

KAIKORAI PRIMARY SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

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KAIKORAI PRIMARY SCHOOL

Financial Statements - For the year ended 31 December 2016

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Kaikorai Primary School

Statement of Responsibility

For the year ended 31 December 2016

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 2016 fairly reflects the financial position and operations of the school.

The School's 2016 financial statements are authorised for issue by the Board.



Full Name of Board Chairperson



Full Name of Principal



Signature of Board Chairperson



Signature of Principal



Date:



Date:

Kaikorai Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2016

	Notes	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Revenue				
Government Grants	2	2,014,563	1,834,468	1,812,334
Locally Raised Funds	3	94,163	53,300	125,914
Interest Earned		15,602	11,000	16,724
		<u>2,124,328</u>	<u>1,898,768</u>	<u>1,954,972</u>
Expenses				
Locally Raised Funds	3	89,969	26,000	71,119
Learning Resources	4	1,502,511	1,367,500	1,325,599
Administration	5	77,237	93,150	88,727
Finance Costs		6,222	-	-
Property	6	320,595	312,332	271,153
Depreciation	7	54,684	30,000	44,673
Loss on Disposal of Property, Plant and Equipment		-	-	487
		<u>2,051,218</u>	<u>1,828,982</u>	<u>1,801,758</u>
Net Surplus / (Deficit)		<u>73,110</u>	<u>69,786</u>	<u>153,214</u>
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>73,110</u></u>	<u><u>69,786</u></u>	<u><u>153,214</u></u>

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



Kaikorai Primary School**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2016

	Actual 2016 \$	Budget (Unaudited) 2016 \$	Actual 2015 \$
Balance at 1 January	833,366	833,366	680,152
Total comprehensive revenue and expense for the year	73,110	69,786	153,214
Contribution - Furniture and Equipment Grant	10,901	-	-
Equity at 31 December	917,377	903,152	833,366
 Retained Earnings	917,377	903,152	833,366
Equity at 31 December	917,377	903,152	833,366

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



Kaikorai Primary School
Statement of Financial Position
 As at 31 December 2016

		2016	2016	2015
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	241,408	269,000	199,216
Accounts Receivable	9	102,846	148,624	148,624
GST Receivable		5,203	4,521	4,520
Inventories	10	2,013	3,594	3,592
Investments	11	446,483	353,523	353,523
		<u>797,953</u>	<u>779,262</u>	<u>709,475</u>
Current Liabilities				
Accounts Payable	13	83,567	108,276	108,275
Provision for Cyclical Maintenance	14	64,882	39,058	39,058
Finance Lease Liability - Current Portion	15	7,203	-	-
Funds held for Capital Works Projects	16	26,630	26,630	26,630
		<u>182,282</u>	<u>173,964</u>	<u>173,963</u>
Working Capital Surplus/(Deficit)		615,671	605,298	535,512
Non-current Assets				
Property, Plant and Equipment	12	320,144	320,188	320,188
		<u>320,144</u>	<u>320,188</u>	<u>320,188</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	-	22,334	22,334
Finance Lease Liability	15	18,438	-	-
		<u>18,438</u>	<u>22,334</u>	<u>22,334</u>
Net Assets		<u>917,377</u>	<u>903,152</u>	<u>833,366</u>
Equity		<u>917,377</u>	<u>903,152</u>	<u>833,366</u>

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



Kaikorai Primary School
Statement of Cash Flows
For the year ended 31 December 2016

		2016	2016	2015
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		494,355	410,434	438,127
Locally Raised Funds		95,351	53,300	124,508
Goods and Services Tax (net)		(529)	-	(2,951)
Payments to Employees		(158,186)	(139,800)	(149,441)
Payments to Suppliers		(287,549)	(235,150)	(272,989)
Interest Received		13,809	11,000	16,875
Rent Received				-
Net cash from / (to) the Operating Activities		157,251	99,784	154,129
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(20,386)	(30,000)	(34,164)
Purchase of Investments		(92,960)	-	(183,420)
Net cash from / (to) the Investing Activities		(113,346)	(30,000)	(217,584)
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,901	-	-
Finance Lease Payments		(12,614)	-	-
Net cash from Financing Activities		(1,713)	-	-
Net increase/(decrease) in cash and cash equivalents		42,192	69,784	(63,455)
Cash and cash equivalents at the beginning of the year	8	199,216	199,216	262,671
Cash and cash equivalents at the end of the year	8	241,408	269,000	199,216

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 omitted.



