

# **ALBANY JUNIOR HIGH SCHOOL**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

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Ministry Number: 6948



# ALBANY JUNIOR HIGH SCHOOL

Financial Statements - For the year ended 31 December 2017

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# Albany Junior High 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.

Jeffrey Stansfeld  
Full Name of Board Chairperson

STEPHEN KENDALL-JONES  
Full Name of Principal

[Signature]  
Signature of Board Chairperson

SKJ-J  
Signature of Principal

31/05/2018  
Date:

31/05/2018  
Date:

**Albany Junior High School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>				
Government Grants	2	10,273,886	8,849,395	9,293,543
Locally Raised Funds	3	1,396,575	900,342	1,201,285
Interest Earned		21,727	10,000	8,346
Gain on Sale of Property, Plant and Equipment		-	-	8,060
International Students	4	1,082,265	845,990	945,849
		<u>12,774,453</u>	<u>10,605,727</u>	<u>11,457,083</u>
<b>Expenses</b>				
Locally Raised Funds	3	591,354	132,100	499,687
International Students	4	306,743	364,061	373,652
Learning Resources	5	7,213,864	6,527,603	6,859,900
Administration	6	718,522	627,589	599,927
Finance Costs		3,608	-	1,623
Property	7	3,860,873	2,871,806	3,207,496
Depreciation	8	157,937	83,474	234,875
		<u>12,852,901</u>	<u>10,606,633</u>	<u>11,777,160</u>
<b>Net Surplus / (Deficit)</b>		<b>(78,448)</b>	<b>(906)</b>	<b>(320,077)</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b><u>(78,448)</u></b>	<b><u>(906)</u></b>	<b><u>(320,077)</u></b>

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



# **Albany Junior High 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	(93,376)	(93,376)	226,701
• Total comprehensive revenue and expense for the year	(78,448)	(906)	(320,077)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	41,067	-	-
Equity at 31 December	(130,757)	(94,282)	(93,376)
Retained Earnings	(130,757)	(94,282)	(93,376)
Equity at 31 December	(130,757)	(94,282)	(93,376)

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

# Albany Junior High School Statement of Financial Position

As at 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	940,409	994,851	882,283
Accounts Receivable	10	410,855	305,894	305,894
Prepayments		12,648	14,719	14,719
Inventories	11	65,729	78,139	78,139
		<u>1,429,641</u>	<u>1,393,603</u>	<u>1,281,035</u>
<b>Current Liabilities</b>				
GST Payable		76,334	40,166	40,166
Accounts Payable	13	513,820	485,530	485,530
Revenue Received in Advance	14	656,385	600,651	600,651
Provision for Cyclical Maintenance	15	140,321	-	-
Finance Lease Liability - Current Portion	16	45,795	31,169	31,169
Funds held in Trust	17	148,160	186,480	186,480
Funds held for Capital Works Projects	18	1,280	-	-
		<u>1,582,095</u>	<u>1,343,996</u>	<u>1,343,996</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>(152,454)</b>	<b>49,607</b>	<b>(62,961)</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	461,683	409,209	492,683
		<u>461,683</u>	<u>409,209</u>	<u>492,683</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	393,885	519,283	489,283
Finance Lease Liability	16	46,101	33,815	33,815
		<u>439,986</u>	<u>553,098</u>	<u>523,098</u>
<b>Net Assets</b>		<b>(130,757)</b>	<b>(94,282)</b>	<b>(93,376)</b>
<b>Equity</b>				
		<u>(130,757)</u>	<u>(94,282)</u>	<u>(93,376)</u>

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

**Albany Junior High School**  
**Statement of Cash Flows**  
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,682,136	1,739,395	1,719,733
Locally Raised Funds		1,276,411	900,342	1,243,154
International Students		1,216,209	845,990	1,111,049
Goods and Services Tax (net)		36,168	-	(25,812)
Payments to Employees		(1,830,534)	(1,593,596)	(1,761,204)
Payments to Suppliers		(2,262,495)	(1,482,701)	(1,992,387)
Cyclical Maintenance Payments in the year		(758)	-	-
Interest Paid		(3,608)	-	(1,623)
Interest Received		21,775	10,000	8,298
Net cash from / (to) the Operating Activities		135,304	419,430	301,208
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	8,060
Purchase of PPE (and Intangibles)		(78,700)	-	(118,362)
Net cash from / (to) the Investing Activities		(78,700)	-	(110,302)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		41,067	-	-
Finance Lease Payments		(6,023)	-	(6,579)
Funds Administered on Behalf of Third Parties		(38,320)	-	(2,309)
Funds Held for Capital Works Projects		4,798	-	(7,088)
Net cash from Financing Activities		1,522	-	(15,976)
Net increase/(decrease) in cash and cash equivalents		58,126	419,430	174,930
Cash and cash equivalents at the beginning of the year	9	882,283	575,421	707,353
Cash and cash equivalents at the end of the year	9	940,409	994,851	882,283

