

DOUGLAS PARK SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: '1661

Principal: Gareth Sinton

School Address: Cole Street, Masterton

School Postal Address: P. O. Box 313, Masterton

School Phone: 06 3700189

School Email: office@douglaspark.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained			
Chair Person	Brett Cockeram	Elected	Term expires 2019		
Principal ex Officio	Gareth Sinton				
Parent Rep	Trudy Sears	Elected	Term expires 2019		
Parent Rep	Richard Sexton	Elected	"	"	"
Parent Rep	Holly Rees	Elected	"	"	"
Parent Rep	Matthew Shaw	Elected	"	"	"
Staff Rep	Jane Macdonald	Elected	"	"	"

Accountant / Service Provider: Education New Zealand

DOUGLAS PARK SCHOOL

Annual Report - For the year ended 31 December 2018

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Douglas Park School

Statement of Responsibility

For the year ended 31 December 2018

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

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

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

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

Brett Leslie Cockeram

Full Name of Board Chairperson



Signature of Board Chairperson

30/5/19.

Date:

Gareth Sinton

Full Name of Principal



Signature of Principal

30/05/2019

Date:

Douglas Park School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	2,656,949	2,602,718	2,582,688
Locally Raised Funds	3	76,937	28,000	55,599
Interest Earned		22,374	21,000	20,882
		<hr/>	<hr/>	<hr/>
		2,756,260	2,651,718	2,659,169
Expenses				
Locally Raised Funds	3	45,481	14,900	25,046
Learning Resources	4	1,880,976	1,959,597	1,857,485
Administration	5	133,748	137,005	141,436
Finance		2,552	-	2,445
Property	6	550,909	525,399	528,807
Depreciation	7	61,547	36,300	70,945
Loss on Disposal of Property, Plant and Equipment		15,109	-	629
		<hr/>	<hr/>	<hr/>
		2,690,322	2,673,201	2,626,793
Net Surplus / (Deficit) for the year		65,938	(21,483)	32,376
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		65,938	(21,483)	32,376

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

Douglas Park School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	820,258	787,880	787,882
Total comprehensive revenue and expense for the year	65,938	(21,483)	32,376
Equity at 31 December	886,196	766,397	820,258
Retained Earnings	886,196	766,397	820,258
Equity at 31 December	886,196	766,397	820,258

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

Douglas Park School

Statement of Financial Position

As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	259,607	95,000	288,642
Accounts Receivable	9	119,859	152,500	140,624
GST Receivable		12,796	9,397	12,021
Prepayments		644	3,500	2,919
Investments	10	663,497	583,000	625,481
		<u>1,056,403</u>	<u>843,397</u>	<u>1,069,687</u>
Current Liabilities				
Accounts Payable	12	140,475	171,000	127,814
Revenue Received in Advance	13	3,113	15,000	19,037
Provision for Cyclical Maintenance	14	109,840	53,000	16,458
Sport Co-ordinator Cluster	15	30,333	-	38,588
Finance Lease Liability - Current Portion	16	12,556	10,000	8,489
Funds held for Capital Works Projects	17	38,372	-	144,469
		<u>334,689</u>	<u>249,000</u>	<u>354,855</u>
Working Capital Surplus/(Deficit)		721,714	594,397	714,832
Non-current Assets				
Property, Plant and Equipment	11	187,308	260,000	205,543
		<u>187,308</u>	<u>260,000</u>	<u>205,543</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	8,000	78,000	92,875
Finance Lease Liability	16	14,826	10,000	7,242
		<u>22,826</u>	<u>88,000</u>	<u>100,117</u>
Net Assets		<u>886,196</u>	<u>766,397</u>	<u>820,258</u>
Equity		<u>886,196</u>	<u>766,397</u>	<u>820,258</u>

