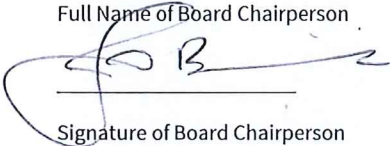
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

Jocelyn Broderick

Full Name of Board Chairperson



Signature of Board Chairperson

Date: 16/5/2019

Peter Barnett

Full Name of Principal



Signature of Principal

Date: 16/5/19

Statement of Comprehensive Revenue and Expense

Parkland School
For the year ended 31 December 2018

	NOTES	2018 ACTUAL	2018 BUDGET (UNAUDITED)	2017 ACTUAL
Revenue				
Government Grants	1	2,293,790	2,251,783	2,320,620
Locally Raised Funds	2	90,094	59,200	131,302
Interest & Dividends Received		11,382	13,000	11,670
Total Revenue		2,395,265	2,323,983	2,463,592
Expenses				
Locally raised funds	2	7,032	-	11,310
Learning Resources	3	1,566,902	1,547,165	1,600,869
Administration	4	114,847	125,860	116,462
Finance		1,005	-	474
Property	5	539,400	564,824	513,507
Depreciation	6	66,032	55,000	49,126
Loss on Disposal of Property, Plant & Equipment		3,482	-	2,095
Total Expenses		2,298,700	2,292,849	2,293,843
Net Surplus/(Deficit) for the year		96,565	31,134	169,749
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		96,565	31,134	169,749

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



Statement of Changes in Net Assets/Equity

Parkland School

For the year ended 31 December 2018

	2018	BUDGET 2018 (UNAUDITED)	2017
Equity			
Balance at 1 January	864,400	864,400	684,251
Total comprehensive revenue and expense for the year	96,565	31,134	169,749
Capital Contributions from the Ministry of Education	-	-	10,400
Equity at 31 December	960,965	895,534	864,400
Retained Earnings	960,965	895,534	864,400
Equity at 31 December	960,965	895,534	864,400



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

Statement of Financial Position

Parkland School

As at 31 December 2018

	NOTES	2018	2018 BUDGET Unaudited	2017
Current Assets				
Cash and Cash Equivalents	7	395,062	411,639	458,481
Accounts Receivable	8	152,444	142,000	141,904
GST Receivable		7,822	3,792	3,792
Prepayments		596	2,731	2,731
Inventories	9	1,441	1,874	1,874
Investments (current)	10	304,130	295,000	294,999
Total Current Assets		861,496	857,036	903,781
Current Liabilities				
Accounts Payable	12	115,902	137,971	137,971
PTA Funds held on behalf		4,242	69	69
Revenue Received in Advance	13	12,490	10,455	10,455
Provision for Cyclical Maintenance	14	4,667	11,242	31,500
Finance Lease Liability - Current Portion	15	6,884	3,006	3,006
Funds held for Capital Works Projects	16	(52,571)	-	27,938
Total Current Liabilities		91,614	162,743	210,939
Working Capital Surplus/(Deficit)		769,882	692,842	692,842
Non-Current Assets				
Property, Plant and Equipment	11	245,231	254,546	226,546
Total Non-Current Assets		245,231	254,546	226,546
Non-Current Liabilities				
Provision for Cyclical Maintenance	14	48,942	52,700	52,700
Finance Lease Liability	15	5,207	605	2,288
Total Non-Current Liabilities		54,149	53,305	54,988
Net Assets		960,965	895,534	864,400
Equity				
Equity		960,965	895,534	864,400
Total Equity		960,965	895,534	864,400

