

DOUGLAS PARK SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

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DOUGLAS PARK SCHOOL

Financial Statements - For the year ended 31 December 2017

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Douglas Park 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.

Beth Cockeram

Full Name of Board Chairperson

Gareth Sinton

Full Name of Principal



Signature of Board Chairperson



Signature of Principal

29/5/18

Date:

29/5/18

Date:

Douglas Park School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	2,582,688	2,564,279	2,597,119
Locally Raised Funds	3	55,599	22,100	78,837
Interest Earned		20,882	18,250	22,847
Gain on Sale of Property, Plant and Equipment		-	-	2,087
Other Revenue		-	-	-
		<hr/>	<hr/>	<hr/>
		2,659,169	2,604,629	2,700,890
Expenses				
Locally Raised Funds	3	25,046	11,000	62,089
Learning Resources	4	1,857,485	1,887,941	1,835,464
Administration	5	141,436	139,063	159,249
Finance		2,445	-	1,254
Property	6	528,807	546,966	523,125
Depreciation	7	70,945	64,000	68,559
Loss on Disposal of Property, Plant and Equipment		629	-	14,254
		<hr/>	<hr/>	<hr/>
		2,626,793	2,648,970	2,663,994
Net Surplus / (Deficit) for the year		32,376	(44,341)	36,896
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		32,376	(44,341)	36,896

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 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	<u>787,882</u>	<u>706,645</u>	<u>742,895</u>
Total comprehensive revenue and expense for the year	32,376	(44,341)	36,896
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	8,091
Equity at 31 December	<u>820,258</u>	<u>662,304</u>	<u>787,882</u>
Retained Earnings	820,258	662,304	787,882
Reserves	-	-	-
Equity at 31 December	<u>820,258</u>	<u>662,304</u>	<u>787,882</u>

References to Equity Statement are to meet the requirements of PBE Accounting Standards Reduced Disclosure Regime and the accompanying notes form part of these financial statements.

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

MOORE STEPHENS

Douglas Park School

Statement of Financial Position

As at 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Assets				
Cash and Cash Equivalents	8	288,642	65,000	79,597
Accounts Receivable	9	140,624	142,500	197,252
GST Receivable		12,021	9,304	7,038
Prepayments		2,919	4,500	2,214
Investments	10	625,481	500,000	588,251
		<u>1,069,687</u>	<u>721,304</u>	<u>874,351</u>
Current Liabilities				
Accounts Payable	12	127,814	171,000	183,118
Revenue Received in Advance	13	19,037	15,000	3,461
Provision for Cyclical Maintenance	14	16,458	15,000	16,057
Sports Co-ordinator Cluster	15	38,588	-	28,708
Finance Lease Liability - Current Portion	16	8,489	10,000	10,856
Funds held for Capital Works Projects	17	144,469	-	(9,462)
		<u>354,855</u>	<u>211,000</u>	<u>232,738</u>
Working Capital Surplus/(Deficit)		714,832	510,304	641,613
Non-current Assets				
Property, Plant and Equipment	11	205,543	230,000	234,656
		<u>205,543</u>	<u>230,000</u>	<u>234,656</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	92,875	78,000	77,564
Finance Lease Liability	16	7,242	10,000	10,823
		<u>100,117</u>	<u>88,000</u>	<u>88,387</u>
Net Assets		<u>820,258</u>	<u>652,304</u>	<u>787,882</u>
Equity		<u>820,258</u>	<u>662,304</u>	<u>787,882</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 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		564,242	595,620	561,127
Locally Raised Funds		87,885	22,100	93,403
Goods and Services Tax (net)		(4,984)	-	3,403
Payments to Employees		(300,349)	(327,917)	(292,519)
Payments to Suppliers		(231,088)	(233,303)	(281,428)
Cyclical Maintenance Payments in the year		-	10,000	
Interest Paid		(2,445)	-	
Interest Received		17,611	18,250	30,224
Net cash from / (to) the Operating Activities		130,872	84,750	114,209
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		4,371	(2,000)	
Purchase of PPE (and Intangibles)		(41,748)	(62,000)	(20,362)
Purchase of Investments		(37,230)	-	(30,412)
Net cash from / (to) the Investing Activities		(74,607)	(64,000)	(50,774)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	8,091
Finance Lease Payments		(11,032)	-	(269)
Funds Administered on Behalf of Third Parties		9,880	-	(40,628)
Funds Held for Capital Works Projects	17	153,932	-	
Net cash from Financing Activities		152,780	-	(32,806)
Net increase/(decrease) in cash and cash equivalents		209,045	20,750	30,630
Cash and cash equivalents at the beginning of the year	8	79,597	44,250	48,967
Cash and cash equivalents at the end of the year	8	288,642	65,000	79,597

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.