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

Douglas Park School
Statement of Cash Flows
For the year ended 31 December 2018

	2018	2018	2017
Note	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	635,626	708,294	564,242
Locally Raised Funds	73,409	28,000	87,885
Goods and Services Tax (net)	(776)	(93)	(4,984)
Payments to Employees	(300,723)	(363,548)	(300,349)
Payments to Suppliers	(253,270)	(232,353)	(231,088)
Cyclical Maintenance Payments in the year	-	18,000	
Interest Paid	(2,552)	-	(2,445)
Interest Received	18,388	21,000	17,611
Net cash from / (to) the Operating Activities	<u>170,103</u>	<u>179,300</u>	<u>130,872</u>
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and Intangibles)	(10,109)	(900)	4,371
Purchase of PPE (and Intangibles)	(35,206)	(65,400)	(41,748)
Purchase of Investments	(38,016)	(83,000)	(37,230)
Net cash from / (to) the Investing Activities	<u>(83,331)</u>	<u>(149,300)</u>	<u>(74,607)</u>
Cash flows from Financing Activities			
Finance Lease Payments	(1,455)	-	(11,032)
Funds Administered on Behalf of Third Parties	(8,255)	-	9,880
Funds Held for Capital Works Projects	(106,097)	-	153,932
Net cash from Financing Activities	<u>(115,807)</u>	<u>-</u>	<u>152,780</u>
Net increase/(decrease) in cash and cash equivalents	<u>(29,035)</u>	<u>30,000</u>	<u>209,045</u>
Cash and cash equivalents at the beginning of the year	8 288,642	65,000	79,597
Cash and cash equivalents at the end of the year	8 <u>259,607</u>	<u>95,000</u>	<u>288,642</u>

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

Douglas Park School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

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.

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	10–50 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Maintenancxe equipment	3-10 years
Playground equipment & ground improvements	10 years
Leased assets held under a Finance Lease	2-4 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 \$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. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

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 School Council funds and student activity 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) 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.

r) 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).

s) 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.

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.

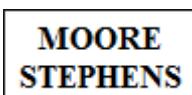
Commitments and contingencies are disclosed exclusive of GST.

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.



2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	517,410	527,740	521,760
Teachers' salaries grants	1,636,252	1,650,000	1,642,334
Use of Land and Buildings grants	396,150	360,000	363,612
Resource teachers learning and behaviour grants	3,820	-	768
Other MoE Grants	91,758	64,978	54,214
Other government grants	11,559	-	-
	<u>2,656,949</u>	<u>2,602,718</u>	<u>2,582,688</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	34,304	16,000	31,636
Activities	25,670	4,900	10,658
Trading	10,606	7,000	6,252
Fundraising	3,387	-	3,719
Other Revenue	2,970	100	3,334
	<u>76,937</u>	<u>28,000</u>	<u>55,599</u>
Expenses			
Activities	37,147	8,900	18,309
Trading	5,020	6,000	4,983
Fundraising costs	3,314	-	1,754
	<u>45,481</u>	<u>14,900</u>	<u>25,046</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>31,456</u>	<u>13,100</u>	<u>30,553</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	42,574	41,541	30,791
Information and communication technology	14,554	16,000	13,155
Library resources	825	650	652
Employee benefits - salaries	1,797,431	1,875,346	1,804,031
Staff development	25,592	26,060	8,856
	<u>1,880,976</u>	<u>1,959,597</u>	<u>1,857,485</u>

5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,271	5,109	5,100
Board of Trustees Fees	3,975	4,450	3,405
Board of Trustees Expenses	4,617	4,036	10,652
Communication	2,228	4,250	4,179
Consumables	7,909	9,100	9,006
Operating Lease	6,016	11,306	5,407
Other	7,715	5,350	9,521
Employee Benefits - Salaries	86,926	83,952	84,938
Insurance	3,451	3,452	3,588
Service Providers, Contractors and Consultancy	5,640	6,000	5,640
	<u>133,748</u>	<u>137,005</u>	<u>141,436</u>

6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,339	6,650	8,291
Consultancy and Contract Services	16,886	16,000	14,567
Cyclical Maintenance Expense	8,507	20,000	15,712
Grounds	4,871	4,950	12,959
Heat, Light and Water	21,804	24,000	25,295
Rates	8,866	8,800	8,652
Repairs and Maintenance	26,021	25,249	20,657
Use of Land and Buildings	396,150	360,000	363,612
Security	7,211	5,500	5,699
Employee Benefits - Salaries	54,254	54,250	53,363
	<u>550,909</u>	<u>525,399</u>	<u>528,807</u>

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

7. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	433	400	433
Furniture and Equipment	12,583	28,700	16,905
Information and Communication Technology	26,688	3,000	33,567
Playground	117	900	1,462
Artificial Turf	13,307	-	13,307
Leased Assets	5,351	2,300	2,303
Library Resources	3,068	1,000	2,968
	<u>61,547</u>	<u>36,300</u>	<u>70,945</u>

