

HUTT INTERMEDIATE SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

Ministry Number: 2863

Principal: Michael Gillatt

School Address: 7 Kauri Street, Woburn, Lower Hutt

School Postal Address: (as above)

School Phone: 04 939 8800

School Email: secretary@his.school.nz

Members of the Board of Trustees:

Name	Position	How Position Gained	Term Ends
Stephen Keatley	Chairperson	Elected June 2016	June 2019
Michael Gillatt	Principal	ex Officio	
Mitchell Forbes	Parent Rep	Selection Process Feb 2018	June 2019
Clyde Ashfaq	Parent Rep	Elected June 2016	June 2019
Laurence Fauatea	Parent Rep	Elected June 2016	June 2019
Caryn Vautier	Parent Rep	Elected June 2016	June 2019
Catriona Mathieson	Staff Rep	Elected June 2017	June 2019

HUTT INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2018

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HUTT 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.

Stephen Kealley

Full Name of Board Chairperson

Mike Gillard

Full Name of Principal

[Signature]

Signature of Board Chairperson

[Signature]

Signature of Principal

24.5.19

Date:

24/5/19

Date:

HUTT INTERMEDIATE SCHOOL

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	4,672,369	4,706,500	4,672,966
Locally Raised Funds	3	359,019	286,800	313,351
Interest Earned		17,737	12,000	14,812
Gain on Sale of Property, Plant and Equipment		3,544	-	-
		<hr/>	<hr/>	<hr/>
		5,052,669	5,005,300	5,001,129
Expenses				
Locally Raised Funds	3	216,256	170,200	216,741
Learning Resources	4	2,975,808	2,934,700	2,957,754
Administration	5	284,159	259,300	287,048
Finance		3,096	3,000	1,844
Property	6	1,412,018	1,538,100	1,421,381
Depreciation	7	101,246	100,000	91,745
Loss on Disposal of Property, Plant and Equipment		-	-	1,011
		<hr/>	<hr/>	<hr/>
		4,992,583	5,005,300	4,977,525
Net Surplus / (Deficit) for the year		60,086	-	23,604
Other Comprehensive Revenue and Expenses		-	-	-
		<hr/>	<hr/>	<hr/>
Total Comprehensive Revenue and Expense for the Year		60,086	-	23,604

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

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HUTT 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	<u>780,276</u>	<u>780,000</u>	<u>756,672</u>
Total comprehensive revenue and expense for the year	60,086	-	23,604
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	-
Equity at 31 December	<u>840,362</u>	<u>780,000</u>	<u>780,276</u>
Retained Earnings	840,362	780,000	780,276
Reserves	-	-	-
Equity at 31 December	<u>840,362</u>	<u>780,000</u>	<u>780,276</u>

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

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HUTT INTERMEDIATE SCHOOL
Statement of Financial Position
As at 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	8	235,102	384,000	232,013
Accounts Receivable	9	171,967	30,000	171,616
GST Receivable		18,456	15,000	16,679
Prepayments		26,074	10,000	16,400
Inventories	10	19,882	15,000	17,458
Investments	11	298,106	-	360,434
Funds due for Capital Works Projects	17	7,986	-	-
		<u>777,574</u>	<u>454,000</u>	<u>814,602</u>
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	13	255,075	69,000	301,730
Revenue Received in Advance	14	37,532	30,000	38,172
Provision for Cyclical Maintenance	15	19,667	-	9,000
Finance Lease Liability - Current Portion	16	16,838	-	15,480
Funds held for Capital Works Projects	17	-	-	68,296
		<u>329,113</u>	<u>99,000</u>	<u>432,678</u>
Working Capital Surplus/(Deficit)		448,461	355,000	381,924
Non-current Assets				
Property, Plant and Equipment	12	470,932	535,000	496,796
		<u>470,932</u>	<u>535,000</u>	<u>496,796</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	69,333	70,000	71,907
Finance Lease Liability	16	9,698	40,000	26,536
		<u>79,031</u>	<u>110,000</u>	<u>98,443</u>
Net Assets		<u>840,362</u>	<u>780,000</u>	<u>780,276</u>
Equity		<u>840,362</u>	<u>780,000</u>	<u>780,276</u>