Douglas Park School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

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 statements 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 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.

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

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

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

The School has met the requirements under 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 \$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
Maintenance 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

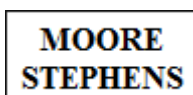
Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

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 funds 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.

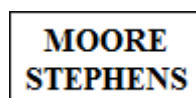
Commitments and contingencies are disclosed exclusive of GST.

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	521,760	523,823	530,987
Teachers' salaries grants	1,642,334	1,630,000	1,634,965
Use of Land and Buildings grants	363,612	383,000	382,655
Resource teachers learning and behaviour grants	768	-	5,895
Other MoE Grants	54,214	27,456	42,618
	<u>2,582,688</u>	<u>2,564,279</u>	<u>2,597,119</u>

3. Locally Raised Funds

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	31,636	14,000	25,605
Fundraising	3,719	-	1,676
Other revenue	3,334	100	2,748
Trading	6,252	8,000	18,628
Activities	10,658	-	30,181
	<u>55,599</u>	<u>22,100</u>	<u>78,837</u>
Expenses			
Activities	18,309	4,000	42,051
Trading	4,983	7,000	19,554
Fundraising (costs of raising funds)	1,754	-	484
	<u>25,046</u>	<u>11,000</u>	<u>62,089</u>
<i>Surplus for the year Locally raised funds</i>	<u>30,553</u>	<u>11,100</u>	<u>16,748</u>

4. Learning Resources

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	30,791	39,209	26,604
Information and communication technology	13,155	17,000	12,417
Library resources	652	700	804
Employee benefits - salaries	1,804,031	1,820,682	1,787,979
Staff development	8,856	10,350	7,660
	<u>1,857,485</u>	<u>1,887,941</u>	<u>1,835,464</u>

5. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,100	5,033	5,191
Board of Trustees Fees	3,405	4,450	3,850
Board of Trustees Expenses	10,652	3,700	8,902
Communication	4,179	4,250	4,861
Consumables	9,006	12,860	9,050
Operating Lease	5,407	12,620	23,729
Other	9,521	5,650	5,551
Employee Benefits - Salaries	84,938	80,900	89,385
Insurance	3,588	3,600	3,561
Service Providers, Contractors and Consultancy	5,640	6,000	5,170
	<u>141,436</u>	<u>139,063</u>	<u>159,249</u>

6. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,291	7,100	11,572
Consultancy and Contract Services	14,567	16,000	15,216
Cyclical Maintenance Expense	15,712	20,000	(4,396)
Grounds	12,959	4,750	4,824
Heat, Light and Water	25,295	24,000	26,962
Rates	8,652	9,000	8,725
Repairs and Maintenance	20,657	21,281	16,739
Use of Land and Buildings	363,612	383,000	382,655
Security	5,699	5,500	5,564
Employee Benefits - Salaries	53,363	56,335	55,264
	<u>528,807</u>	<u>546,966</u>	<u>523,125</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.

7. Depreciation

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	433	500	433
Furniture and Equipment	16,905	19,500	20,535
Information and Communication Technology	33,567	25,000	28,168
Playground	1,462	2,000	2,264
Artificial Turf	13,307	13,000	13,308
Leased Assets	2,303	1,000	971
Library Resources	2,968	3,000	2,880
	<u>70,945</u>	<u>64,000</u>	<u>68,559</u>

8. Cash and Cash Equivalents

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	188,479	25,000	59,502
Bank Call Account	100,163	40,000	20,094
Cash equivalents and bank overdraft for Cash Flow Statement	<u>288,642</u>	<u>65,000</u>	<u>79,597</u>

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

Of the \$288,642 Cash and Cash Equivalents, \$169,178 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2018 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	12,396	5,000	29,106
Interest Receivable	10,648	7,500	7,377
Receivables from the Ministry of Education	11,079	-	-
Teacher Salaries Grant Receivable	106,501	130,000	160,769
	<u>140,624</u>	<u>142,500</u>	<u>197,252</u>
Receivables from Exchange Transactions	23,044	12,500	36,483
Receivables from Non-Exchange Transactions	117,580	130,000	160,769
	<u>140,624</u>	<u>142,500</u>	<u>197,252</u>

10. Investments

The School's investment activities are classified as follows:

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	625,481	500,000	588,251

11. Property, Plant and Equipment

	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	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			
Land	-	-	-
Buildings	9,486	(4,615)	4,871
Furniture and Equipment	295,903	(270,307)	25,596
Information and Communication	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

