

THAMES HIGH SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

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THAMES HIGH SCHOOL

Financial Statements - For the year ended 31 December 2017

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Thames High School

Statement of Responsibility

For the year ended 31 December 2017

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

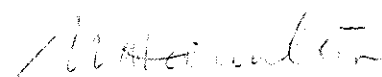
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.



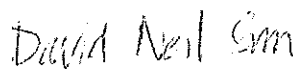
Full Name of Board Chairperson



Signature of Board Chairperson



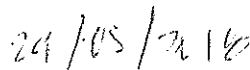
Date:



Full Name of Principal



Signature of Principal



Date:

Thames High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue				
Government Grants	2	5,811,255	6,153,788	5,791,065
Locally Raised Funds	3	378,512	237,372	357,725
Interest Earned		17,674	10,000	4,424
Gain on Sale of Property, Plant and Equipment		-	-	118,214
International Students	4	300,049	291,413	246,426
Other Revenue		-	-	2,771
		<u>6,507,490</u>	<u>6,692,573</u>	<u>6,520,625</u>
Expenses				
Locally Raised Funds	3	227,523	201,540	298,503
International Students	4	183,425	212,800	166,032
Learning Resources	5	4,122,315	4,272,887	4,100,472
Administration	6	287,293	288,805	266,661
Property	7	1,480,410	1,572,040	1,409,718
Depreciation	8	160,909	147,500	174,028
Loss on Disposal of Property, Plant and Equipment		8,120	-	-
Contribution to Thames Community Recreation Centre		440,000	-	-
		<u>6,909,993</u>	<u>6,695,572</u>	<u>6,415,414</u>
Net Surplus / (Deficit) for the year		(402,504)	(2,999)	105,211
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(402,504)</u>	<u>(2,999)</u>	<u>105,211</u>

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

Thames High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	1,374,955	1,226,899	1,269,744
Total comprehensive revenue and expense for the year	(402,504)	(2,999)	105,211
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	42,707	-	-
Equity at 31 December	1,015,158	1,223,900	1,374,955
Retained Earnings	1,015,158	1,223,900	1,374,955
Reserves	-	-	-
Equity at 31 December	1,015,158	1,223,900	1,374,955

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

Thames High School
Statement of Financial Position
As at 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	9	533,338	340,000	355,199
Accounts Receivable	10	223,709	290,300	253,748
GST Receivable		43,606	-	8,599
Prepayments		22,560	-	9,224
Inventories	11	1,313	2,100	2,137
Investments	12	672,523	650,000	1,107,523
		<u>1,497,050</u>	<u>1,282,400</u>	<u>1,736,430</u>
Current Liabilities				
GST Payable		-	30,000	-
Accounts Payable	14	366,037	298,500	300,881
Revenue Received in Advance	15	322,921	250,000	337,206
Provision for Cyclical Maintenance	16	64,132	50,000	85,254
Finance Lease Liability - Current Portion	17	59,421	-	35,100
Funds held in Trust	18	44,818	30,000	29,907
Funds held for Capital Works Projects	19	9,489	-	(129,032)
		<u>866,818</u>	<u>658,500</u>	<u>659,316</u>
Working Capital Surplus/(Deficit)		630,232	623,900	1,077,114
Non-current Assets				
Property, Plant and Equipment	13	1,161,204	1,400,000	1,114,943
		<u>1,161,204</u>	<u>1,400,000</u>	<u>1,114,943</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	25,210	-	41,718
Finance Lease Liability	17	48,615	100,000	75,463
Funds held in Trust	18	702,453	700,000	699,919
		<u>776,278</u>	<u>800,000</u>	<u>817,100</u>
Net Assets		<u>1,015,158</u>	<u>1,223,900</u>	<u>1,374,957</u>
Equity		<u>1,015,158</u>	<u>1,223,900</u>	<u>1,374,955</u>

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

Thames High School
Statement of Cash Flows
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,415,116	1,438,732	1,376,910
Locally Raised Funds		440,092	227,072	432,082
International Students		290,652	441,413	313,379
Goods and Services Tax (net)		(35,007)	-	7,798
Payments to Employees		(994,992)	(890,501)	(923,033)
Payments to Suppliers		(867,532)	(936,389)	(888,569)
Cyclical Maintenance Payments in the year		(46,450)	(15,000)	
Interest Received		28,388	10,000	
Net cash from / (to) the Operating Activities		230,267	275,327	318,567
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	(6,000)	438,623
Purchase of PPE (and Intangibles)		(179,161)	(441,500)	(104,604)
Purchase of Investments		-	-	(413,464)
Proceeds from Sale of Investments		435,000	-	
Contribution to Thames Community Recreation Centre		(440,000)		
Net cash from / (to) the Investing Activities		(184,160)	(447,500)	(79,445)
Cash flows from Financing Activities				
Furniture and Equipment Grant		42,707	-	
Finance Lease Payments		(38,655)	30,000	(41,787)
Funds Administered on Behalf of Third Parties		(10,540)	75,000	(91,822)
Funds Held for Capital Works Projects		138,520	-	(157,487)
Net cash from Financing Activities		132,032	105,000	(291,096)
Net increase/(decrease) in cash and cash equivalents		178,139	(67,173)	(51,974)
Cash and cash equivalents at the beginning of the year	9	355,199	407,173	407,173
Cash and cash equivalents at the end of the year	9	533,338	340,000	355,199

