

Wairau Valley Special School

Annual Report for the year ended 31 December 2018

Ministry Number:	1556
Principal:	Pamela King
School Address:	102 Hillside Road, Glenfield 0627
School Postal Address:	102 Hillside Road, Glenfield 0627
School Phone:	09 444 5552
School Email:	admin@wvss.school.nz
Service Provider:	Edtech Financial Services Ltd

Wairau Valley Special School

Members of the Board of Trustees

For the year ended 31 December 2018

Name	Position	How position on Board gained	Occupation	Term expired/expires
Pam King	Principal	Automatic	Principal	ongoing
Angela Clarke	Chairperson	Elected June 2016	Home Executive	Jun-19
Paul Buckton	Staff Representative	Elected June 2016	Teacher	Jun-19
Tracey Wingfield	Member/Finances	Elected June 2016	Regional Manager ASB	Jun-19
Anahi Zeccini	Member	Elected June 2016	Project Manager	Jun-19
Jeanette Sell	Member	Elected June 2016	RN Clinical Tutor	Jun-19
Lloyd Gutteridge	Member	Elected June 2016	Teacher - subject leader	Jun-19
Juthika Badkar	Member	Co-opted August 2016	Quality Lead WDHB	Jun-19

Wairau Valley Special School

Annual Report

For the year ended 31 December 2018

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 10	Statement of Accounting Policies
11 - 18	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

**Wairau Valley Special School
Statement of Responsibility**

For the year ended 31 December 2018

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

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

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

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

Angela Clarke

Full Name of Board Chairperson

Pamela Joy Hine King

Full Name of Principal

[Signature]

Signature of Board Chairperson

[Signature]

Signature of Principal

21/05/19

Date:

21/05/2019

Date:

Wairau Valley Special School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	6,816,520	5,957,834	5,967,074
Locally Raised Funds	3	90,889	61,300	84,056
Interest Earned		34,644	25,000	39,299
		<u>6,942,053</u>	<u>6,044,134</u>	<u>6,090,429</u>
Expenses				
Locally Raised Funds	3	16,168	17,500	16,658
Learning Resources	4	5,388,658	4,705,523	4,639,487
Administration	5	180,523	206,100	218,363
Finance Costs		8,087	8,071	7,226
Property	6	1,126,036	976,034	1,106,996
Depreciation	7	156,193	130,000	139,612
Loss on Disposal of Property, Plant and Equipment		233	-	-
		<u>6,875,898</u>	<u>6,043,228</u>	<u>6,128,342</u>
Net Deficit for the year		66,155	906	(37,913)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>66,155</u>	<u>906</u>	<u>(37,913)</u>

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

Wairau Valley Special School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Balance at 1 January	<u>2,127,350</u>	<u>2,127,350</u>	<u>2,165,263</u>
Total comprehensive revenue and expense for the year	66,155	906	(37,913)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	8,350	-	-
Equity at 31 December	<u>2,201,855</u>	<u>2,128,256</u>	<u>2,127,350</u>
Retained Earnings	2,201,855	2,128,256	2,127,350
Equity at 31 December	<u>2,201,855</u>	<u>2,128,256</u>	<u>2,127,350</u>

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

Wairau Valley Special School
Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	166,501	112,542	82,351
Accounts Receivable	9	463,557	376,000	385,673
GST Receivable		20,944	20,000	26,773
Prepayments		12,107	8,200	9,103
Investments	10	706,592	800,000	730,842
Funds Receivable for MOE Projects		59,442	-	50,101
		<u>1,429,143</u>	<u>1,316,742</u>	<u>1,284,843</u>
Current Liabilities				
Accounts Payable	12	300,129	217,500	229,172
Revenue Received in Advance	13	-	600	630
Provision for Cyclical Maintenance	14	65,410	77,088	34,871
Finance Lease Liability - Current Portion	15	34,156	31,683	33,495
		<u>399,695</u>	<u>326,871</u>	<u>298,168</u>
Working Capital Surplus/(Deficit)		1,029,448	989,871	986,675
Non-current Assets				
Property, Plant and Equipment	11	1,162,093	1,156,303	1,191,303
Capital Works in Progress		34,358	-	29,501
		<u>1,196,451</u>	<u>1,156,303</u>	<u>1,220,804</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	1,274	-	34,970
Finance Lease Liability	15	22,770	17,918	45,159
		<u>24,044</u>	<u>17,918</u>	<u>80,129</u>
Net Assets		<u><u>2,201,855</u></u>	<u><u>2,128,256</u></u>	<u><u>2,127,350</u></u>
Equity		<u><u>2,201,855</u></u>	<u><u>2,128,256</u></u>	<u><u>2,127,350</u></u>

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

Wairau Valley Special School Statement of Cash Flows

For the year ended 31 December 2018

	2018	2018	2017
Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	2,608,922	2,497,160	2,388,451
Locally Raised Funds	86,421	61,300	82,360
Goods and Services Tax (net)	5,829	(5,000)	(5,918)
Payments to Employees	(2,137,887)	(2,064,998)	(1,950,608)
Payments to Suppliers	(434,774)	(487,747)	(474,458)
Interest Paid	(8,087)	(8,071)	(7,226)
Interest Received	34,826	25,000	31,722
Net cash from / (to) the Operating Activities	155,250	17,644	64,323
Cash flows from Investing Activities			
Purchase of PPE	(119,546)	(169,151)	(531,095)
Sale/(Purchase) of Investments	24,250	(300,000)	(428,195)
Net cash from / (to) the Investing Activities	(95,296)	(469,151)	(959,290)
Cash flows from Financing Activities			
Furniture and Equipment Grant	8,350	-	-
Finance Lease Payments	(34,255)	21,694	(25,272)
Funds Held for Capital Works Projects	50,101	-	49,944
Net cash from / (to) Financing Activities	24,196	21,694	24,672
Net increase/(decrease) in cash and cash equivalents	84,150	(429,813)	(870,295)
Cash and cash equivalents at the beginning of the year	8 82,351	542,355	952,646
Cash and cash equivalents at the end of the year	8 166,501	112,542	82,351

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.