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	132	-	-
Bank Current Account	59,436	55,000	188,479
Bank Call Account	200,039	40,000	100,163
Cash and cash equivalents for Cash Flow Statement	<u>259,607</u>	<u>95,000</u>	<u>288,642</u>

Of the \$259,607 Cash and Cash Equivalents, \$51,751 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	-	5,000	12,396
Receivables from the Ministry of Education	-	10,000	11,079
Interest Receivable	14,634	7,500	10,648
Teacher Salaries Grant Receivable	105,225	130,000	106,501
	<u>119,859</u>	<u>152,500</u>	<u>140,624</u>
Receivables from Exchange Transactions	14,634	22,500	23,044
Receivables from Non-Exchange Transactions	105,225	130,000	117,580
	<u>119,859</u>	<u>152,500</u>	<u>140,624</u>

10. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	663,497	583,000	625,481

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	4,871				(433)	4,438
Furniture and Equipment	25,596	18,970	(3,066)		(12,583)	28,917
Information and Communication	53,622	11,476	(2,083)		(26,688)	36,327
Playground equipment	935				(117)	818
Artificial Turf	67,843				(13,307)	54,536
Leased Assets	29,010	24,759	(9,224)		(5,351)	39,194
Library Resources	23,666	3,216	(736)		(3,068)	23,078
Balance at 31 December 2018	205,543	58,421	(15,109)	-	(61,547)	187,308

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	9,486	(5,048)	4,438
Furniture and Equipment	309,415	(280,496)	28,919
Information and Communication	178,512	(142,185)	36,327
Playground equipment	45,162	(44,344)	818
Artificial Turf	133,067	(78,531)	54,536
Leased Assets	45,390	(6,197)	39,193
Library Resources	59,005	(35,928)	23,077
Balance at 31 December 2018	780,037	(592,729)	187,308

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	5,304	-	-	-	(433)	4,871
Furniture and Equipment	40,552	2,445	(494)	-	(16,905)	25,598
Information and Communication Technology	58,075	29,114	-	-	(33,567)	53,622
Playground equipment	2,397	-	-	-	(1,462)	935
Artificial Turf	81,149	-	-	-	(13,307)	67,842
Leased Assets	26,230	5,083	-	-	(2,303)	29,010
Library Resources	20,950	5,817	(134)	-	(2,968)	23,665
Balance at 31 December 2017	234,656	42,459	(628)	-	(70,945)	205,543

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	9,486	(4,615)	4,871
Furniture and Equipment	295,903	(270,307)	25,596
Information and Communication Technology	201,471	(147,849)	53,622
Playground equipment	45,162	(44,227)	935
Artificial Turf	133,067	(65,224)	67,843
Leased Assets	32,284	(3,274)	29,010
Library Resources	56,816	(33,150)	23,666
Balance at 31 December 2017	774,189	(568,646)	205,543

12. Accounts Payable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	18,386	15,000	11,660
Accruals	11,830	5,000	6,255
Employee Entitlements - salaries	105,225	146,000	106,501
Employee Entitlements - leave accrual	5,034	5,000	3,398
	<u>140,475</u>	<u>171,000</u>	<u>127,814</u>
Payables for Exchange Transactions	140,475	171,000	127,814
	<u>140,475</u>	<u>171,000</u>	<u>127,814</u>

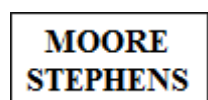
The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other (School Council funds held)	3,113	15,000	19,037
	<u>3,113</u>	<u>15,000</u>	<u>19,037</u>

14. Provision for Cyclical Maintenance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	109,333	109,333	93,621
Increase/ (decrease) to the Provision During the Year	8,507	30,000	15,712
Use of the Provision During the Year	-	(8,333)	-
Provision at the End of the Year	<u>117,840</u>	<u>131,000</u>	<u>109,333</u>
Cyclical Maintenance - Current	109,840	53,000	16,458
Cyclical Maintenance - Term	8,000	78,000	92,875
	<u>117,840</u>	<u>131,000</u>	<u>109,333</u>



15. Sports Co-ordinator Cluster

Douglas Park School is the lead school and holds funds on behalf of a cluster of Masterton schools who contribute to the employment of a co-ordinator for sports activities in the area. Each cluster contributes to the costs of the co-ordinator and significant funding is received also from Sport Wellington