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

Thames High School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

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 17.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition**Government Grants**

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

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

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

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

k) Property, Plant and Equipment

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

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

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

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

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

l) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

m) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational grants	1,350,735	1,435,733	1,271,175
Teachers' salaries grants	3,308,655	3,518,055	3,399,847
Use of Land and Buildings grants	1,087,484	1,200,000	1,014,308
Resource teachers learning and behaviour grants	-	-	40,613
Other MoE Grants	64,381	-	65,122
Transport grants	-	-	-
Other government grants	-	-	-
	<u>5,811,255</u>	<u>6,153,788</u>	<u>5,791,065</u>

3. Locally Raised Funds

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

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	115,909	16,333	60,557
Fundraising	23,727	400	59,198
Trading	86,250	103,400	95,514
Activities	109,012	72,750	101,708
Curriculum Recoveries	43,615	41,400	40,748
	<u>378,512</u>	<u>237,372</u>	<u>357,725</u>
Expenses			
Activities	138,992	98,500	140,100
Trading	87,098	103,040	93,262
Fundraising (costs of raising funds)	1,432	-	65,141
	<u>227,523</u>	<u>201,540</u>	<u>298,503</u>
<i>Surplus for the year Locally raised funds</i>	<u>150,989</u>	<u>35,832</u>	<u>59,222</u>

4. International Student Revenue and Expenses

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	Number	Number	Number
International Student Roll	15	17	17
	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
International student fees	300,049	291,413	246,426
Expenses			
Advertising	27,613	-	37,727
Commissions	42,509	-	20,277
International student levy	1,908	-	2,200
Employee Benefit - Salaries	106,888	66,000	84,569
Other Expenses	4,507	146,800	21,259
	<u>183,425</u>	<u>212,800</u>	<u>166,032</u>
<i>Surplus for the year International Students'</i>	<u>116,624</u>	<u>78,613</u>	<u>80,394</u>

5. Learning Resources

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	121,387	166,995	133,483
Equipment repairs	5,362	10,250	8,043
Information and communication technology	60,432	72,200	73,132
Extra-curricular activities	58,149	73,250	48,524
Library resources	3,896	3,920	4,987
Employee benefits - salaries	3,339,023	3,907,216	3,353,925
Resource/attached teacher costs	493,743	-	459,040
Staff development	40,322	39,056	19,338
	<u>4,122,315</u>	<u>4,272,887</u>	<u>4,100,472</u>

6. Administration

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	10,654	11,000	10,654
Board of Trustees Fees	3,550	5,000	4,675
Board of Trustees Expenses	4,770	3,500	2,734
Communication	9,212	11,000	10,228
Consumables	6,001	6,100	14,603
Operating Lease	14,944	-	-
Other	11,975	8,100	4,661
Employee Benefits - Salaries	216,105	234,505	212,117
Insurance	10,081	9,600	6,989
	<u>287,293</u>	<u>288,805</u>	<u>266,661</u>

7. Property

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	28,147	21,355	26,947
Consultancy and Contract Services	-	-	-
Cyclical Maintenance Expense	15,000	15,000	38,661
Grounds	28,435	6,500	11,702
Heat, Light and Water	53,774	54,590	52,222
Rates	18,222	17,800	22,975
Repairs and Maintenance	60,245	55,960	50,691
Use of Land and Buildings	1,087,484	1,200,000	1,014,308
Security	-	-	-
Employee Benefits - Salaries	189,103	200,835	192,212
	<u>1,480,410</u>	<u>1,572,040</u>	<u>1,409,718</u>

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

8. Depreciation

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	-	-	-
Building Improvements	6,407	11,000	6,407
Furniture and Equipment	30,838	39,500	36,663
Information and Communication Technology	55,273	55,000	57,596
Motor Vehicles	2,190	6,000	4,277
Textbooks	15,000	18,000	17,225
Leased Assets	36,128	18,000	38,205
Library Resources	15,073	-	13,655
	<u>160,909</u>	<u>147,500</u>	<u>174,028</u>

9. Cash and Cash Equivalents

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	202	-	202
Bank Current Account	60,171	120,000	(26,413)
Bank Call Account	84,605	220,000	381,410
Short-term Bank Deposits	388,360	-	-
Bank Overdraft	-	-	-
Cash equivalents and bank overdraft for Cash Flow Statement	<u>533,338</u>	<u>340,000</u>	<u>355,199</u>

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

10. Accounts Receivable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	443	10,300	37,072
Receivables from the Ministry of Education	-	-	10,714
Teacher Salaries Grant Receivable	223,266	280,000	205,962
	<u>223,709</u>	<u>290,300</u>	<u>253,748</u>
Receivables from Exchange Transactions	443	10,300	37,072
Receivables from Non-Exchange Transactions	223,266	280,000	216,676
	<u>223,709</u>	<u>290,300</u>	<u>253,748</u>

11. Inventories

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	-	-	-
School Uniforms	180	600	690
Canteen	1,133	1,500	1,447
	<u>1,313</u>	<u>2,100</u>	<u>2,137</u>

12. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	672,523	650,000	1,107,523

The carrying value of the short-term bank deposits approximates their fair value at 31 December 2017.