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

Wairau Valley Special School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

Reporting Entity

Wairau Valley Special 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.

Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Wairau Valley Special School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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.

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.

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.

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.

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.

Wairau Valley Special School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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.

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.

Investments

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

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

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

The School has met the requirements under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

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.

Wairau Valley Special School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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:

Buildings	16-40 years
Furniture and equipment	5-18 years
Information and communication technology	4-14 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3-5 years

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 are 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.

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.

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.

Wairau Valley Special School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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.

Revenue Received in Advance

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

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

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).

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 and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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.

Wairau Valley Special School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

2 Government Grants

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	564,622	523,089	532,653
Teachers' salaries grants	3,201,271	2,600,000	2,687,320
Use of Land and Buildings grants	899,962	770,674	884,381
Other MoE Grants	2,138,656	2,062,071	1,845,102
Other government grants	12,009	2,000	17,618
	<u>6,816,520</u>	<u>5,957,834</u>	<u>5,967,074</u>

3 Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	11,666	18,000	27,726
Fundraising	-	1,000	-
Other Revenue	44,173	-	19,616
Activities	35,050	42,300	36,714
	<u>90,889</u>	<u>61,300</u>	<u>84,056</u>
Expenses			
Activities	16,168	17,500	16,658
	<u>16,168</u>	<u>17,500</u>	<u>16,658</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>74,721</u>	<u>43,800</u>	<u>67,398</u>

4 Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	120,595	151,392	135,915
Equipment repairs	1,764	2,500	2,413
Information and communication technology	33,926	35,133	30,340
Library resources	67	-	-
Employee benefits - salaries	5,197,096	4,481,498	4,445,230
Staff development	35,210	35,000	25,589
	<u>5,388,658</u>	<u>4,705,523</u>	<u>4,639,487</u>

Wairau Valley Special School
Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

5 Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,621	8,000	6,806
Board of Trustees Fees	4,590	5,000	3,830
Board of Trustees Expenses	7,299	10,000	14,808
Communication	1,642	2,100	1,711
Consumables	16,868	13,700	11,045
Other	22,602	27,300	24,306
Employee Benefits - Salaries	100,787	122,500	139,092
Insurance	11,146	10,000	10,457
Service Providers, Contractors and Consultancy	8,968	7,500	6,308
	<u>180,523</u>	<u>206,100</u>	<u>218,363</u>

6 Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	16,910	15,200	14,990
Consultancy and Contract Services	45,127	40,000	41,959
Cyclical Maintenance Expense	(3,157)	9,000	10,787
Grounds	12,035	12,000	14,391
Heat, Light and Water	31,741	31,000	32,536
Rates	-	100	-
Repairs and Maintenance	56,208	33,560	43,722
Use of Land and Buildings	899,962	770,674	884,381
Security	4,553	4,500	4,172
Employee Benefits - Salaries	62,657	60,000	60,058
	<u>1,126,036</u>	<u>976,034</u>	<u>1,106,996</u>

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

7 Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	16,372	14,138	8,731
Furniture and Equipment	58,147	48,973	57,178
Information and Communication Technology	13,155	10,275	12,125
Motor Vehicles	33,406	28,420	30,924
Leased Assets	35,113	28,194	30,654
	<u>156,193</u>	<u>130,000</u>	<u>139,612</u>

Wairau Valley Special School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

8 Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Bank Current Account	165,716	111,742	81,567
Bank Call Account	785	800	784
Cash and cash equivalents for Cash Flow Statement	<u>166,501</u>	<u>112,542</u>	<u>82,351</u>

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

9 Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	5,565	-	1,727
Interest Receivable	9,431	2,000	9,613
Bank Staffing Underuse	236,923	190,000	190,000
Teacher Salaries Grant Receivable	<u>211,638</u>	<u>184,000</u>	<u>184,333</u>
	<u>463,557</u>	<u>376,000</u>	<u>385,673</u>
Receivables from Exchange Transactions	14,996	2,000	11,340
Receivables from Non-Exchange Transactions	<u>448,561</u>	<u>374,000</u>	<u>374,333</u>
	<u>463,557</u>	<u>376,000</u>	<u>385,673</u>

10 Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	<u>706,592</u>	<u>800,000</u>	<u>730,842</u>
	<u>706,592</u>	<u>800,000</u>	<u>730,842</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	605,650	607	-	-	(16,372)	589,885
Furniture and equipment	387,955	99,505	(195)	-	(58,147)	429,118
Information and communication technology	21,374	14,577	(38)	-	(13,155)	22,758
Motor vehicles	98,305	-	-	-	(33,406)	64,899
Leased assets	78,019	12,527	-	-	(35,113)	55,433
Balance at 31 December 2018	1,191,303	127,216	(233)	-	(156,193)	1,162,093

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	662,282	(72,397)	589,885
Furniture and equipment	1,155,549	(726,431)	429,118
Information and communication technology	132,414	(109,656)	22,758
Motor vehicles	288,390	(223,491)	64,899
Leased assets	168,706	(113,273)	55,433
Balance at 31 December 2018	2,407,341	(1,245,248)	1,162,093

The net carrying value of equipment held under a finance lease is \$55,433 (2017: \$78,019).