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



Statement of Cashflows

Parkland School

For the year ended 31 December 2018

	NOTES	2018	2018 BUDGET (UNAUDITED)	2017
Statement of Cashflows				
Cashflows from Operating Activities				
Government Grants		488,012	488,012	525,588
Locally Raised Funds		101,265	59,200	132,678
Goods & Services Tax (net)		(10,448)	-	3,976
Payments to Employees		(184,717)	(197,220)	(184,823)
Payments to Suppliers		(235,948)	(261,211)	(258,850)
Cyclical Maintenance Payments in the year		(40,252)	(36,000)	(39,574)
Interest Paid		(1,005)	-	(474)
Interest & Dividends Received		11,382	13,000	11,508
Funds Administered on Behalf of Third Parties		-	-	-
Net Cash from / (to) Operating Activities		128,289	65,781	190,029
Cashflows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(73,264)	(83,000)	(69,950)
Purchase of Investments		(9,131)	-	(9,363)
Proceeds from Sale of Investments		-	-	-
Net Cash from / (to) Investing Activities		(82,395)	(83,000)	(79,313)
Cashflows from Financing Activities				
Furniture and Equipment Grant		-	-	10,400
Finance Lease Payments		(4,928)	(1,683)	(1,946)
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		-	-	-
Funds Held for Capital Works Projects		(104,383)	(27,938)	32,152
Net cash from Financing Activities		(109,311)	(29,621)	40,606
Net Increase/(decrease) in cash and cash equivalents		(63,417)	(46,840)	151,322
Cash and cash equivalents at the beginning of the year	7	458,479	458,479	307,157
Cash and cash equivalents at the end of the year	7	395,062	411,639	458,479

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

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

Notes to the Financial Statements

Parkland School

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment



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

Critical Judgments 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 1.

c) Revenue Recognition

Government Grants

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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



e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

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

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

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



k) Property, plant and equipment

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

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

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

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

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

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



l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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



Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows

p) Revenue Received in Advance

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

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

q) 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).



r) 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.

s) Borrowings

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

t) 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.

u) Budget Figures

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

v) Services received in-kind

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



Notes & Disclosures

Parkland School For the year ended 31 December 2018

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
1. Government Grants			
Operational grants	433,248	446,134	449,628
Teachers' Salary grants	1,415,447	1,373,901	1,425,669
Use of Land and Buildings grants	423,182	423,182	427,940
Other MOE grants	21,913	8,566	17,383
Total Government Grants	2,293,790	2,251,783	2,320,620

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
2. Locally Raised Funds			
Local funds raised within the School's community are made up of:	-	-	-
Revenue			
Donations	21,864	10,000	11,928
Activities	35,903	32,200	61,162
Trading	9,146	-	5,314
Fundraising	23,181	17,000	52,898
Total Revenue	90,094	59,200	131,302
Expenses			
Trading	7,032	-	7,420
Fundraising	-	-	3,890
Total Expenses	7,032	-	11,310
Surplus/ (Deficit) for the year Locally raised funds	83,061	59,200	119,992

The following amounts are included in Donations and Fundraising.

Date	Organisation Received from	Purpose	Amount \$	To be spent 2019
				0
22/6/18	Mainland Foundation	Junior Swim	5,000	0
27/7/18	NZCT	Senior Swim	6,000	0
5/11/18	TG McCarthy	Library Books	4,000	0
28/12/18	Melodys New World	"Go for Gold" Donation	1,427	1,427



	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
3. Learning Resources			
Curricular	37,027	46,404	30,269
Equipment Repairs	4,934	9,500	6,532
Information and communication technology	1,317	357	6,176
Extra-curricular activities	35,507	8,300	67,792
Library resources	1,597	2,000	2,576
Employee benefits - salaries	1,473,628	1,456,604	1,477,797
Staff development	12,893	24,000	9,727
Total Learning Resources	1,566,902	1,547,165	1,600,869

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
4. Administration			
Audit Fee	4,293	4,500	4,168
Board of Trustees Fees	3,640	6,000	3,570
Board of Trustees Expenses	3,339	4,150	3,154
Communication	2,271	3,300	3,476
Consumables	14,613	16,056	11,990
Operating Lease	370	604	605
Other	7,608	14,850	8,493
Employee Benefits - Salaries	69,230	67,900	71,347
Insurance	4,083	3,000	4,259
Service Providers, Contractors & Consultancy	5,400	5,500	5,400
Total Administration	114,847	125,860	116,462