This value of cash and Investments is held by the School on behalf of various Trusts for the purposes and benefits of the students as specified in the Trust documents.

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Land	145,000	-	-	-	-	145,000
Buildings	-	-	-	-	-	-
Building Improvements	220,619	-	-	-	(6,407)	214,212
Furniture and Equipment	239,194	107,169	-	-	(30,838)	315,525
Information and Communication	139,817	56,037	-	-	(55,273)	140,581
Motor Vehicles	5,650	-	-	-	(2,190)	3,460
Textbooks	139,739	3,498	(8,118)	-	(15,000)	120,119
Leased Assets	114,145	41,539	-	-	(36,128)	119,556
Library Resources	110,778	7,046	-	-	(15,073)	102,751
Balance at 31 December 2017	1,114,942	215,289	(8,118)	-	(160,909)	1,161,204

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Land	145,000	-	145,000
Buildings	-	-	-
Building Improvements	320,369	(106,157)	214,212
Furniture and Equipment	989,017	(673,492)	315,525
Information and Communication	828,323	(687,742)	140,581
Motor Vehicles	51,458	(47,998)	3,460
Textbooks	259,728	(139,609)	120,119
Leased Assets	228,989	(109,433)	119,556
Library Resources	293,105	(190,354)	102,751
Balance at 31 December 2017	3,115,989	(1,954,785)	1,161,204

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2016						
Land	290,000	-	(145,000)	-	-	145,000
Buildings	171,667	-	(171,667)	-	-	-
Building Improvements	227,027	-	-	-	(6,407)	220,620
Furniture and Equipment	254,332	25,266	(3,741)	-	(36,663)	239,194
Information and Communication	137,827	59,585	-	-	(57,596)	139,816
Technology	-	-	-	-	-	-
Motor Vehicles	6,618	3,310	-	-	(4,277)	5,651
Textbooks	147,545	9,419	-	-	(17,225)	139,739
Leased Assets	140,400	11,950	-	-	(38,205)	114,145
Library Resources	117,411	7,022	-	-	(13,655)	110,778
Balance at 31 December 2016	1,492,827	116,552	(320,408)	-	(174,028)	1,114,943

2016	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	145,000	-	145,000
Buildings	-	-	-
Building Improvements	320,370	(99,750)	220,620
Furniture and Equipment	881,848	(642,654)	239,194
Information and Communication Technology	772,286	(632,469)	139,817
Motor Vehicles	51,458	(45,808)	5,650
Textbooks	264,348	(124,609)	139,739
Leased Assets	187,450	(73,305)	114,145
Library Resources	286,059	(175,281)	110,778
Balance at 31 December 2016	2,908,819	(1,793,876)	1,114,943

14. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	120,363	18,500	83,381
Employee Entitlements - salaries	245,674	280,000	217,500
	<u>366,037</u>	<u>298,500</u>	<u>300,881</u>
Payables for Exchange Transactions	366,037	298,500	300,881
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>366,037</u>	<u>298,500</u>	<u>300,881</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
International Student Fees	243,376	250,000	252,773
Other	79,546	-	84,433
	<u>322,921</u>	<u>250,000</u>	<u>337,206</u>

16. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	126,972	126,972	88,311
Increase to the Provision During the Year	22,946	15,000	25,211
Adjustment to the Provision	(14,126)	-	13,450
Use of the Provision During the Year	(46,450)	-	-
Provision at the End of the Year	<u>89,342</u>	<u>141,972</u>	<u>126,972</u>
Cyclical Maintenance - Current	64,132	50,000	85,254
Cyclical Maintenance - Term	25,210	-	41,718
	<u>89,342</u>	<u>50,000</u>	<u>126,972</u>

17. Finance Lease Liability

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	59,421	-	35,100
Later than One Year and no Later than Five Years	48,615	-	75,463
Later than Five Years	-	-	-
	108,036	-	110,563

18. Funds held in Trust

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	44,818	30,000	29,907

These funds (current portion) are held in trust for students as credit balances for monies received but not yet spent.

	Opening	Income	Expense	Closing
Raymond Nutter Trust	129,744	3,394	(1,851)	131,287
Stephen Bowater Trust	45,647	17,158	(7,662)	55,143
Romala Catran Debating	12,406	197	(908)	11,695
Eva Hammond Estate Trust	308,898	17,018	(24,233)	301,683
THS Student Support Trust	203,225	7,599	(8,178)	202,646
	699,919	45,366	(42,832)	702,453

These funds (non-current portion) are held on behalf of above Trusts for the purposes and benefits for the students as specified in the Trust documents.

