



MASTERTON
INTERMEDIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

Ministry Number: 2909

Principal:

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MASTERTON INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2018

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Masterton Intermediate 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.

Matthew Boggs

Full Name of Board Chairperson



Signature of Board Chairperson

24-05-19

Date:

Russell Thompson

Full Name of Principal



Signature of Principal

24-5-19

Date:

Masterton Intermediate School

Members of the Board of Trustees

For the year ended 31 December 2018

Name	Position	How Position Gained	Held Until
Matt Boggs	Chairperson	Elected 2016	May 2019
Russell Thompson	Principal		
Andrew Freeman	Parent Rep	Elected 2016	May 2019
Matt Smith	Parent Rep	Elected 2016	May 2019
Jo Dean	Parent Rep	Elected 2016	Dec 2018
Gary Bartlett	Parent Rep	Elected 2016	May 2019
Amanda Jolliffe	Staff Rep	Elected 2016	May 2019

Masterton Intermediate 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	3,400,464	2,669,027	3,113,535
Locally Raised Funds	3	364,998	101,500	292,425
Interest Earned		386	-	595
		<u>3,765,848</u>	<u>2,770,527</u>	<u>3,406,556</u>
Expenses				
Locally Raised Funds	3	236,066	46,000	232,748
Learning Resources	4	2,538,543	1,751,627	2,298,267
Administration	5	180,523	235,345	173,980
Finance Costs		8,123	-	6,877
Property	6	712,646	725,787	718,344
Depreciation	7	86,042	30,000	56,500
Loss on Disposal of Property, Plant and Equipment		733	-	888
		<u>3,762,676</u>	<u>2,788,759</u>	<u>3,487,605</u>
Net Surplus / (Deficit)		3,172	(18,232)	(81,049)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>3,172</u></u>	<u><u>(18,232)</u></u>	<u><u>(81,049)</u></u>

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

Masterton Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	472,472	472,472	553,521
Total comprehensive revenue and expense for the year	3,172	(18,232)	(81,049)
Equity at 31 December	475,644	454,240	472,472
Retained Earnings	475,644	454,240	472,472
Equity at 31 December	475,644	454,240	472,472

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

Masterton Intermediate 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	251,126	346,399	334,631
Accounts Receivable	9	133,920	117,174	117,174
GST Receivable		30,089	23,091	23,091
Prepayments		31,347	6,339	6,339
Funds owing for Capital Works Projects	14	14,205	18,619	18,619
		<u>460,687</u>	<u>511,622</u>	<u>499,854</u>
Current Liabilities				
Accounts Payable	11	193,186	156,143	156,143
Finance Lease Liability - Current Portion	13	39,491	30,505	30,505
Funds held for Capital Works Projects	14	25,200	12,344	12,344
		<u>257,877</u>	<u>198,992</u>	<u>198,992</u>
Working Capital Surplus/(Deficit)		202,810	312,630	300,862
Non-current Assets				
Property, Plant and Equipment	10	379,511	243,805	273,805
		<u>379,511</u>	<u>243,805</u>	<u>273,805</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	86,667	72,750	72,750
Finance Lease Liability	13	20,010	29,445	29,445
		<u>106,677</u>	<u>102,195</u>	<u>102,195</u>
Net Assets		<u>475,644</u>	<u>454,240</u>	<u>472,472</u>
Equity		<u>475,644</u>	<u>454,240</u>	<u>472,472</u>

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

Masterton Intermediate School Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		858,659	857,137	750,879
Locally Raised Funds		366,587	101,500	290,836
Goods and Services Tax (net)		(6,998)	-	(2,050)
Payments to Employees		(461,864)	(390,375)	(417,851)
Payments to Suppliers		(656,494)	(506,494)	(597,788)
Cyclical Maintenance Payments in the Year		-	(20,000)	(27,750)
Interest Received		388	-	595
Net cash from / (to) the Operating Activities		100,278	41,768	(3,129)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(167,424)	(30,000)	(91,267)
Net cash from / (to) the Investing Activities		(167,424)	(30,000)	(91,267)
Cash flows from Financing Activities				
Finance Lease Payments		(33,629)	-	(30,878)
Funds Held for Capital Works Projects		17,270	-	(12,058)
Net cash from Financing Activities		(16,359)	-	(42,936)
Net increase/(decrease) in cash and cash equivalents				
		(83,505)	11,768	(137,332)
Cash and cash equivalents at the beginning of the year	8	334,631	334,631	471,963
Cash and cash equivalents at the end of the year	8	251,126	346,399	334,631

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.

Masterton Intermediate School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2018

1.1. Reporting Entity

Masterton Intermediate 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.

1.2. 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 10.

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 13.

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.

1.3. 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. 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.

1.9. 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.

1.10. Investments

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

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

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

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

1.11. Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements – Crown	30 years
Furniture and equipment	3–18 years
Information and communication technology	3 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

1.12. Impairment of property, plant and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

1.13. 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.

1.14. Employment Entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows

1.15. Funds Held in Trust

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

1.16. 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).

1.17. 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.

1.18. 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.