Kaikorai Primary School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2016

a) Reporting Entity

Kaikorai Primary 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 2016 to 31 December 2016 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 15.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to 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 are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

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 bank term deposits are measured at amortised cost using the effective interest method less impairment.

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 73 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.

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 are depreciated over their estimated useful lives on a straight line 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 – Crown	15–50 years
Furniture and equipment	5-25 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3-6 years
Library resources	10 years

l) Impairment of property, plant, and equipment

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 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.



m) 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.

n) 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.

o) 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).

p) 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.

q) 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.

r) Budget Figures

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

s) 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

	2016	2016 Budget	2015
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	452,946	371,756	400,206
Teachers' salaries grants	1,314,365	1,210,000	1,216,102
Use of Land and Buildings grants	204,032	204,032	157,793
Other MoE Grants	2,122	-	-
Other government grants	41,098	48,680	38,233
	<u>2,014,563</u>	<u>1,834,468</u>	<u>1,812,334</u>

3. Locally Raised Funds

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

	2016	2016 Budget	2015
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	29,121	44,000	51,767
Trading	5,175	300	11,771
Activities	59,867	9,000	32,998
	<u>94,163</u>	<u>53,300</u>	<u>125,914</u>
Expenses			
Activities	46,104	17,500	15,533
Trading	3,456	-	8,196
Other Locally Raised Funds Expenditure	40,409	8,500	47,390
	<u>89,969</u>	<u>26,000</u>	<u>71,119</u>
<i>Surplus for the year Locally raised funds</i>	<u>4,194</u>	<u>27,300</u>	<u>54,795</u>

4. Learning Resources

	2016	2016 Budget	2015
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	20,358	25,700	18,879
Information and communication technology	10,053	18,000	9,278
Library resources	1,140	-	2,319
Employee benefits - salaries	1,455,321	1,310,800	1,286,536
Staff development	15,639	13,000	8,587
	<u>1,502,511</u>	<u>1,367,500</u>	<u>1,325,599</u>



5. Administration

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	2,759	5,000	3,592
Board of Trustees Fees	3,125	3,550	3,355
Board of Trustees Expenses	5,455	3,250	2,650
Communication	2,887	3,250	2,902
Consumables	7,772	23,000	7,079
Operating Lease	3,565	-	16,410
Other	6,383	9,600	7,235
Employee Benefits - Salaries	39,250	39,000	39,203
Insurance	3,331	4,000	3,892
Service Providers, Contractors and Consultancy	2,710	2,500	2,410
	<u>77,237</u>	<u>93,150</u>	<u>88,727</u>

6. Property

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	5,556	4,000	4,871
Cyclical Maintenance Provision	3,490	-	3,877
Grounds	61,186	59,000	59,045
Heat, Light and Water	18,444	17,300	16,829
Rates	6,306	6,500	6,532
Repairs and Maintenance	20,373	20,000	20,894
Use of Land and Buildings	204,032	204,032	157,793
Security	1,208	1,500	1,312
	<u>320,595</u>	<u>312,332</u>	<u>271,153</u>

7. Depreciation of Property, Plant and Equipment

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	8,512	-	8,845
Furniture and Equipment	18,840	26,000	19,270
Information and Communication Technology	13,873	-	13,042
Leased Assets	9,989	-	-
Library Resources	3,470	4,000	3,516
	<u>54,684</u>	<u>30,000</u>	<u>44,673</u>