19. Funds Held for Capital Works Projects

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

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
A Block Stage 1	Completed	(65,722)	80,189	-	-	14,467
A Block Stage 2	in progress	-	-	(7,096)	-	(7,096)
5/10YPP	in progress	-	8,400	(8,669)	-	(269)
G Block	in progress	-	-	(8,472)	-	(8,472)
New Wharenui	Completed	(64,874)	126,191	(52,713)	-	8,604
Caretakers Shed	Completed	1,564	1,564	-	-	3,128
Decking Replamcent	in progress	-	16,853	(17,726)	-	(873)
Totals		(129,032)	233,197	(94,676)	-	9,489

Represented by:

Funds Held on Behalf of the Ministry of Education	26,199
Funds Due from the Ministry of Education	(16,710)
	9,489

		2016	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Upgrade of Hall Foyer	<i>Completed</i>		(6,702)	-	6,702	-	-
A Block Stage 1	<i>Completed</i>		21,787	467,847	(555,355)	-	(65,722)
New Wharenui	<i>in progress</i>		(8,832)	346,988	(403,030)	-	(64,874)
Caretakers Shed	<i>in progress</i>			77,189	(75,625)		1,564
Totals			6,253	892,024	(1,027,308)	-	(129,032)

20. Related Party Transactions

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

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

Michelle Sim, spouse of Principal David Sim, was employed by the school as a teacher during the school year on terms and conditions that are no more favourable than the Board would have adopted if there was no relationship to a member.

21. Remuneration

Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	3,550	4,675
Full-time equivalent members	0.30	0.31
<i>Leadership Team</i>		
Remuneration	1,338,829	1,331,198
Full-time equivalent members	14.10	14.10
Total key management personnel remuneration	1,342,379	1,335,873
Total full-time equivalent personnel	14.40	14.41

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

Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	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	2017 FTE Number	2016 FTE Number
100-110	2.00	2.00
	2.00	2.00

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

23. Contingencies

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

24. Commitments

(a) Capital Commitments

As at 31 December 2017 there are no capital commitments (capital commitments at 31 December 2016:nil)

(b) Operating Commitments

As at 31 December 2017 there are no operating commitments (operating commitments at 31 December 2016:nil)

25. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

26. Financial Instruments

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

Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	533,338	340,000	355,199
Receivables	223,709	290,300	253,748
Investments - Term Deposits	672,523	650,000	1,107,523
Total Loans and Receivables	1,429,571	1,280,300	1,716,470

Financial liabilities measured at amortised cost

Payables	366,037	298,500	300,881
Finance Leases	108,036	100,000	110,563
Total Financial Liabilities Measured at Amortised Cost	474,073	398,500	411,444

27. Events After Balance Date

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

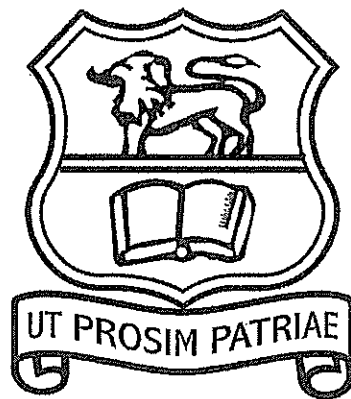
Thames High School

Members of the Board of Trustees

For the year ended 31 December 2017

Name of Member	Position	How Position on Board gained	Occupation & Employer	Date trustees go out of office
Mary Hamilton	Treasurer Chairperson	Elected May 2013 Re-elected June 2016	Company Director	June 2019
Anna Juby	Secretary	Elected May 2013 Re-elected June 2016	Registered Naturopath	June 2019
Dave Sim	Principal	Appointed January 2005	Principal	N/A
Raewyn Grey	Staff Representative	Elected December 2013 Re-elected July 2016	Teacher	June 2019
Adrian de Laborde	Parent Representative	Elected May 2013 Re-elected June 2016	Engineer, Hauraki District Council	June 2019
Murray Wakelin	Parent Representative	Elected June 2016	Minister & Business Owner	June 2019
Martin Rodley	Parent Representative	Elected June 2016	IT Business Owner	June 2019
Melody Reidy	Parent Representative	Co-opted June 2016	Teacher Aide	June 2019
Helen Flynn	Parent Representative	Elected June 2016	Civil Defence Officer	June 2019

THAMES HIGH SCHOOL
Te Kura Tuarua O Hotereni



ANALYSIS OF VARIANCE 2017

"To inspire life-long learners who actively build a diverse, just and sustainable society"

ANNUAL GOALS FOR 2017

- 1. Students are engaged with the school and with their learning programme, and this will be reflected in improved rates of student attendance*
- 2. There will be an improvement in NCEA results for boys*
- 3. There will be an improvement in NCEA results for Māori boys*
- 4. THS will participate in the Thames Community of Learning focus on student achievement in writing*
- 5. Curriculum change at year 9 will result in more personalised learning plus greater relevance and authenticity, resulting in higher levels of student engagement*

ANNUAL TARGETS FOR 2017

1. Overall attendance rate for all students is 90% (increase from 86.8% overall, and 82.4% for Māori students in 2016).
2. Achievement rates for boys at NCEA Level 1 will increase from 76% (2016 rate) to 85% in 2017.
3. Achievement rates for Māori boys at NCEA Level 1 will increase from 52% (2016 rate) to 76% in 2017.
4. Student achievement in writing will be at curriculum level 5 for 85% of students at the end of year 10.
5. Evaluation of the implementation of year 9 curriculum change will result in a clear structure for 2018, based on qualitative data from student, parent and teacher feedback.