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2016						
Buildings	16,729	2,610	(13,601)	-	(433)	5,304
Furniture and Equipment	54,700	6,443	(56)	-	(20,535)	40,552
Information and Communication	67,521	18,722	-	-	(28,168)	58,075
Technology						
Playground Equipment	4,661	-	-	-	(2,264)	2,397
Artificial Turf	94,456	-	-	-	(13,308)	81,148
Leased Assets	-	27,201	-	-	(971)	26,230
Library Resources	22,838	1,589	(597)	-	(2,880)	20,950
Balance at 31 December 2016	260,905	56,565	(14,254)	-	(68,559)	234,656

The net carrying value of equipment held under a finance lease is \$29,010 (2016: \$26,230)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2016			
Buildings	9,486	(4,182)	5,304
Furniture and Equipment	344,357	(303,805)	40,552
Information and Communication Technology	256,900	(198,825)	58,075
Playground Equipment	45,162	(42,765)	2,397
Artificial Turf	133,067	(51,917)	81,149
Leased Assets	27,201	(971)	26,230
Library Resources	52,460	(31,510)	20,950
Balance at 31 December 2016	868,632	(633,975)	234,656

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12. Accounts Payable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	11,660	15,000	12,223
Accruals	6,255	5,000	4,957
Capital accruals for PPE items	-	-	-
Banking staffing overuse	-	-	1,421
Employee Entitlements - salaries	106,501	146,000	160,769
Employee Entitlements - leave accrual	3,398	5,000	3,749
	<u>127,814</u>	<u>171,000</u>	<u>183,118</u>
Payables for Exchange Transactions	127,814	171,000	183,118
	<u>127,814</u>	<u>171,000</u>	<u>183,118</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other (School Council funds held)	19,037	15,000	3,461
	<u>19,037</u>	<u>15,000</u>	<u>3,461</u>

14. Provision for Cyclical Maintenance

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	93,621	93,621	103,725
Increase to the Provision During the Year	15,712	20,000	(4,396)
Use of the Provision During the Year	-	(30,280)	(5,708)
Provision at the End of the Year	<u>109,333</u>	<u>83,341</u>	<u>93,621</u>
Cyclical Maintenance - Current	16,458	15,000	16,057
Cyclical Maintenance - Term	92,875	78,000	77,564
	<u>109,333</u>	<u>93,000</u>	<u>93,621</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 coordinator for sports activities in the area. Each cluster contributes to the costs of the coordinator and significant funding is received also from Sport Wellington.

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds at the beginning of the year	28,708		18,000
<u>Income</u>			
Funds received from cluster members	29,525	-	32,357
	<u>29,525</u>		<u>32,357</u>
<u>Expenditure</u>			
Salaries	16,451		18,650
Other works	3,195		3,000
	<u>19,645</u>	-	<u>21,650</u>
	<u><u>38,588</u></u>	-	<u><u>28,708</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:

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	5,650	10,000	10,856
Later than One Year and no Later than Five Years	3,941	10,000	10,823
	<u>9,591</u>	<u>20,000</u>	<u>21,679</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:

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Toilet Upgrade	<i>in progress</i>	1,093	-	-	-	925
Classroom Upgrade	<i>in progress</i>	7,943	334,959	181,029	-	162,042
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)	-	-	-	(21,313)
Totals		(9,462)	334,959	181,029	-	144,469

Represented by:

Funds Held on Behalf of the Ministry of Education	169,178
Funds Due from the Ministry of Education	24,709
	<u>144,469</u>

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Toilet Upgrade	<i>in progress</i>	1,093	-	-	-	1,093
Classroom Upgrade	<i>in progress</i>	7,943	-	-	-	7,943
GSE Modifications	<i>Completed</i>	3,600	-	1,477	-	2,122
Drainage Works	<i>in progress</i>	4,088	-	-	-	4,088
Low Rise Lift Pool Hoist	<i>in progress</i>	14,443	(17,839)	-	-	(3,396)
Curriculum Upgrade	<i>in progress</i>	-	-	21,313	-	(21,313)
Totals		31,167	(17,839)	22,790	-	(9,462)

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 teacher and support staff 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.

19. Remuneration

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Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	3,405	3,850
Full-time equivalent members	0.46	0.04
<i>Leadership Team</i>		
Remuneration	331,962	328,059
Full-time equivalent members	3	3.00
Total key management personnel remuneration	335,367	331,909
Total full-time equivalent personnel	3.46	3.04

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

Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Principal 1		
Salary and Other Payments	70 - 80	130 - 140
Benefits and Other Emoluments	1 - 2	3 - 4
Termination Benefits	-	-
Principal 2		
Salary and Other Payments	70 - 80	-
Benefits and Other Emoluments	2 - 3	-
Termination Benefits	-	-

Other Employees

No other employees with remuneration greater than \$100,000 was in the following bands:

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:

	2017 Actual	2016 Actual
Total		-
Number of People		-

21. 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).