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

MOORE
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HUTT 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		893,667	906,500	877,708
Locally Raised Funds		366,019	286,800	309,011
Goods and Services Tax (net)		(1,777)	-	(1,082)
Payments to Employees		(440,670)	(407,000)	(430,572)
Payments to Suppliers		(720,448)	(641,500)	(617,833)
Cyclical Maintenance Payments in the year		(6,800)	(18,800)	-
Interest Paid		(3,096)	(3,000)	(1,844)
Interest Received		17,465	12,000	14,296
Net cash from / (to) the Operating Activities		104,360	135,000	149,684
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		4,009	-	900
Purchase of PPE (and Intangibles)		(75,846)	(30,000)	(37,087)
Purchase of Investments		62,328	-	(277,295)
Net cash from / (to) the Investing Activities		(9,509)	(30,000)	(313,482)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	-
Finance Lease Payments		(15,480)	(70,000)	(6,696)
Funds Held for Capital Works Projects		(76,282)	-	68,296
Net cash from Financing Activities		(91,762)	(70,000)	61,600
Net increase/(decrease) in cash and cash equivalents		3,089	35,000	(102,198)
Cash and cash equivalents at the beginning of the year	8	232,014	349,000	334,212
Cash and cash equivalents at the end of the year	8	235,103	384,000	232,014

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

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

HUTT INTERMEDIATE SCHOOL

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2018

a) Reporting Entity

Hutt 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.

b) 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

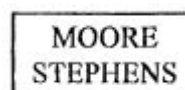
The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property,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

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.



Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

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.

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

Depreciation

Property, plant and equipment 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	10–20 years
Furniture and equipment	5-10 years
Information and communication technology	3–10 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

l) 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.

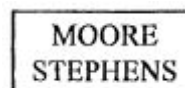
Non cash generating assets

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.



m) Accounts Payable

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

n) Employee Entitlements*Short-term employee entitlements*

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

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

o) Revenue Received in Advance

Revenue received in advance relates to committed student funds (including camp fees) 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, should the School be unable to provide the services to which they relate.

p) 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).

q) 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.

r) 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.

s) Budget Figures

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

t) 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	856,808	856,000	861,673
Teachers' salaries grants	2,545,644	2,500,000	2,533,976
Use of Land and Buildings grants	1,193,710	1,300,000	1,200,476
Resource teachers learning and behaviour grants	3,849	-	825
Other MoE Grants	72,359	50,500	76,016
	<u>4,672,369</u>	<u>4,706,500</u>	<u>4,672,966</u>

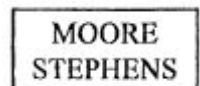
3. Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	63,906	85,850	70,673
Fundraising	88,689	32,750	41,830
Other revenue	28,249	17,000	18,810
Trading	67,521	42,000	69,074
Activities	110,653	109,200	112,964
	<u>359,019</u>	<u>286,800</u>	<u>313,351</u>
Expenses			
Activities	136,832	139,700	146,261
Trading	43,452	29,000	67,920
Fundraising (costs of raising funds)	35,972	1,500	2,560
	<u>216,256</u>	<u>170,200</u>	<u>216,741</u>
<i>Surplus for the year Locally raised funds</i>	<u>142,763</u>	<u>116,600</u>	<u>96,610</u>

4. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	70,709	86,300	72,803
Equipment repairs	-	-	-
Information and communication technology	20,421	27,000	19,519
Extra-curricular activities	13,983	14,500	14,235
Library resources	3,684	4,200	3,660
Employee benefits - salaries	2,806,079	2,735,000	2,792,553
Resource/attached teacher costs	5,062	12,700	4,010
Staff development	55,870	55,000	50,973
	<u>2,975,808</u>	<u>2,934,700</u>	<u>2,957,754</u>



5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,615	7,500	7,189
Board of Trustees Fees	3,625	5,000	3,625
Board of Trustees Expenses	6,548	9,000	6,528
Communication	10,242	15,000	8,288
Consumables	12,511	15,500	12,091
Operating Lease	61,139	23,500	64,714
Other	4,152	8,800	3,227
Employee Benefits - Salaries	166,712	164,000	171,694
Insurance	11,615	11,000	9,692
Service Providers, Contractors and Consultancy	-	-	-
	<u>284,159</u>	<u>259,300</u>	<u>287,048</u>

6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,487	8,000	7,263
Consultancy and Contract Services	67,680	67,700	66,878
Cyclical Maintenance Expense	14,893	18,800	18,803
Grounds	11,647	14,000	11,990
Heat, Light and Water	45,777	45,400	46,059
Rates	5,986	5,800	4,664
Repairs and Maintenance	18,350	29,400	20,008
Use of Land and Buildings	1,193,710	1,300,000	1,200,476
Security	6,085	6,000	3,892
Employee Benefits - Salaries	41,402	43,000	41,349
	<u>1,412,018</u>	<u>1,538,100</u>	<u>1,421,381</u>