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

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



# Albany Junior High School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2017

#### a) Reporting Entity

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

#### b) Basis of Preparation

##### *Reporting Period*

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

##### *Basis of Preparation*

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

##### *Financial Reporting Standards Applied*

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

##### *PBE Accounting Standards Reduced Disclosure Regime*

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

##### *Measurement Base*

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

##### *Presentation Currency*

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

##### *Specific Accounting Policies*

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

##### *Critical Accounting Estimates And Assumptions*

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

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



#### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

#### *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 carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

### **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*

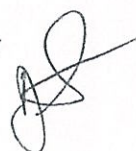
Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

#### *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.

The School has met the requirements under section 28 of schedule 6 of the Education Act 1989 in relation to the acquisition of securities.

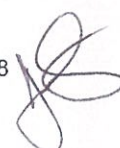
**k) Property, Plant and Equipment**

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.

Land and buildings owned by the Proprietor are excluded from these financial statements. The Board's use of the land and 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 \$500 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	5-10 Years
Furniture and Equipment	5-10 Years
Information and Communication	5 Years
Motor Vehicles	5 Years
Textbooks	8 Years
Library Resources	12.5% DV

Leased assets are depreciated over the life of the lease.

#### **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 fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

#### **q) Funds Held in Trust**

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

#### **r) Shared Funds**

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

#### **s) Provision for Cyclical Maintenance**

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

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

**t) Financial Assets and Liabilities**

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

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

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

**u) Borrowings**

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

**v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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





## 2. Government Grants

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	1,540,025	1,595,395	1,559,995
Teachers' salaries grants	5,245,081	4,800,000	5,004,652
Use of Land and Buildings grants	3,324,259	2,310,000	2,565,640
Resource teachers learning and behaviour grants	963	1,500	1,412
Other MoE Grants	145,614	107,500	145,529
Other government grants	17,944	35,000	16,315
	<u>10,273,886</u>	<u>8,849,395</u>	<u>9,293,543</u>

## 3. Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>			
Donations	208,158	166,600	146,032
Fundraising	77,673	10,000	6,890
Trading	246,340	260,000	242,898
Activities	698,445	354,282	658,048
Curriculum Recoveries	165,959	109,460	147,417
	<u>1,396,575</u>	<u>900,342</u>	<u>1,201,285</u>
<b>Expenses</b>			
Activities	364,812	-	310,067
Trading	191,201	132,100	184,284
Fundraising (costs of raising funds)	35,341	-	5,336
	<u>591,354</u>	<u>132,100</u>	<u>499,687</u>
<b>Surplus for the year Locally raised funds</b>	<u>805,221</u>	<u>768,242</u>	<u>701,598</u>

## 4. International Student Revenue and Expenses

	2017 Actual Number	2017 Budget (Unaudited) Number	2016 Actual Number
International Student Roll	50	45	50
	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>			
International student fees	1,082,265	845,990	945,849
<b>Expenses</b>			
Advertising	54,538	82,018	51,699
Commissions	106,421	93,000	88,760
International student levy	11,287	19,140	28,702
Employee Benefit - Salaries	110,485	144,203	132,040
Other Expenses	24,012	25,700	72,451
	<u>306,743</u>	<u>364,061</u>	<u>373,652</u>
<b>Surplus for the year International Students'</b>	<u>775,522</u>	<u>481,929</u>	<u>572,197</u>

## 5. Learning Resources

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	399,188	376,422	381,581
Library resources	6,723	9,790	8,027
Employee benefits - salaries	6,539,594	5,877,110	6,149,324
Staff development	40,527	45,000	58,450
Information & Communication Technology	227,832	219,281	262,518
	<u>7,213,864</u>	<u>6,527,603</u>	<u>6,859,900</u>