8. Cash and Cash Equivalents

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	28	28
Bank Current Account	185,030	213,198	143,412
Bank Call Account	56,178	55,774	55,774
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>241,408</u>	<u>269,000</u>	<u>199,214</u>

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



9. Accounts Receivable

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	1,842	1,842
Receivables from the Ministry of Education	25,373	-	-
Interest Receivable	5,505	3,712	3,712
Teacher Salaries Grant Receivable	71,968	143,070	143,070
	<u>102,846</u>	<u>148,624</u>	<u>148,624</u>
Receivables from Exchange Transactions	5,505	5,554	5,554
Receivables from Non-Exchange Transactions	97,341	143,070	143,070
	<u>102,846</u>	<u>148,624</u>	<u>148,624</u>

10. Inventories

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	771	453	453
School Uniforms	1,242	3,141	3,141
	<u>2,013</u>	<u>3,594</u>	<u>3,594</u>

11. Investments

The School's investment activities are classified as follows:

	2016	2016	2015
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	446,483	353,523	353,523

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2016.



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2016						
Building Improvements	213,686				(8,512)	205,174
Furniture and Equipment	53,646				(18,840)	34,806
Information and Communication	37,517	17,641			(13,873)	41,285
Leased Assets	-	34,154			(9,989)	24,165
Library Resources	15,339	2,845			(3,470)	14,714
Balance at 31 December 2016	320,188	54,640	-	-	(54,684)	320,144

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2016			
Building Improvements	286,519	(81,345)	205,174
Furniture and Equipment	415,027	(380,221)	34,806
Information and Communication	192,971	(151,686)	41,285
Leased Assets	34,154	(9,989)	24,165
Library Resources	94,931	(80,217)	14,714
Balance at 31 December 2016	1,023,602	(703,458)	320,144

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2015						
Building Improvements	222,531			-	(8,845)	213,686
Furniture and Equipment	63,172	10,231	(487)	-	(19,270)	53,646
Information and Communication Technology	32,079	18,480		-	(13,042)	37,517
Library Resources	16,998	1,857		-	(3,516)	15,339
Balance at 31 December 2015	334,780	30,568	(487)	-	(44,673)	320,188

Accumulated Depreciation

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2015			
Building Improvements	286,519	(72,833)	213,686
Furniture and Equipment	415,027	(361,381)	53,646
Information and Communication Technology	175,330	(137,813)	37,517
Library Resources	92,086	(76,747)	15,339
Balance at 31 December 2015	968,962	(648,774)	320,188



13. Accounts Payable

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Operating creditors	7,049	7,703	7,702
Accruals	4,550	4,500	4,500
Employee Entitlements - salaries	71,968	96,073	96,073
	<u>83,567</u>	<u>108,276</u>	<u>108,275</u>
Payables for Exchange Transactions	83,567	108,276	108,275
	<u>83,567</u>	<u>108,276</u>	<u>108,275</u>

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Provision at the Start of the Year	61,392	61,392	57,515
Increase to the Provision During the Year	3,490	-	3,877
Provision at the End of the Year	<u>64,882</u>	<u>61,392</u>	<u>61,392</u>
Cyclical Maintenance - Current	64,882	39,058	39,058
Cyclical Maintenance - Term	-	22,334	22,334
	<u>64,882</u>	<u>61,392</u>	<u>61,392</u>

15. Finance Lease Liability

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

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
No Later than One Year	7,203	-	-
Later than One Year and no Later than Five Years	18,438	-	-
	<u>25,641</u>	<u>-</u>	<u>-</u>



16. 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:

					BOT Contribution/ (Write-off to R&M)	Closing Balances
	2016	Opening Balances	Receipts from MoE	Payments		
		\$	\$	\$		\$
Classroom Upgrade	<i>in progress</i>	26,630			-	26,630
Totals		26,630	-	-	-	26,630

Represented by:

Funds Held on Behalf of the Ministry of Education

26,630

26,630

					BOT Contribution/ (Write-off to R&M)	Closing Balances
	2015	Opening Balances	Receipts from MoE	Payments		
		\$	\$	\$		\$
Classroom Upgrade	<i>in progress</i>	26,630	-	-	-	26,630
Totals		26,630	-	-	-	26,630