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

7. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	-	-	-
Building Improvements	33,488	100,000	34,021
Furniture and Equipment	28,414	-	33,185
Information and Communication Technology	11,102	-	10,411
Motor Vehicles	8,222	-	3,304
Leased Assets	16,237	-	7,464
Library Resources	3,783	-	3,360
	<u>101,246</u>	<u>100,000</u>	<u>91,745</u>

MOORE
STEPHENS

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	300	300	300
Bank Current Account	194,747	85,000	161,881
Bank Call Account	40,056	150,000	69,833
Short-term Bank Deposits	-	148,700	-
Cash equivalents and bank overdraft for Cash Flow Statement	<u>235,102</u>	<u>384,000</u>	<u>232,014</u>

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

Of the **\$235,102** Cash and Cash Equivalents, **\$32,538** 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 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	1,002	30,000	8,643
Receivables from the Ministry of Education	-	-	-
Interest Receivable	2,513	-	2,241
Teacher Salaries Grant Receivable	168,452	-	160,731
	<u>171,967</u>	<u>30,000</u>	<u>171,616</u>
Receivables from Exchange Transactions	3,515	30,000	10,885
Receivables from Non-Exchange Transactions	168,452	-	160,731
	<u>171,967</u>	<u>30,000</u>	<u>171,616</u>

10. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
School Uniforms	18,690	15,000	17,458
Canteen	1,192	-	-
	<u>19,882</u>	<u>15,000</u>	<u>17,458</u>

11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	298,106	-	360,434
Non-current Asset			
Long-term Bank Deposits	-	-	-

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12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	243,883		(21)	-	(33,488)	210,374
Furniture and Equipment	134,910	30,090	(444)	-	(28,414)	136,142
Information & Communication	22,695	12,321	-	-	(11,102)	23,914
Motor Vehicles	26,796	30,435	-	-	(8,222)	49,009
Leased Assets	41,247	-	-	-	(16,237)	25,010
Library Resources	27,265	3,000	-	-	(3,783)	26,482
Balance at 31 December 2018	496,797	75,846	(465)	-	(101,246)	470,932

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	681,438	(471,065)	210,373
Furniture and Equipment	509,544	(373,401)	136,143
Information & Communication	252,956	(229,042)	23,914
Motor Vehicles	63,478	(14,469)	49,009
Leased Assets	48,712	(23,701)	25,010
Library Resources	94,019	(67,537)	26,482
Balance at 31 December 2018	1,650,147	(1,179,216)	470,932

The net carrying value of equipment held under a finance lease is **\$25,010 (2017: \$41,247)**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	277,904	-	-	-	(34,021)	243,883
Furniture and Equipment	146,312	23,693	(1,910)	-	(33,185)	134,910
Information & Communication	23,463	9,643	-	-	(10,411)	22,695
Motor Vehicles	30,100	-	-	-	(3,304)	26,796
Leased Assets	-	48,712	-	-	(7,464)	41,248
Library Resources	26,875	3,750	-	-	(3,360)	27,265
Balance at 31 December 2017	504,654	85,798	(1,910)	-	(91,745)	496,797

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	728,659	(484,776)	243,882
Furniture and Equipment	547,043	(412,133)	134,910
Information and Communication Technology	382,679	(359,984)	22,695
Motor Vehicles	47,043	(20,247)	26,796
Leased Assets	48,712	(7,464)	41,247
Library Resources	91,779	(64,514)	27,265
Balance at 31 December 2017	1,845,915	(1,349,118)	496,796

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13. Accounts Payable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	27,163	30,000	70,257
Accruals	7,481	-	7,294
Banking staffing overuse	27,483	35,000	39,348
Employee Entitlements - salaries	186,679	-	176,766
Employee Entitlements - leave accrual	6,269	4,000	8,065
	<u>255,075</u>	<u>69,000</u>	<u>301,730</u>
Payables for Exchange Transactions	255,075	69,000	301,730
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>255,075</u>	<u>69,000</u>	<u>301,730</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	37,532	30,000	38,172
	<u>37,532</u>	<u>30,000</u>	<u>38,172</u>

15. Provision for Cyclical Maintenance

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	80,907	51,200	62,104
Increase to the Provision During the Year	14,893	18,800	18,803
Use of the Provision During the Year	(6,800)	-	-
Provision at the End of the Year	<u>89,000</u>	<u>70,000</u>	<u>80,907</u>
Cyclical Maintenance - Current	19,667	-	9,000
Cyclical Maintenance - Term	69,333	70,000	71,907
	<u>89,000</u>	<u>70,000</u>	<u>80,907</u>

