



Independent Auditor's Report

To the readers of Matarau School's financial statements For the year ended 31 December 2017

The Auditor-General is the auditor of Matarau School (the School). The Auditor-General has appointed me, Chris Ussher, using the staff and resources of PricewaterhouseCoopers, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 28 May 2018. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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



Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.



- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises 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 within the Analysis of Variance and the Board of Trustees Members & KiwiSport Statement, 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.

Chris Ussher
On behalf of the Auditor-General
Wellington, New Zealand

PricewaterhouseCoopers

MATARAU SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

School Address:	Matarau Road, R D 1, Kamo, Whangarei
School Postal Address:	Matarau Road, R D 1, Kamo, Whangarei
School Phone:	(09) 433-5823
School Email:	admin@matarau.school.nz
Ministry Number:	1043

MATARAU SCHOOL

Financial Statements - For the year ended 31 December 2017

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Matarau School

Statement of Responsibility

For the year ended 31 December 2017

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

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

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

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

Rebecca Jayne Anderson
Full Name of Board Chairperson

[Signature]
Signature of Board Chairperson

24.05.2018
Date:

Kevin Dennis Trenthella
Full Name of Principal

[Signature]
Signature of Principal

24.5.18
Date:

Matarau School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue				
Government Grants	2	2,189,902	2,028,000	1,942,232
Locally Raised Funds	3	125,378	97,650	125,370
Interest Earned		2,843	4,000	3,555
International Students	4	102,803	150,000	92,878
Other Revenue		-	-	11,798
		<hr/>	<hr/>	<hr/>
		2,420,926	2,279,650	2,175,833
Expenses				
Locally Raised Funds	3	55,502	133,250	52,733
International Students	4	25,029	15,000	11,684
Learning Resources	5	1,684,621	1,607,680	1,504,853
Administration	6	92,212	69,500	93,177
Finance		881	-	142
Property	7	564,303	328,870	470,900
Depreciation	8	63,231	62,000	64,498
Loss on Disposal of Property, Plant and Equipment		7,260	-	2,452
		<hr/>	<hr/>	<hr/>
		2,493,039	2,216,300	2,200,439
Net Surplus / (Deficit) for the year		(72,113)	63,350	(24,606)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		(72,113)	63,350	(24,606)

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

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

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	<u>565,958</u>	<u>533,647</u>	<u>590,564</u>
Total comprehensive revenue and expense for the year	(72,113)	63,350	(24,606)
Equity at 31 December	<u>493,845</u>	<u>596,997</u>	<u>565,958</u>
Retained Earnings	493,845	596,997	565,958
Equity at 31 December	<u>493,845</u>	<u>596,997</u>	<u>565,958</u>

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

Matarau School
Statement of Financial Position
As at 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Assets				
Cash and Cash Equivalents	9	43,074	272,542	66,042
Accounts Receivable	10	94,831	84,975	84,975
GST Receivable		8,811	5,074	5,074
Prepayments		4,629	3,150	3,150
Inventories	11	4,543	5,302	5,302
Investments	12	-	48,449	48,449
		<u>155,888</u>	<u>419,492</u>	<u>212,992</u>
Current Liabilities				
Accounts Payable	14	100,717	101,674	101,674
Borrowings - Due in one year	15	6,300	6,300	6,300
Provision for Cyclical Maintenance	16	-	8,786	8,786
Finance Lease Liability - Current Portion	17	5,505	1,254	1,254
		<u>112,522</u>	<u>118,014</u>	<u>118,014</u>
Working Capital Surplus/(Deficit)		43,366	301,478	94,978
Non-current Assets				
Property, Plant and Equipment	13	489,573	343,363	518,824
		<u>489,573</u>	<u>343,363</u>	<u>518,824</u>
Non-current Liabilities				
Borrowings	15	16,353	23,285	23,285
Provision for Cyclical Maintenance	16	15,600	22,401	22,401
Finance Lease Liability	17	7,141	2,158	2,158
		<u>39,094</u>	<u>47,844</u>	<u>47,844</u>
Net Assets		<u>493,845</u>	<u>596,997</u>	<u>565,958</u>
Equity		<u>493,845</u>	<u>596,997</u>	<u>565,958</u>