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
5. Property			
Caretaking and Cleaning Consumables	11,902	11,500	8,479
Consultancy and Contract Services	31,200	35,000	28,600
Cyclical Maintenance Expense	9,661	15,742	(33,412)
Grounds	14,546	20,200	15,477
Heat, Light and Water	22,286	23,500	22,042
Rates	2,836	2,200	2,549
Repairs and maintenance	6,187	14,500	25,308
Use of Land and Buildings	423,182	423,182	427,940
Security	2,261	3,500	1,289
Employee Benefits - Salaries	15,341	15,500	15,235
Total Property	539,400	564,824	513,507

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



	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
6. Depreciation of Property, Plant & Equipment			
Furniture and Equipment	22,493	5,000	4,764
Other Equipment	-	13,000	13,524
Information and Communication Technology	29,365	27,000	20,621
Building Improvements - Crown	3,536	3,000	3,308
Library Resources	4,525	5,000	4,786
Leased Assets	6,113	2,000	2,123
Total Depreciation of Property, Plant & Equipment	66,032	55,000	49,126

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
7. Cash & Cash Equivalents			
Bank Current Account	25,373	111,639	152,264
Bank Call Account	369,690	300,000	306,215
Cash and cash equivalents for Cash Flow Statement	395,062	411,639	458,479

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

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
8. Accounts Receivable			
Accounts Receivable			
Receivables	4,977	5,000	4,474
Receivables from the Ministry of Education	47,704	49,000	49,138
Interest Receivable	3,091	3,000	2,822
Teachers Salaries Grant Receivable	96,672	85,000	85,470
Total Accounts Receivable	152,444	142,000	141,904
Accounts Receivable			
Receivables from Exchange Transactions	8,068	8,000	7,296
Receivables from Non-Exchange Transactions	144,376	134,000	134,608
Total	152,444	142,000	141,904

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
9. Inventories			
Stationery	1,441	-	1,874



2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
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10. Investments

The School's investment activities are classified as follows:

Non-current Asset

Long-term Bank Deposits	304,130	295,000	294,999
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The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2018.

11. Property, Plant & Equipment

2018	Opening Balance (NBV)	Additions	Disposals	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$
Buildings and Grounds	64,917	22,537	0	(3,536)	83,918
Furniture and Equipment	72,506	29,228	0	(22,493)	79,241
Information and Communication	51,013	18,812	(20)	(29,365)	40,440
Library resources	33,490	6,169	(3,462)	(4,525)	31,672
Leased Assets	4,621	11,452	0	(6,113)	9,961
Total	226,547	88,198	(3,482)	(66,032)	245,231

2018	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
Buildings and Grounds	187,916	(103,998)	83,918
Furniture and Equipment	568,409	(489,169)	79,241
Information and Communication	193,049	(152,609)	40,440
Library Resources	68,545	(36,873)	31,672
Leased Assets	19,003	(9,043)	9,961
Total	1,036,923	(791,691)	245,231



	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Furniture and Equipment	21,086	22,032	(581)	-	(4,764)	37,773
Other Equipment	31,415	16,843	-	-	(13,524)	34,734
Information and Communication Technology	49,538	22,096	-	-	(20,621)	51,013
Buildings Improvements - Crown	68,225	-	-	-	(3,308)	64,917
Library Resources	30,810	8,979	(1,513)	-	(4,786)	33,490
Leased Assets	4,385	2,359	-	-	(2,123)	4,621
Balance at 31 December 2017	205,459	72,309	(2,094)	-	(49,128)	226,546

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Furniture and Equipment	276,267	(238,494)	37,773
Other Equipment	276,073	(241,340)	34,733
Information and Communication Technology	174,531	(123,519)	51,012
Buildings Improvements - Crown	165,379	(100,462)	64,917
Library Resources	69,568	(36,078)	33,490
Leased Assets	7,551	(2,930)	4,621
Balance at 31 December 2017	969,369	(742,823)	226,546