The net carrying value of motor vehicles held under a finance lease is \$64,899 (2017: \$98,305).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Buildings	154,015	460,365	-	-	(8,731)	605,649
Furniture and equipment	399,619	45,514	-	-	(57,178)	387,955
Information and communication technology	25,494	8,006	-	-	(12,125)	21,375
Motor vehicles	76,329	52,900	-	-	(30,924)	98,305
Leased assets	53,695	54,978	-	-	(30,654)	78,019
Balance at 31 December 2017	709,152	621,763	-	-	(139,612)	1,191,303

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Buildings	661,675	(56,025)	605,650
Furniture and equipment	1,075,098	(687,143)	387,955
Information and communication technology	123,596	(102,222)	21,374
Motor vehicles	288,390	(190,085)	98,305
Leased assets	156,179	(78,160)	78,019
Balance at 31 December 2017	2,304,938	(1,113,635)	1,191,303

Wairau Valley Special School
Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

12 Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	36,677	10,700	14,397
Accruals	4,802	4,800	4,812
Employee Entitlements - salaries	219,371	184,000	191,149
Employee Entitlements - leave accrual	39,279	18,000	18,814
	<u>300,129</u>	<u>217,500</u>	<u>229,172</u>
Payables for Exchange Transactions	300,129	217,500	229,172
	<u>300,129</u>	<u>217,500</u>	<u>229,172</u>

The carrying value of payables approximates their fair value.

13 Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Other	-	600	630
	<u>-</u>	<u>600</u>	<u>630</u>

14 Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	69,841	69,841	62,549
Increase to the Provision During the Year	(3,157)	9,000	10,787
Use of the Provision During the Year	-	(1,753)	(3,495)
Provision at the End of the Year	<u>66,684</u>	<u>77,088</u>	<u>69,841</u>
Cyclical Maintenance - Current	65,410	77,088	34,871
Cyclical Maintenance - Term	1,274	-	34,970
	<u>66,684</u>	<u>77,088</u>	<u>69,841</u>

15 Finance Lease Liability

The school has entered into a number of finance lease agreements for a photocopier, desktops and teachers' laptops.
 Minimum lease payments payable (includes interest portion):

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	38,164	31,683	41,288
Later than One Year and no Later than Five Years	23,997	17,918	50,658
	<u>62,161</u>	<u>49,601</u>	<u>91,946</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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				
		Opening	Receipts	Payments	Contribution/ (Write-off to R&M)	Closing
2018		Balances	from MoE			Balances
		\$	\$	\$		\$
Gym Project	<i>In progress</i>	(50,101)	-	-	-	(50,101)
SYA Projects	<i>In progress</i>	-	66,600	75,941	-	(9,341)
Totals		(50,101)	66,600	75,941	-	(59,442)

		BOT				
		Opening	Receipts	Payments	Contribution/ (Write-off to R&M)	Closing
2017		Balances	from MoE			Balances
		\$	\$	\$	\$	\$
Canopy/Front Driveway	<i>completed</i>	(49,944)	144,000	478,446	384,390	-
Gym Project	<i>in progress</i>	(50,101)	-	-	-	(50,101)
Totals		(100,045)	144,000	478,446	384,390	(50,101)

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.

Wairau Valley Special School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,590	3,830
Full-time equivalent members	0.10	0.10
<i>Leadership Team</i>		
Remuneration	560,292	543,684
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	564,882	547,514
Total full-time equivalent personnel	5.10	5.10

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
110-120	3	2
	3	2

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

19 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

Wairau Valley Special School
Notes to the Financial Statements (cont.)

For the year ended 31 December 2018

20 Contingencies

There are no contingent liabilities other than what is noted below and no contingent assets as at 31 December 2018.

(Contingent liabilities and assets as at 31 December 2017: nil)

Holidays Act Compliance – schools payroll

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

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

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

21 Commitments

(a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

(Capital commitments as at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has not entered into any new contracts.
 - operating lease of a computer equipment.

No later than One Year

2018 Actual \$	2017 Actual \$
-	133
-	133

22 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.

23 Financial Instruments

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Loans and Receivables			
Cash and Cash Equivalents	166,501	112,542	82,351
Receivables	463,557	376,000	385,673
Investments - Term Deposits	706,592	800,000	730,842
Total Loans and Receivables	1,336,650	1,288,542	1,198,866
Financial liabilities measured at amortised cost			
Payables	300,129	217,500	229,172
Finance Leases	56,926	49,601	78,654
Total Financial Liabilities Measured at Amortised Cost	357,055	267,101	307,826

24 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 WAIRAU VALLEY SPECIAL SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Wairau Valley Special School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe Horwath New Zealand Audit Partnership, 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 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 28 May 2019. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance 2018 and Kiwisport funding 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

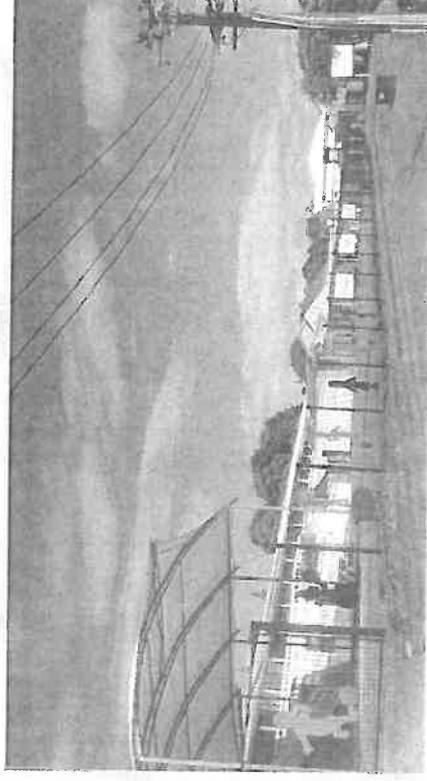
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing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

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



Kurt Sherlock
Crowe Horwath New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

WAIRAU VALLEY SPECIAL SCHOOL



Analysis of Variance 2018

Strategic Goal 1: To provide a well-balanced individualised learner focused education that meets the unique needs of each student.