1.19. Budget Figures

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

1.20. Services received in-kind

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

2. Government Grants

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	754,305	855,337	699,763
Teachers' salaries grants	2,046,119	1,349,103	1,864,626
Use of Land and Buildings grants	495,686	462,787	498,030
Other MoE Grants	75,129	1,800	40,414
Other government grants	29,225	-	10,702
	<u>3,400,464</u>	<u>2,669,027</u>	<u>3,113,535</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	6,919	9,500	16,547
Fundraising	554	16,000	11,556
Other revenue	13,772	24,000	8,934
Trading	3,772	-	1,123
Activities	228,964	52,000	254,265
Overseas Trip Income	111,017	-	-
	<u>364,998</u>	<u>101,500</u>	<u>292,425</u>
Expenses			
Activities	122,213	46,000	229,074
Trading	5,541	-	2,500
Fundraising (costs of raising funds)	-	-	1,174
Overseas Trip Expenses	108,312	-	-
	<u>236,066</u>	<u>46,000</u>	<u>232,748</u>
<i>Surplus for the year Locally raised funds</i>	<u>128,932</u>	<u>55,500</u>	<u>59,677</u>

Overseas Trip

During the year 25 students and 3 teachers went to Japan for 5 days on a cultural exchange trip. This trip was fully funded by the students via contributions and fundraising efforts undertaken by the students.

4. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	71,187	67,564	80,235
Information and communication technology	20,762	35,960	33,828
Library resources	153	4,000	51
Employee benefits - salaries	2,405,114	1,614,103	2,162,720
Staff development	41,327	30,000	21,433
	<u>2,538,543</u>	<u>1,751,627</u>	<u>2,298,267</u>

5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	5,569	7,000	4,107
Board of Trustees Fees	2,350	4,000	2,400
Communication	3,155	5,100	3,674
Consumables	20,472	28,200	20,614
Operating Lease	30,510	82,170	36,532
Other	28,285	25,500	23,525
Employee Benefits - Salaries	82,268	80,375	78,831
Insurance	5,231	-	397
Service Providers, Contractors and Consultancy	2,683	3,000	3,900
	<u>180,523</u>	<u>235,345</u>	<u>173,980</u>

6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	8,602	15,500	10,582
Consultancy and Contract Services	57,004	70,000	53,611
Cyclical Maintenance Provision	13,917	20,000	27,750
Grounds	2,388	5,000	9,017
Heat, Light and Water	32,588	48,000	34,531
Rates	10,255	11,500	9,987
Repairs and Maintenance	47,447	47,000	22,763
Use of Land and Buildings	495,686	462,787	498,030
Security	796	1,000	7,061
Employee Benefits - Salaries	43,963	45,000	45,012
	<u>712,646</u>	<u>725,787</u>	<u>718,344</u>

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

7. Depreciation of Property, Plant and Equipment

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Building Improvements	1,795	1,000	5,113
Furniture and Equipment	37,434	12,000	14,622
Information and Communication Technology	864	500	7,948
Leased Assets	43,269	15,000	26,068
Library Resources	2,680	1,500	2,749
	<u>86,042</u>	<u>30,000</u>	<u>56,500</u>

8. Cash and Cash Equivalents

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash on Hand	400	-	400
Bank Current Account	250,726	346,399	334,231
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>251,126</u>	<u>346,399</u>	<u>334,631</u>

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

Of the \$251,126 Cash and Cash Equivalents, \$25,200 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	-	1,589	1,589
Interest Receivable	-	2	2
Teacher Salaries Grant Receivable	133,920	115,583	115,583
	<u>133,920</u>	<u>117,174</u>	<u>117,174</u>
Receivables from Exchange Transactions	-	1,591	1,591
Receivables from Non-Exchange Transactions	133,920	115,583	115,583
	<u>133,920</u>	<u>117,174</u>	<u>117,174</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Building Improvements	26,051	-	-	-	(1,795)	24,256
Furniture and Equipment	168,852	146,710	(760)	-	(37,434)	277,368
Information and Communication	1,249	-	-	-	(864)	385
Leased Assets	58,408	43,612	-	-	(43,269)	58,751
Library Resources	19,245	2,568	(382)	-	(2,680)	18,751
Balance at 31 December 2018	273,805	192,890	(1,142)	-	(86,042)	379,511

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Building Improvements	78,521	(54,265)	24,256
Furniture and Equipment	457,408	(180,040)	277,368
Information and Communication	19,496	(19,111)	385
Leased Assets	115,993	(57,242)	58,751
Library Resources	61,483	(42,732)	18,751
Balance at 31 December 2018	732,901	(353,390)	379,511

The net carrying value of equipment held under a finance lease is \$58,751 (2017: \$58,408)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Building Improvements	29,172	1,992	-	-	(5,113)	26,051
Furniture and Equipment	80,966	102,508	-	-	(14,622)	168,852
Information and Communication	5,113	4,084	-	-	(7,948)	1,249
Leased Assets	18,207	66,269	-	-	(26,068)	58,408
Library Resources	19,622	3,260	(888)	-	(2,749)	19,245
Work in Progress	20,577	-	(20,577)	-	-	-
Balance at 31 December 2017	173,657	178,113	(21,465)	-	(56,500)	273,805

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Building Improvements	78,521	(52,470)	26,051
Furniture and Equipment	312,623	(143,771)	168,852
Information and Communication	19,496	(18,247)	1,249
Leased Assets	90,936	(32,528)	58,408
Library Resources	60,109	(40,864)	19,245
Balance at 31 December 2017	561,685	(287,880)	273,805

11. Accounts Payable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	20,828	26,648	26,648
Accruals	6,404	5,240	5,240
Banking staffing overuse	22,990	-	-
Employee Entitlements - salaries	134,254	115,583	115,583
Employee Entitlements - leave accrual	8,710	8,672	8,672
	<u>193,186</u>	<u>156,143</u>	<u>156,143</u>
Payables for Exchange Transactions	193,186	156,143	156,143
	<u>193,186</u>	<u>156,143</u>	<u>156,143</u>

The carrying value of payables approximates their fair value.