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Funds held at beginning of the year	38,588	38,588	28,708
<i>Revenue</i>			
Funds received from cluster members	12,546	30,000	29,525
	<u>12,546</u>	<u>30,000</u>	<u>29,525</u>
<i>Expenses</i>			
Salaries	17,169	17,000	16,451
Other costs	3,632	4,000	3,195
	<u>20,801</u>	<u>21,000</u>	<u>19,646</u>
Funds Held at Year End	<u><u>30,333</u></u>	<u><u>47,588</u></u>	<u><u>38,588</u></u>

16. Finance Lease Liability

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
No Later than One Year	8,383	2,050	5,650
Later than One Year and no Later than Five Years	11,428	3,250	3,941
	<u>19,811</u>	<u>5,300</u>	<u>9,591</u>

17. 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:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Toilet Upgrade	<i>completed</i>	925	-	-	-	925
Classroom Upgrade	<i>completed</i>	140,729	37,217	209,242	-	(9,983)
GSE Modifications	<i>completed</i>	2,123	-	-	-	2,123
Drainage Works	<i>completed</i>	4,088	-	-	-	4,087
Low Rise Lift Pool Hoist	<i>in progress</i>	(3,396)	-	-	-	(3,396)
Modifications Blk 1 Toilets	<i>completed</i>	-	71,100	26,484	-	44,616
Totals		144,469	108,317	235,726	-	38,372

Represented by:

Funds Held on Behalf of the Ministry of Education	51,751
Funds Due from the Ministry of Education	13,379
	38,372

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Toilet Upgrade	<i>in progress</i>	1,093	-	-	-	925
Classroom Upgrade	<i>in progress</i>	7,943	334,959	181,029	-	140,729
GSE Modifications	<i>completed</i>	2,122	-	-	-	2,123
Drainage Works	<i>in progress</i>	4,088	-	-	-	4,088
Low Rise Lift Pool Hoist	<i>in progress</i>	(3,396)	-	-	-	(3,396)
Curriculum Upgrade	<i>in progress</i>	(21,313)	-	-	-	-
Totals		(9,462)	334,959	181,029	-	144,469

18. 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.

Gareth Sinton is Principal of the school. His wife, Hayley Sinton is employed as a teacher on terms and conditions that are no more favourable than would have been adopted if there was not a relationship with the Principal.

Shaun Harkness is a Deputy Principal of the school. His wife, Emma Harkness is employed as a part time teacher on terms and conditions that are no more favourable than would have been adopted if there was not a relationship with a member of staff.

Jane Macdonald is a Deputy Principal of the school. Her daughters, Sophie Macdonald and Hannah Moore are employed as teachers on terms and conditions that are no more favourable than would have been adopted if there was not a relationship with a member of the staff.

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.

MOORE STEPHENS

19. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,975	3,405
Full-time equivalent members	0.46	0.46
<i>Leadership Team</i>		
Remuneration	308,315	331,962
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>312,290</u>	<u>335,367</u>
Total full-time equivalent personnel	<u>3.46</u>	<u>3.46</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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Principal 1		
Salary and Other Payments	120 - 130	70 - 80
Benefits and Other Emoluments	3 - 4	1 - 2
Termination Benefits	-	-
Principal 2		
Salary and Other Payments	0 - 0	70 - 80
Benefits and Other Emoluments	-	2 - 3
Termination Benefits	-	-

Other Employees

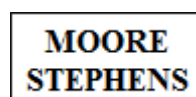
No other employees received remuneration greater than \$100,000.

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

20. Compensation and Other Benefits Upon Leaving

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

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-



21. Contingencies

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

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has not entered into any contract agreements for capital works.
(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

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

(a) operating lease of a EFTPOS Machine;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	3,204
	<u>-</u>	<u>3,204</u>

23. 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.