17. Related Party Transactions

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

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



18. Remuneration*Key management personnel compensation*

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

	2016 Actual \$	2015 Actual \$
<i>Board Members</i>		
Remuneration	3,125	3,355
Full-time equivalent members	0.11	0.21
<i>Leadership Team</i>		
Remuneration	378,936	371,277
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	382,061	374,632
Total full-time equivalent personnel	4.11	4.21

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:

	2016 Actual \$000	2015 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	120 - 130
Benefits and Other Emoluments	3 - 4	3 - 4

Other Employees

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

Remuneration \$000	2016 FTE Number	2015 FTE Number
110 - 120	-	-
100 - 110	-	-
	-	-

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

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2016** (Contingent liabilities and assets at **31 December 2015**: nil).



20. Commitments**(a) Capital Commitments**

As at 31 December 2016 the Board has not entered into any capital works agreements:

(Capital commitments at 31 December 2015: Nil)

(b) Operating Commitments

As at 31 December 2016 the Board has entered into the following contracts:

(a) operating lease of laptops;

	2016 Actual \$	2015 Actual \$
No later than One Year	1,419	12,116
Later than One Year and No Later than Five Years	-	30,656
	<u>1,419</u>	<u>42,772</u>

21. 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.

22. Financial Instruments

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

Loans and receivables

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Cash and Cash Equivalents	241,408	269,000	199,214
Receivables	102,846	148,624	148,624
Investments - Term Deposits	446,483	353,523	353,523
Total Cash and Receivables	<u>790,737</u>	<u>771,147</u>	<u>701,361</u>

Financial liabilities measured at amortised cost

	2016 Actual \$	2016 Budget (Unaudited) \$	2015 Actual \$
Payables	83,567	108,276	108,275
Finance Leases	25,641	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>109,208</u>	<u>108,276</u>	<u>108,275</u>

23. 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 KAIKORAI PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

The Auditor-General is the auditor of Kaikorai Primary School (the School). The Auditor-General has appointed me, Philip Sinclair, using the staff and resources of Crowe Horwath, 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 18, that comprise the Statement of Financial Position as at 31 December 2016, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Cash Flow Statement 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 2016; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 10 May 2017. 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 of 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 are responsible for the other information. The other information obtained at the date of our report is Board of Trustees listing, Kiwisport 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.



Philip Sinclair

Crowe Horwath New Zealand Audit Partnership
On behalf of the Auditor-General
Dunedin, New Zealand

KAIKORAI PRIMARY SCHOOL

Board of Trustees

As at 31 December 2016

	Term Expires
Chairperson	
Dougal McGowan	May 2019
Barb Long	May 2016
Treasurer	
Gene Ollerenshaw	May 2017
Secretary	
Sharon Fitzgerald	
Principal	
Simon Clarke	
Staff Representative	
Margaret Galbraith	May 2016
Sarah Gilbert	May 2019
Members	
Melony Black	May 2016
Simon Hornal	May 2019
Malcolm Couling	May 2019
Ros Allison	May 2019



Kiwisport Statement

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2016, the school received total Kiwisport funding of \$4,392(excluding GST).

The funding was spent on the following items.

Item	Who benefits	Cost
PMP	All Year 1 and 2 Children for 6 hours per week.	\$3,700
Sports Equipment, entry fees and uniforms	All children	\$1,071
Swimming lessons	Children who could not afford to have swimming lessons	\$1,606

The number of students who participated in organised sport for the school in 2016 was 43% up 2% from the previous year.

Analysis of Variance - 2016 National Standards

Each year, the Kaikorai Primary School Board of Trustees set goals through the Charter that affect every aspect of the running of the school. These are reviewed annually in a variety of ways. Student achievement is the priority for the Kaikorai Primary School Board of Trustees and therefore places greater importance on its learning goals and reports these through the Analysis of Variance.