16. Finance Lease Liability

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	16,838	-	15,480
Later than One Year and no Later than Five Years	9,698	40,000	26,536
Later than Five Years	-	-	-
	<u>26,536</u>	<u>40,000</u>	<u>42,016</u>

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17. 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:

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$	\$	\$
Flat Roof Renewal	<i>completed</i>	-	19,692	19,692	-	-
Replace Dust Extractor	<i>completed</i>	-	23,846	23,846	-	-
Improve Corridor Lighting	<i>completed</i>	-	6,475	6,475	-	-
Earthquake Repairs	<i>completed</i>	59,121	-	59,121	-	-
Replace Sewer Drain	<i>completed</i>	427	623	1,050	-	-
M Block Carpet	<i>completed</i>	26,315	-	26,315	-	-
Replace Spouting	<i>completed</i>	2,052	1,448	3,500	-	-
Hall Refurbishment	<i>in progress</i>	(13,994)	-	7,800	-	(21,794)
Replace Roofing	<i>in progress</i>	(5,625)	-	13,105	-	(18,730)
Replace External Doors	<i>in progress</i>	-	32,538	-	-	32,538
Totals		68,296	84,622	160,904	-	(7,986)

Represented by:

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

32,538
40,524

(7,986)

	2017	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$	\$	\$
Replace Electrical Submain	<i>completed</i>	-	7,867	7,867	-	-
Security Alarm	<i>completed</i>	-	8,307	8,307	-	-
Hall Refurbishment	<i>in progress</i>	-	-	13,994	-	(13,994)
Earthquake Repairs	<i>in progress</i>	-	59,121	-	-	59,121
Replace Sewer Drain	<i>in progress</i>	-	5,607	5,180	-	427
Replace Roofing	<i>in progress</i>	-	-	5,625	-	(5,625)
M Block Carpet	<i>in progress</i>	-	26,315	-	-	26,315
Replace Spouting	<i>in progress</i>	-	40,034	37,982	-	2,052
Totals		-	147,251	78,955	-	68,296

18. 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.

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19. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,625	3,625
Full-time equivalent members	0.12	0.12
<i>Leadership Team</i>		
Remuneration	361,137	349,281
Full-time equivalent members	3	3
Total key management personnel remuneration	364,762	352,906
Total full-time equivalent personnel	3.12	3.12

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

Principal

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

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

Other Employees

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

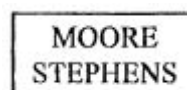
Remuneration \$000	2018 FTE Number	2017 FTE Number
110 - 120	1.00	-
100 - 110	-	-
	1.00	0.00

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

20. 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	\$0	\$8,777
Number of People	0	2



21. 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.

22. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into contract agreements for capital works as follows:

- (a) \$374,063 contract to refurbish the school hall as agent for the Ministry of Education. This project is fully funded by the Ministry, but no funds having been received. \$21,794 has been spent on the project to balance date. This project has been approved by the Ministry.
- (b) \$103,826 contract to replace butynol roofing as agent for the Ministry of Education. The project is fully funded by the Ministry, but no funding has been received. \$18,730 has been spent on the project to balance date. This project has been approved by the Ministry.
- (c) \$35,953 contract to replace external doors as agent for the Ministry of Education. The project is fully funded by the Ministry and \$32,538 has been received of which zero has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2017: \$68,296)

(b) Operating Commitments

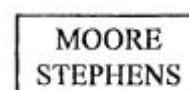
As at 31 December 2018 the Board has entered into the following contracts:

- (a) operating leases for laptops
- (b) fixed term contract for Eftpos Terminal rental
- (c) fixed term contract for photocopier rental

	2018	2017
	Actual	Actual
	\$	\$
No later than One Year	53,691	61,061
Later than One Year and No Later than Five Years	53,770	17,825
Later than Five Years		-
	<u>107,461</u>	<u>78,886</u>

23. 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.



24. 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	235,102	384,000	232,014
Receivables	171,967	30,000	171,616
Investments - Term Deposits	298,106	-	360,434
Total Loans and Receivables	<u>705,176</u>	<u>414,000</u>	<u>764,064</u>

Financial liabilities measured at amortised cost

Payables	255,075	69,000	301,730
Finance Leases	26,536	40,000	42,016
Total Financial Liabilities Measured at Amortised Cost	<u>281,611</u>	<u>109,000</u>	<u>343,746</u>

25. Events After Balance Date

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

Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwisport funding of \$8,300 (excluding GST). The funding was spent on extra equipment/gear for classroom use during PE and lunchtime sport programmes, including baseball equipment. The funding also went towards running a swimming programme for the non-swimmers at our school.