24. Financial Instruments

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

Loans and receivables

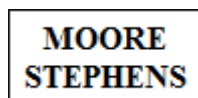
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	259,607	95,000	288,642
Receivables	119,859	152,500	140,624
Investments - Term Deposits	663,497	583,000	625,481
Total Loans and Receivables	<u>1,042,963</u>	<u>830,500</u>	<u>1,054,747</u>

Financial liabilities measured at amortised cost

Payables	140,475	171,000	127,814
Finance Leases	27,382	20,000	15,731
Total Financial Liabilities Measured at Amortised Cost	<u>167,857</u>	<u>191,000</u>	<u>143,545</u>

25. Events After Balance Date

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





School Name:	Douglas Park School	School Number:	1661
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2018 Strategic Aims:	<p>Strategic Goal 1: All students to access learning and achievement through the Douglas Park School Curriculum in a Modern Learning Environment</p> <p>Strategic Goal 2: Modern Learning practice to develop lifelong learners</p> <p>Strategic Goal 3: To strengthen our partnerships with our school community</p>																		
Annual Aims:	<p>Strategic Goal 1:</p> <ul style="list-style-type: none"> Effective learning through the DPS Curriculum <p>Strategic Goal 2:</p> <ul style="list-style-type: none"> Modern Learning practice providing opportunities for students to become lifelong learners <p>Strategic Goal 3:</p> <ul style="list-style-type: none"> Strengthen engagement and communication links with our DPS Community partners 																		
Annual Target:	To shift 15 Māori Boys from Below to At in Literacy																		
Baseline Data:	<p>National Standards data has been used to track our learners over the last 8 years. While this requirement has been removed, our curriculum level expectations will stay the same (therefore the below data is valid). Currently we will still use the terms At/Above, but in relation to curriculum expectation.</p> <p>2017 NS data shows that what we trialled with Māori Boys worked in Literacy, but overall their results as a cohort are far behind their peers, and the school in general.</p> <p>National Standards Data: At/Above</p> <table border="1"> <thead> <tr> <th>Reading</th> <th>2015</th> <th>2016</th> <th>2017</th> <th>Shift</th> </tr> </thead> <tbody> <tr> <td>All</td> <td>74.3</td> <td>67.7</td> <td>71.9</td> <td>+ 4.2</td> </tr> <tr> <td>Māori</td> <td></td> <td>57</td> <td>61.9</td> <td>+ 4.9</td> </tr> </tbody> </table>				Reading	2015	2016	2017	Shift	All	74.3	67.7	71.9	+ 4.2	Māori		57	61.9	+ 4.9
Reading	2015	2016	2017	Shift															
All	74.3	67.7	71.9	+ 4.2															
Māori		57	61.9	+ 4.9															



Tātaritanga raraunga

Boys		62.4	68.5	+ 6.1
Māori Boys		44	50.9	+ 6.9

Writing	2015	2016	2017	Shift
All	61.7	63.3	63.5	+ 0.2
Māori		55	56.2	+ 1.2
Boys		57.5	57.6	+ 0.1
Māori Boys		37	45.7	+ 8.7

Strategic Aim:	Strategic Goal 1: All students to access learning and achievement through the Douglas Park School Curriculum in a Modern Learning Environment		
Annual Aim:	- Effective learning through the DPS Curriculum		
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next? (Sustainability)</i>
<ul style="list-style-type: none"> - Introduce staff to the Spirals of Inquiry as a method to collaboratively evaluate practice - Worked with Becc at retreat. - Twice termly skype sessions with Becc. - Building trust as a team - collaborative practise of inquiry. - Inducting the new staff. - Rejig of team agenda to have spirals time. - Face to face meeting with Becc at important parts of 	<ul style="list-style-type: none"> - Teams have been through the process with the support and scaffolding of Becc. - Teams have an early understanding of the process. - Working with Becc has helped to keep momentum and accountability of the process. - Opened us up to new ideas - looked broader than we ever would have in the past. - Deeper understanding of inquiry and how to do it well. 	<ul style="list-style-type: none"> - We have given real importance to it... through time and the expertise of Becc. - Working together as a team on the same inquiry. - A schoolwide approach - senior leaders and classroom teachers taking part. 	<ul style="list-style-type: none"> - Continuing to work with Becc into 2019. - Consolidating our ideas around what inquiry is at DPS and recording it. (Grey boxes) - Help teachers with their ability to research and find evidence. - Finding our own ways to keep momentum and accountability. Eg. whole staff PL - sharing at the beginning/ Story hui more often.