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
12. Accounts Payable			
Accounts Payable			
Operating Creditors	9,614	42,000	41,572
Accruals	4,293	4,300	4,168



Employee Entitlements - salaries	96,672	85,500	85,470
Employee Entitlements - Leave accrual	5,322	6,171	6,761
Total Accounts Payable	115,902	137,971	137,971

Accounts Payable

Payables for Exchange Transactions	115,902	137,971	137,971
Total	115,902	137,971	137,971

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
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13. Revenue Received in Advance

Camp Income Received in Advance	12,490	10,455	10,455
Total Revenue Received in Advance	12,490	10,455	10,455

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
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14. Provision for Cyclical Maintenance

Provision at Start of the Year	84,200	84,200	157,186
Increase/ (decrease) to Provision During the Year	9,661	15,742	(33,412)
Use of the Provision During the year	(40,252)	(36,000)	(39,574)
Provision at the End of the Year	53,609	63,942	84,200
Total Provision			
Cyclical Maintenance - Current	4,667	11,242	31,500
Cyclical Maintenance - Term	48,942	52,700	52,700
Total	53,609	63,942	84,200

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
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15. Finance Lease Liability

The School has entered into a number of finance lease agreements for laptops. Minimum lease payments payable:

No Later than One Year	6,884	3,006	3,006
Later than One Year and no Later than Five Years	6,368	605	2,811
Later than Five Years	-	-	-
Total	13,252	3,611	5,817



16. Funds held for Capital Works Projects

2018		Opening Balances	Receipts from MOE	Payments	BOT Contributions	Closing Balance
		\$	\$	\$	\$	\$
Security Alarm Upgrade	Completed	(5,844)	2,429	3,212	203	0
Fire Alarm	Completed	47,496	5,565	(53,061)	0	0
Block 1 & 10 Roof Remediation	In progress	0	10,594	(9,644)	0	950
Block 1, 2 & 10 Replace Floor Coverings	Completed	0	20,028	(20,028)	0	0
Rms 7/8 Block Remodel	In progress	(13,714)	0	(31,262)	0	(44,976)
Hall Redevelopment	In progress	0	0	(8,545)	0	(8,545)
Total		27,938	38,616	(119,328)	203	(52,571)

2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
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Represented by:

Funds Held on Behalf of the Ministry of Education	950	-	47,496
Funds Due From the Ministry of Education	(53,521)	-	(19,558)
Total Represented by:	(52,571)	-	27,938

2017		Opening Balances	Receipts from MOE	Payments	BOT Contributions	Closing Balance
		\$	\$	\$	\$	\$
Security Alarm Upgrade	In progress	0	21,865	27,709	0	(5,844)
Fire Alarm	In progress	0	65,583	18,087	0	47,496
Rms 7/8 Block Remodel	In progress	(4,214)	0	9,500	0	(13,714)
Total		(4,214)	87,448	55,296	0	27,938



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 and Deputy Principals.

				2018	2017
				Actual	Actual
				\$	\$
Board Members					
Remuneration				3,640	3,570
Full-time equivalent members				0.08	0.04
Leadership Team					
Remuneration				326,674	331,190
Full-time equivalent members				3	3
Total key management personnel remuneration				330,314	334,760
Total full-time equivalent personnel				3.08	3.04
The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.					

Principal						
The total value of remuneration paid or payable to the Principal was in the following bands:						
					2018	2017
					Actual	Actual
Salaries and Other Short-term Employee Benefits:					\$000	\$000
Salary and Other Payments					130 - 140	140 - 150
Benefits and Other Emoluments					3 - 4	-
Termination Benefits					-	-

Other Employees						
The number of other employees with remuneration greater than \$100,000 was in the following bands:						
				Remuneration	2018	2017
				\$000	FTE Number	FTE Number
				110 - 120		-
				100 - 110		-
					0.00	0.00
The disclosure for 'Other Employees' does not include remuneration of the Principal.						

19. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total		\$0
Number of People		0

20. Contingencies

There are no contingent assets and liabilities as at 31 December 2018. (Contingent liabilities and assets at 31 December 2017: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited. The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed. To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

21. Commitments

a) Capital Commitments

As at 2018 the Board has entered into contract agreements for capital works as follows:

1) A contract for Rooms 7 & 8 Block Remodel, which will be fully funded by the Ministry. No funds have been received but \$44,976 has been spent on the project to balance date; and

(2) A contract for Hall redevelopment, which will be fully funded by the Ministry. No funds have been received but \$8,545 has been spent on the project to balance date.

(Capital commitments at 31 December 2017: \$36,608)

b) Operating Commitments

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

Photocopier service charge for \$10,556 pa until 14/12/2020

					2018	2017
					Actual	Actual
					\$	\$
No later than One Year					10,556	10,913
Later than One Year and No Later than Five Years					13,195	23,751
Later than Five Years						
					23,751	34,664

22. Managing Capital

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



23. Financial Instruments

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

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
Cash and receivables			
Cash and Cash Equivalents	395,062	411,639	458,479
Receivables	152,444	142,000	141,904
Investments - Term Deposits	304,130	295,000	294,999
Total Cash and receivables	851,637	848,639	895,382

	2018	2018 BUDGET (UNAUDITED)	2017 ACTUAL
Financial liabilities measured at amortised cost			
Payables	115,902	137,971	137,971
Finance Leases	12,091	3,611	5,294
Total Financial Liabilities Measured at Amortised Cost	127,993	141,582	143,265

24. Breach of Law - Failure to meet statutory reporting deadline

"The Board of Trustees did not comply with Section 87A of the Education Act, in that it did not submit its Annual Financial Statements for audit by 31 March 2018.

25. Breach of Law - Failure to meet statutory reporting deadline

Under Section 87C (1) of the Education Act 1989, the Board of Trustees is required to forward audited financial statements to the Ministry of Education by 31st May 2019. This dead line was not met.

26. Events after Balance Date

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



Kiwisport Statement

Parkland School

For the year ended 31 December 2018

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

In 2018 Parkland School received \$4597.63 (exc) in Kiwisport Funding. The Funding contributed to a school wide swimming programme in September 2018.

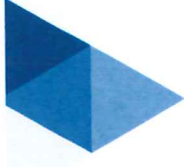
The percentage of children (whole school roll) involved in organised sport continues to be high at around the 75% level.

Analysis of Variance

Parkland School

For the year ended 31 December 2018

Analysis of Variance Reporting



School Name:	Parkland	School Number: 2424
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Strategic Aim:	Student Achievement – Students will achieve at or beyond national expectations at their year level.																														
Annual Aim:	Student Achievement – To demonstrate improved outcomes for learners in Mathematics Years 3 & 4																														
Target:	To have the Year 3 & Year 4 cohorts achieve a group average above 60% in each of their respective content categories listed.																														
Baseline Data:	<p>Using PAT Mathematics achievement outcomes from Term 1 2018 we determined that students are under-performing in the following content areas. (NZCER Item Reports)</p> <table><tr><th colspan="3">YEAR 3 Term 1 2018</th></tr><tr><th>Content Area</th><th>School % Correct</th><th>National % Correct</th></tr><tr><td></td><td></td><td></td></tr><tr><td>Number Strategy</td><td>34.6</td><td>34</td></tr><tr><td>Number Knowledge</td><td>36.5</td><td>33</td></tr><tr><td>Number Strategy</td><td>30.8</td><td>35</td></tr><tr><td>Number Strategy</td><td>28.8</td><td>35</td></tr><tr><td>Geometry/Measurement</td><td>30.8</td><td>30</td></tr><tr><td>Geometry/measurement</td><td>32.7</td><td>30</td></tr><tr><td>Statistics</td><td>30.8</td><td>41</td></tr></table>	YEAR 3 Term 1 2018			Content Area	School % Correct	National % Correct				Number Strategy	34.6	34	Number Knowledge	36.5	33	Number Strategy	30.8	35	Number Strategy	28.8	35	Geometry/Measurement	30.8	30	Geometry/measurement	32.7	30	Statistics	30.8	41
YEAR 3 Term 1 2018																															
Content Area	School % Correct	National % Correct																													
Number Strategy	34.6	34																													
Number Knowledge	36.5	33																													
Number Strategy	30.8	35																													
Number Strategy	28.8	35																													
Geometry/Measurement	30.8	30																													
Geometry/measurement	32.7	30																													
Statistics	30.8	41																													