## 6. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,723	9,900	9,579
Board of Trustees Fees	3,974	0,000	3,947
Board of Trustees Expenses	8,950	14,663	19,566
Communication	24,441	26,000	20,202
Consumables	79,029	68,000	64,510
Operating Lease	8,563	-	-
Other	106,831	66,700	72,626
Employee Benefits - Salaries	446,096	413,330	388,361
Insurance	16,771	16,000	15,646
Service Providers, Contractors and Consultancy	14,144	6,636	5,490
	<u>710,522</u>	<u>627,509</u>	<u>599,927</u>

## 7. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	20,899	33,150	28,594
Cyclical Maintenance Expense	45,681	30,000	158,316
Grounds	32,222	38,300	26,498
Heat, Light and Water	133,901	147,000	132,087
Rates	44	200	158
Repairs and Maintenance	97,091	89,000	80,233
Use of Land and Buildings	3,324,259	2,310,000	2,565,640
Security	8,956	8,000	7,446
Employee Benefits - Salaries	87,933	103,156	100,689
Consultancy And Contract Ser	109,887	113,000	107,835
	<u>3,860,873</u>	<u>2,871,806</u>	<u>3,207,496</u>

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

## 8. Depreciation

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	1,919	608	1,710
Furniture and Equipment	81,126	29,295	82,428
Information and Communication Technology	31,394	30,346	85,386
Motor Vehicles	1,100	586	1,650
Textbooks	12,216	6,223	17,510
Leased Assets	18,282	1,700	4,783
Library Resources	11,900	14,716	41,408
	<u>157,937</u>	<u>83,474</u>	<u>234,875</u>

## 9. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash on Hand	850	850	850
ASB Current Account (100.050)	245,349	114,695	2,127
BNZ Current A/c (100.001)	-	34,141	34,141
BNZ International Students A/c (100.003)	-	684,313	684,313
BNZ Call A/c (100.002)	-	160,852	160,852
AJHS Term Deposit 79 (100.079)	101,805	-	-
AJHS Term Deposit 81	300,000	-	-
ASB International Students A/c (100.051)	292,405	-	-
Cash equivalents and bank overdraft for Cash Flow Statement	940,409	994,851	882,283

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

Of the \$940,409 Cash and Cash Equivalents, \$1,280 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.

## 10. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	22,171	5,526	5,526
Receivables from the Ministry of Education	-	3,518	3,518
Interest Receivable	31,903	48	48
Teacher Salaries Grant Receivable	356,781	296,802	296,802
	410,855	305,894	305,894
Receivables from Exchange Transactions	54,074	9,092	9,092
Receivables from Non-Exchange Transactions	356,781	296,802	296,802
	410,855	305,894	305,894

## 11. Inventories

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Uniforms	65,729	78,139	78,139
	65,729	78,139	78,139



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	28,023	13,724	-	-	(1,919)	39,828
Furniture and Equipment	271,422	27,164	-	-	(81,126)	217,460
Information and Communication Tech	67,808	34,383	-	-	(31,394)	70,797
Motor Vehicles	1,467	-	-	-	(1,100)	367
Textbooks	16,187	-	-	-	(12,216)	3,971
Leased Assets	16,739	43,174	-	-	(18,282)	41,631
Library Resources	91,037	8,492	-	-	(11,900)	87,629
Balance at 31 December 2017	492,683	126,937	-	-	(157,937)	461,683

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	51,099	(11,271)	39,828
Furniture and Equipment	1,826,306	(1,608,846)	217,460
Information and Communication	1,988,465	(1,917,668)	70,797
Motor Vehicles	60,059	(59,692)	367
Textbooks	153,152	(149,181)	3,971
Leased Assets	64,695	(23,064)	41,631
Library Resources	433,127	(345,498)	87,629
Balance at 31 December 2017	4,576,903	(4,115,220)	461,683

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2016	\$	\$	\$	\$	\$	\$
Building Improvements	22,573	7,160	-	-	(1,710)	28,023
Furniture and Equipment	298,525	55,327	-	-	(82,428)	271,424
Information and Communication Tech	103,648	49,546	-	-	(85,386)	67,808
Motor Vehicles	3,117	-	-	-	(1,650)	1,467
Textbooks	33,697	-	-	-	(17,510)	16,187
Leased Assets	-	21,521	-	-	(4,783)	16,738
Library Resources	120,615	11,829	-	-	(41,408)	91,036
Balance at 31 December 2016	582,175	145,383	-	-	(234,875)	492,683