22. Commitments

(a) Capital Commitments

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

A project estimated to cost \$372,000 to upgrade classrooms in blocks 1 & 2 which is to be completed in 2018, and which will be funded predominantly by the Ministry of Education. \$334,959 has been received of which \$181,029 has been spent.

(Capital commitments at 31 December 2016:)

A project estimated to cost \$372,000 to upgrade classrooms in blocks 1 & 2 which is to be completed in 2017, and which will be funded predominantly by the Ministry of Education. \$37,218 has been received (post balance date) of which \$4,360 has been spent

(b) Operating Commitments

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

(a) operating lease of a photocopier;

	2017 Actual \$	2016 Actual \$
No later than One Year	3,204	8,329
Later than One Year and No Later than Five Years	-	3,204
	3,204	11,533

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	288,642	65,000	79,597
Receivables	140,624	142,500	197,252
Investments	625,481	500,000	588,251
Total Loans and Receivables	1,054,747	707,500	865,099

Financial liabilities measured at amortised cost

Payables	127,814	171,000	183,118
Finance Leases	15,731	20,000	21,680
Total Financial Liabilities Measured at Amortised Cost	143,545	191,000	204,798

25. Events After Balance Date

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

Independent auditor's report

To the Readers of Douglas Park School's Financial Statements for the year ended 31 December 2017

The Auditor-General is the auditor of Douglas Park School (the School). The Auditor-General has appointed me, Miecio Czudaj, 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 2017, 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 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 Sector - Public Benefit Entity Standards Reduced Disclosure Regime (Public Sector PBE Standards RDR)

Our audit was completed on 29 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 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 Board of Trustees Listing, Kiwi Sport Report 2017 and Analysis of Variance Reporting 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.



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

Douglas Park School Board of Trustees

For the Year Ended 31 December 2017

Board of Trustees:

Chairperson	Brett Cockeram Environmental Monitoring Officer	Elected: May 2016 Term Expires: April 2019
Board Members	Richard Brown Principal	Appointed: January 2004 Retired: July 2017
	Gareth Sinton Principal	Appointed: July 2017 Term Expires: April 2019
	Trudy Sears Schools' Liaison officer	Elected: May 2016 Term Expires: April 2019
	Richard Sexton Lecturer/Builder	Elected: May 2016 Term Expires: April 2019
	Holly Rees Housewife	Elected: May 2016 Term Expires: April 2019
	Matt Shaw Business Advisor	Elected: May 2016 Term Expires: April 2019
	Jane Macdonald Staff Trustee – Teacher	Elected: May 2016 Term Expires: April 2019

DOUGLAS PARK SCHOOL

Kiwisport Report 2017

MOE funding: \$5184.18

Expenditure: \$6048.67

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 2017, the school received total Kiwisport funding of \$5,184.

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. Of note, our Yr 5/6 Rippa team competed at the Rippa Nationals in 2017 after winning their regional event. We proudly represented Wairarapa Bush at the National event. We are looking to have the whole school take part in "Shuttle Time" as part of our Net & Wall games focus.

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

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. Netball Wairarapa had a one off building levy fee per player for the 2017 season due to their new facilities being built. We were also required to purchase new netball uniforms for our teams - these will be used for many years.

Our Kiwisport funding has covered the cost of 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.

As a school we run a local Primary Touch competition for over 300 pupils, and resources were purchased to ensure the competition was kept to a high standard. 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.

2017 Participation

Term 1	Term 2	Term 3	Term 4
Rippa - 5 teams (50) Softball - 1 team (10) Mod-Softball - 4 teams (40) Teeball - 5 teams (50) Yr 1-2 Netball - 2 teams (8) Interschool Swimming Wairarapa Champs Swimming	Netball - 4 teams (40) Hockey - 5 teams (50) Yr 3 Netball - 1 team (5) Interschool X-Country Wgtn Regional X-Country	Miniball - 8 teams (80) Rippa Nationals (10) Have-a-Go Day	Softball - 2 team (20) Mod-Softball - 4 teams (40) Teeball - 8 teams (80) Touch - 7 teams (70) Summer Hockey (40) Interschool Athletics Wgtn Regional Athletics



School Name:	Douglas Park School	School Number:	1661
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2017 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"> • Building effective learning through the DPS Curriculum • Improved student engagement through modern learning practice <p>Strategic Goal 2:</p> <ul style="list-style-type: none"> • Teachers develop collaborative practices to enhance learning <p>Strategic Goal 3:</p> <ul style="list-style-type: none"> • Build communication links with our DPS Community partners
Annual Target:	To accelerate the Literacy progress of 12+ Maori Boys by at (least one NS level from BELOW to AT)