Annual Aims (What we want)	What/Who/How/When (What we will do)	Our Evidence (What you will see)	Actual Outcomes	Where to from here
<p>1.1 Visible Learning will be evident school wide.</p>	<ul style="list-style-type: none"> Teachers will plan collaboratively and implement visible learning throughout the school day All staff will model effective visible learning practices and increase student engagement All staff will incorporate Visible learning into relevant schoolwide assessment practices that will inform planning and programmes All staff will use a shared language of visible learning Teachers will develop and understand the role of feedback and its potential impact on learning 	<ul style="list-style-type: none"> Learners that understand what they are learning, why they are learning it & the next steps in their learning and be able to articulate this where possible Teachers who demonstrate visible learning and will show evidence of this in their personal reflections and inquiries as well as in daily classroom practices Teachers can identify and demonstrate how their students' progress through IEP/ITP/structured curriculum and specialized programmes Visible learning language will be evident throughout the daily programme and visible schoolwide Learners will be provided with feedback that is specific, learning focused and used for future learning 	<ul style="list-style-type: none"> Teachers are sharing and displaying goals with support staff and students using visuals and I can statements Increased sharing verbally of their goals with students and repeating specific goals that need to be achieved All teachers have VL inquiries with regular opportunities to share and brainstorm with colleagues VL is more transparent across the school and discussed at regular intervals Teachers are more likely to share the ways they are making learning visible Programmes include relevant feedback to improve awareness of achievement of goals Therapists incorporate VL in therapy programmes and sessions 	<ul style="list-style-type: none"> Continue to implement VL with more opportunities for teachers to observe in classrooms Support staff modelling the sharing of goals and how to achieve them VL inquiries shared with buddies and wider number of colleagues across the school VL shared with BOT and families via newsletters and at IEP/ITP meetings Continue to promote the natural sharing and conversations of what is happening in classes Feedback to be instant and understood by learners
<p>1.2 All learners will be supported to communicate using the most effective communication system.</p>	<ul style="list-style-type: none"> Using AAC, Teachers & Therapists will enhance teaching and learning Each student will be initially assessed in order to identify their communication needs and provided with appropriate AAC. Ongoing monitoring and assessments will ensure students communication needs are met as they change. 	<ul style="list-style-type: none"> Learners will have robust and individualized communication tools to maximise their learning and voice Robust communication systems will be in place. All students will successfully communicate and have a student voice, either independently or with support. 	<ul style="list-style-type: none"> Core boards in all classes and on playground, pool area All staff wearing and using yes/no visuals Use of PDD where applicable and PDD training for staff AAC training for families All new students assessed and AAC supplied at first IEP meeting Continuous assessment by SLT during classroom visits and informally, recorded on etap 	<ul style="list-style-type: none"> Ongoing training of staff and monitoring of students Video for training purposes e.g. modelling correct use of AAC systems with students To encourage parents and caregivers to be more proactive in using AAC systems with students at home and in community To increase families understanding of the importance of AAC and how they can support it

Annual Aims <i>(What we want)</i>	What/Who/How/When <i>(What we will do)</i>	Our Evidence <i>(What you will see)</i>	Actual Outcomes	Where to from here
<p>1.3 To provide all learners with age appropriate educational and respectful life skills programmes that maximises their independence.</p>	<ul style="list-style-type: none"> Review current programmes and develop a plan that extends and maximises the independence of students school-wide To utilise the interdisciplinary teams to develop, plan and implement innovative school-wide and individual programmes that grow and build independence that meet individual needs To implement specific programmes that maximise independence at school and within the community To incorporate independence into IEP/ITP goals To ensure independence is embedded into our curriculum planning Research programmes that develop independence in other special schools within and outside New Zealand 	<ul style="list-style-type: none"> A succinct plan that outlines the current programmes and 'where to next' for individualised independent programmes for students Independence programmes will be comprehensive and developed by interdisciplinary teams and based on individual needs of students and cohorts of students Innovative programmes that reflect student needs and encourages independence in the community. All programmes and IEPs will focus on key competencies ABLE & Transition Curriculum will promote independence Working in an inter-disciplinary way to support individual student needs including basic self-care skills (ie feeding, toileting, dressing) A range of life skills are integrated into the daily programme using age appropriate resources Age appropriate contexts of learning are identified for individuals and groups and planned for in a more specific programme (including sexuality education, work skills, physical activity, physical skills, social skills and living in the community) Planned outings and interaction within the community Resources committed to support independent programmes Programmes that promote independence will be based on sound evidence and practices Parent Education to support the promotion of age respectful practices 	<ul style="list-style-type: none"> Life Skills plan started (as part of ABLE curriculum) Individual class teams have programmes in place which have been developed in consultation with the therapy team. Programmes are differentiated to match student needs including EOTC activities. Key competencies included through all activities including IEP's. Curriculum includes life skills section and independence is encouraged at all times. Teachers and therapists work cooperatively to develop student programmes. This is evident in classrooms. Sex ed. PD for all teachers. Sex ed specific programme set up for Transition students. All classes involved in EOTC with the focus on social skills and independence. Use of AAC on EOTC activities. OT resources available. Sex ed resources available Programmes e.g. swimming, cooking, etc. Therapy team support and inform curriculum activities. AAC available at all times. Behaviour and Sex. Ed programme based on current research. Parent PD - Behaviour, Sex. Ed, discussions with teachers and therapy team. 	<ul style="list-style-type: none"> Life skills plan to be finalised and added to the ABLE curriculum Continue to embed independence within all areas of the curriculum and liaise with therapy team as appropriate. Continue to research relevant EOTC activities. Increase consideration of Key Competencies when planning and goal setting. Team planning to brainstorm ideas and continually improve and refine. Look at teachers inviting therapists to class meetings. Team and syndicate meetings to brainstorm and liaise to develop innovative life skills programmes.