The Board sets measurable, but aspirational targets, as we wish to see all students achieve. We also recognise that academic achievement looks different for different students. The students are identified through the National Standards at the start of the year by ability and not by timing so that the Board and Management can truly identify at risk students and put in place the correct intervention. It is accepted that to improve a whole standard is a significant achievement, as students would have had to learn two years worth of learning in one. Therefore we consider any movement of 3-5% to be exceptional.

Situation at start of 2016	Target for 2016	Outcome	Reason for variations and Evaluation
<p>Reading</p> <p>Above = 34%</p> <p>At = 49%</p> <p>Below = 16%</p> <p>Well Below = 1%</p> <p>Planned actions taken to improve outcomes.</p> <p>1. The Year 5 and 6 students in the below category will receive support from the parent reading programme.</p>	<p>Reading</p> <p>At or Above = 90%</p> <p>Below or Well Below = 10%</p>	<p>Reading</p> <p>Above = 32%</p> <p>At = 54%</p> <p>Below = 11%</p> <p>Well Below = 3%</p>	<p>The school did not achieve its aspirational goal of 90% in reading.</p> <p>A 3% shift from Well Below/Below to At/Above is a good result for our teachers and students.</p> <p>The intervention and teaching programmes put in place have shown pleasing improvements and good overall results with 86% of the school reading at or above their chronological age. A 1% increase from the previous year.</p> <p>The multi-layered support programme is benefiting the students to achieve this high rate of reading literacy.</p> <p>Students who are well below in Year 2 receive 2 hours per week of intensive 1:1 instruction from a highly qualified teacher.</p> <p>This year we worked with the RTLBs and introduced the Quick 60 programme in an</p>

<p>2. Implement a Quick 60 reading programme</p> <p>3. Continue reading recovery programme in Juniors.</p> <p>4. 2 Hours per week specialist teacher time for children who have not yet learnt phonetic blends etc</p>			<p>attempt to provide support to more children. This has been the highlight for the year as we technically have no Year 2 students in the "Below" category and only 4% (2 students) in the "Well Below" category in reading compared to 19% at the start of the year. The parent reading programme has been beneficial for those children who have many of the skills to read but require "mileage" Children receive up to 2 hours per week working on developing a positive disposition to reading and improving their overall fluency.</p> <p>Syndicates continue to look collectively at the students who are not performing as expected, look for commonalities in problems and work collegially for solutions. This has resulted in professional development, idea sharing and greater collegiality to improve our results.</p>
<p>Recommendation for 2017 – Reading Recovery Programmes and Parent Reading Programme to continue with regular reporting to the Board on student performance. The Quick 60 programme will be purchased after the successful trial and also expanded to include Year 3 and 4 students at risk. Five hours per week will be allocated to a teacher aide to support this programme and they will be monitored by Dale Blackie.</p>			
<p>Writing</p> <p>Above = 15%</p> <p>At = 65%</p> <p>Below = 17%</p> <p>Well Below = 3%</p> <p>Planned actions taken to improve outcomes.</p>	<p>Writing</p> <p>At or Above = 90%</p> <p>Below or Well Below = 10%</p>	<p>Writing</p> <p>Above = 17%</p> <p>At = 59%</p> <p>Below = 22%</p> <p>Well Below = 2%</p>	<p>Disappointing results considering the effort that goes into writing across the school both in class and in support and one that is outside of our strategic goal.</p> <p>The mid year analysis identified that 25% of the students were below/well below as many children joined the school after the initial data collection was taken.</p>