Strategic Goals:

1. To raise student achievement to rates that are consistently above national rates.
2. To ensure that achievement rates for Māori students are consistently above national rates.
3. That the school builds strong and productive relationships with families and whanau, so that students learn and achieve to their potential.

Annual Goals:

1. Students are engaged in their schooling
2. There will be an improvement in NCEA results for boys
3. There will be an improvement in NCEA results for Māori boys
4. THS will participate in the Thames Community of Learning focus on student achievement in writing
5. Curriculum change at year 9 will result in more personalised learning plus greater relevance and authenticity, resulting in higher levels of student engagement

2017 Target:

Overall attendance rate for all students is 90% (increase from 86.8% overall, and 82.4% for Maori students in 2016).

Baseline Data:

	2010	2011	2012	2013	2014	2015	2016	2017
Overall attendance rate	78.8%	85.5%	85.5%	87.6%	82.7%	89.8%	86.8%	83.3%
Attendance rate for Māori students	72.9%	80.0%	81.7%	83.1%	80.6%	84.4%	82.4%	78.6%

Actions to achieve target	Led by	Resourcing	Time frame	On-going Monitoring / Review
Close monitoring of individual student attendance by year level deans	SLT, Deans	Dean time allowance		Weekly meeting agenda item
Improved processes for notifying parents about student absence	SLT, Deans			
Ongoing publicity to students and parents about the importance of student attendance	DSM			
Improve monitoring and tracking of student achievement through Learning Advisory, rūpū and whānau	SLT, rūpū and whānau teachers			
Monthly reporting on student attendance to board of trustees, deans	DSM			Attendance report is part of monthly reporting.

The overall attendance rate for 2017 of 83.3% was significantly influenced by adverse weather events which resulted in the school being closed for instruction on 3 occasions, and which was responsible for significant disruption to the attendance of some students due to road closures (up to 9

days for some students living on the Thames Coast, and who are reliant on bus transport).

The attendance rate for Māori students of 78.6%, in addition to being influenced by the weather events referred to above, was impacted by poor attendance patterns shown by year 9 Māori students. The attendance rate for year 9 Māori students of 77.6% (compared with a rate of 87.8% in 2016) was compounded by the increased proportion of Māori students at year 9 (40.8% (49 students) of year 9 students identified as Māori in 2017, compared with 36.7% (36 students) in 2016). Consequently, attendance rates of year 9 Māori students had a disproportionate effect on the overall attendance rates for the school, and for Māori students as a cohort.

A detailed analysis of individual student attendance shows the disproportionate impact of a few students on the attendance rates for the school. At year 9, there were 30 students (of the 120 students in the cohort) in 2017 whose attendance rate was less than 80%. Of these:

70%-80% = 14 students (8 Māori students)

60%-70% = 10 students (9 Māori students)

50%-60% = 4 students (2 Māori students)

40%-50% = 1 student (1 Māori student)

Less than 40% = 1 student (1 Māori student)

For year 9 students who were either stood down or suspended (10 students), 9 had attendance rates that were less than 80%. All of these were Māori students. The link between attendance, engagement (both cognitive and social) and non-compliance – which is a major causative factor in year 9 students being stood down or suspended – and school success is evident.

For 2018 additional strategies will include sooner and closer contact between the school and home, and more regular monitoring of the attendance of identified students by rōpū teachers, whānau teachers and deans. Curriculum change at year 9 has, as one of its goals, greater student interest and engagement.

ATTENDANCE RATES OVER TIME

Overall Attendance Rates

	Term 1	Term 2	Term 3	Term 4	Year
2010	82.6%	77.9%	75.0%	79.8%	78.8%
2011	87.0%	83.9%	81.7%	88.2%	85.5%
2012	87.2%	84.0%	80.6%	87.2%	85.5%
2013	86.9%	84.4%	82.9%	91.6%	87.6%
2014	86.4%	80.6%	78.6%	85.6%	82.7%
2015	89.7%	89.6%	88.6%	88.1%	89.8%
2016	89.2%	88.1%%	86.7%	86.7%	86.8%
2017	87.1%	85.4%	81.8%	78.5%	83.3%

Attendance by Year Level

	Year 9	Year 10	Year 11	Year 12	Year 13
2010	84.3%	79.2%	80.5%	75.9%	70.7%
2011	89.7%	85.8%	86.1%	85.9%	78.2%
2012	89.9%	87.7%	87.3%	79.7%	81.7%
2013	89.7%	85.7%	88.0%	87.8%	72.6%
2014	89.2%	85.9%	85.6%	82.1%	77.3%
2015	90.6%	88.9%	87.5%	89.2%	81.6%
2016	87.8%	86.3%	89.3%	87.6%	81.6%
2017	82.2%	81.2%	85.7%	83.6%	83.1%

Attendance by Gender and Ethnicity

	Male	Female	NZ Eur	NZ Māori	Pasifika
2010	79.4%	78.3%	79.8%	72.9%	66.2%
2011	85.0%	86.1%	87.4%	80.0%	82.1%
2012	85.4%	85.6%	86.5%	81.7%	83.9%
2013	88.9%	86.2%	89.6%	83.1%	84.4%
2014	87.6%	85.1%	85.7%	80.6%	74.0%
2015	89.7%	86.5%	89.4%	84.6%	85.6%
2016	87.0%	86.4%	88.2%	82.4%	86.2%
2017	82.3%	84.2%	85.9%	78.6%	85.3%