Strategic Goal 2: To employ professional staff with a passion for special education who have a positive, supportive, holistic approach to learning and behaviour

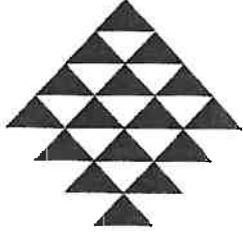
Annual Aims (What we want)	What/Who/How/When (What we will do)	Our Evidence (What you will see)	Actual Outcomes	Where to from here
<p>2.1 To develop a culture of inquiry and reflective practice fostering collaboration and teacher efficacy.</p>	<ul style="list-style-type: none"> • Continue to engage and work with Visible Learning COL • To incorporate VL and Inquiry into school-wide appraisal • Develop a professional learning community and provide professional development, both individualised and school wide, that focuses on inquiry and visible learning to improve student outcomes • To develop knowledge and skills of coaching and mentoring of Leadership Team • To grow leadership capacity through identified roles and responsibility • To engage in PD about Inquiry Learning • To establish an effective system/process of Inquiry Learning and review and obtain feedback on the effectiveness of system • To develop an online system of sharing Inquiry Learning • Engagement in an Inquiry Learning Project by all teachers • To develop a process of identifying teacher efficacy at WVSS within the performance management and appraisal process • To establish special interest groups in a variety of learning areas 	<ul style="list-style-type: none"> • Quality staff who work collaboratively and have a shared understanding and language of Visible Learning school-wide, SMT, syndicates and other teams • WVSS will have an inquiry minded culture of learning • VL practices in all classrooms with IEP/ITP goals visible where appropriate • Effective practice in special education is modelled with differentiated programmes evident in all classrooms and learning environments • An induction programme that incorporates the philosophy of inquiry and visible learning and supports new staff to familiarise them with the school culture and systems • Leaders engaging in coaching and mentoring of staff to enhance student outcomes • Leadership team highly skilled in coaching and mentoring • Coaching programmes in place for all teachers • Competent teachers who ensure that students can explore, learn, and succeed 	<ul style="list-style-type: none"> • School engaged in VL Col • VL evident in appraisal • In process of PD school-wide with DP & VLL. • Each syndicate & new staff has completed PD on VL. • Classroom Observation tool for VL has been drafted for syndicates • Showcase for VL date set • Lots of evidence in classrooms of VL goals being visible • Differentiated learning throughout classrooms - new process & practice with Portfolio's to collate evidence on practice in relation to Standards • VL coaching partners are in place • Jan Robertson work to support culture of coaching & mentoring, leadership & Inquiry models of practice • All teachers have inquiry projects 	<ul style="list-style-type: none"> • Inquiry minded culture continue to develop through Jan Robertson work • Observations=extra CRT to complete these to reflect on VL practices • Can students access/Voice learning • Induction programme to be reviewed • Provide opportunities for Leaders & teachers to engage in coaching & mentoring • Skills to be further developed through work with Jan Robertson • Competent teachers who ensure that students can explore, learn, and succeed - requires further discussion • To grow leadership capacity through identified roles and responsibility needs to be reviewed • To engage in PD about Inquiry Learning- needs to be embedded in culture of school • To develop an online system of sharing Inquiry Learning • To develop a process of identifying teacher efficacy at WVSS within the performance management and appraisal process still to happen • To establish special interest groups in a variety of learning areas still to be established

Annual Aims (What we want)	What/Who/How/When (What we will do)	Our Evidence (What you will see)	Actual Outcomes	Where to from here
<p>2.2 To embed the essential characteristics of inspired & passionate teachers.</p>	<ul style="list-style-type: none"> ISL to provide in class support to all staff to develop and enhance Visible Learning practices ISL Teacher & SMT to collaboratively plan and implement professional development school-wide Align the inspired and passionate teacher characteristics with the teacher professional standards 	<ul style="list-style-type: none"> A performance management system is in place, that incorporates inquiry and visible learning in order to improve effective practice and build leadership capacity Teachers and Therapists effectively engaging in Inquiry Learning practices Indicators will be developed and evidence should be within classroom practice New strategies and interventions to support student learning outcomes and progress The development of a digital platform to share Inquiry Learning All staff knowledgeable about Inquiry Learning and how this impacts on practice and student outcomes Increase in student progress Growth in teacher efficacy and increase in retention, recruitment rates Report on feedback of Inquiry Learning to inform future planning 	<ul style="list-style-type: none"> PD sessions with teachers (into teams) have been organised Teachers have participated in discussions around Visible Learning and what it would look like in our school Class visits are ongoing The Therapy team was included in the PD sessions and discussions ISL Teacher and SMT worked together to develop and implement VL practices Evidence of the inspired and passionate teacher characteristics are an integral part of the school-wide appraisal process A digital platform for sharing Visible Learning has been developed and is ongoing. Each teacher has set an professional inquiry goal focused on Visible Learning Teachers reflect on the effect of Visible Learning on student progress and that informs future planning. 	<ul style="list-style-type: none"> In class support will continue and be developed further. ISL and SMT continue their collaboration on developing VL strategies further Continually review the professional standards, while aligning them with the inspired and passionate teacher characteristics - add to the existing database of ideas.