<ol style="list-style-type: none"> 1. The school will utilize Google Docs for writing and teachers provide feedback via this tool based upon the successful Google Doc trial in 2015 which showed an increase in mileage and motivation to write. 2. The teacher intervention of a 0.6 employed teacher will continue, 3. Action research project on using Hapara Workspace to increase student agency in writing. 			<p>Also, 8 new children who were all listed as below entering Year 1 who did not have data from last year or mid-year also affected the results. If we do a straight line comparison and remove these Year 1 students we did improve from 25%- 22% which is an acceptable improvement.</p>
<p>Recommendation for 2017 –Middles and Senior syndicate to receive 1 hour per day of specialist teacher intervention. Teacher aide time allocated to classrooms with students with severe writing difficulties. Use Hapara Workspace to increase student agency in their writing across all senior classes. The middles will develop student agency through greater use of student selected writing workshops.</p> <p>Trial the Google reader/writer software for dyslexic students.</p>			
<p>Mathematics</p> <p>Above = 15%</p> <p>At = 63%</p> <p>Below = 20%</p> <p>Well Below = 2%</p> <p>Planned actions taken to improve outcomes.</p>	<p>Mathematics</p> <p>At or Above = 90%</p> <p>Below or Well Below = 10%</p>	<p>Mathematics</p> <p>Above = 19%</p> <p>At = 64%</p> <p>Below = 15%</p> <p>Well Below = 2%</p>	<p>Pleasing improvement from 2015 and the strategic goal was met.</p> <p>In an independent survey completed by the school on student engagement, Mathematics was indicated as one of the top 5 subjects in the school.</p> <p>This positive attitude to mathematics and the improved results is due to the variety of</p>

<ol style="list-style-type: none"> 1. Teacher aide support in senior classroom 2. Specialist teacher intervention for children who need help with basic facts in seniors. 3. Run targeted math groups for children in the middle syndicate. 			<p>approaches we undertake to teach mathematics.</p> <p>The specialist teacher programme continues to develop support for families to help their child improve their basic facts knowledge and the teacher aides continue to do a wonderful job both with in class support in the senior rooms and also through the running of their targeted math groups for the Year 3/4s.</p> <p>Classroom programmes have also evolved with PD being taken and this has been shared across the staff. This has resulted in “counting collections” being developed and delivered to students as just one example. The introduction of the math extension programme has in part resulted in a good shift from 15%-19% of children who are Above in mathematics.</p> <p>EASTTLE results showed an improvement across the board.</p>
<p>Recommendation for 2017 – Continue teacher aide support in senior classroom and maintain the specialist teacher intervention for children who need help with basic facts. We will also continue to run targeted math groups for children at risk, delivered by the teacher aides. We will trial the PRIME Mathematics programme as our trial with algorithms at an earlier age was met with some success.</p>			
<p>Maori Achievement Reading</p> <p>Above =28%(Mid=31%)</p> <p>At =56%(Mid=50%)</p> <p>Below =16%(Mid=19%)</p> <p>Well Below= 0%</p>	<p>Maori Achievement Writing</p> <p>Above = 18%(Mid=11%)</p> <p>At = 52%(Mid=55%)</p> <p>Below = 26%(Mid=34%)</p> <p>Well Below=4% (Mid=4%)</p>	<p>Maori Achievement Mathematics</p> <p>Above = 19%(Mid=16%)</p> <p>At = 62%(Mid=69%)</p> <p>Below = 16%(Mid=15%)</p> <p>Well Below = 3%(Mid=0%)</p>	<p>Reading and Writing results showed good improvement from the mid-year national standards results. Mathematics however was very disappointing.</p> <p>EASTTLE results which test students in Year 4-6 continue to show that Maori students at Kaikorai are able to perform highly. Once again they are outperforming their peers in all areas.</p> <p>The main reason for this negative result is 5 Year 1 Maori boys turned 6 after the mid year results were collected.</p>

Recommendation for 2017 – Through our Whanau Hui we will share our Maori students results with whanau and discuss culturally appropriate ways we can work together to lift Maori achievement. All teachers will be aware of Maori students in their classroom and take part in school support programmes. Te Reo and Tikanga PD will still be a strategic focus as we solidify the work done in 2016.

Make an application to the RTLB to help provide support to a group of Year 1 Maori boys who have been identified at risk in a number of learning areas. Finally, we recommend approaching the local high school to provide a reading/mentoring programme.