Strategic Goals:						
<ol style="list-style-type: none"> 1. To raise student achievement to rates that are consistently above national rates. 2. To ensure that achievement rates for Māori students are consistently above national rates. 3. That the school builds strong and productive relationships with families and whanau, so that students learn and achieve to their potential. 						
Annual Goals:						
<ol style="list-style-type: none"> 1. Students are engaged in their schooling 2. There will be an improvement in NCEA results for boys 3. There will be an improvement in NCEA results for Māori boys 4. THS will participate in the Thames Community of Learning focus on student achievement in writing 5. Curriculum change at year 9 will result in more personalised learning plus greater relevance and authenticity, resulting in higher levels of student engagement 						
2017 Target:						
Achievement rates for boys at NCEA Level 1 will increase from 58.3% (2016 rate) to 80% in 2017.						
Baseline Data:						
	2012	2013	2014	2015	2016	2017
Boys achievement NCEA L1	41.5% (65)	59.0% (61)	77.6% (58)	70.0% (70)	61.7% (60)	73.0% (63)
Actions to achieve target	Led by	Resourcing		Time frame	On-going Monitoring / Review	
Credit targets for each Level 1 course are set, average min.=14 credits	SLT, HODs and TICs of subject areas					
Continue with literacy and numeracy coordinator role	SIM	Time allowance				
Continue to develop tracking and monitoring of student achievement in Learning Advisory	Whānau teachers	Time allowance				
Close tracking and monitoring of achievement, including identification of students at risk of not achieving	Year 11 Dean BAV	Time allowance				

Achievement rates for boys at Level 1 NCEA increased from 61.7% to 73.0%.

The main interventions to support an increase in achievement rates for boys were: the early identification of a target group of students; the 'traffic lighting' of this group (ie allocating a green, amber or red tag to each student based on their progress 'status' towards gaining NCEA level 1); and the 'making visible' of the target students by displaying their photographs and achievement status on the staffroom wall.

This constant focus on the target group meant that students were supported by their whanau teacher, subject teachers, dean and senior management staff. There was a greater collective awareness from early in the year of which students were struggling, and timely supports were able to be actioned.

In addition to this, a 'barometer' chart was used to map progress for the year 11 cohort towards the achievement of the NCEA level 1 literacy and numeracy requirements. The literacy and numeracy requirements have been a barrier to achievement of NCEA level 1 for some students in the past, where these students have gained enough credits for the qualification but, because they have not met the requirement for 10 literacy and 10 numeracy credits, they have not achieved NCEA level 1. The literacy and numeracy rates of 92.9% and 95.0% continue the improvement in recent years. This improvement is in part due to the development of a collective responsibility amongst whanau teachers, deans and subject teachers in monitoring and supporting students to meet the literacy and numeracy requirements across a range of subject areas – rather than just through English and mathematics.

From the target group of year 11 boys, there were 8 students who were not entered in an assessment programme that would allow them to meet the requirements for NCEA level 1. Of these students, 2 had attendance rates of 32% and 39% due to truancy, and another student missed all of term 1 through serious illness. Each of these 8 students gained between 15 and 56 credits towards NCEA level 1. The intention for these students has always been that NCEA level 1 will be a 2-year programme.

From the target group of 64 boys, there were 18 students who had sufficient potential credits for the qualification (ie were entered in an assessment programme where they could gain 80 credits and also meet the literacy and numeracy requirements). Of these students, 8 achieved more than 70 credits and were able to complete sufficient additional assessments at the start of 2018 to enable them to achieve NCEA level 1. Of the remaining 10 students, 7 achieved 60 or more credits and 2 achieved more than 40 credits. One student (who has a learning disability) achieved 26 credits, and has yet to meet either the literacy or numeracy requirements for NCEA level 1.

In the context of raising the NCEA level 1 performance of boys to an 80% pass rate, this translates to an additional 5 boys achieving the qualification from the total pool of 63 boys. The 7 students identified above who achieved 60 or more credits are an obvious target group who are capable of achieving the qualification. For 2 of these students, poor performance in the external assessments meant that they fell short of the required number of credits. For each of the 7 students, their assessment record shows that assessment work was not submitted on some occasions, that re-assessment or re-submission opportunities were not taken, or that absence from school at times meant that students were not able to successfully complete assessments. While each of these students was given the opportunity for extra support at the end of 2017, this opportunity was not taken up. I expect that each of these students will complete NCEA level 1 during this year.

For 2018, the process of early identification and 'traffic lighting' will continue for year 11 boys. Literacy and numeracy support has become 'business as usual' and this will also continue in the same way. The target of 80% pass rate for boys at NCEA level 1 will continue for 2018.

Strategic Goals:

1. To raise student achievement to rates that are consistently above national rates.
2. To ensure that achievement rates for Māori students are consistently above national rates.
3. That the school builds strong and productive relationships with families and whanau, so that students learn and achieve to their potential.