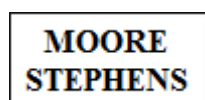
12. Provision for Cyclical Maintenance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	72,750	72,750	45,000
Increase to the Provision During the Year	13,917	-	27,750
Provision at the End of the Year	<u>86,667</u>	<u>72,750</u>	<u>72,750</u>
Cyclical Maintenance - Term	86,667	72,750	72,750
	<u>86,667</u>	<u>72,750</u>	<u>72,750</u>

13. Finance Lease Liability

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	43,447	35,712	35,712
Later than One Year and no Later than Five Years	20,825	31,591	31,591
Later than Five Years	-	-	-
	<u>64,272</u>	<u>67,303</u>	<u>67,303</u>



14. Funds Held for Capital Works

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2018	\$	\$	\$		\$
MOE Replace Boiler Heating	Completed	(14,419)	-	-	14,419	-
MOE Electrical Upgrade	In progress	10,200	-	-	-	10,200
Medical Room	In progress	(4,200)	164,966	174,971	-	(14,205)
Classroom Improvements	Completed	2,144	-	2,144	-	-
Science Project	Completed	-	76,871	76,871	-	-
Heat Pumps	In progress	-	15,000	-	-	15,000
Totals		(6,275)	256,837	253,986	14,419	10,995

Represented by:

Funds Held on Behalf of the Ministry of Education	25,200
Funds Due from the Ministry of Education	14,205
Totals	10,995

		Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
	2017	\$	\$	\$		\$
MOE Replace Boiler Heating	In progress	(4,418)	-	10,001	-	(14,419)
MOE Electrical Upgrade	In progress	10,200	-	-	-	10,200
Medical Room	In progress	-	-	4,200	-	(4,200)
Classroom Improvements	In progress	-	21,407	19,263	-	2,144
Totals		5,782	21,407	33,464	-	(6,275)

15. 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.

Cushla Jones is the Deputy Principal of the school. She is also the spouse of Joshua Jones who teaches at the school.

16. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	2,350	2,400
Full-time equivalent members	0.11	0.11
<i>Leadership Team</i>		
Remuneration	320,956	314,137
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	323,306	316,537
Total full-time equivalent personnel	3.11	3.11

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	130-140	130 - 140
Benefits and Other Emoluments	1-10	1 - 2
Termination Benefits	0 - 0	0 - 0

Other Employees

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

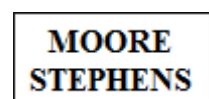
Remuneration \$000	2018 FTE Number	2017 FTE Number
110 - 120	-	-
100 - 110	-	-
	-	-

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

17. Compensation and Other Benefits Upon Leaving

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

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



18. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

19. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

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

(a) operating lease of a photocopier;

	2018 Actual	2017 Actual
No later than One Year	\$ 8,253	\$ 15,045
Later than One Year and No Later than Five Years	19,213	-
Later than Five Years	-	-
	<u>27,466</u>	<u>15,045</u>

20. 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.

21. Financial Instruments

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

Loans and Receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	251,126	346,399	334,631
Receivables	133,920	117,174	117,174
Total Loans and Receivables	<u>385,046</u>	<u>463,573</u>	<u>451,805</u>

Financial liabilities measured at amortised cost

Payables	193,186	156,143	156,143
Finance Leases	59,501	59,950	59,950
Total Financial Liabilities Measured at Amortised Cost	<u>252,687</u>	<u>216,093</u>	<u>216,093</u>

22. 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 Masterton Intermediate School's Financial Statements for the year ended 31 December 2018

The Auditor-General is the auditor of Masterton Intermediate School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Stephens Wairarapa Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 20, that comprise the statement of financial position as at 31 December 2018, and the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

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

Our audit was completed on 24 May 2019. This is the date at which our opinion is expressed.

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

Basis for Opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance Report and the Use of Kiwi Sport Funding 2018 Report but does not include the financial statements, and our auditor's report thereon.

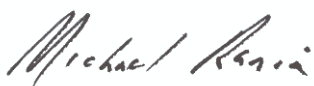
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



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

School Name:	Masterton Intermediate	School Number:	2909
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Strategic Aim:	To know our students, so they engage in learning, aim for excellence and realise their potential
Annual Aim:	The use of digital technologies as a tool to enhance learning is a feature in all rooms at Masterton Intermediate
Target:	<ul style="list-style-type: none"> ● To maximise the number of students achieving at Level 3 or above and Year 8 students achieving at Level 4 or above by the end of November, 2018 ● Students involved in the Rotarian Reading programme will make progress in their ability and confidence in reading. ● Students will understand the importance of the Key Competencies through the ADMIRE values ● Staff will gain further understanding of Future Focused Teaching and Learning pedagogy and continue to implement aspects of developing self-managing students within their own rooms

Baseline Data:

- Reading Assessment data:
Comparisons for our Year 7 cohort from the start of the year to end of year through e-asTTle testing results indicated the following:

	February	December
Well Below	2.6%	4.9%
Below	31.1%	17.4%
At	10.5%	27.7%
Above	55.7	50%

In February, 33.7% of Year students were well below or below their expected level in Reading, This was reduced to 22.3% in December.