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2016	\$	\$	\$
Building Improvements	37,375	(9,352)	28,023
Furniture and Equipment	1,799,143	(1,527,719)	271,424
Information and Communication	1,954,082	(1,886,274)	67,808
Motor Vehicles	60,059	(58,592)	1,467
Textbooks	153,152	(136,965)	16,187
Leased Assets	21,521	(4,783)	16,738
Library Resources	424,634	(333,598)	91,036
Balance at 31 December 2016	4,449,966	(3,957,283)	492,683

### 13. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	99,273	131,768	131,768
Accruals	14,368	10,691	10,691
Employee Entitlements - salaries	356,781	296,802	296,802
Employee Entitlements - leave accrual	43,398	46,269	46,269
	<u>513,820</u>	<u>485,530</u>	<u>485,530</u>

Payables for Exchange Transactions	513,820	485,530	485,530
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>513,820</u>	<u>485,530</u>	<u>485,530</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
RIA - International Students Tuition Fees - next year (200.2	627,144	493,200	493,200
Revenue Received In Advance	29,241	107,451	107,451
	<u>656,385</u>	<u>600,651</u>	<u>600,651</u>

### 15. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	489,283	489,283	331,150
Increase to the Provision During the Year	45,681	30,000	158,316
Use of the Provision During the Year	(758)	-	(183)
Provision at the End of the Year	<u>534,206</u>	<u>519,283</u>	<u>489,283</u>
Cyclical Maintenance - Current	140,321	-	-
Cyclical Maintenance - Term	393,885	519,283	489,283
	<u>534,206</u>	<u>519,283</u>	<u>489,283</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 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	45,795	31,169	32,215
Later than One Year and no Later than Five Years	46,101	33,815	34,233
	<u>91,896</u>	<u>64,984</u>	<u>66,448</u>

## 17. Funds held in Trust

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	148,160	186,480	186,480
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>148,160</u>	<u>186,480</u>	<u>186,480</u>

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

## 18. Funds Held (Owed) 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 \$
Repairs to SWD / Ground	<i>completed</i>	-	10,285	10,285	-	-
10 Year PP	<i>in progress</i>	-	12,900	11,620	-	1,280
Totals		<u>-</u>	<u>23,185</u>	<u>21,905</u>	<u>-</u>	<u>1,280</u>

Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Due from the Ministry of Education

1,280

1,280

	2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Repairs to SWD / Ground	<i>in progress</i>	-	1,040	1,040	-	-
10 Year PP	<i>in progress</i>	-	2,478	2,478	-	-
Hockey Field	<i>completed</i>	(129)	-	-	129	-
Lift Repairs	<i>completed</i>	11,249	-	-	(11,249)	-
Water Pressure	<i>completed</i>	(514)	-	-	514	-
Totals		<u>10,606</u>	<u>3,518</u>	<u>3,518</u>	<u>(10,606)</u>	<u>-</u>

## 19. Funds Held on Behalf of ESOL Cluster

Albany Junior High School was the lead school and held funds on behalf of the ESOL Professional Learning Community cluster.

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Funds Held at Beginning of the Year	-	-	453
Funds Spent on Behalf of the Cluster	-	-	453
Funds Held at Year End	<u>-</u>	<u>-</u>	<u>-</u>



## 20. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

## 21. Remuneration

### Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	3,974	3,947
Full-time equivalent members	0.27	0.13
<i>Leadership Team</i>		
Remuneration	528,827	441,935
Full-time equivalent members	4.85	4.00
Total key management personnel remuneration	532,801	445,882
Total full-time equivalent personnel	5.12	4.13

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:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
100 - 110	-	1.00
	0.00	1.00

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

## 22. 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	-	-

## 23. Contingencies

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

## 24. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2017 (Capital commitments at 31 December 2016: nil).

### (b) Operating Commitments

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

#### (a) operating lease of laptops;

	2017 Actual \$	2016 Actual \$
No later than One Year	618	135,534
Later than One Year and No Later than Five Years	-	184,363
Later than Five Years	-	-
	<u>618</u>	<u>319,897</u>