<p>the spirals process.</p>	<ul style="list-style-type: none"> - Using research to inform changes. - Increase in discussion around inquiry. - Teachers feel more supported in process as they are doing it with others. 		<ul style="list-style-type: none"> - Spreading the learning out school wide.
<ul style="list-style-type: none"> - Revisit of the curriculum expectations of a broad literacy programme - Half day in Term 1 working way through reading progressions in great depth and a test run with the writing progressions. <p>Based on feedback we reshaped our reading progressions.</p> <p>Term 2 - a test run with the reading progressions. Changes to these based on feedback.</p> <p>Included links between reading and writing.</p> <p>Refined in leaders team. Adding assessment data etc.</p> <p>Half day for Year 5/6 team to work on Level 4 reading progressions.</p>	<ul style="list-style-type: none"> - Schoolwide reading and writing progressions. - Got teachers back into other documents and developed their understanding of the progressions. - Widened teachers programmes to cater for the different skills from the progressions. - Reading progressions for all of our readers - Level 1 - Level 4. - Each level has three components - consistency across levels. 	<ul style="list-style-type: none"> - Gave it some time and built knowledge. Used the documents to support process. - The whole staff were involved in the creating and refining of the progressions. 	<ul style="list-style-type: none"> - Reflect - are we still happy with this?

Tātaritanga raraunga



<ul style="list-style-type: none"> - Defining the place of RAPID within a larger collaborative inquiry including all stakeholders - Becc has encouraged us to use RAPID as a way to test a spirals action. - Continue use of RAPID to support target learners. 	<ul style="list-style-type: none"> - RAPID has carried on - Some of the RAPID discussions linked with our inquiry and had a positive impact but wasn't made explicit. 	<ul style="list-style-type: none"> - Learning of spirals was challenging enough. - Wasn't a natural link. - Know the kids better, therefore the RAPID goals worked better. - Relationship with families developed in scanning had a positive impact. 	<ul style="list-style-type: none"> - Keep surfacing this discussion.
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Strategic Aim:	Strategic Goal 2:		
Annual Aim:	Modern Learning practice to develop lifelong learners		
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next? (Sustainability)</i>
<ul style="list-style-type: none"> - Mark Osborne to facilitate DPS to develop a consistent language for our Core Beliefs. - 3 x staff sessions with Mark - We gathered staff voice 	<ul style="list-style-type: none"> - There is a set of indicators that are consistent across the school. - Clearer picture around the core beliefs. 	<ul style="list-style-type: none"> - Input of an expert - Mark. - Staff owned and staff input when developing the indicators. 	<ul style="list-style-type: none"> - Getting the student set out there. - Poutama - Integration - Improvement around the quality of the programme.-

Tātaritanga raraunga



<ul style="list-style-type: none"> - Leaders revised and consolidated the core belief documents. - Shared out with the learners and to get their input. - Teachers implementing them. 	<ul style="list-style-type: none"> - DPS kid is being used on a wider platform eg. the shield - Increased engagement. - Some planning is driven by the core beliefs. - Crossover of innovation fund money to explore this further. 	<ul style="list-style-type: none"> - Link to PRIDE- adding on to a system that is already in place. - The three circle thing - Given time - worked on over three terms. - People could take it at their own pace - early adopters could take it and run with it. 	<ul style="list-style-type: none"> - Ensure kids know the why. Linked with the learning rather than the product.
<ul style="list-style-type: none"> - Revisit Clarity in the Classroom in terms of Goal Setting, Feedback & Reflection as part of the DPS Kid teaching - 1 staff PL around clarity in Term 1. 	<ul style="list-style-type: none"> - PRIDE outcomes were stated clearly for the kids. - Model for Rosie was clearer. - Recap on clarity - and introduction for new staff. 	<ul style="list-style-type: none"> - Not quite the right time. - Core belief work with Mark took us through until the end of term 3. - Introduction to the DPS kid - focusing on each part over the year. 	<ul style="list-style-type: none"> - Return to clarity chapters around goal setting, reflection and feedback.