Annual Goals:

1. Students are engaged in their schooling
2. There will be an improvement in NCEA results for boys
3. There will be an improvement in NCEA results for Māori boys
4. THS will participate in the Thames Community of Learning focus on student achievement in writing
5. Curriculum change at year 9 will result in more personalised learning plus greater relevance and authenticity, resulting in higher levels of student engagement

2017 Target:

Achievement rates for Maori boys at NCEA Level 1 will increase from 52% (2016 rate) to 76% in 2017.

Baseline Data:

	2012	2013	2014	2015	2016	2017
Māori boys achievement NCEA L1	31.6% (19)	12.5% (16)	68.4% (19)	54.2% (24)	56.5% (23)	70.0% (20)

Actions to achieve target	Led by	Resourcing	Time frame	On-going Monitoring / Review
Credit targets for each Level 1 course are set, average min.=14 credits	SLT, HODs and TICs of subject areas			
Continue with literacy and numeracy coordinator role	SIM	Time allowance		
Continue to develop tracking and monitoring of student achievement in Learning Advisory	Whānau teachers	Time allowance		
Ongoing support of TMR and kapa haka programmes				
Close tracking and monitoring of achievement, including identification of students at risk of not achieving	Year 11 Dean BAV	Time allowance		

For 2017, there was an increase in the NCEA Level 1 pass-rate for Māori boys from 66.2% to 70.0% (14 of the 20 Māori boys at year 11 achieved NCEA Level 1).

The same interventions and processes as described above for year 11 boys were followed with the target group of year 11 Māori boys, to the same positive effect.

Factors in non-achievement were once again poor attendance (for 4 students), poor performance in the external assessments (for one student), learning disability (one student) and difficulties in adjusting from the Australian education system to the NZ education system (for one student).

Of the year 11 Māori boys who did not achieve NCEA level 1, there were two students who achieved more than 50 credits – had they been successful in achieving the qualification then the pass rate for this group would have exceeded the target.

For 2018, the process of early identification and 'traffic lighting' will continue for year 11 Māori boys. Literacy and numeracy support has become 'business as usual' and this will also continue in the same way. The target of 80% pass rate for Māori boys at NCEA level 1 has been set for 2018.

Strategic Goals:				
<ol style="list-style-type: none">1. To raise student achievement to rates that are consistently above national rates.2. To ensure that achievement rates for Māori students are consistently above national rates.3. That the school builds strong and productive relationships with families and whanau, so that students learn and achieve to their potential.				
Annual Goals:				
<ol style="list-style-type: none">1. Students are engaged in their schooling2. There will be an improvement in NCEA results for boys3. There will be an improvement in NCEA results for Māori boys4. THS will participate in the Thames Community of Learning focus on student achievement in writing5. Curriculum change at year 9 will result in more personalised learning plus greater relevance and authenticity, resulting in higher levels of student engagement				
2017 Target:				
Student achievement in writing will be at curriculum level 5 for 85% of students at the end of year 10.				
Baseline Data:				
Student achievement in writing – end of year 9, 2016				
	Below the level	At the level	Above the level	
	30.2%	38.5%	31.3%	
Student achievement in writing – end of year 10, 2017				
	Below the level	At the level	Above the level	
	20.0%	42.0%	38.0%	
Actions to achieve target	Led by	Resourcing	Time frame	On-going Monitoring / Review
Participation in PLD, targeted interventions to support raising student achievement in writing – these will be developed as part of the COL once the Achievement Challenge Plan is accepted.	DSM, BAK	COL resourcing for PLD, across-school and within-school positions		
Whole-staff participation in the Writing Symposium on 13 th April				

Analysis of Writing Year 10

Evidence was analysed from two assessments: Formal Writing term 1, Term 4 Literary essay. The start of the year assessment was teacher led while the end of the year assessment was completed under examination conditions. Assessments are designed to show a progression of skills. Assessments are described in an eight point scale based on Curriculum Level (Year 10 level 5) 1= NA -, 2= NA+, 3=A-, 4=A+, 5=M-, 6=M+, 7= E-, 8=E+

Start of the year showed that after an active teaching programme most students (80%) Achieved and the range extended up to M+

The difference between the start of the year and end of year testing showed that 80% of students were at or above their grade at the start of the year. 42% of the students actually improved by at least one grade, whilst 38% of the students remained the same.

Comprehension

Start of the year showed Thames High School (THS) scores started consistently below the national average: national median 67 scale score/ THS 54.9 (below 12.1), Lower Quartile (LQ) 13 scale scores below, Upper Quartile (UQ) 7.9 scale scores below.

The difference between the start of the year 9 (2017) and the end of the year for the same cohort (2017)

-testing showed improvement in the range of scores 21 (2017) scale scores to 15 scale (2018) scores ie the gap was beginning to close between upper quartile and lower quartile scores.

By the end of the year the difference between national median and THS had improved considerably. The median score nationally being 60.4 and THS 59.1 difference of .5 – just below the national average. UQ slightly below (1.6) of the national average and THS, LQ 0.3 slightly lower than the national average.

Indications from the data shows generally there are improvements being made by the majority of students – and that improvement was greatest for the weakest students.