Statement of Resources

School roll

The school roll at:	March 2018	March 2017	March 2016
	636	626	630

Staffing

During the year the school employed the following staff:

<i>Funded staffing:</i>	2018	2017
Principal	1	1
Deputy Principals	2	2
Acting Deputy Principal	0	1
Teachers (full and part time)	32	33

The board also employed:

Teacher aides	10	9
Financial Officer	1	1
Executive Officer	1	1
Office Assistant	1	2
Librarian	1	1
Canteen Workers	0	2
Caretaker	1	1

Other resources

The board would like to acknowledge the financial contributions made by the following charitable organisations.

Pelorus Trust	\$8,955 grant for travel/accommodation costs for teachers and students to attend AIMS Tournament in Tauranga
Pub Charity	\$1,709 grant for Polygroup costumes
Macarthy Trust	\$5,500 biennial grant for library purchases 2018/19

Members of the Board of Trustees

Name	Position	Occupation	Appointed	Resigned	Term Expired
Mike Gillatt	Principal	Principal (on sabbatical 24/9/18- 14/12/18)			
Stephen Keatley	Chairperson (since Sep 2017)	Facilities Manager	Elected June 2016		June 2019
Mitchell Forbes	Board Member	Software Developer	Selection Process Feb 2018		June 2019
Clyde Ashfaq	Board Member	Accountant	Elected June 2016		June 2019
Laurence Fauatea	Board Member	Manager	Elected June 2016		June 2019
Caryn Vautier	Board Member	Administrator	Elected June 2016		June 2019
Catriona Mathieson	Staff Representative	Deputy Principal Acting Principal (10/9/18 – 14/12/18)	Elected June 2017		June 2019

ANALYSIS OF VARIANCE

Focus: Reading			
Strategic Aim: To have all our students achieving at, or above, the National Standards for Reading, unless there is an identified reason why this might not be achievable.			
Annual Aims: Accelerate the rate of progress for all students at risk of not achieving the National Standard for reading To develop robust moderation processes for the use of Overall Teacher Judgment to inform student progress against the National Standards For classroom teachers to effectively analyse and use assessment data to inform targeted reading programmes To develop effective reading programmes for Māori and Pasifika students			
Target: 1. Accelerate the progress of the 32 Maori and 8 Pasifika students from the Below category to At or Above the National Standard in Reading by the end of the year 2. Accelerate the progress of the 2 Maori and 2 Pasifika students from the 'Well Below category to Below or At the National Standard in Reading by the end of the year 3. The 156/618 students achieving Above the National Standard in Reading will continue to achieve Above the National Standard in Reading.			
Baseline data: At the end of 2017, 26% of Year 7 Maori students were below the National Standard for Reading (compared with 14% for non-Maori students) 18% of Year 7 Pacific students were below the National Standard for Reading (compared with 16% for non- Pacific students) School-wide 18% of Year 7 students were yet to meet the National Standard for Reading			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
TEACHER ACTIONS TO SUPPORT ACHIEVEMENT OF TARGETS <ul style="list-style-type: none"> Effectively analyse class test data to identify individual and class weaknesses/strengths. Use class test data to plan and implement teaching and learning programmes to address identified weaknesses and strengths. Analyse the effectiveness of teaching and learning programmes in Reading, particularly in relation to Māori and Pasifika students. Use the Teacher Inquiry plan to identify target students and 	Whole school analysis: Of the 114 students (18%) from across the school who were Below the National Standard at the beginning of the year, 73 (12%) of those students remained Below at the end of the year. Of the 20 (5%) students from across the school who were Well Below the	After two years (from 2016 to 2017) with Reading as the school-wide focus of all our teacher inquiries we had developed a high level of pedagogical knowledge around the successful teaching of reading skills and strategies. Teachers applied and further built on this knowledge throughout 2018.	There will need to be a deliberate plan put in place to ensure the gains made in the teaching of Reading are sustained as we move into other focus areas for Teacher Inquiries. We need to establish a shared directory where