Strategic Aim:	<p>Strategic Goal 3:</p> <p>To strengthen our partnerships with our school community</p>
Annual Aim:	<ul style="list-style-type: none"> - Strengthen engagement and communication links with our DPS Community partners

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next? (Sustainability)</i>
<ul style="list-style-type: none"> - Develop our staff understanding of Culturally Responsive Practice - Mau ki te ako and Tataiako with teachers. - Recognising cultural days/weeks that are relevant to DPS students. - Visit from MIS for Samoan Language week. - Whānau hui - Grandparents Day - Refinement of Powhiri - parents speaking for the manuhiri. Principal doing whaikorero. - Service days. - Seeking whānau voice. - Relationships across the team - sharing the local stories. 	<ul style="list-style-type: none"> - Better understanding of CRP. - Daily notices, celebration time, newsletter learning phrases. - More people are coming in our gates! - Families (Dayton's dad) feel welcome to come into our spaces. - Mau ki te ako... Teachers have reflected on their practise. 	<ul style="list-style-type: none"> - Staff looking for ways to acknowledge things that are important to our learners. - Valuing these things - sent out invites, put in calendar. Acknowledging that these things are just as important as reading, writing and maths. - Given time to reflect... appraisal. This kept it on top. 	<ul style="list-style-type: none"> - Step up with the knowledge of the Treaty. - Inviting Jay and Jason in to develop our understanding. - Fine tuning the events such as grandparents day. - TKI spotlight. MASAM and revisiting mau ki te ako. - We did 2 of the 5 cultural competencies this year... come back to the other 3.
<ul style="list-style-type: none"> - Ensure strong teacher-student, and student-student, and teacher-parent relationships develop within our new learning spaces - Session at retreat around how we might build 	<ul style="list-style-type: none"> - Teachers know kids better. - Identified across the school - struggle to engage some families. - Parents feel more comfortable in the school. 	<ul style="list-style-type: none"> - Dedicating time to these things. - Scanning - More emphasis on development of the whole child - parents like this! More in line with parents thinking. 	<ul style="list-style-type: none"> - Ongoing education of families. - New entrant families transition... - Capturing our understanding of what it looks like here.

Tātaritanga raraunga

<ul style="list-style-type: none"> relationships. - Scanning... development of teacher-student and teacher-parent relationships. - Home class relationships. - Picnic and open classroom. - Seesaw or Dojo. 		<ul style="list-style-type: none"> - All students can be successful. - Continued education of whānau through newsletter. - Valuing the partnership. 	
<ul style="list-style-type: none"> - Relationships across the teaching teams developed - Whānau classes - Data day split. - Story hui. - Teacher: learning walk. - Start of PL: Talking and sharing between teams. 	<ul style="list-style-type: none"> - Kids feel more confident across the school with other teachers and in other spaces. - Kids in Whānau Classes are excited and happy to interact. Seeing them interact outside of the class. - Sharing of knowledge and learning across teachers. 	<ul style="list-style-type: none"> - Given it time - valued the importance of these relationships. - Taken the risk - stepped away from traditional model. 	<ul style="list-style-type: none"> - Whānau time extended. - There is growing expertise around the school - taking the time to share that rather than holding it within the team. - Support teachers with the knowledge we have in the school.
<ul style="list-style-type: none"> - Relationships developed across our community. - Visit from MIS for Samoan Language week. - Whānau hui - Grandparents Day - Refinement of Powhiri - parents speaking for the manuhiri. Principal doing whaikorero. - Service days. - Seeking whānau voice. - Relationships across the team - sharing the local stories. 	<ul style="list-style-type: none"> - More people are coming in our gates! - Families (Dayton's dad) feel welcome to come into our spaces. - Students doing stuff for other people. 	<ul style="list-style-type: none"> - Giving it time - freeing up time! 	<ul style="list-style-type: none"> - Get some community voice - More people involved in the development of community relationships. - Make use of the resources available in our community - such as the library, aratoj, wings over Wairarapa.

Target:

To shift 14 Māori Boys from Below to At in Literacy

Progress to Target:

Reading	2016	2017	2018	Shift
All	67.7	71.9	75.0	+ 3.1
Māori	57	61.9	71.3	+ 9.4
Boys	62.4	68.5	71.7	+ 3.2
Māori Boys	44	50.9	72.9	+ 22.0

Writing	2016	2017	2018	Shift
All	63.3	63.5	68.0	+ 4.5
Māori	55	56.2	60.0	+ 3.8
Boys	57.5	57.6	59.5	+ 1.9
Māori Boys	37	45.7	54.3	+ 8.6

Overall Progress

- Writing: 11 of the 14 focus learners have made a sub-level shift since Term 4. 3 have made 2 sub-level shifts. 1 has made 3 sub-level shifts
 - 3 are now At expectation, 1 is Above
- Reading: 12 of the 14 focus learners have made a sub-level shift since Term 4. 4 have made 2 sub-level shifts. 2 have made 3 sub-level shifts

- 10 are now At expectation.