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

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

	2017	2017	2016
Note	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Cash flows from Operating Activities			
Government Grants	487,091	483,353	431,458
Locally Raised Funds	134,289	112,815	152,333
International Students	102,803	150,000	92,878
Goods and Services Tax (net)	(3,737)	3,175	3,173
Payments to Employees	(381,188)	(322,797)	(337,134)
Payments to Suppliers	(354,516)	(284,277)	(274,738)
Cyclical Maintenance Payments in the year	(19,307)	8,122	-
Interest Paid	(881)	-	(142)
Interest Received	2,966	4,079	3,634
Net cash from / (to) the Operating Activities	<u>(32,480)</u>	154,470	71,462
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and Intangibles)	(7,260)	-	(31,703)
Purchase of PPE (and Intangibles)	(21,116)	-	(17,448)
Purchase of Investments	48,449	(48,449)	(48,449)
Net cash from / (to) the Investing Activities	<u>20,073</u>	(48,449)	(97,600)
Cash flows from Financing Activities			
Finance Lease Payments	(3,630)	3,412	(537)
Loans Received/ Repayment of Loans	(6,932)	(6,559)	(6,559)
Funds Administered on Behalf of Third Parties	-	-	(61,768)
Funds Held for Capital Works Projects	-	(61,768)	
Net cash from Financing Activities	<u>(10,562)</u>	(64,915)	(68,864)
Net increase/(decrease) in cash and cash equivalents	<u><u>(22,968)</u></u>	41,106	<u><u>(95,002)</u></u>
Cash and cash equivalents at the beginning of the year	9	66,042	231,436
Cash and cash equivalents at the end of the year	9	<u><u>43,074</u></u>	<u><u>272,542</u></u>
		66,044	161,044

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.

Matarau School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

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 17.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

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

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

The School has met the requirements under section 28 of schedule 6 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 \$750 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	5-40 years
Furniture and equipment	5-20 years
Information and communication technology	5-10 years
Plant and Equipment	5-20 years
Sports Equipment	5-10 years
Leased assets held under a Finance Lease	3-7 years
Library resources	12.5% Diminishing value

l) Intangible Assets

Software costs

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

Computer software licences with individual values under \$750 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.

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	393,832	413,000	373,501
Teachers' salaries grants	1,333,930	1,333,930	1,182,202
Use of Land and Buildings grants	368,876	200,070	317,925
Resource teachers learning and behaviour grants	-	-	344
Other MoE Grants	77,121	81,000	35,660
Other government grants	16,143	-	32,600
	<u>2,189,902</u>	<u>2,028,000</u>	<u>1,942,232</u>

3. Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
Donations	31,487	25,500	30,063
Fundraising	21,582	16,000	7,802
Trading	3,546	6,850	5,183
Activities	66,787	44,800	80,626
Curriculum Recoveries	1,976	4,500	1,696
	<u>125,378</u>	<u>97,650</u>	<u>125,370</u>
Expenses			
Activities	47,802	41,400	44,713
Trading	4,170	5,850	3,850
Fundraising (costs of raising funds)	3,530	6,000	4,170
Transport (local)	-	80,000	-
	<u>55,502</u>	<u>133,250</u>	<u>52,733</u>
<i>Surplus for the year Locally raised funds</i>	<u>69,876</u>	<u>(35,600)</u>	<u>72,637</u>

4. International Student Revenue and Expenses

	2017 Actual Number	2017 Budget (Unaudited) Number	2016 Actual Number
International Student Roll	5	9	6
Revenue			
International student fees	102,803	150,000	92,878
Expenses			
International student levy	2,071	-	1,857
Other Expenses	22,958	15,000	9,827
	<u>25,029</u>	<u>15,000</u>	<u>11,684</u>
<i>Surplus for the year International Students'</i>	<u>77,774</u>	<u>135,000</u>	<u>81,194</u>

5. Learning Resources

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	36,326	(44,450)	40,300
Equipment repairs	665	10,900	635
Information and communication technology	10,554	23,000	10,518
Extra-curricular activities	12,842	13,200	9,701
Library resources	5,089	6,500	3,608
Employee benefits - salaries	1,612,289	1,592,530	1,432,232
Staff development	6,856	6,000	7,859
	<u>1,684,621</u>	<u>1,607,680</u>	<u>1,504,853</u>

6. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,023	4,500	4,545
Board of Trustees Fees	2,390	4,000	2,760
Board of Trustees Expenses	3,527	2,500	4,285
Communication	2,831	4,300	3,610
Consumables	5,267	7,500	5,528
Operating Lease	-	-	818
Other	9,772	14,700	13,364
Employee Benefits - Salaries	59,888	29,000	53,410
Insurance	4,514	3,000	4,857
	<u>92,212</u>	<u>69,500</u>	<u>93,177</u>

7. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	3,040	1,500	2,657
Consultancy and Contract Services	32,165	44,100	30,973
Cyclical Maintenance Expense	3,720	5,000	13,122
Grounds	15,112	13,000	22,760
Heat, Light and Water	18,720	20,400	17,759
Rates	257	-	251
Repairs and Maintenance	82,413	8,800	29,378
Use of Land and Buildings	368,876	200,070	317,925
Security	3,568	1,000	2,578
Employee Benefits - Salaries	36,432	35,000	33,497
	<u>564,303</u>	<u>328,870</u>	<u>470,900</u>

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

8. Depreciation

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Buildings	11,296	26,703	11,296
Furniture and Equipment	10,121	8,750	10,248
Information and Communication Technology	32,200	18,000	34,524
Leased Assets	4,302	-	658
Library Resources	2,415	4,500	3,664
Plant and Equipment	677	2,047	1,888
Sports Equipment	2,220	2,000	2,220
	<u>63,231</u>	<u>62,000</u>	<u>64,498</u>

9. Cash and Cash Equivalents

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Current Account	32,445	272,542	51,350
Bank Call Account	10,629	-	14,692
Cash equivalents and bank overdraft for Cash Flow Statement	<u>43,074</u>	<u>272,542</u>	<u>66,042</u>

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

10. Accounts Receivable

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	1,220	10,131	10,131
Receivables from the Ministry of Education	10,652	10,647	10,647
Interest Receivable	3	127	127
Teacher Salaries Grant Receivable	82,956	64,070	64,070
	<u>94,831</u>	<u>84,975</u>	<u>84,975</u>
Receivables from Exchange Transactions	1,223	10,258	10,258
Receivables from Non-Exchange Transactions	93,608	74,717	74,717
	<u>94,831</u>	<u>84,975</u>	<u>84,975</u>

11. Inventories

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Stationery	2,342	3,075	3,075
School Uniforms	2,201	2,227	2,227
	<u>4,543</u>	<u>5,302</u>	<u>5,302</u>

12. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	-	48,449	48,449

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Buildings	341,615	-	-	-	(11,296)	330,319
Furniture and Equipment	48,194	12,237	-	-	(10,121)	50,310
Information and Communication Tech	78,651	15,216	-	-	(32,200)	61,667
Leased Assets	3,291	12,865	-	-	(4,302)	11,854
Library Resources	25,653	922	(7,260)	-	(2,415)	16,900
Plant and Equipment	3,657	-	-	-	(677)	2,980
Sports Equipment	17,763	-	-	-	(2,220)	15,543
Balance at 31 December 2017	518,824	41,240	(7,260)	-	(63,231)	489,573

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Buildings	546,596	(216,277)	330,319
Furniture and Equipment	112,364	(62,054)	50,310
Information and Communication Technology	185,813	(124,146)	61,667
Leased Assets	16,813	(4,960)	11,853
Library Resources	57,424	(40,523)	16,901
Plant and Equipment	20,962	(17,981)	2,981
Sports Equipment	22,000	(6,458)	15,542
Balance at 31 December 2017	961,972	(472,399)	489,573

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2016						
Buildings	345,479	7,784	(352)	-	(11,296)	341,615
Furniture and Equipment	46,293	13,981	(1,834)	-	(10,248)	48,192
Information and Communication Tech	92,411	20,768	(3)	-	(34,524)	78,652
Leased Assets	-	3,949	-	-	(658)	3,291
Library Resources	26,245	3,072	-	-	(3,664)	25,653
Plant and Equipment	2,263	3,549	(266)	-	(1,888)	3,658
Sports Equipment	19,983	-	-	-	(2,220)	17,763
Balance at 31 December 2016	532,674	53,103	(2,455)	-	(64,498)	518,824

The net carrying value of equipment held under a finance lease is **\$11,854 (2016: \$3,291)**