Strategic Goal 3: To provide a safe and inclusive environment that celebrates diversity and is culturally responsive

Annual Aims (What we want)	What/Who/How/When (What we will do)	Our Evidence (What you will see)	Actual Outcomes	Where to from here
<p>3.1 Through collaboration and inquiry, using an interdisciplinary approach, students will be supported to succeed in all areas of learning</p>	<ul style="list-style-type: none"> Develop and implement a School-wide Culturally Responsive Plan Review and update the system and processes of school-wide positive behaviour supports and develop a plan for this Develop and implement The Wairau Way & weave this into the 'Hauora' of WVSS Review therapy ratings and ensure this continues to be driven by individual needs of students Development of curriculum plans Develop a plan that incorporates successful models, criteria, strategies and interventions to support transitions and independence Creative Arts – Art Therapy, Music Therapy, - continuing to build on current programmes of Dance, Drama. A robust review process will be in place to meet the requirements of the Specialist Service Standards for Therapy programmes in school. 	<ul style="list-style-type: none"> A culturally responsive school where all staff, students and whānau have a shared vision, values and direction Evidence of collaboration and communication school-wide Effective information systems are implemented to support student learning School wide approach to behaviour management is positive and meets the needs of individuals Interdisciplinary team approaches will facilitate a safe learning environment for all students School-wide therapy programmes are maximised and differentiated to meet the needs of all students Individualised literacy and numeracy programmes in classrooms for students Students successfully transitioning throughout the school Students engaging in Creative Arts programmes. Assessment of creative arts implemented by Creative Arts teachers Feedback to parents/whanau on progress of students in creative arts Individualised assessment, therapy processes, practices and programmes for all students 	<ul style="list-style-type: none"> Cultural needs of families identified at enrolment meetings and monitored at IEP meetings Cultural values and beliefs shared with families in newsletter and on web site School Wide behaviour support partially reviewed e.g. recording form, team meetings with therapists & teachers & in syndicate meetings PD with new staff on 'Wairau Way' Creative Arts – Art Therapy, Music Therapy, - continuing to build on current programmes of Dance, Drama - partial building of team & assessment to be completed Transitions to be reviewed Interdisciplinary team approaches will facilitate a safe learning environment for all students - not sure of evidence and how we can establish if this is happening 	<ul style="list-style-type: none"> Draft Plan exists but needs to be discussed & shared Review therapy ratings and ensure this continues to be driven by individual needs of students - needs to be developed & reviewed Development of Curriculum plans - where to next? Develop a plan that incorporates successful models, criteria, strategies and interventions to support transitions and independence- still to be completed Development of curriculum plans - still be completed. Literacy completed A robust review process will be in place to meet the requirements of the Specialist Service Standards for Therapy programmes in school. - still be completed

Annual Aims <i>(What we want)</i>	What/Who/How/When <i>(What we will do)</i>	Our Evidence <i>(What you will see)</i>	Actual Outcomes	Where to from here
<p>3.2 The school environment will continue to be developed to cater for all students and their changing needs.</p>	<ul style="list-style-type: none"> Develop a plan that reviews the current learning environments (including offsite spaces) and prioritise areas of need for modern teaching and learning spaces that are innovative and effective To be a digitally fluent school that uses digital technology to enhance and accelerate student learning in a digital century 	<ul style="list-style-type: none"> A safe and secure environment is provided for all learners Evidence of innovative learning environments that reflect the differentiated needs of all learners. Refurbishment of identified learning areas (inside and outside) to support modern learning A designed and built recreation programmes and equipment that promote and maximise independence A plan that incorporates and implements digital learning into classrooms to accelerate and enhance learning 	<ul style="list-style-type: none"> Health and safety concerns are addressed weekly and where needed immediately Groupings evident and individualised learning spaces with appropriate furniture as recommended by therapy team Minor upgrade of new entrant class Gates and safety fences in place as required New therapy equipment and play equipment in place New signs in place Continued use of technology in classrooms 	<ul style="list-style-type: none"> Continued proactive actions to address all issues and needs Budget for major health and safety concerns and repairs and refurbishments in consultation with Special Needs modifications Furniture and equipment continue to be upgraded and purchased to meet the on-going needs of the students Continue to find ways to engage students using equipment and environmental improvements