66.2% were at or above in February. This increased to 77.7% in December.

- Mathematics Assessment data:
At the start of the year our mean score for Year 7 students through e-asTTle testing was 1454 or Level 3 Proficient across the school.
The goal for our Year 7 cohort was to gain a mean score of 1490 or Level 3 Advanced.
This was 38% of our students in February and 55% had managed this by December, 2018.

Our Year 8 mean score in February was 1492 or Level 3 Advanced overall.

The 208 goal for our Year 8 cohort was a mean score of 1525 or 4P overall.

30% of Year Eight students had achieved this in February, and 45% were at Level 4P in December. 63% of Year Eight students were at 4B which indicated considerable growth for this cohort.

- 85% of our families attended the student, parent and teacher conferences in term one to discuss their child’s progress and to set learning goals for the remainder of the school year. Two afternoons/evenings were set aside for most of these 20-minute discussions to take place – Tuesday, March 27 and Wednesday, March 28
- Masterton Intermediate teams gained 1st, 2nd and 3rd placings in the Litermania Quiz on Thursday, March 29, involving six Masterton schools
- The Wairarapa Speech competition was held in our school hall on Thursday evening, June 28. Two of our students won the Masterton schools competition and represented MIS at this event.
Year 7 - Sam Freeman – “Child Poverty”
Year 8 - Sheryl Chand – “Screen Time”
Sheryl was declared the winner of the Year 8 competition
- We had teams finishing in first place in the Year Eight section and second place in Year Seven at the Matharapa competition held at Wairarapa College on Thursday, August 16.

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
Teacher Only Days on January 29 and 30 with best-practice presentations from six schools on Day One	Some practical ideas from other schools were presented to us.	Both Teacher Only Days were extremely valuable in developing our staff culture.	In 2019 we will focus on the school’s systems and routines during our two teacher only days as we now have a number of new staff since the start of 2018.

and strengthening our staff culture on Day Two	Staff gained huge insight into who we are and how we can support each other.		
A continued focus on 'Knowing our learners' and being there for them on a pastoral level. Strengthening our knowledge of student interests and their families in order to make stronger learning connections.	Planned times to focus on getting to know students: - 8.25 to 8.45 am - Interval - Lunch time - 3.00 to 3.10 pm - Regular visits to classes during learning time - Regular phone calls to families for positive reasons	The increasing numbers on our school roll now require the leadership team to spend more time in getting to know students and their whānau.	Timetabling set times to visit classes each day. Maintaining our 8.25 to 8.45 am and 3.00 to 3.15 pm presence in the playground in order to greet and farewell our students. Principal and Deputy Principals to maintain our focus on contacting the families of those students who have achieved highly or made excellent progress.
Lesley Forrest to work for 0.2 in the role of Teacher Coach with a focus on providing support to class teachers who are new to Masterton Intermediate.	Lesley Forrest supported Deby Mann, Gene Moore and Jenny Stevens using the Registered Teacher Criteria as a basis for this work.	Teachers valued this support and appreciated the assistance that Lesley provided for them.	Lesley Forrest to continue in this 0.2 position in 2019 to assist Judy Dreadon (Room 10 class teacher) and Peter Weatherall (Science) in making the transition to teaching in a new school.
Lesley Forrest will also work alongside our seven team leaders in a Leading from the Middle programme which will	Lesley, our five syndicate leaders who are classroom teachers and Olivia Geange, Assistant Principal, all attended	The 0.2 position that Lesley had was used for three x 1.5 hour blocks per week. This limited time meant that	Olivia Geange to take on the role of Leading from the Middle in terms of offering guidance and support to our

<p>assist them in their roles. At the start of 2018, five of our team leaders will have been in this position for one year or less. Two sessions x 2.5 hours will be scheduled each term.</p>	<p>the leadership day with Brendan Spillane on Monday, March 26 with the focus on 'Push, Pull and Pace-Leadership as a Dialogue of Influence'</p> <p>Termly meetings with this group has developed a more collaborative approach to problem solving opposed to our traditional system of teams working in isolation.</p>	<p>the informal conversations that are often valuable for leadership growth were not able to be conducted as regularly as required.</p>	<p>Team Leaders.</p> <p>The advantage of her doing this will be her availability at school on a daily basis as opposed to Lesley's 0.2 position</p>
<p>The Ako process, developed as part of our school appraisal system in 2014, will continue to encourage self-reflection and enhance peer support towards improving teacher practice</p>	<p>This process was completed twice in 2018, in terms one and three. Teachers were paired together to observe and discuss feedback from each others' lessons with mathematics teaching as the focus.</p>	<p>Pairing teachers that are not in the same syndicate has encouraged us to work alongside other staff members and has strengthened our team culture even further.</p>	<p>To continue to use the Ako process as a means of improving teacher practice at Masterton Intermediate.</p>
<p>Mathletics sessions with Darryl Arnold working with class teachers as a group for one session each term</p>	<p>Darryl conducted several sessions with our teachers which were very practical and useful for their next teaching steps.</p>	<p>Increased use of mathletics as a learning tool for classrooms programmes was far more evident in 2018, compared to 2017.</p>	<p>We will continue to request support at least once each term from Darryl in 2019.</p>
<p>Kate Hamill and Melissa Heard are our Lead Teachers</p>	<p>Our teaching staff have gained increased levels of confidence</p>	<p>Not all 18 classes are able to work in this collaborative</p>	<p>Kate Hamill to work as an Across Schools Lead Teacher</p>