## 25. 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.

## 26. Financial Instruments

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

### Loans and receivables

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	940,409	994,851	882,283
Receivables	410,055	305,894	305,894
Total Loans and Receivables	<u>1,351,264</u>	<u>1,300,745</u>	<u>1,188,177</u>

### Financial liabilities measured at amortised cost

Payables	513,820	485,530	485,530
Finance Leases	91,896	64,984	64,984
Total Financial Liabilities Measured at Amortised Cost	<u>605,716</u>	<u>550,514</u>	<u>550,514</u>

## 27. Events After Balance Date

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

## 28. Going Concern

The Ministry of Education considers Albany Junior High School to be essential to the network and will continue to provide resourcing (via teacher salaries, operational funding and support funding if necessary) for the foreseeable future.

The Ministry is aware of some financial concerns regarding a negative working capital of \$152,454 and will continue to work with the School regarding these matters.



**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF ALBANY JUNIOR HIGH SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

The Auditor-General is the auditor of Albany Junior High School (the School). The Auditor-General has appointed me, Chris Neves, using the staff and resources of BDO Auckland, 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 20, that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2017; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting.

Our audit was completed on 31 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.

**Serious financial difficulties**

Without modifying our opinion, we draw your attention to Note 28 which refers to the school's working capital deficit of \$152,454.

These financial statements are prepared on a going concern basis. The going concern assumption is dependent on the continuing support from the Ministry of Education. The Ministry of Education has confirmed it will continue to provide the School with resources so it may meet its obligations as they fall due.

**Basis for our opinion**

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

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

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

## **Responsibilities of the Board of Trustees for the financial statements**

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

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

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

## **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

#### Other information

The Board of Trustees is responsible for the other information. The other information comprises the Board of Trustees listing, KiwiSports Funding Report and Analysis of Variance, but does not include the financial statements and our auditor's report thereon.

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

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

#### Independence

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

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



Chris Neves  
BDO Auckland  
On behalf of the Auditor-General  
Auckland, New Zealand

**ALBANY JUNIOR HIGH SCHOOL  
MEMBERS OF THE BOARD OF TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2017**

#	Name	Position	How position on Board gained	Occupation	Term expired/expires
1.	Dr Jeff Stangl	Chairperson	Elected		
2.	Chris Ward	Deputy Chair	Elected		
3.	Bruce Wang	Treasurer	Business Manager	Business Manager	
4.	Maree Nolan	Secretary	PA to Principal	PA to Principal	
5.	Stephen Kendall-Jones	Principal	Principal	Principal	
6.	Fran Dowson		Elected		
7.	Lisa Compton		Elected		
8.	Yas Greenslade		Elected		28/11/2017
9.	Stephen Williams		Elected		
10.	Cristina Casey		Elected		



# Analysis of Variance Reporting



<b>School Name:</b>	Albany Junior High School	<b>School Number:</b>	6948
<b>Strategic Aim:</b>	Improve outcomes for all students, particularly Maori, Pasifika, and students with high learning needs in English Language to the extent that all students are word rich and can access all curriculum areas' literacy requirements.		
<b>Annual Aim:</b>	To increase the number of students who are achieving at or above expected curriculum levels for Reading and Writing, with a particular focus on Maori and Pasifika students.		
<b>Target:</b>	<p><b>READING TARGETS FOR 2017</b></p> <ul style="list-style-type: none"> <li>• Year 7 - 75%</li> <li>• Year 8 - 77%</li> <li>• Maori Y7 - 70%</li> <li>• Maori Y8 - 75%</li> <li>• Year 7 boys – 72%</li> <li>• Year 8 boys – 75%</li> <li>• Year 7 girls – 78%</li> <li>• Year 8 girls – 80%</li> </ul> <p><b>WRITING TARGETS FOR 2017</b></p> <ul style="list-style-type: none"> <li>• Year 7 - 70%</li> <li>• Year 8 - 72%</li> <li>• Maori Y7 - 70%</li> <li>• Maori Y8 - 70%</li> <li>• Year 7 boys – 72%</li> <li>• Year 8 boys – 65%</li> <li>• Year 7 girls – 75%</li> <li>• Year 8 girls – 80%</li> </ul>		

## Baseline Data:

*Reading - At the end of 2016, the following percentages of students were at the required curriculum levels:*