2016	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	546,596	(204,981)	341,615
Furniture and Equipment	100,127	(51,933)	48,194
Information and Communication Technology	170,597	(91,946)	78,651
Leased Assets	3,949	(658)	3,291
Library Resources	78,805	(53,152)	25,653
Plant and Equipment	20,962	(17,305)	3,657
Sports Equipment	22,000	(4,237)	17,763
Balance at 31 December 2016	943,036	(424,212)	518,824

14. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	5,283	13,983	13,983
Accruals	4,963	9,597	9,597
Employee Entitlements - salaries	86,437	74,357	74,357
Employee Entitlements - leave accrual	4,034	3,737	3,737
	100,717	101,674	101,674
Payables for Exchange Transactions	100,717	101,674	101,674
	100,717	101,674	101,674

The carrying value of payables approximates their fair value.

15. Borrowings

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Due in One Year	6,300	6,300	6,300
Due Beyond One Year	16,353	23,285	23,285
	22,653	29,585	29,585

The school has borrowings at 31 December 2017 of \$22,653- (31 December 2016 \$29,585). This loan is from the ASB Bank for the purpose of building of a classroom. The loan is unsecured and is repayable by monthly principal and interest instalments of \$1123.28.

16. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	31,187	31,187	18,065
Increase to the Provision During the Year	3,720	5,000	13,122
Adjustment to the Provision	-	(5,000)	-
Use of the Provision During the Year	(19,307)	-	-
Provision at the End of the Year	<u>15,600</u>	<u>31,187</u>	<u>31,187</u>
Cyclical Maintenance - Current	-	8,786	8,786
Cyclical Maintenance - Term	15,600	22,401	22,401
	<u>15,600</u>	<u>31,187</u>	<u>31,187</u>

17. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	6,408	1,254	1,254
Later than One Year and no Later than Five Years	7,626	2,158	2,158
	<u>14,034</u>	<u>3,412</u>	<u>3,412</u>

18. Funds Held for Capital Works Projects

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

2017: Nil

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Pool Changing Shed	<i>completed</i>	(7,784)	7,784	-	-	-
Room 11 Upgrade	<i>completed</i>	(995)	60,850	59,855	-	-
Block 3 Project	<i>completed</i>	70,547	5,190	75,737	-	-
Totals		<u>61,768</u>	<u>73,824</u>	<u>135,592</u>	<u>-</u>	<u>-</u>

19. 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.

20. Remuneration

Key management personnel compensation

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

	2017	2016
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	2,390	2,760
Full-time equivalent members	0.10	0.11
<i>Leadership Team</i>		
Remuneration	308,711	305,732
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>311,101</u>	<u>308,492</u>
Total full-time equivalent personnel	<u>3.10</u>	<u>3.11</u>

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

Principal

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

	2017	2016
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	3-4	3-4

Other Employees

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

Remuneration	2017	2016
\$000	FTE Number	FTE Number
110-120	0.00	0.00
100-110	0.00	0.00
	<u>0.00</u>	<u>0.00</u>

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

21. Compensation and Other Benefits Upon Leaving

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

	2017 Actual	2016 Actual
Total	\$0	\$0
Number of People	0	0

22. Contingencies

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

23. Commitments

(a) Capital Commitments

As at 31 December 2017 the Board had not entered into contract agreements for capital works

(Capital commitments at 31 December 2016: nil)

(b) Operating Commitments

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

(a) operating lease of teachers laptops;

	2017 Actual \$	2016 Actual \$
No later than One Year	523	685
Later than One Year and No Later than Five Years	-	113
Later than Five Years		
	<u>523</u>	<u>798</u>

24. 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.