Our aim was to increase outcomes for our Māori Boys in Literacy, and we have met this. In reading we have gone from 50.9% in 2017, to 72.9% in 2018 an increase of 22% (this is far greater than the progress of the school as a whole...7x the progress.). In writing we have gone from 45.7% in 2017, to 54.3% in 2018 an increase of 8.6% (significantly greater, double, progress than that of the school as a whole)

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> - Developing relationships with learners - this is what works and this is what they need. <i>Teaching the kid rather than teaching the content.</i> - Raising expectations - teaching up and across. - Inquiry topics hooked students in and the link with literacy. - Core Beliefs - RAPID 	<ul style="list-style-type: none"> - Students have improved academically. - Students more engaged. - Students excited to share their writing. 	<ul style="list-style-type: none"> - Teacher collaboration and sharing - Keeping the spotlight on students - Focus on relationships 	<ul style="list-style-type: none"> - Keep talking about focus learners. - Quadrant and RAP... - What's worked well and what hasn't worked well - sharing this out. - Writing books to next year's teacher.

Planning for next year:

Tātaritanga raraunga

Provide a description of the actions the board will take to address any targets that were not achieved. This may involve including aims and targets in next year's charter to address the variance.

DOUGLAS PARK SCHOOL
Kiwisport Report 2018

MOE funding: \$6048.67

Expenditure: \$6,405.58

Increase the numbers of school-age children participating in organised sport - during school, after school and by strengthening links with sports clubs;

Increase the availability and accessibility of sport opportunities for all school-aged children;

Support children in developing skills that will enable them to participate effectively in sport at both primary and secondary level.

Kiwisport is a Government funding initiative to support student participation in organised sport. In 2018, the school received total Kiwisport funding of **\$6048.67**

Douglas Park School maintains a high level of participation in organised sport. We consistently have high numbers of teams competing in touch, softball, mod-softball, tee-ball, hockey, netball, miniball and rippa. Once again, our Yr 5/6 Rippa team competed at the Rippa Nationals in 2018 after winning their regional event. We proudly represented Wairarapa Bush at the National event as we did in 2017.

Douglas Park School is part of the Masterton Primary Schools Sports Cluster, and a portion of our Kiwisport funding is allocated towards the Masterton Cluster Co-ordinator. The co-ordinator organises, promotes and communicates many sporting opportunities for our pupils in the Masterton area and beyond.

We have subsidised our main sports fees, netball and hockey, to ensure that cost isn't a barrier to our pupils taking part in organised sport.

Our Kiwisport funding has covered the cost to transport (buses) to whole school and inter-school events, thus allowing all pupils to take part without cost being a barrier. We also paid the interschool entry fee for our pupils who represented us at regional or Wellington regional events.

Sports equipment was purchased to ensure our pupils have the right tools to learn new sports, and continue to play any organised sport they choose to be part of.

2018 Participation

Term 1	Term 2	Term 3	Term 4
Rippa - 4 teams (40) Softball - 2 team (20) Mod-Softball - 4 teams (40) Teeball - 6 teams (60)	Netball - 4 teams (50) Hockey - 5 teams (50) Yr 3 Netball - 2 team (10)	Miniball - 8 teams (80) Rippa Nationals (10)	Softball - 2 team (20) Mod-Softball - 4 teams (40) Teeball - 6 teams (60) Summer Hockey (40) Yr 1-2 Netball - 2 teams (8)
Interschool Swimming Wairarapa Champs Swimming 6 a-side Hockey Day	Interschool X-Country Wgtn Regional X-Country	Have-a-Go Day Rippa Nationals	Interschool Athletics Wgtn Regional Athletics

Independent auditor's report

To the Readers of Douglas Park School's Financial Statements for the year ended 31 December 2018

The Auditor-General is the auditor of Douglas Park School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Stephens Wairarapa 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 2 to 19, that comprise the statement of financial position as at 31 December 2018, and 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 (Public Sector PBE Standards RDR)

Our audit was completed on 30 May 2019. This is the date at which our opinion is expressed.

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

Basis for Opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance and Kiwisport Statement 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.



Michael Rania | **Moore Stephens Wairarapa Audit**
On behalf of the Auditor-General | Masterton, New Zealand