<p>effective teaching strategies to meet the needs of these students, specifically of Māori and Pasifika students.</p> <ul style="list-style-type: none"> • Monitor more closely at risk students through PROBE interviews using the alternative options offered. • Assess and report student achievement progress data against National Standards each term. • Share achievement information with parents at Parent Teacher Conferences Terms One and Three, and in written school reports Terms Two and Four. 2018 National Standards achievement shared with parents via newsletter. <p>PROFESSIONAL DEVELOPMENT</p> <ul style="list-style-type: none"> • The development of robust moderation process for Overall Teacher Judgement – DPs with Syndicates. • The effective analysis and use of data to inform targeted Reading programmes – DPs with Syndicates and individuals. • The development of effective Reading programmes for Māori and Pasifika students in particular – CORE Education Modern Learning Philosophy PLD. • The on-going development of the use of student achievement data and overall teacher judgement, to inform student progress against the National Standards - DPs with individuals, Syndicates and whole Staff. 	<p>National Standard at the beginning of the year, only 16 (3%) of those students remained Well Below at the end of the year.</p> <p>Over the course of the year the number of students achieving At or Above the National Standard for Reading increased from 484 (78%) to 529 (86%).</p> <p>Target analysis: 20 of the 32 (63%) of Māori students and 3 of the 8 (38%) of Pasifika students who were in the 'below' category made accelerated progress and are now 'at' or 'above' the National Standard in Reading.</p> <p>1 of the 2 (50%) Māori students who were in the Well Below category made accelerated progress and are now 'below' or 'at' the National Standard in Reading. The 2 Pasifika students remained Well Below.</p> <p>From across the school the number of students reading Above the National Standard increased from 159 students (26%) in Term 1 to 241 (39.0) in Term 4.</p> <p>At the end of 2018 14% of Year 7 students had not yet achieved the National Standard for Reading, compared with 18% at the end of 2017.</p>	<p>They worked collaboratively to identify students, devise teaching and learning programmes, analyse information, adapt teaching styles, and reflect on progress.</p> <p>Teacher observations and student interviews gave the opportunity for teachers to receive feedback as to what was working and what needed further thought.</p> <p>Sharing of ideas, strategies, resources and information in syndicate meetings and staff meetings help grow teachers' personal practical knowledge.</p> <p>The further development of Restorative Practices in the school allowed for a more positive, supportive environment in which students more willingly share ideas and ask questions.</p>	<p>successful strategies and resources are shared. This will be particularly important to share with new staff.</p> <p>Within that directory we need to identify resources and strategies that were noted to further engagement, especially of Maori and Pasifika students.</p> <p>Continue to develop the H.I.S. Maori Plan to improve outcomes for all Maori students in Reading.</p> <p>Continue to develop the H.I.S. Pasifika Plan to improve outcomes for all Maori students in Reading.</p>
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Planning for next year:

- Purchase of specific Reading resources designed to engage Maori and Pasifika.
- A focus on cultural competencies will target Maori and Pasifika students. This, we hope, will increase engagement and build self-esteem.
- New system for reporting student achievement will be developed in line with Ministry guidelines.

Focus: Writing**Strategic Aim:**

To have all our students achieving At, or Above, the National Standards for Writing, unless there is an identified reason why this might not be achievable.

Annual Aim:

Accelerate the rate of progress for all students at risk of not achieving the National Standard for writing

Target:

1. Accelerate the progress of the 43 Māori, 13 Pasifika and 116 male students from the Below category to At or Above the National Standard in Writing by the end of the year
2. Accelerate the progress of the 7 Māori, 2 Pasifika and 29 male students from the Well Below category to Below or At the National Standard in Writing by the end of the year
3. Accelerate the progress of the 116 male students from across the school from the Below category to At or Above the National Standard in Writing by the end of the year
4. Accelerate the progress of the 29 male students from the Well Below category to Below or At the National Standard in Writing by the end of the year
5. 82/618 Year 7 and Year 8 students who are currently achieving Above the National Standard in Writing will continue to be Above at the end of the year

Baseline data:

At the end of 2017,

26% of Year 7 Māori students were below the National Standard for Writing (compared with 14% for non-Māori students)

18% of Year 7 Pasifika students were below the National Standard for Writing (compared with 16% for non-Pasifika students)

30% of male students had not meet the National Standard for Writing

School-wide 23% of Year 7 students were yet to meet the National Standard for Writing

Our local High School (where 70%) of our students transition to have noted our students are very good at the deeper features of writing but their surface features on the whole are noticeably poorer.