Pasifika Achievement Reading	Pasifika Achievement Writing	Pasifika Achievement Mathematics	
At or Above = 100%	At or Above = 60%	At or Above = 80%	Due to the fact that Kaikorai Primary School has very few Pasifika student's privacy considerations prevent the school making further comment.
Below or Well Below = 0%	Below or Well Below = 40%	Below or Well Below = 20%	

Recommendation for 2017 – All teachers will be aware of Pasifika students in their classroom and take part in school support programmes if needed.

Year 5 Mathematics Above = 16% At = 54% Below = 30% Well Below = 3%	Year 5 Mathematics At or Above = 80% Below or Well Below = 20%	Year 5 Mathematics Above = 14% At = 53% Below = 31% Well Below = 2%	<p>It appears we have made no improvement in this area but when we compare the same cohort from mid to end of year we have made some pleasing progress.</p> <p>Mid-year results went from 38% Below or Well Below to 33%. We also had a 6% improvement from At to Above.</p> <p>But at 31% of our Year 5 students Below the National Standard it is well outside our strategic goal.</p>
Planned actions taken to improve outcomes. 1. Teacher aide programmes both in and out of class. 2. Basic facts group with a specialist teacher. 3. Regular monitoring and reporting to Board.			

Recommendation for 2017 – Continue the support of the teachers' aide programme both in and out of class and continue the basic facts group with a specialist teacher.

Year 6 Boys Writing Above = 11% At = 62% Below = 21% Well Below = 6%	Year 6 Boys Writing At or Above = 83% Below or Well Below = 17%	Year 6 Boys Writing At or Above = 78% Below or Well Below = 22%	<p>This appears like a good improvement but it is largely due to new enrolments entering Year 6 as either At or Above which has proportionally changed the percentages.</p> <p>None of the boys that we targeted improved a whole national standard. Our EASTTLE results, surveys and observations have shown that these boys have made significant improvements. All of the boys improved in either points or a whole stage within the EASTTLE writing test. Perhaps more importantly surveys have shown that they have an improved attitude towards writing and we hope that they will be able to continue this new positive mind set towards writing in their new schools.</p>
Planned actions taken to improve outcomes. <ol style="list-style-type: none"> 1 hour per day with a specialist writing teacher employed by the school to target students needs, set goals, and support classroom teacher. Deliver a writing programme that has high interest to boys. Greater use of technology to increase motivation Regular monitoring and reporting to Board. 	Recommendation for 2017 – Inform their next school on what we have been working on as they are no longer at Kaikorai School.		
Year 2 Literacy Above = 26% At = 53% Below = 21% Well Below = %	Year 2 literacy At or Above = 85% Below or Well Below = 15%	Year 2 Literacy At or Above = 93% Below or Well Below = 7%	Students who are well below in Year 2 receive 2 hours per week of intensive 1:1 instruction from a highly qualified teacher. This year we worked with the RTLBs and introduced the Quick 60 programme in an

<p>Planned actions taken to improve outcomes.</p> <ol style="list-style-type: none"> 1. 2 hour per week with a specialist writing teacher employed by the school to target students needs, set goals, and support classroom teacher. 2. Regular monitoring and reporting to Board. 3. Work with the RTLB to trial and implement the Quick 60 reading programme. 		<p>attempt to provide support to more children. This has been the highlight for the year as we technically have no Year 2 students in the “Below” category and only 4% (2 students) in the “Well Below” category in reading compared to 19% at the start of the year.</p> <p>Our SENCO has also been working with many of these Year 2 students on their writing and this has also resulted in improved results.</p> <p>It will be important that we can maintain these students progress in Year 3 and beyond so the “ambulance at the top of the cliff” strategy has had an effect by the time they get to Year 6.</p>
<p>Recommendation for 2017 – Purchase the full Quick 60 programme so that we can use it with Year 3 and 4 students. Expand the programme and hire a teacher aide to deliver the programme to Year 3 and 4 students, with support from the trained teacher.</p>		