- Year 7 81.1%
- Year 8 84.8%
- Year 7 Maori 69.2%
- Year 8 Maori 75.8%
- Year 7 Boys 73.3%
- Year 7 Girls 88.7%
- Year 8 Boys 81.3%
- Year 8 Girls 88%

*Writing - At the end of 2016, the following percentages of students were at the required curriculum levels:*

- Year 7 71.1%
- Year 8 77.1%
- Year 7 Maori 69.2%
- Year 8 Maori 79.3%
- Year 7 Boys 57.8%
- Year 7 Girls 83.9%
- Year 8 Boys 67.3%
- Year 8 Girls 86.4%



# Analysis of Variance Reporting



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"> <li>Began PLD in 'Write That Essay' academic essay writing.</li> <li>Explored the needs of foundation literacy</li> <li>Identified students of Maori origin with low diagnostic scores, set goals, and monitored these students for interventions.</li> <li>Work together with ESOL department to embed units to improve ESOL student results.</li> </ul>	<p><b>READING:</b></p> <ul style="list-style-type: none"> <li>✓ Year 7 - 75%</li> <li>✓ Year 8 - 77%</li> <li>✓ Maori Y7 - 73%</li> <li>✓ Maori Y8 - 65%</li> <li>✓ Year 7 boys - 66%</li> <li>✓ Year 8 boys - 67%</li> <li>✓ Year 7 girls - 83%</li> <li>✓ Year 8 girls - 82%</li> </ul> <p><b>WRITING</b></p> <ul style="list-style-type: none"> <li>✓ Year 7 - 64%</li> <li>✓ Year 8 - 69%</li> <li>✓ Maori Y7 - 64%</li> <li>✓ Maori Y8 - 67%</li> <li>✓ Year 7 boys - 64%</li> <li>✓ Year 8 boys - 60%</li> <li>✓ Year 7 girls - 77%</li> <li>✓ Year 8 girls - 76%</li> </ul>	<ul style="list-style-type: none"> <li>Increasing numbers of ESOL students are affecting the results adversely.</li> <li>Teachers were not well trained in the past on the meaning of OTJs, especially those who had been trained in secondary assessment methods. The move to full school agreement to measure against OTJs has had adverse effects on some teacher understanding of OTJs and formative assessment.</li> <li>Year 7 entry testing using CEM assessment, analysed and low attainment students resourced and placed strategically.</li> <li>Build e-asTTle assessment capability in each learner.</li> <li>Reading mileage gained as a result of Year 7 and 8 Reading Challenge.</li> <li>Greater collaboration, moderation and cross marking for all assessments (including across schools with ASHS)</li> <li>Learning Booster classes resourced effectively and providing a booster environment for students at greatest risk.</li> </ul>	<ul style="list-style-type: none"> <li>Using information provided by CEM, e-asTTle and PATs to identify target learners and areas for improvement.</li> <li>Specific monitoring and support of boys at the cusp and below, including the Maori students (mainly boys) who are not achieving at the expected levels.</li> <li>Use Learning Progressions to make learning expectations clear and visible to teachers, students, and parents.</li> <li>Increase collaboration with the parent and whanau community to engage in learning at home as well as school.</li> <li>Use and embed the 'Write That Essay' literacy programme (including the online tool) to build confidence in writing, particularly in boys.</li> <li>Improvement in the number of ESOL students attaining the National Standard through specialist sessions</li> <li>Focus on Literacy across all curriculum areas at all year levels (Literacy Across The School initiative)</li> </ul>

### Planning for next year:

#### **PLANNING FOR 2018:**

The following points will be built into the planning for next year:

- OTJ training and PLD for teachers to enable and empower better assessment practices.
- Literacy Across the School to be a major focus of PLD and leadership observations.
- 'Write That Essay' used in classrooms to build academic writing ability
- Write That Essay used for teacher professional development
- Online learning progressions made visible to teachers, students, and parents, thereby building assessment capability.
- Fostering the self assessment capability in literacy programmes across the school will be a priority.
- Critical vocabulary defined and taught implicitly, especially for word poor learners
- Targeting of specific students for specialist support in writing, whilst putting faces on the data.
- Teacher reflective practice (teaching as inquiry) included in 2017's performance management system, using Appraisal Connector (online reflection tool).
- Participation in CoL programme for writing.
- Participation in Culturally Responsive Pedagogy PLD for classroom teacher aimed at improvement in ESOL learners' capabilities in English Language.