25. Financial Instruments

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

Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	43,074	272,542	66,042
Receivables	94,831	84,975	84,975
Investments - Term Deposits	-	48,449	48,449
Total Loans and Receivables	<u>137,905</u>	<u>405,966</u>	<u>199,466</u>

Financial liabilities measured at amortised cost

Payables	100,717	101,674	101,674
Borrowings - Loans	22,653	29,585	29,585
Finance Leases	12,646	3,412	3,412
Total Financial Liabilities Measured at Amortised Cost	<u>136,016</u>	<u>134,671</u>	<u>134,671</u>

26. Events After Balance Date

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

Matarau School
Board of Trustees Members & Kiwisport Statement
 For the year ended 31 December 2017

Name	Position	How position on Board gained	Term Expires
Kevin Trehwella	Principal	Appointed	
Rebecca Anderson	Parent Representative Chairperson	Elected	Jun-19
Mary Finlayson	Parent Representative	Elected	Resigned Dec-17
Leroy Lawrence	Parent Representative	Elected	Jun-19
Lisa Tito	Parent Representative	Elected	Jun-19
Jenny Wiegiersma	Parent Representative	Elected	Jun-19
Simon Schuster	Staff Representative	Elected	Jun-19

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2016 the school received total kiwisport funding of \$4,036 (2016:\$3,905) which was spent on travel to various sporting competitions and activities, sports equipment and resources for regular fitness sessions, lunchtime clubs and school sports teams

Analysis of Variance Area for school wide focus Writing For the period 2017

<p>Strategic Aim <i>Excellence in literacy and numeracy (local priority 1)</i></p>	<p align="center">Historical Position</p>						
<p>Annual Aim : To improve writing skills across the school and to give students the opportunity to apply these skills in authentic contexts.</p>	<p>Longitudinal data seems to suggest a reducing incidence of underachievement in writing. Specific interventions designed to support reluctant writers and to remove patterns of underachievement appear to be yielding dividends.</p> <p>The number of students achieving below or well below in writing is proportionately similar to that in reading and mathematics. Our sense, however, is that 2017 initiatives need to be further embedded and that there is an emerging potential to move students from the “at” to the “above standard” category.</p> <p>Whole school professional development, a clear plan of action and targeted measures for lifting achievement will be undertaken in 2017, and will build on work done in 2016.</p>						
<p><u>IDENTIFIED AREAS FOR IMPROVEMENT</u></p>	<p>Well below standard NAG 2A (bii) 5%</p>	<p>Below standard NAG 2A (bii) 12%</p>	<p>At standard</p>	<p>Above standard NAG 2A (bi) 26%</p>	<p>Areas for improvement Target Statement .. Annual Aims Number of students Ab.S. will exceed 35% Number of students W.B.S. and B.S. will remain below 20%</p>	<p>Position in relation to target statement (post analysis)</p>	<p>Analysis / Reflections / Recommendations</p>
<p><i>Whole school</i></p>	<p>6% 2015</p>	<p>19% 2015</p>	<p>57%</p>	<p>26% 2015</p>			
<p><i>Whole school post data</i></p>							

Boys	8%	14%	60%	19%	Number of boys Ab.S. will exceed 25%		
	8% 2015	24% 2015	47% 2015	21% 2015	Number of boys B.S. will be less than 20%		
Post data (boys)							
Maori	6%	13%	67%	15%	Number of Maori students Ab.S. (currently 15%) will be closer to school 26% figure of		
	7% 2015	26% 2015	50% 2015	18% 2015			
Post data							
CLASS HOTSPOTS							
Year 8 (2017)	18%	21%	43%	18%	Number of year 8 students B and WB (currently 39%) will be closer to the school figure of 17%		
Year 4 (2017)	7%	16%	51%	26%	Number of year 4 students B and WB (currently 23%) will be closer to the school figure of 17%		
CURRICULUM HOTSPOTS							

Maths W.S.	3% 3% '15	13% 14% '15	55% 56% '15	28% 27% '15			
Maths Year 7 (2017)	7%	27%	43%	23%	Number of year 7 students B and WB (currently 34%) will be closer to school figure of 16%		
Maths Year 8 (2017)	7%	21%	39%	32%	Number of year 8 students B and WB (currently 29%) will be closer to school figure of 17%		
Reading W.S.	5% 4% '15	11% 14% '15	46% 45% '15	38% 37% '15			
Reading Year 4 (2017)	9%	14%	26%	51%	Number of students B and WB at year 4 (currently 23%) will be closer to school figure of 16%		
Reading Year 8 (2017)	14%	18%	36%	32%	Number of students B and WB at year 8 (currently 32%) will be closer to school figure of 16%		

NAG 1. Annual Plan Learning Area WRITING – PLANNED ACTIONS FOR LIFTING ACHIEVEMENT (2A biii)