<p>in the Masterton Cluster Group for Future Focused Teaching and Learning. They will attend one cluster day each term with a focus on seeing best practice in action.</p> <p>Kate Hamill working with individual teachers to observe as well as to demonstrate some of the techniques, particularly questions for inquiry</p>	<p>and understanding as to what student agency looks like at Masterton Intermediate. There are higher numbers of teachers introducing:</p> <ul style="list-style-type: none"> - Student choice within the class programme - Workshop teaching towards students' needs rather than whole class <p>8 learning hubs are now well established with teachers and students working together collaboratively.</p>	<p>environment due to the physical structure of our school buildings. This will be a key focus in developing our school's next 10 Year Property Plan and 5 Year Agreement which are due for renewal in 2019.</p> <p>There is also some research to indicate that student agency is best suited to one teacher and 30 students (Beks Galloway) so we want this option to remain available.</p>	<p>within the Whakaoriori Kāhui Ako starting in term one, 2019.</p> <p>Melissa Heard and Morgan Bunny to work as Within School Lead Teachers.</p> <p>Jo Jaquiere and Colin Mann will be our school's Future Focused Teaching and Learning Lead Teachers for 2019. This will involve one day each term working with the lead teachers of other Masterton schools.</p>
<p>Andy McFarlane working with us for one day each term to strengthen our confidence and understanding in using e-TAP, particularly as an assessment tool</p>	<p>Andy McFarlane worked with Curriculum Team leaders and Senior Management to assist us to use e-TAP for data gathering and collating purposes.</p>	<p>Andy visited us once each term as planned and we gained much knowledge, particularly through his experience in data collation and analysis as a former principal.</p>	<p>Andy will continue to work with us for at least one day each term with data analysis. He will also help us to develop a new document for reporting to parents on student achievement and progress in 2019.</p>

Planning for next year:

- To make better data driven decisions about what and how we teach.
- A schoolwide goal to monitor and support a target group of 72 students (4 students per class) identified as 'at risk' from their February 2019 easTTle reading assessment to achieve 0.75 (or 3 shift levels) growth by the end of the 2019 school year.

Strategic Aim:	To ensure that the Māori culture is alive and well at Masterton Intermediate
Annual Aim:	<ul style="list-style-type: none">• Deficit thinking is gone. We believe that all students have limitless potential.• We use kawa and kupu Māori in a natural and embedded way throughout our school.• Planned support is offered for all staff in pronunciation of Te Reo Māori.• Staff members develop a register of 'positive encounters' with whānau members of students <i>with a particular focus on Māori learners</i>. Students and staff have a strong sense of value.
Target:	<p style="text-align: center;">Targets, 2018</p> <ul style="list-style-type: none">• All staff and students understand and model our school whakatauki "E matahi ana, e mataara" (Work together and be on to it!)

	<ul style="list-style-type: none"> ● A waharoa is erected with pou (Rangitane and Kahungunu) at the entrance way of our school as a gathering place for manuhiri prior to powhiri. This will also indicate the bicultural, Wairarapatanga focus within our kura. ● Staff and students increase their levels of confidence and understanding in te reo Māori me ona tikanga.
Baseline Data:	<ul style="list-style-type: none"> ● Mathematics Assessment data: At the start of the year our mean score for Year 7 Maori students through e-asTTle testing was 32% achieving at Level 3A or above. 48% had managed this by December, 2018. 27% of our Year 8 Maori students achieved at Level 4 Proficient or above in February. 35% of Year Eight students had achieved this in December. ● 120 students were members of our kapa haka roopu as at December, 2018. This is 23% of our school roll. More than 1 student in 5 is a kapa haka member. <p>Performances and exchanges included:</p> <ul style="list-style-type: none"> - Exchange with Year 9 students from Makoura College on Friday, March 9 - Carterton Events Centre as a fundraiser for the Bring it to Colombo netball courts complex on Friday evening, May 18 - Māori Performing Arts group hosting Cole Street Day Care children on Friday, June 8 - Pukaha-Mount Bruce as part of the Matariki celebrations on Saturday evening, June 23 - Performance at the MIS Variety Concert on Wednesday evening, July 4 - Presenting the haka “Ko Wairarapa” to bring out the teams for the Wairarapa-Bush club rugby finals on Saturday afternoon, July 28

- A two-day annual exchange, hosting 50 students and 8 adults from Tawa Intermediate on Thursday, August 16 and Friday, August 17
- Variety Concert performance on Wednesday evening, September 26
- Wairarapa Kapa Haka festival at Wairarapa College on Thursday, September 27.
- Hura Waharoa on Wednesday morning, November 21
- Farewell for Di Martin (Cooking teacher at MIS for 38 years) and Irene McKinstry (class teacher and Science teacher for a total of 22 years) on Friday evening, November 30
- Final Assembly performance on Friday, December 14

Powhiri in 2018 included:

- Nga Tama Toa group for 2018 on Tuesday, March 13
- Mike King on Tuesday, March 20. Mike talked to all students and staff about mental health as part of his nation-wide tour. Our Kapa Haka group lead the whole school pōwhiri.
- Education Review Office visit on Monday, June 18
- Havelock North Intermediate on Thursday, June 22 before our annual winter sports exchange
- Kapa Haka roopu leading our whole school pōwhiri for Cushla Jones (new Deputy Principal), Josh Jones (new Room 5 class teacher) and family on Monday, July 23 to start term three
- Poi Porotiti Taupara Patua group on Tuesday, July 24
- Shijonawate Gakuen Junior High School from Osaka, Japan on evening, July 31 to begin their schools 23rd visit to MIS
- Fergusson Intermediate on Wednesday, August 29, prior to our winter sports exchange
- Two teachers from China on Monday, October 15, the first day of the fourth term.
- Brandon Intermediate (whole school) on Friday, December 7 as part of our combined kapa haka and Poly Club exchange

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p>Norm Hewitt will work with us as a Culture Coach for two Mondays each term from 10.30 am to 4.30 pm. The focus for Norm's work will be continuing to strengthen our staff support networks through the campfire concept as well as understanding the importance of culturally responsive practice here at MIS.</p>	<p>Norm Hewitt worked alongside our staff for two days each term in 2018. He provided valuable forums to enable our staff to speak openly about concerns that they may have.</p> <p>The "cup of tea" kōrero to resolve issues has now been firmly established at our school.</p>	<p>Norm has now developed strong working relationships with all staff, having been involved with our school since 2016. His observations have been the catalyst for many robust discussions about how we can continue to build a strong team at all levels with our kura.</p>	<p>High costs for Norm's support (\$17 500) have meant that it will not be possible to continue with this work in 2019 and beyond.</p> <p>As a staff we will encourage solution focused discussions in preference to the building of separate camp fires within the group.</p>
<p>A basic Te Reo Māori programme is taught in all classes with a focus on one unit per term being taught well for all students. This includes karakia, himene and waiata.</p>	<p>Karakia is now an accepted way of starting the school day in each of our 18 classes. All students have made progress in their learning of basic te reo Maori vocabulary.</p>	<p>In looking for ways to provide the Te Reo Maori units in line with a student agency focus, the overall quality of the programme tended to suffer.</p>	<p>Continuing to assist staff to gain accurate pronunciation of te reo Maori kupu, particularly students' names.</p>
<p>Wairarapatanga: We are seeking local experts to help us develop our understanding of our local family names and</p>	<p>Rangitāne representatives gave important tautoko to the Education Review Office team at our pōwhiri on June 16.</p>	<p>We have made progress towards building positive relationships with our local iwi. This has often been through</p>	<p>A refusal to give up in terms of encouraging the correct Māori pronunciation of Wairarapa place names from all staff.</p>

<p>place names and the stories behind them. This aims to help staff grow in their knowledge as well as reinforce the importance of correct pronunciation (every name has a story).</p>	<p>Ngati Kahungunu and Rangitāne leaders were hugely supportive at the opening of our waharoa on Wednesday morning, November 21</p>	<p>our kapa haka performances, particularly at community events.</p>	<p>To further strengthen our relationships with local iwi through a variety of activities:</p> <ul style="list-style-type: none"> - Ka Rewa programme - Kahungunu Conference - Kapa Haka festival
<p>Our annual Team Haka competition will be held on Friday, April 6 to present our school haka “Ko Wairarapa”</p>	<p>The fourth MIS syndicate haka competition was held on the last day of term one and all syndicates performed with much energy and pride. Waingawa were the winning syndicate.</p>	<p>Not all students have been participating in the past two years. These are those from Jehovah’s Witness families and this opting out of te reo and tikanga Māori curriculum content is becoming a major issue in our school.</p>	<p>Speak with Jehovah’s Witness leaders in 2019 to try and come to an amicable consensus in regard to student participation in all aspects of the MIS curriculum.</p>
<p>Our kapa haka roopu will perform with pride on numerous occasions throughout the school year including exchanges with Havelock North Intermediate, Tawa Intermediate as well as the Te Awa Kairangi ki Wairarapa competition in October.</p>	<p>The MIS kapa haka roopu provided numerous pōwhiri and bracket performances throughout the 2018 school year. Excellent exchanges were held with Tawa and Havelock North Intermediates.</p> <p>120 students maintained their involvement throughout the 2018 school year.</p>	<p>With such a high number of students participating we have had to keep increasing our uniform stocks as well as rākau, poi and patu. BOT assistance here has been excellent.</p> <p>We opted not to enter the Te Awa Kairangi ki Wairarapa competition due to the huge time commitments that this competition requires.</p>	<p>A group of 32 Year Eight kapa haka/Polynesian Club students will visit Rarotonga in October, 2019.</p> <p>A target for 2019 will be to have at least 150 students in the kapa haka roopu in December.</p>

<p>To continue to have high numbers of boys involved in the Nga Tama Toa programme for one day each term working with Rihari Daymond to develop skills in mau rakau.</p>	<p>The Nga Tama Toa group included 20 boys from MIS in 2018. This group has students from Year 5 to Year 13 from a range of Masterton Schools.</p>	<p>Some of the boys were unable to attend all 4 sessions during the year due to other activities such as sports tournaments being held on the same day. This was unavoidable.</p>	<p>In 2019, we will encourage the Nga Tama Toa group to lead within our own kapa haka roopu and pass on the skills that they have learnt to other boys.</p>
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Planning for next year:

- There is a shared commitment to every Māori learner succeeding at or above their peer level with effective teaching and that every Māori learner is each and everyone's responsibility.
- To be welcoming and accessible to Māori parents, whānau, hapū, iwi and the Māori community.
- To actively build and maintain respectful working relationships with Māori learners, their parents, whānau, hapū, iwi and communities which enable Māori to participate in important decisions about their children's learning.