Kaipātiki Kāhui Ako

Moving forward together - Te aku whakamua tahi

Strategic Plan 2018-2019

	2018	2018 Outcomes	Where to find more?
Visible Learning (links with Student Agency/ Collaborative Inquiry/ Leadership Capability/ Community Engagement/ Transitions)	<p>LAT (Visible Learning in Action - Teachers)</p> <ul style="list-style-type: none"> All teachers to carry out a Teaching Inquiry focused around VL+ using the 'Kaipātiki Kāhui Ako Inquiry Model' Implement 'Impact Partners' process for having GROWTH conversations as well as carrying out classroom observations (based on Classroom observation Tool). <p>Impact Coach PLD</p> <ul style="list-style-type: none"> All SLT / ASL / ISL to complete Impact Coach Day 3 	<ul style="list-style-type: none"> All teachers are using the Kaipātiki Kāhui Ako Inquiry Model, focusing on VL goals. The Impact Partners process is in place. Teachers have selected their own Impact Partners. As part of the VL PD sessions WVSS specific classroom observation tools have been developed. 	<ul style="list-style-type: none"> Continue using the Kaipātiki Kāhui Ako Inquiry Model to drive our teaching inquiries. Implement the GROWTH conversations as part of the Impact Partners process. Start using the newly developed observation forms for classroom observations, to inform our VL focus.
ECE Project (links with Student Agency/ Collaborative Inquiry/ Leadership Capability/ Community Engagement/ Transitions)	<ul style="list-style-type: none"> Submit a TLIF application to get assistance to conduct research around current pedagogy/practice around Oral Language. Outcome is to create Kaipātiki Kāhui Ako best practice around oral language at ECE and school 	<ul style="list-style-type: none"> Not applicable to WVSS 	<ul style="list-style-type: none"> Not Applicable to WVSS
Data	<ul style="list-style-type: none"> Establish protocols and guidelines as a Kāhui Ako for collecting data to show progress against our Achievement Challenges Continue to collect data around VL+ (Student, Teacher and Community) 	<ul style="list-style-type: none"> We have collected our baseline data for each VL domain. Action Plan for how to improve has been developed. Student data collected and collated 	<ul style="list-style-type: none"> Continue to work on the individual domains, making learning more visible for every learner in our school. Continue implementing and reviewing the action plan. Analyse the data and review plans and programs accordingly.
Leadership Capability/	<p>SL / ISL</p> <ul style="list-style-type: none"> implement GROWTH Coaching in all schools implement 'Kaipātiki Kāhui Ako Inquiry Model' in all schools <p>Develop appraisal protocols for ASLs and ISLs.</p>	<ul style="list-style-type: none"> ISL and DP have attended Day 1 and Day 2 of the GROWTH Coaching course The Kaipātiki Kāhui Ako Inquiry Model has been implemented in our school - all teachers using the model for their 	<ul style="list-style-type: none"> ISL and DP to complete Day 3 of the GROWTH Coaching course Sharing of individual teaching inquiries - to follow

Section 3: Learning Targets & Achievement Challenges 2017-2019

Reading, Writing, Numeracy

READING Wairau Valley Special School

Our challenge is for all students who are achieving at or above PLevel 4 to make 50% increase either within the level or move to the next level in a year using the BSquared Assessment Tool*.

- We aim to have 85% of students at Years 5 to 8 and 10 to increase by 50% within a level or up to the next level in Reading by the end of 2019.
 - We aim to have 70% of students at Years 9 and 11 to 14 to increase by 50% within a level or up to the next level in Reading by the end of 2019.
- This is a shift of 22 students over three years in Reading who have been targeted. NB: 2018 Targets highlighted below

Students in Years 5 - 14 Projected Targets

Reading	2016 Baseline		2017 Target		2018 Target		2019 Target		Total Shift
	Number	%	Number	%	Number	%	Number	%	
Year 5	5 / 8	63	6 / 8	70	5 / 8	63	7 / 8	85	3
Year 6	11 / 13	85	11 / 13	85	11 / 13	85	11 / 13	85	0
Year 7	10 / 12	83	10 / 12	85	10 / 12	85	10 / 12	85	0
Year 8	6 / 9	67	6 / 9	70	7 / 9	80	8 / 9	85	2
Year 9	3 / 8	38	5 / 8	62	5 / 8	65	6 / 8	70	3
Year 10	4 / 8	50	5 / 8	65	6 / 8	75	7 / 8	85	3
Year 11	6 / 17	35	8 / 17	47	9 / 17	53	12 / 17	70	6
Year 12	2 / 6	33	2 / 6	45	3 / 6	50	4 / 6	70	2
Year 13	3 / 7	43	3 / 7	45	4 / 7	55	5 / 7	70	2
Year 14	1 / 3	33	1 / 3	45	2 / 3	55	2 / 3	70	1
Total	51		57		63		72		22

NB:
B Squared Assessment Tool:

*B Squared is an electronic assessment tool used to assess students who are working below Level 1 of the National Curriculum. This tool was developed in the UK and it enables teachers to clearly track, monitor and report on pupil progress at all sub levels of attainment at P levels, ranging from P1 to P8.

The students who have been targeted for progression are at or above PLevel 4.

WRITING Wairau Valley Special School

Our challenge is for all students who are achieving at or above PLevel 4 to make 50% increase either within the level or move to the next level in a year using the BSquared Assessment Tool.

- We aim to have at least 85% of students at Years 6-8, 10, 12 and 14 to increase by 50% within a level or up to the next level in **Writing** by the end of 2019.
- We aim to have 70% of students at Years 5, 9, 11 and 13 to increase by 50% within a level or up to the next level in **Writing** by the end of 2019. This is a shift of 18 students over three years in **Writing** who have been targeted. **NB: 2018 Targets highlighted below**

Students in Years 5 - 14 Projected Targets

Writing	2016 Baseline		2017 target		2018 Target		2019 Target		Total Shift
	Number	%	Number	%	Number	%	Number	%	
Year 5	2 / 8	25	3/8	40	5/8	60	6/8	70	4
Year 6	10/ 13	77	10 / 13	80	11 / 13	85	11 / 13	85	1
Year 7	9/ 12	75	10/12	80	10/12	85	10/12	85	1
Year 8	5 / 9	56	6/9	70	7/9	80	8/9	85	3
Year 9	3 / 8	38	4/8	50	5/8	65	6/8	70	3
Year 10	4 / 8	50	5/8	65	6/8	75	7/8	85	3
Year 11	8 / 17	47	9/17	50	10/17	60	12/17	70	4
Year 12	3/6	50	4/6	60	4/6	65	4/6	85	1
Year 13	1 / 7	14	3/7	45	4/7	59	5/7	70	4
Year 14	3 / 3	100	3/3	100	3/3	100	3/3	100	0
Total	48		57		65		72		18

NUMBER Wairau Valley Special School

Our challenge is for all students who are achieving at or above PLevel 4 to make 50% increase either within the level or move to the next level in a year using the BSquared Assessment Tool.

- We aim to have 85% of students at Years 5 to 7, 10, 11 and 14 increase by 50% within a level or up to the next level in **Number** by the end of 2019.
- We aim to have 70% of students at Years 8 to 9, 11 to 13 to increase by 50% within a level or up to the next level in **Number** by the end of 2019.