Using PAT Mathematics achievement outcomes from Term 1 2018 we have determined that students are under-performing in the following content areas. (NZCER Item Reports)

YEAR 4 Term 1 2018

Content Area	School % Correct	National % Correct
Number Strategy	33.9	38
Geometry/Measurement	41.1	55
Number Strategy	26.8	24
Number Strategy	48.2	44
Geometry/Measurement	39.3	37
Statistics	25	27

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?																																				
<p>Established a Year 3 & 4 MATHEMATICS INQUIRY PROJECT</p> <p>A team of four teachers worked collaboratively using an ERO Inquiry Model to explore this area of underachievement.</p> <p>Previous data, including the NZCER PAT Maths Item Reports were analysed in some depth to determine areas of under performance.</p> <p>Mathematics planning changed to reflect the need to focus on the identified areas.</p> <p>Explicit teaching within class programmes</p> <p>Class Programmes included:</p> <ul style="list-style-type: none">Differentiate learningAnalyse data individually and as	<p>YEAR 3 Progress 2018</p> <table><tr><th>Y3 T1 2018 % Correct</th><th>Nat % Correct Term 1</th><th>Y3 T4 2018 % Correct</th><th>Nat % Correct Term 4</th></tr><tr><td>34.6</td><td>34</td><td>70.2</td><td>51</td></tr><tr><td>36.5</td><td>33</td><td>75.4</td><td>50</td></tr><tr><td>30.8</td><td>47</td><td>71.9</td><td>64</td></tr><tr><td>28.8</td><td>35</td><td>57.9</td><td>52</td></tr><tr><td>30.8</td><td>46</td><td>78.9</td><td>64</td></tr><tr><td>32.7</td><td>30</td><td>63.2</td><td>46</td></tr><tr><td>30.8</td><td>41</td><td>57.9</td><td>58</td></tr><tr><td>32.14285714</td><td>38</td><td>67.91428571</td><td>55</td></tr></table> <p>Year 3 Targets 2018</p> <p>Clearly the Year 3 cohort has made significant progress across all seven content areas of concern. The cohort now has a group average that has gone from 32 to 67.</p>	Y3 T1 2018 % Correct	Nat % Correct Term 1	Y3 T4 2018 % Correct	Nat % Correct Term 4	34.6	34	70.2	51	36.5	33	75.4	50	30.8	47	71.9	64	28.8	35	57.9	52	30.8	46	78.9	64	32.7	30	63.2	46	30.8	41	57.9	58	32.14285714	38	67.91428571	55	<p>Mathematics Inquiry Project</p> <p>There are no real variance issues that we are concerned about, following this inquiry.</p>	<p>We question the validity of this approach.</p> <p>Despite being able to explicitly measure progress the approach is very narrow.</p> <p>We need to discuss this with 'experts' in order to ensure the data is valid.</p> <p>The thinking, discussion and changes to approaches that emerged throughout the inquiry by this group of teachers is beneficial across the whole maths programme for both Years 3 & 4.</p>
Y3 T1 2018 % Correct	Nat % Correct Term 1	Y3 T4 2018 % Correct	Nat % Correct Term 4																																				
34.6	34	70.2	51																																				
36.5	33	75.4	50																																				
30.8	47	71.9	64																																				
28.8	35	57.9	52																																				
30.8	46	78.9	64																																				
32.7	30	63.2	46																																				
30.8	41	57.9	58																																				
32.14285714	38	67.91428571	55																																				