Strategic Aim:

To promote the unique character of Masterton Intermediate School

<p>Annual Aim:</p>	<ul style="list-style-type: none"> ● The strongly formed elements which make up the ‘unique character of MIS’ are well understood by students, staff and the wider community. ● Strengthening the many opportunities for students that contribute to the unique character of Masterton Intermediate School
<p>Target:</p>	<ul style="list-style-type: none"> ● Students benefit from a wide range of opportunities to learn practical skills through the Technicraft programme. ● To gain at least 6 banners for winning performances in Super Sport events in 2018. <i>(Nine banners were achieved by the end of 2018)</i> ● To finish as one of the top three schools out of 10 intermediates in the John Forsyth Super Sport Trophy for sporting excellence in 2018. <i>(We were the top Super Sport school out of 10 intermediates in Horowhenua, Manawatu, Wairarapa and Whanganui for 2018)</i> ● To retain the winning school trophies in our annual sports exchanges with Havelock North and Fergusson Intermediates. <i>(Both trophies we won convincingly by MIS)</i> ● High numbers of students are involved and gain confidence in their ability to play a musical instrument. ● Our Choir, Kapa Haka, Polynesian Club and Rock Bands perform with much pride and enthusiasm. ● Another successful Cultural exchange when we host Havelock North Intermediate here in November.

Baseline Data:

- High numbers of students took up the many opportunities that our school has to offer.
This included:
 - More than 200 students gaining selection for the ADMIRE day held at the end of each term to acknowledge positive attitudes towards learning and behaviour
 - 120 students in our kapa haka roopu in December
 - 80 students in our Polynesian group
52 of these students performed at the Intermediate Schools Pasifika Festival held at Wainuiomata Intermediate on Friday, November 23.
 - 70 students in our Choir
 - 36 Year Eight student leaders
 - More than 100 students taking up the opportunity to learn a musical instrument including clarinet, drums, flute, guitar, piano and violin
 - 50 students involved in the Dance Splash performance at the Michael Fowler Centre on Friday, September 21.
 - 135 students participating in the winter sports exchange with Havelock North Intermediate here in Masterton on June 21 and 22 with MIS winning 11 of the 14 events with one game ending in a draw
 - A very convincing victory in the winter sports exchange with Fergusson Intermediate on Wednesday, August 29 in Masterton. Our school won 6 of the 7 events in football, hockey, netball and rugby to retain the trophy that we compete for annually.
 - Our school winning 9 banners in the Super Sport competition in the following codes -
 - Softball - boys and girls
 - Mountain biking - boys
 - Volleyball - boys and girls
 - Hockey - girls
 - Netball - Year 7 and Year 8

Football - boys

- 50 students participating in the Ki-o-Rahi Classic held at Riversdale Beach on Friday, March 2. Our school entered a team from each of our five syndicates. Waiohine's team were the runners up in this tournament.
- Our boys First XI cricket team gaining second place in the NZ Post Central Zone tournament played in Palmerston North on Thursday, May 29. A loss in the final against Huntly denied them a place in the national finals.
- 118 students in our 12 netball teams playing in the Saturday competition. Our top team, MIS Aces, played in the Premier Three competition, while MIS Steel, our Year 7A team won the Wairarapa Grade 1 competition
- 54 students playing in one of our four hockey teams
MIS A won the Wairarapa A grade competition
- 53 students playing football in 2 boys teams and 2 girls teams.
MIS A Girls won the Wairarapa Secondary Schools Second Division competition
- 48 students playing in the Wednesday night basketball competition at Chanel College. We had six MIS teams out of the 12 teams competing. MIS Boys were the winners against MIS Girls in the A Grade final. We also won the B and C grade finals.
- 140 students involved in our Open Night on Tuesday, August 21 to present some of our MIS programmes for prospective enrolments and their families.
- Five students attending the Geo Camp from May 7 to 19
- 14 teams in the canoe polo competition on Tuesday evenings in term one
- 3 girls cricket teams playing in midweek competition in terms one and 4
- 6 softball teams in the Friday night league in terms one and 5 teams in term four
- 6 tennis teams in the Friday afternoon competition in terms one and four

- An all-girls MIS team were joint winners of the e-Pro 8 Challenge on Wednesday, September 17, these girls went on to place fourth in the semi-finals at Titahi Bay School in Porirua.
- MIS teams finishing in 2nd, 4th and 7th placings out of the 22 primary school teams that reached the national finals of the Aquabots competition held in Nelson 3 and 4.
- Our top chess team finishing in 11th place out of 27 teams at the national tournament in Auckland on October 24 and 25
- Jack Hunter winning the Year 8 Boys Cross Country event at the AIMS Games in Tauranga on Sunday September. He also won the Year 7 Boys event in 2017.