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>TEACHER ACTIONS TO SUPPORT ACHIEVEMENT OF TARGETS</p> <ul style="list-style-type: none"> Effectively analyse class test data to identify individual and class weaknesses/strengths. Use class test data to plan and implement teaching and learning programmes to address identified weaknesses and strengths, particularly focussing on the needs of Māori, Pasifika and male students. Analyse the effectiveness of teaching and learning programmes in Writing, with particular focus on effective teaching of Māori, Pasifika and male students. Assess and report student achievement progress data against National Standards each term. Share achievement information with parents at Parent Teacher Conferences Terms One and Three, and in written school reports Terms Two and Four. 2018 National Standards achievement shared with parents via newsletter. <p>PROFESSIONAL DEVELOPMENT</p> <ul style="list-style-type: none"> The development of robust moderation process for Overall Teacher Judgement – DPs with Syndicates. The effective analysis and use of data to inform targeted Writing programmes – DPs with Syndicates and individuals. 	<p>Whole school analysis:</p> <p>Of the 175 students (28%) from across the school who were Below the National Standard at the beginning of the year, 119 students (19%) remained below at the end of the year.</p> <p>Of the 40 (7%) students from across the school who were Well Below the National Standard at the beginning of the year, 22 of those students (4%) remained Well Below at the end of the year.</p> <p>Over the course of the year the number of students achieving At or Above the National Standard for Writing increased from 405 (65%) to 477 (77%).</p> <p>Target Analysis:</p> <p>14 of the 43 (32%) of Māori students, 8 of the 13 (62%) of Pasifika students and 32 of the 116 (28%) % of male students who were in the 'below' category made accelerated progress and are now At or Above the National Standard in Writing.</p> <p>6 of the 9 (67%) of Māori students, and 12 of the 29 (41%) of male students who were in the Well</p>	<p>We believe there was some transference of the skills and strategies developed from the whole school Teacher Inquiry into Reading that ran from 2016 to 2017.</p> <p>Teachers undertook the actions as outlined. They worked collaboratively to identify students, devise teaching and learning programmes, analyse information, adapt teaching styles, and reflect on progress.</p> <p>Increased use of google docs and other online tools helped to improve engagement and remove barriers for students who are reluctant writers.</p> <p>Increased emphasis on writing for authentic purposes with tasks that were relevant to the students has helped to increase motivation. Tasks linked directly to student inquiries also provided authentic contexts for students.</p> <p>Exploration of the use of workshops has improved student engagement by allowing students to opt into workshops focussing on specific areas they have identified as areas in need of improvement.</p>	<p>Ensuring we utilise the knowledge, skills and strategies teachers are developing as part of the Reading Inquiry into their Writing programmes.</p> <p>A school-wide focus on surface features?</p> <p>Professional develop – teachers are continuing to explore the use of MLP to further develop student agency and improve outcomes.</p> <p>Continue to develop the H.I.S. Maori Plan to improve outcomes for all Maori students in Writing.</p> <p>Continue to develop the H.I.S. Pasifika Plan to improve outcomes for all Maori students in Writing.</p>

<ul style="list-style-type: none"> • The development of effective Writing programmes for Māori and Pasifika students in particular – Modern Learning Philosophy PLD. • Whole staff professional development lead by Jill Ritchie focussing on current research and further developing skills and knowledge of best practice when teaching Writing. • The on-going development of the use of student achievement data and overall teacher judgement, to inform student progress against the National Standards - DPs with individuals, Syndicates and whole Staff. 	<p>Below category made accelerated and are now Below or At the National Standard in Writing. Neither of the 2 Pasifika students in this category moved.</p> <p>Over the course of the year the number of students achieving Above the National Standard for Writing increased from 83 (13%) to 154 (25%).</p> <p>Compared to the 27% of Year 7 students who were Above the National Standard in Writing at the end of 2017, 25% were in this category at the end of 2018.</p>		
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Planning for next year:

- In light of the positive results in Reading, a focus will look at the deliberate acts of teaching teachers use in reading and transferring these to writing programmes. An emphasis will be placed on growing and linking student skills and knowledge of surface features and vocabulary from Reading into Writing
- Teachers will continue to explore and use aspects of MLP in their Writing programmes to improve engagement and progress
- New staff will be introduced to the resources and ideas developed during professional development carried out in 2018
- Teams will further use and develop collaborative strategies between year classes

Focus: Mathematics

Strategic Aim:

To have all our students achieving At, or Above, the National Standards for Mathematics, unless there is an identified reason why this might not be achievable.

Annual Aim:

Accelerate the rate of progress for all students at risk of not achieving the National Standard for Mathematics

Target:

1. Accelerate the progress of the 34 Māori and 13 Pasifika students from the Below category to At or Above the National Standard in Mathematics by the end of the year
2. Accelerate the progress of the 7 Māori and 2 Pasifika students from the Well Below category to Below or At the National Standard in Mathematics by the end of the year
3. 115/618 Year 7 and Year 8 students will continue to achieve Above the National Standard in Mathematics.