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:	<ul style="list-style-type: none"> - Building effective learning through the DPS Curriculum - Improved student engagement through modern learning practice 		
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>
<p>Review, reconstruct and implement the DPS Curriculum including assessment, graduate profile, core beliefs and digital technologies. Terms 1 - 4</p> <ul style="list-style-type: none"> - Review the current documentation. - Researched, inquired into others schools practice - Removed the date material and began to rewrite current 	<p>Identified that the out of date material needed to be removed and the curriculum rethought to allow for flexibility and alignment with current practices.</p> <p>We created a draft model in line with our and the sectors current practice and thinking.</p> <p>Staff gave feedback to further enhance the curriculum. Positive responses from staff.</p>	<p>In reviewing the current documentation it was evident that we needed to create a DPS model that reflected who we are as a school...rewriting the existing documents was not going to achieve this.</p> <p>It was evident that the new curriculum needed to be a living document, make our beliefs clear and share our visions for learning and teaching.</p>	<p>Form a curriculum development team to act on staff feedback and generate and align the supporting documentation.</p> <p>Collect board, parent, teacher and student voice to enhance the development of the curriculum further.</p> <p>Ensure alignment between the 2018 annual plan and the three key facets of the DPS curriculum.</p>



<p>statement.</p> <ul style="list-style-type: none"> - Came to the realisation that there was a need for a new DPS model that supports the current teaching and learning thinking. - Our draft model has been completed and shared with staff -Jane, Shaun and I worked on the draft, deciding on the key areas we and the community want for learning. 	<p>Staff are thinking about 2018 ideas in relation the the new curriculum.</p>		<p>Plan the PL programme for 2018 around the key facets of the curriculum.</p>
<p>Inquiry to become the context of literacy learning. Terms 1 - 4</p> <p>Each term a group of teachers planned the Inquiry unit of learning and this included developing literacy ideas for integration in literacy.</p> <p>PL</p>	<p>Teams selected reading material with the context from the inquiry.</p> <p>The genre taught in writing was the best fit for the inquiry focus.</p> <p>There was an increase in the amount of writing during inquiry time.</p> <p>Inquiry gave the purpose to the writing for many learners.</p> <p>Inquiry was seen not only as afternoon learning. Learners were</p>	<p>The shared planning of the inquiry units gave teachers relevant material and ideas to build their class literacy/inquiry learning upon. Specific links were made between inquiry knowledge/skills and the literacy learning.</p> <p>Termly PL session on inquiry ensured good practice was shared and that barriers to the integration identified.</p> <p>PL kept inquiry to the front of teachers thinking and held them accountable.</p>	<p>Continue with the shared planning of the inquiry, making specific links to inquiry.</p> <p>Continue to focus on using the purposeful reading and writing experiences within literacy that support the inquiry learning.</p> <p>Continued work on achieving a balance between literacy skills, writer's' choice and a literacy programme that maximises</p>



	<p>exploring the topic throughout the day.</p> <p>Reading and writing has started to become more cross curricula.</p> <p>Transfer of skills between literacy and inquiry.</p>		<p>inquiry opportunities.</p>
<p>Investigate & implement learning maps for learners - growing personalised learning T 1 - 4</p>	<p>An initial investigation took place in Term 1. AP visited a school who uses the Maps and gained some insight and feedback.</p> <p>Team Leader contacted Infinity, and attempted to set up a PL day in Masterton. This didn't work out, clash of dates</p>	<p>While the visit to Whareama, and Team Leaders work surfaced that the maps would be a great tool to get to know our learners, the timing wasn't quite right to add another layer of PLD on top of the other strands we had running in 2017.</p>	<p>Idea to be shelved for now. The Whakaoriori CoL has selected Brian Annan as its expert partner, and one of his tools will be the Learning Maps.</p>
<p>Strategic Aim:</p>	<p>Strategic Goal 2: Modern Learning practice to develop lifelong learners</p>		
<p>Annual Aim:</p>	<ul style="list-style-type: none"> Teachers develop collaborative practices to enhance learning 		



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>
<p>Implement collaborative practice to enhance learning and teaching utilising our spaces, pedagogy and peer expertise as tools Terms 1 - 4</p> <p>Two PL session with Mark Osborne on collaborative teaching.</p> <p>PL on collaboration and sense making conversations.</p> <p>Initiated the building work to create more collaborative friendly environments.</p> <p>Utilised larger spaces and reduced the teacher footprints to allow for multiple teachers in one space.</p> <p>Encouraged flexibility and mobility of where teachers work.</p>	<p>Teachers building their understanding of collaborative practice. Identifying pitfalls, benefits and the why for collaborative teaching.</p> <p>Growing teacher awareness of the complications of close collaboration.</p> <p>RAPID sessions allowed teams to work together on outcomes for shared learners. This was new for 2017. Bit of a scattergun approach to new ideas, they didn't fit inside a larger inquiry cycle</p>	<p>With the current building work there was a clear need from staff to work on strategies to develop and maintain positive collaborative relationships.</p> <p>Need to explore different teaching approaches with multiple teachers in one space.</p> <p>The success of RAPID, and teachers seeing the benefit of sharing their knowledge, ideas and the impact this can have on learning. Current DPS TAI process still encourages individual inquiries, even as we share spaces and learners</p>	<p>Work with Mark Osborne to carry on across 2018</p> <p>Application to MOE PL Panel for funding to develop the Spirals of Inquiry as a collaborative tool for teaching teams to measure impact.</p>