<p>STRAT. LINKS .. Valuing self and others .. Knowing our strengths & how we learn best.</p>	<p>Focus Inquiry Self – Review 1</p>	<p>When?</p>	<p>Who?</p>	<p>Success Indicators Teachers / Learners will ..</p>	<p>Mid-point Review (+ ach/- pending)</p>	<p>Significant Progress</p>	<p>Satisfactory Progress</p>	<p>Limited progress</p>	<p>Carried Over</p>	<p>Evaluation. Self-review 2 - Looking to 2017 Against which indicator did we make the greatest progress? How do you know? Against which indicator did we make the least progress? How do you know? What are our critical next steps? Further thoughts / new ideas?</p>
<p>.. Making lng and personal choices .. Being motivated to learn. .. Achievement for all students .. Priority to num. and lit. .. integration of ICT .. Commitment to pers. bests</p>	<p>Teaching Inquiry Identify current and best practice.</p>	<p>T1</p>	<p>RR WS</p>	<p>... refine key elements of effective literacy practice and programme organisation (including modelling, scaffolding, sharing, guiding, mini lessons) ... use oral language to enrich writing. ... review, discuss and reflect on current practice in light of the above ... identify areas of deficit (school and personal), as well as areas of strength ... look deeper into guided writing ... explore what it means to “know the learner” and how to make effective learning connections with them. ... explore ways to deepen conversation around writing with colleagues.</p>	<p>+ =/+ =/+ =/+ =/+ =/+ =+</p>					<p>From 2016 self-review Possible focus in 2017 ...</p> <ol style="list-style-type: none"> 1. Writing across the curriculum 2. Supporting reluctant writers 3. Integrated literacy <p>Cohort intervention has been successful and this has been borne out in end of year data. Need to consider some sort of on-going monitoring and support for reluctant writer: in the absence of the cohort programme. (possible unit allocation)</p> <p>Review resources from PD early in 2016 to see if there are areas we have missed, which might become a focus or next step in 2017.</p> <p>It is suggested that writing might continue a school wide focus in 2017 so that gains are</p>

<ul style="list-style-type: none"> .. Life long values and work habits .. Creating learning partnerships.. Self mgt and goal setting. .. Critical, creative, caring thinking. 	<p>Focussing Inquiry</p> <p><i>Assess needs, analyse data and develop targets.</i></p>	<p>T1</p> <p>KT RR WS</p>	<ul style="list-style-type: none"> .. analyse NS figures and other relevant data.. ... develop AOV ... identify target children ... clarify areas of need .. develop pathways of progress for target learners ... deepen understandings of accelerated learning 	<p style="text-align: center;">+ + + =/ =/ =</p>			<p>bedded down. This would also provide the opportunity for more longitudinal tracking.</p>
<ul style="list-style-type: none"> .. Personal respons for work / actions. .. Pursuit of exc. in all we do. .. Valuing & caring for our rural environment. . systematic needs id. .. actions for impr 	<p>Teaching and Learning</p> <p><i>School actions</i></p>	<p>T2/3</p> <p>RR WS</p>	<ul style="list-style-type: none"> ... further explore the Easttle writing matrix ... develop specific actions to motivate children to write using cameos and multi-media ... go deeper into guided writing using a group as a laboratory of change. ... grow rich conversations around writing including developing a language for feedback, feed forward, critiquing and reflecting on writing. ... create authentic audiences and contexts for writing. 	<p style="text-align: center;">=/ =/ =/ + =/ =</p>			<p>From 2016 self-review</p> <p>Grow usage of cameo folders. Embed elements of learner choice. Monitor writing mileage. Take a deeper look at conferencing and mor general conversations around writing.</p> <p>Possible focus on creating audience.</p> <p>Possible support for gifted writers ... extension group, writing club etc</p> <p>Consider new ways to identify, track and support reluctant writers.</p> <p>Consider how well Etap is being used to identify and monitor these students.</p> <p>Consider what classroom adaptations are being / might be made to support these writers.</p> <p>Possible focus for SENCO discussions.</p>

	<p>Learning Inquiry <i>(What happened? Next steps?)</i></p>	T4	WS	<p>Identify shifts in practice, emerging needs, strengths, weaknesses and next steps.</p>	=				<p>From 2016 self-review Further explore how links between specific interventions and class programmes might be strengthened. Review formative practice in writing especially as this relates to focus writers.</p>