- a team
- Effective partnerships with home
- Homework tasks
- A love of Maths
- Positive attitude
- Make them aware of everyday Maths
- Celebrate successes

The National % correct average has gone from 38 to 55.
A successful outcome.

Room by room analysis was also completed and included in our reporting to the BOT

YEAR 4

	Y4 T1 2018 % Correct	Nat % Correct Term 1	Y4 T4 2018 % Correct
8. Number Strategy	33.9	38	78.5
11. Geometry/Measurement	41.1	55	92.25
27. Number Strategy	26.8	24	64.75
7. Number Strategies	48.2	44	77
13. Geometry/Measurement	39.3	37	72
34. Statistics	25	27	60
	35.71666667	37.5	74.08333333

YEAR 4

We do have concerns about the validity of this assessment for Year 4.

End of Year assessments had to be undertaken manually using problem questions that were similar to the content areas identified at the start of the year.

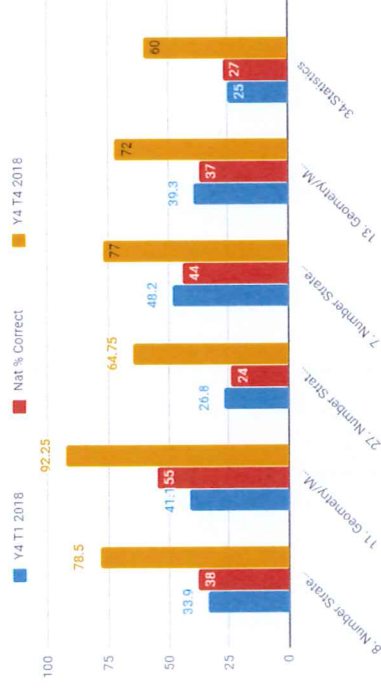
The PAT Maths Test was different and did not match content.

Calculations were also undertaken manually. This means NZCER PAT Maths could not be used and the measurement was

YEAR 4

Clearly, we need to take advice and work out a way of accurately and reliably measuring progress in this manner if we were to repeat the exercise.

YEAR 4 TARGETS 2018



undertaken in isolation.

The outcomes can only be used as an indicator of success.

The advantage that this gave students was that they were able to write and draw on the paper to assist with working out each problem.

Initial data was collected from an online test.

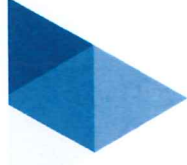
This improved scores we believe.

Planning for next year:

Teachers will reflect on the achievement outcomes for the year. We will consider the validity of this type of assessment. We will reflect on how the targets are worded.

Areas of learning need will be identified and appropriately placed into Maths Planning for the year.

Analysis of Variance Reporting



School Name:		Parkland	School Number: 2424
Strategic Aim:	Student Achievement – Students will achieve at or beyond national expectations at their year level.		
Annual Aim:	Student Achievement – To develop effective, reliable and valid learning goals / targets in core areas that are evidence based.		
Target:	<p>Year 5 Mathematics – To reduce the number of students who have not made the expected progress in Mathematics by 50%</p> <p>Year 6 Mathematics - To reduce the number of students who have not made the expected progress in Mathematics by 50%</p>		
Baseline Data:	<p>Based on 2017 Term 4 Scaled Score progress using PAT Mathematics results. (NZCER)</p> <p>Year 5 – 19 out of 42 students (45%) made less than one year's progress during 2017.</p> <p>Year 6 – 18 out of 49 students (37%) made less than one year's progress during 2017.</p>		