<p>Develop the continuum of context based learning from Y 1 to 6 including play based strategies to passion learning Terms 1 - 4</p>	<p>Kowhai (Year 2/3 teaching team) attended Longworth Education course. Building their understanding of play-based learning.</p> <p>Rimu and a Kowhai teacher attended the next level play course in term 4.</p> <p>Kahikatea have continued with the Click, Make and Build as a passion learning time.</p> <p>Rata continued with the use of Maker Time once a week. The focus on allowing children to explore and develop the core beliefs.</p> <p>Classes trialling the use of passion time, project based learning and robotic/maker challenges as part of the literacy programme.</p>	<p>Kowhai were doing some 'play' in the first two terms, but after the course the play has been much further refined, and is now purposeful. They release a teacher to roam to help facilitate and provoke the play</p> <p>Developing teacher understanding of how to manage Click, Make, Build or Maker Time has allowed it to flow into other parts of the learning day and/or be used to as the vehicle to develop some of the school's core beliefs.</p>	<p>To be developed as part of DPS Curriculum work in 2018. Some key questions will be 'what does play look like in Year 0-3, and what can play be like in Year 4-6?' How does play transition into project based learning, or into child-led inquiry?</p> <p>To build our collective school understanding of 'Why' we do play/passion learning here at Douglas Park. How does it fit/align and help develop our DPS Kid, and curriculum.</p>
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<p>Interschool collaboration to grow PLD Term 1 - 3</p> <p>Educamp - Palmerston North</p> <p>Educamo Wairarapa</p> <p>visits to -</p> <p>Visits be FFLT groups</p>	<p>2 staff members on the organising committee for educampWAI (also representatives from Opaki, Hadlow and Lakeview). First time an event like this held in the region. Attended educampPALMY in the lead up to gain some insight, and make connections. Our day held end of Week 2, Term 4. Over 40 attendees from across and out of the region. 10 DPS staff attended, and ran 3 sessions.</p> <p>Hosted a lot of visiting groups this year. Shared our journey, use of spaces, and the new building modifications. Groups from Roslyn School (twice), FFLT group, beginning principals cluster, PLG.</p>	<p>educampWAI brought a wide range of PL options for staff to opt-into that can't fit within the current PL model at school. We were able to put some of our expertise out for others to look at and discuss. Connections made across schools, including offers of reciprocal visits.</p> <p>Sharing our practice and ideas always beneficial, makes your clarify your own thinking. Some visitors gave us very positive feedback about what we do, very affirming.</p>	<p>educampWAI will be held again, discussions around shifting the date to a better time of year. DPS will have 3 voices on the committee at this stage.</p> <p>Investigate another evening idea, Edulgnite.</p> <p>DPS to keep having voice in the CoL setup stage</p>
<p>Strategic Aim:</p>	<p>Strategic Goal 3: To strengthen our partnerships with our school community</p>		
<p>Annual Aim:</p>	<ul style="list-style-type: none"> • Build 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>
<p>Using See Saw across the school T 1- 4</p> <p>Whole staff introduction at January Retreat. Sharing of good practice. Staff becoming familiar in Term 1.</p> <p>Parent signed up in Term 2.</p> <p>PL in Term 1, 2 & 3</p> <p>Sharing of staff learning, good practice.</p>	<p>Now used as a tool across the school for learning. Students from 5 are able to share work to teachers, students and parents.</p> <p>Beginnings of good, self, peer-to-peer and parent feedback.</p> <p>Staff beginning to use to track progress using the skills view. Some staff using Seesaw as a means to share learning or tasks with their learners.</p> <p>Large amount of parents signed up and engaged. Not all, and those that haven't can miss out on information. Limited engagement with some parents, even if connected.</p> <p>Become the main home-school online connection.</p>	<p>Making Seesaw school wide allowed for better professional learning opportunities with staff. it also allowed for consistency for the learners and therefore improved quality.</p> <p>Focus on what is going onto Seesaw saw teacher focus on using it as an assessment/feedback tool.</p> <p>Specific teaching of self and peer feedback strategies across some teams.</p> <p>Staff PL on the features of Seesaw allowed for more competent use of the programme.</p>	<p>Exploring the Skills View further as a way of measuring and tracking progress.</p> <p>Develop school wide consistency of expectations of use</p> <p>Use of Blog component - explore</p> <p>Tie into some PLD as sustainable action</p> <p>Use Seesaw as a way of sharing the learners development of the core beliefs or DPS Kid.</p>