This is a shift of 23 students over three years in **Number** who have been targeted. **NB: 2018 Targets highlighted below**

Students in Years 5 - 14 Projected Targets

Number	2016 Baseline		2017 target		2018 Target		2019 Target		Total Shift
	Number	%	Number	%	Number	%	Number	%	
Year 5	5/8	63	6/8	70	6/8	75	7/8	85	2
Year 6	9/13	69	10/13	75	10/13	80	11/13	85	2
Year 7	9/12	75	10/12	80	10/12	85	10/12	85	1
Year 8	4/9	44	5/9	50	5/9	50	6/9	70	2
Year 9	3/8	38	4/8	50	5/8	65	6/8	70	3
Year 10	4/8	50	5/8	65	6/8	75	7/8	85	3
Year 11	9/17	53	10/17	60	10/17	65	14/17	85	5
Year 12	2/6	33	3/6	50	3/6	50	4/6	70	2
Year 13	3/7	43	3/7	45	3/7	55	5/7	70	2
Year 14	2/3	67	2/3	70	2/3	80	3/3	85	1
Total	50		58		73		73		23

Section 4:

2018 Results of students who made 50% or more progress using BSquared Tool

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13
Reading													
No of Students achieved 50% increase or more	10/17	8/12	12/14	2/9	3/10	2/11	1/10	3/11	3/10	3/9	2/8	4/8	2/17
% of Students achieved 50% increase or more	58%	66%	85%	22%	30%	18%	10%	27%	30%	33%	25%	50%	11%
Writing													
No of Students achieved 50% increase or more	6/17	8/12	9/14	1/9	4/10	2/11	2/10	1/11	6/10	3/9	3/8	0/8	2/17
% of Students achieved 50% increase or more	35%	66%	75%	11%	40%	18%	20%	9%	60%	33%	37%	0%	11%
Number													
No of Students achieved 50% increase or more	11/17	7/12	9/14	1/9	2/10	2/11	1/10	2/11	4/10	4/9	0/8	2/8	3/17
% of Students achieved 50% increase or more	64%	58%	75%	11%	20%	18%	10%	18%	40%	44%	0%	25%	17%
Total at Year Level	17	12	14	9	10	11	10	11	10	9	8	8	17

VARIANCE REPORT for Reading, Writing & Number Targets– December 2018

Actual Outcomes (What happened?)	Reasons for Variance (Why did it happen?)	Evaluation (Where to next?)	Planning for next year (2019)
<p>None of our targets set were met at each of the Year Levels. However our Year 1-3 students made significant progress. Our students in Years 4-8 made moderate progress and our Year 9-13 students made moderate progress in all areas. Progress for Year 12 & 13 students was minor in most areas.</p>	<p>The targets set in 2016 were developed as part of our Kahui Ako Achievement Challenge. The team from the Ministry supporting the Achievement Challenge target setting aimed to have percentage increases for 2017-2019. Our Year 5-14 cohorts were established at the time as our priority students. The targets did not take into account the changes in the cohort of students moving through each year. Subsequently the targets set for our 2018 Year 5 are irrelevant for our 2018 Year 5s as well as for all other year levels.</p> <p>Over the 3 years of collecting the data we have found the trend is for our Year 1-4 students to make significant achievement progress in all areas. The data indicates this progress decreases as the students move through each year level. This is consistent with students who are funded high and very high ORS. However progress is made at all year levels just not at the achievement challenge set.</p>	<p>Targets should be set each year based on the data from the previous year. The percentage level of progress should reflect the trends based on the school wide data</p> <p>i.e. Year 1-4 Target of 50% or more increase Year Y5-8 Target of 25% or more increase Year 9-13 Target of 25% or more increase</p>	<ul style="list-style-type: none"> Look at the current data and only set a realistic target based on that cohort of students 2018 data Review assessment tools and use differentiated systems to support analysis of achievement <p>i.e. Quest, Bsquared, ASD assessment tools suited to student of high and very high needs</p>

Kiwisport Funding

Kiwisport is a Government funding initiative to support students' participation in organised sport.

In 2018, the school received total Kiwisport funding of \$3268.78.

The funding was spent on sporting equipment, participation fees and transport to sport days eg Parasports, and Special Olympics. A new treadmill was also purchased for students gym training.

Kiwisport Year	Q1	Q2	Q3	Q4	Total
Kiwisport Year 1-8	\$ 340.82	\$ 340.82	\$ 364.20	\$ 357.52	\$ 1,403.36
Kiwisport Year 9-13	\$ 476.92	\$ 476.92	\$ 458.81	\$ 452.77	\$ 1,865.42
Total Kiwisport Funding for 2018: (as per Ops Grant Notices)					\$ 3,268.78

Company	Invoice No	Amount ex GST	Subtotals
EdSports	81761	\$ 322.60	
MRP - Parasports	475	\$ 347.83	\$ 670.43
A Pardo	Treadmill	\$ 391.30	\$ 1,061.73
Hart Sports	134261	\$ 241.74	\$ 1,303.47
Broderick Print	62456	\$ 299.00	\$ 1,602.47
Ritchies	136890	\$ 369.74	\$ 1,972.21
Ritchies	136891	\$ 375.02	\$ 2,347.23
Ritchies	136889	\$ 588.39	\$ 2,935.62
Hart Sports	132259	\$ 475.64	\$ 3,411.26
TOTAL AMOUNT OF INVOICES		\$ 3,411.26	

Summary		
Total Kiwisport Received	\$ 3,268.78	
Total Invoices	\$ 3,411.26	
Difference	-\$ 142.48	Overspend