Data comparison between the Year 9 intake at the start of the year 2017 and the start of the year 2018 again shows this very pleasing trend. Several students show huge lifts in their scale scores, and even jump stanines. The difference between the median scale score 2017 to 2018 THS is 11 scale scores, and there is a slight gain in the difference between the THS and national median scale score of 1.3. When we compare the national scale scores we are still below. We are improving considering the very low scores when these students arrived at THS.

Data for cohort -

Reading Comprehension Scale Score levels from start 2017 to start 2018 for current Year 10's:

Scale Score levels of improvement	Total: 98 students	Boys 41	Girls 57	Māori 37 16 Boys 21 Girls
Expected to significant improvement	62	26	36	23 Boys 8 Girls 15
Slight improvement	14	3	11	6 Boys 2 Girls 4
Very slight or stayed same	15	8	7	5 Boys 4 Girls 1
Drop in scale score	7	3	4	2 Boys 1 Girls 1

Māori students –who make up 37% of the whole group, are represented about the same in each of the levels of achievement, 30-37%.

The table shows there is still a significant tail – about 20% of students who have not shown expected progress. These students will be targeted by programmes within the school to lift literacy.

Thames High School

Target 5: 2017

Strategic Goals: <ol style="list-style-type: none"> 1. To raise student achievement to rates that are consistently above national rates. 2. To ensure that achievement rates for Māori students are consistently above national rates. 3. That the school builds strong and productive relationships with families and whanau, so that students learn and achieve to their potential. 				
Annual Goals: <ol style="list-style-type: none"> 1. Students are engaged in their schooling 2. There will be an improvement in NCEA results for boys 3. There will be an improvement in NCEA results for Māori boys 4. THS will participate in the Thames Community of Learning focus on student achievement in writing 5. Curriculum change at year 9 will result in more personalised learning plus greater relevance and authenticity, resulting in higher levels of student engagement 				
Baseline Data: Student, teacher and parent evaluations week 6, term 1, 2017 Comparison data from student, teacher and parent evaluations from October 2017				
Actions to achieve target	Led by	Resourcing	Time frame	On-going Monitoring / Review
Year 9 curriculum developed and implemented				
Evaluation of Kete 1				
Planning for Kete 2 completed, taking into account feedback from students, teachers and parents				
Ongoing evaluation considers feedback from students, teachers and parents				

In 2017 the year 9 curriculum delivery model was changed from a traditional, subject-based model to a cross-curricular, learning competency-based model.

This represented a major change for teaching staff in both how student learning was organised, and in how teachers managed collaborative planning and delivery of student learning programmes. It also presented challenges for teachers in managing student behaviour in the context of a collaborative, cross-curricular setting which would, at times, involve larger classes in different teaching spaces.

The development and implementation of the programme was underpinned by teacher investigation and professional learning and development in the two years prior to the implementation of the programme. A commitment was made to ongoing review and teacher professional learning and development throughout the year.

Review of the programme, with surveying of students, parents and teachers, informed the ongoing development of the programme throughout the year. Feedback from these groups has informed changes for 2018. These changes include:

- Additional time and support for teacher collaborative planning
- Continuing the rōpū pastoral care system for students at year 9 and 10
- Extending the length of cross-curricular kete from 8 weeks (2017) to 10 weeks (2018)
- Having four distinct parts to the programme: pastoral care (including dedicated academic mentoring, monitoring and tracking of student progress and learning coverage), cross-curricular learning through the learning kete, subject-specific learning for each learning area to focus on those aspects of curriculum which cannot be easily covered using a cross-curricular approach, and project based learning – either teacher or student led (which includes options for extension and acceleration of student learning)
- Extra support for teachers and students in the management of student behaviour by continuing teacher PLD in restorative practices in 2018, and reviewing the Specialist Classroom Teacher job description to include support of teachers at year 9 and 10 in collaborative delivery of curriculum
- Including differentiated learning PLD for teachers
- Development of the within-school teacher job description to include support of teacher collaborative planning
- Maintaining the breadth and depth of student choice in year 9 and 10 curriculum
- Development of assessments to allow consideration of student progress in the development of learning competencies, beyond the learning progress in literacy and numeracy standardised test such as the NZCER PAT tests. The development of the within-school teacher assessment job description includes a focus on the Progress and Consistent Tool (PaCT) for this purpose.

Feedback from students, teachers and parents was positive about levels of student engagement in learning, about opportunities to extend capable students, about project based learning and about the development of positive learning relationships. Comments from parents and teachers supported the observation that this approach to curriculum worked well for boys.

Standardised assessment results (PAT Reading Comprehension) showed slightly better than expected improvement overall for the cohort. Within the group, there were significant learning gains for a number of individuals, sometimes in excess of one stanine – even though in some cases, this still meant that the student was below the expected standard. While there were other interventions which might account for some of this learning progress (eg the Accelerating Learning in Literacy programme), the learning gains occurred within the context of the changed curriculum model.

Reports on special and contestable funding

KIWISPORT

Kiwisport is a Government funding initiative to support students' participation in organized sport. In 2017, the school received total Kiwisport funding of \$12,012.72(excluding GST). The funding was spent on maintaining a sports co-ordinator within the school to constantly promote sports. As a consequence 61% of students represented the school in sports.