<p>Identify community partnerships (wider than parents & whanau), place of and potential communication with them Term 1 - 4</p> <p>New Partnerships for 2018</p> <ul style="list-style-type: none"> - educampWAI - Forest School - Aratoi - Kellas Bennet - DOC Rangers - Ride Raffle - Town Library - MINDLAB <p>Strengthened Partnerships</p> <ul style="list-style-type: none"> - Rangimarie Marae Committee - Joe Potongaroa - West Kindy - SLAM - Riversdale Beach Life Saving - Greater Wellington Regional Council - Police Education Officers 	<p>In 2018 classes and groups interacted with a wider range of community resources</p>	<p>Part of this is due to the new Inquiry Learning, and as part of that teachers bringing in, and accessing externally, experts to help build learning understanding.</p> <p>FODP's give each team \$1000 to go towards having learning experiences outside the classroom. Teams also top this up with their own fundraising. This funding/support is allowing us to give a wider range of experiences to the children to help them develop into DPS Kids.</p>	<p>Sustain those fundraisers/partnerships (ride raffle) that brought new people and businesses into the school.</p> <p>Health 'agencies'? Use the external resources available for schools like Council Dog Safety, Fire Service etc. Build from the parent voice from Health Consultation</p> <p>Clear part of the Inquiry Team planning. What/Who are the external resources that we can bring in/go out to. Expert identification.</p>
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<p>Develop partnerships with local preschools and schools (MIS, Waicol) T 1 - 4</p>	<p>Contact made with local pre schools early in the year. Visits back to Pohutukawa and York St. Transition to school book delivered to local pre-schools including Cole St day care. Regular and reciprocal(at least twice a tem) visits to West Kindergarten(our closest pre-school). Attendance at the Transition group meetings with ECC and other NE teachers.</p>	<p>Developing relationships with pre-schools helps the transition process. Need time for teachers and students to have the opportunity to visit ECC.</p>	<p>Continue with the regular contact particularly with West to ensure we know where our learners are coming from and learn what their strengths have been in the EC setting. Take groups of students back to their ECC.</p>
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Annual Target: To accelerate the Literacy progress of 12+ Maori Boys by at (least one NS level from BELOW to AT)

Baseline Data:

Our end of year OTJ's and NAG2A(B) identified x 34 2016 Māori Male learners who require support to meet NS

Writing		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	
All students	Male	19	10%	58	32%	85	47%	19	10%	181
	Female	8	4%	49	27%	95	52%	32	17%	184
	Māori Male	7	13%	27	50%	16	30%	4	7%	54
	Māori Female	0	0%	11	24%	26	57%	9	20%	4
	Total	27	7%	107	29%	180	49%	51	14%	365

Reading		Well Below		Below		At		Above		Total
		No	%	No	%	No	%	No	%	
All students	Male	17	9%	51	28%	97	54%	16	9%	181
	Female	12	7%	38	21%	106	58%	28	15%	184
	Māori Male	8	15%	22	41%	21	39%	3	6%	54
	Māori Female	2	4%	11	24%	28	61%	5	11%	46
	Total	29	8%	89	24%	203	56%	44	12%	365



Target:	63% Maori boys below or well below in writing. 56% Maori boys below or well below in reading.			
Progress to Target:	To accelerate the Literacy progress of 12+ Maori Boys by at (least one NS level from BELOW to AT)			
Reading	2016	2017	Shift	
All	67.7	71.9	+ 4.2	
Māori	57	61.9	+ 4.9	
Boys	62.4	68.5	+ 6.1	
Māori Boys	44	50.9	+ 6.9	
Writing	2016	2017	Shift	
All	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	