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
Japanese language lessons provided by Junko Bracefield on two Monday afternoons from 3.30 to 4.30 pm each term.	Basic sentence patterns and simple instructions were a focus for our learning.	Some teachers still lack confidence in speaking simple Japanese phrases but we are gaining increased levels of understanding when listening to Japanese speakers.	Look at some of the on-line programmes that are available for Japanese language learning.
Technicraft professional development on September 3 and 4.	We decided not to pursue this two-day opportunity due to staff changes within the technicraft team.	Of our technicraft teaching team, two of our staff retired at the end of the 2018 school year and one has taken up a position at Wairarapa College	With three new staff out of our Technicraft team of four, in 2019 we will seek quality professional development opportunities and observations

		to start in 2019.	in other schools.
Options (Terms 1 and 4) and Arts Enrichment programmes will provide a wide range of high quality opportunities for our students to choose from.	A wide range of high interest opportunities were provided by our teaching staff with these programmes held on a Day 5 afternoon with six sessions each term.	Students at MIS regard the Options and Arts Enrichment programmes as one of their highlights during their two years at our school	In 2019, we will not have an Options programme in term four due to the even-busier schedule of events and only nine school weeks. We may revisit this decision later in the year.
The development of the school farm will continue.	Kate Hamill was in charge of the school farm in 2018. Hayden Walsh was the teacher-in-charge of the Enviro Schools programme.	Students as farm monitors were highly committed to the regular tasks they were required to perform such as feeding chickens and moving sheep.	To pursue the opportunity of a bike track on the school farm area. Further development of the food forest concept.
A range of programmes offered for Education Outside the Classroom are of a high interest for students.	Niheta Veale was the coordinator of the EOTC programme for 2018 held on Thursday	Rain on Friday, March meant that some activities had to be adapted. Students thoroughly enjoyed the opportunities that were provided for them.	Morgan Bunny will coordinate the EOTC programme for 2019. The focus will be early selection of groups and efficient communication with parents/caregivers to gain support for supervision.
Our Japanese exchange with Shijonawate Gakuen Junior High School will be strengthened even further.	Juliet Stewart, Olivia Geange and led this exchange.	28 students attended as opposed to 24 in previous years.	Rarotonga trip for kapa haka in 2019 will provide the opportunity for twice as many students to experience an overseas trip in Year 8 at MIS.

Student leaders in each team will gain considerable leadership skills through an active role in school activities and organisation.	Olivia Geange was the coordinator of our Student Leaders in 2018 and this group performed their roles of responsibility extremely well.	In 2018, we allowed student leaders to be selected from each syndicate but we will return to the one Year 8 boy and one Year 8 girl in each class in 2019. This we ensure that all classes have two representatives,	In 2019 we will seek to build the leadership capability of all student leaders. This will include sessions each term with Scott Cottier from Frontline Development as part of our monthly meetings.
School assemblies will acknowledge students' achievements, progress and success.	School assemblies were held on a Day 7 afternoon with a focus on student leadership as well as acknowledgement of achievement and success.	With the large number of successes to acknowledge each learning cycle our assemblies often finish near the end of the school day.	Principal and Deputy principals to speak once in every three assemblies. This will lessen the time required during assemblies.
Lunch time sports competitions are provided each term with high levels of student engagement.	Lunch time sports competitions were played each term: <ul style="list-style-type: none"> - Non-stop cricket - Volleyball - Knock Out - Ki o Rahi (Syndicates) 	In 2018, we increased the numbers of teachers refereeing or umpiring games at lunch times. In previous year, there have been only on small number of staff in this role.	To continue to provide these lunch time competitions in 2019 as they have a positive effect on reducing the number of negative incidents between 12.30 and 1.15 pm.

Planning for next year:

- To retain the trophies in our annual sports exchanges with Havelock North and Fergusson Intermediates.

- High numbers of students are involved and gain confidence in their ability to play a musical instrument.
- Our Choir, Kapa Haka, Polynesian Club and Rock Bands will perform with much pride and enthusiasm.
- We will achieve another successful Cultural exchange when we host Havelock North Intermediate here in November.



MASTERTON INTERMEDIATE SCHOOL: USE OF KIWI SPORT FUNDING 2018

There is a huge focus on increasing the number of students who are positively involved in sporting activities throughout their time here at Masterton Intermediate School. Use of the Kiwi Sport funding has enabled our school to involve teams in various sports and some Saturday competitions including:

- Cricket
- Netball
- Tennis
- Softball
- Ki O Rahi
- Canoe polo
- Soccer
- Hockey
- Rugby
- Volleyball
- Basketball
- Cross country

Funding was used towards our annual sports exchange with Havelock North Intermediate School which was hosted here in Masterton. Costs included hireage of a number of venues.

The funding was also allocated to 2 Options programmes which include a sporting focus such as Cricket, Ki O Rahi, Sports Alive and Tennis which allows students to try a wide range of sporting activities and bringing in specialist coaches for some of the sports.

Our school certainly appreciates the Kiwi Sport funding grant each year and we will continue to strengthen the number of students participating in a wide range of codes. We are also looking at ways in which our teams can achieve maximum levels of success in all competitions.

Kiwisport is a Government funding initiative to support students' participation in organised sport. During 2018, the school received total Kiwisport funding of \$6,308.38.

Yours sincerely,

Russell Thompson
Principal
Masterton Intermediate School