<b>Strategic Aim:</b>	Improve outcomes for all students, particularly Maori, Pasifika, and students with high learning needs in Mathematics, to the extent that all students may access all curriculum areas' numerical requirements.
<b>Annual Aim:</b>	To lift number knowledge of Y7 and Y8 students and thereby increase the number of students achieving At or Above the National Standard. To increase the number of Maori and Pasifika students who are achieving At or Above the National Standard.
<b>Target:</b>	<p><b>MATHEMATICS TARGETS FOR 2017</b></p> <ul style="list-style-type: none"> <li>• Year 7 - 75% AT or ABOVE</li> <li>• Year 7 and Year 8 – 75% At or Above</li> <li>• Year 7 Maori - 75% At or Above</li> <li>• Year 8 Maori – 75% At or Above</li> <li>• Year 8 boys - 75% AT or Above</li> </ul>
<b>Baseline Data:</b>	<p><b>Baseline data: At the end of 2016</b></p> <ul style="list-style-type: none"> <li>✓ Year 7 78%</li> <li>✓ Year 8 69%</li> <li>✓ Year 7 Maori 89%</li> <li>✓ Year 8 Maori 69%</li> <li>✓ Year 7 Boys 76%</li> <li>✓ Year 7 Girls 82%</li> <li>✓ Year 8 Boys 63%</li> <li>✓ Year 8 Girls 75%</li> </ul>



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>• HOLA Maths given an assessment capability workshop at the beginning of 2016.</li> <li>• Best Evidence Synthesis (Case study 1) methodology explored with Principal</li> <li>• Teach basic skills to carry out basic facts by targeted teaching.</li> <li>• Greater reflective practise by teachers to improve learning outcomes</li> <li>• Setting goals with Maori and Pasifika students who have low diagnostic scores.</li> <li>• Share these goals and any successes with wider whanau</li> </ul>	<ul style="list-style-type: none"> <li>✓ Year 7 71%</li> <li>✓ Year 8 76%</li> <li>✓ Year 7 Maori 64%</li> <li>✓ Year 8 Maori 60%</li> <li>✓ Year 7 Boys 71%</li> <li>✓ Year 7 Girls 70%</li> <li>✓ Year 8 Boys 76%</li> <li>✓ Year 8 Girls 77%</li> </ul>	<ul style="list-style-type: none"> <li>• Difficulty in recruiting maths teachers over the year, as people moved out of our school, was an issue.</li> <li>• The collaborative processes in the rich tasks processes allowed the word poor learners to engage with word rich learners and enrich their mathematical thinking.</li> <li>• An increased focus on working with students after e-asTTle testing and using the information provided by e-asTTle for improving assessment capable students</li> </ul>	<ul style="list-style-type: none"> <li>• A balance of rich problem solving and a focus on basic facts will provide differentiation to those students lacking these skills with the foundation to achieve in all mathematical areas.</li> <li>• Establish more assessment literacy in 2017 Year 7s and 8s, in order to empower ownership of assessment data within the learners</li> <li>• OTJ's to be moderated within the school for more consistency with marking. 15% minimum and 20% for new and pCT teachers/</li> </ul>

## Planning for next year:

### **PLANNING FOR 2018:**

The following points will be built into the planning for next year:

- Fostering self assessment capability in mathematics programmes across the school will continue to be a priority.
- Embed the 'Mathletics' online tool for all learners so that learners may proceed at their own pace and fill gaps in knowledge
- Developing and clarifying learning progressions in maths to guide instruction and learner progression
- Targeting specific students for interventions needs to be further developed for the maths programme.
- Placing low achievement learners, in maths, in teaching classes where value and motivation are focused upon and improved.
- Maths events and 'parents as students' nights in maths to be introduced

**ALBANY JUNIOR HIGH SCHOOL  
KIWISPORTS FUNDING REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2017**

Kiwisports is a Government funding initiative to support students' participation in organised sports. The table below outlines the funding received, spent and the level of participation noted during the year:

Funding received during the year - excluding GST	\$19,291.12
Funding spent on Sports Coordinators salary (2 coordinators - Employed 65 hours per week)	
Level of participation	72%