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?																										
<p>Established a Year 5 & 6 Mathematics Inquiry Project targeting these students.</p> <p>Extensive in depth analysis of individual student achievement and learning needs.</p> <p>Explicit teaching across areas of need.</p> <p>Utilised coaching, research and a range of different teaching strategies to implement an 'ERO' model of inquiry.</p> <p>Utilised information gained from individual interviews with learners.</p> <p>Explored a range of possibilities as to why these learners were not progressing.</p>	<p>Year 5 2018</p> <p>The expected progress between Year 4 and the end of Year 5 is 8.3 using the PATm Scaled Score.</p> <p>The following outcomes were achieved:</p> <table><thead><tr><th>Identification</th><th>Scaled Score Progress between 2017 & 2018</th></tr></thead><tbody><tr><td>GH</td><td>0.4</td></tr><tr><td>AD</td><td>7.1</td></tr><tr><td>EW</td><td>8.1</td></tr><tr><td>OA</td><td>10.5</td></tr><tr><td>EH</td><td>11.9</td></tr><tr><td>MS</td><td>12.9</td></tr><tr><td>OM</td><td>12.9</td></tr><tr><td>RJ</td><td>16.9</td></tr><tr><td>LL</td><td>21.8</td></tr><tr><td>ML</td><td>23.1</td></tr><tr><td>TR</td><td>23.3</td></tr><tr><td>AL</td><td>25.4</td></tr></tbody></table> <p>Only one of the Year 5 target students did not make satisfactory progress.</p> <p>6 students in gold & green made roughly the expected progress or slightly more than one year's progress within the 12 month period.</p>	Identification	Scaled Score Progress between 2017 & 2018	GH	0.4	AD	7.1	EW	8.1	OA	10.5	EH	11.9	MS	12.9	OM	12.9	RJ	16.9	LL	21.8	ML	23.1	TR	23.3	AL	25.4	<p>Mathematics Inquiry Project</p> <p>The successful outcome was based on the intensive inquiry approach targeting specific learners.</p> <p>Reasons for the one student not making the expected progress could be related to changing from a paper based assessment format to an online test. We do not know why this was at this point in time.</p>	<p>The one student who did not make satisfactory progress remains unresolved.</p> <p>This student has a Stanine of 6 so has mathematical ability.</p> <p>Teachers will go back and investigate further with this student in 2019.</p> <p>Need to interview 1:1 and consider responses to questions in order to establish what the learner was thinking and what strategies they used to resolve the problems posed.</p>
Identification	Scaled Score Progress between 2017 & 2018																												
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Those students in blue made between 2 and 3 years progress within the 12 month period.

75% of the target group made significant accelerated progress.

Year 6 2018

The expected progress between Year 5 and the end of Year 6 is 6.2 using the PATm Scaled Score.

The following outcomes were achieved:

Identification	Scaled Score Progress between 2017 & 2018
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JR	-3.5
JH	5.4
AB	5.5
EP	6.3
ER	9.4
ES	11.3
ZB	13.2
AR	18.4
FE	21

Only one of the Year 6 target students did not make satisfactory progress.

5 students in black & green made roughly the expected level progress or

YEAR 6 2018

[Mathematics Inquiry Project](#)

The successful outcome was based on the intensive inquiry approach targeting specific learners.

The one student that regressed had a PATm scaled score of only 3 less than 2017. The Stanine for this student was 5.

The possible reasons for this do however need to be explored further.

YEAR 6 2018

Teachers need to utilise the opportunity while the student is still enrolled to explore some of the reasons for this outcome.

slightly more than one year's progress within the 12 month period.

Those students in blue (3) made between 2 and 3 years progress within the 12 month period.

6 out of the 9 target students achieved the target.
2 were very close and 1 did not achieve the target.

56% of the target group (3/9) made significant accelerated progress.

Planning for next year:

We plan to discuss with NZCER the validity of this approach. It is evidence based but very specific and one or two marks in one test can have a significant difference in scaled scores.