	<p>The 16 focus learners for 2017 have made great progress. They were closely monitored within the new RAPID system. Of the 16:</p> <ul style="list-style-type: none"> - 5 have shifted from Below to At in Reading - 7 have shifted from Below to At in Writing <p>These learners have made marked acceleration to shift National Standard bands.</p> <p>The learners who are still Below or Well Below have also made fantastic progress. Of the 16:</p> <ul style="list-style-type: none"> - Reading: 9 of the 16 made accelerated progress, with the others maintaining (which is a success in itself) - Writing: 8 of the 16 made accelerated progress, with most of the others maintaining <p>Our aim was to increase outcomes for our Māori Boys in Literacy, and we have met this. In reading we have gone from 44% At in 2016, to 50.9% in 2017 an increase of 6.9% (this is greater than the progress of the school as a whole). In writing we have gone from 37% At in 2016 to 45.7% in 2017, an increase of 8.7% (significantly greater progress than that of the school as a whole)</p>		
<p>Build relationships with whanau of targeted students</p>	<p>At the Term 2 whanau evening, Gareth and Amy met with the parents of the targeted students to build relationships and to gather info from the students and their families...e.g what do they like about school, what do they find hard about school and how can we help them.</p> <p>Leaders team read and shared information around MASAM to begin to build our understanding of looking at learning through the</p>	<p>Initial thinking was that one of our Leaders team was to do this relationship building by themselves. After the whanau evening, this was seen as too big of a job. Small steps were taken by teams/teachers</p>	<p>Work with staff to build on everyone's understanding of the Treaty of Waitangi and how we need to grow and celebrate the "Māoriness" of our school. Where are the spaces and places in our school where we celebrate the culture of our students?</p>



	lens of Maori students and whanau.		
Investigate He Kakano and other research (Russell Bishop, ERO reports) that impact on Maori student achievement. http://kep.org.nz/assets/resources/site/Module7b-v20a-11Nov14_5Jan16.pdf	Leadership team completed the Culturally Responsive Pedagogies section of Mau kit te Ako (a PCT programme). Leadership team completed the TKI Curriculum Spotlight on Māori Achieving Success as Māori.	The PCT course was a good introduction, best part being to get the Leaders back into the key documents supporting Māori success in education. TKI Spotlight a step up. The videos challenged us a lot more, and highlighted some areas we want to develop	Engage with an expert (possibly from local Iwi) to help us understand the Treaty of Waitangi better, and what it means for Education. Carry on have lead teachers in the local Culturally Responsive Practice cluster.
Sharing student work using the Seesaw app	(see Strategic Goal 3 for details)		



<p>Ongoing conversations, tracking and monitoring of target students. (e-asttle, PACT). 3x a term</p>	<p>AP developed a system called RAPID (Review, Assess, Plan to Inform Discussions). 3 weekly discussions on the progress of our focus learners. The model is collaborative, and evidenced based.</p> <p>Leaders trialled and modified the system across term 1. RAPID introduced to staff during Data Day at the end of Term 1.</p> <p>Feedback gained from staff across each term, particularly in term 4 as a summative view.</p> <p>Teams trialled involving students in the process, and leaders acknowledge a great next step would be to involve whanau</p>	<p>Brought focus to the discussions. Made discussions about the link between teacher practice, and student outcomes. Involved the whole teaching team, shared ownership. Generated ideas bigger than one person could. Kept the children in focus, meant that teachers were far more aware of the progress needed to be made, and what is/isn't working.</p>	<p>Involving students in the process</p> <p>Involving whanau in the process</p> <p>Allowing teams to use RAPID in other areas, or contexts (eg. as mini IBP's, or looking at Maths etc)</p>
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<p>Inquiry: How does mixed ability grouping impact on achievement?</p> <ul style="list-style-type: none"> - Was down as an action for leaders to work on across 2017. This did not happen. 	<p>This became the context for several teacher inquiries in 2017.</p> <p>Year 3/4 reading, one teacher had success with her inquiry into mixed ability reading practice.</p> <p>Mixed ability grouping and teaching happens across Years 2-6 to some degree. Very prominent in Numeracy in Years 3/4, and in writing across those year levels.</p>	<p>Noticeable gains were made for children, all coming off the colour wheel achieved at a higher level on PROBE than we have noticed in the past.</p>	<p>Year 3 teacher is shifting to Year 2/3 and she is going to share her knowledge across her new teaching team.</p>
<p>“Boys” literacy night. Involve Dads in a literacy evening</p>	<p>Idea discussed in Term 1, decision made to do it in Term 4 when the weather was more settled. Idea of having cars, outdoor interactive setups for dads and lads to work with.</p> <p>When planning Term 4 Leaders made the decision not to go ahead with this idea.</p>	<p>Again, timing wasn’t right. Term 4 started busy, and adding another after-school event wasn’t seen as being productive given the time of year.</p>	<p>Aim is to try again in Term 1, earlier in the term.</p>

Planning for next year:

Sustaining Our Learning

- Form a curriculum development team to act on staff feedback and generate and align the supporting documentation.
- Continue with the shared planning of the inquiry, making specific links to inquiry...ensuring purposeful topics. Timetable flexibility, but not dropping something eg Inquiry Skills.
- Use Seesaw as a way of sharing the learners development of the core beliefs or DPS Kid. Engaging parents in SeeSaw...getting them interacting
- MIS contact...Year 7 interview, visit the space...potential for moderation