Baseline data:

At the end of 2017,

26% of Year 7 Māori students were below the National Standard for Mathematics (compared with 15% for non-Māori students)

27% of Year 7 Pasifika students were below the National Standard for Mathematics (compared with 17% for non- Pasifika students)

School-wide 20% of Year 7 students were yet to meet the National Standard for Mathematics

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>ACTIONS TO SUPPORT ACHIEVEMENT OF TARGETS</p> <ul style="list-style-type: none"> Effectively analyse class test data to identify individual and class weaknesses/strengths. Use class test data to plan and implement teaching and learning programmes to address identified weaknesses and strengths, particularly focussing on the needs of Māori and Pasifika students. Analyse the effectiveness of teaching and learning programmes in Mathematics, with particular focus on effective teaching of Māori and Pasifika students. Assess and report student achievement progress data against National Standards each term. Share achievement information with parents at Parent Teacher Conferences Terms One and Three, and in written school reports Terms Two and Four. 2017 National Standards achievement shared with parents via newsletter. 	<p>Whole school analysis:</p> <p>Of the 152 students from across the school (25%) who were Below the National Standard at the beginning of the year, 113 of those students (18%) remained Below at the end of the year.</p> <p>Of the 29 students from across the school (5%) who were Well Below the National Standard at the beginning of the year, 17 of those students (3%) remained Well Below at the end of the year.</p> <p>Over the course of the year the number of students achieving At or Above the National Standard for Mathematics increased from 438 (71%) to 488 (79%).</p>	<p>We believe there was some transference of teacher actions from the Reading Inquiry.</p> <p>Teachers who were inquiring into Mathematics this year as their Teacher Inquiry shared ideas within and across teams.</p> <p>Teachers incorporated the ideas suggested by Janine Simpson to include more rich mathematical tasks in their lessons and cross group students into mixed ability groups.</p> <p>Teacher observations of the teaching of Mathematics allowed for rich discussions and the trialling of new ideas.</p>	<p>How can we utilise the knowledge, skills and strategies teachers are developing as part of the Reading Inquiry into other areas of the curriculum, specifically mathematics?</p> <p>Continue to develop and implement successful MLP strategies in Mathematics programmes e.g Robotics, STEM, rich mathematical tasks and so forth.</p> <p>Continue to develop collaborative practices within and across teams to improve teaching and</p>
<p>PROFESSIONAL DEVELOPMENT</p>	<p>Target Analysis:</p>	<p>Research was</p>	

<p>The development of robust moderation process for Overall Teacher Judgement – DPs with Syndicates.</p> <p>The effective analysis and use of data to inform targeted Mathematics programmes – DPs with Syndicates and individuals.</p> <p>Sharing staff meetings allowed staff to impart strategies and resources that had had a beneficial impact on their teaching of Mathematics. This involved the sharing of Apps, Robotics, STEM other and ICT.</p> <p>The development of effective Mathematics programmes for Māori and Pasifika students in particular Modern Learning Philosophy PLD.</p> <p>School wide professional development lead by Janine Simpson from Cognition focussed on cross grouping students, maths dispositions and rich maths tasks.</p> <p>The on-going development of the use of student achievement data and overall teacher judgement, to inform student progress against the National Standards – DPs with individuals, Syndicates and whole Staff.</p>	<p>10 of the 34 (29%) of Māori students and 4 of the 13 (30%) of Pasifika students who were in the 'below' category made accelerated progress and are now At or Above the National Standard in Mathematics.</p> <p>4 of the 7 (57%) of Māori students and 1 of the 2 (50%) of Pasifika students who were in the Well Below category made accelerated progress and are now Below or At the National Standard in Mathematics.</p> <p>Over the course of the year the number of students achieving Above the National Standard for Mathematics increased from 115 (19%) to 169 (27%).</p> <p>27% of Year 7 students who were Above the National Standard in Mathematics at the end of 2017, and once again 27% were in this category at the end of 2018.</p>	<p>carried out and many teachers started to incorporate the ideas of Jo Boaler.</p> <p>Teachers undertook the actions as outlined. They worked collaboratively to identify students, devise teaching and learning programmes, analyse information, adapt teaching styles, and reflect on progress.</p> <p>Teams explored the use of collaboration to utilise the strengths of team members.</p> <p>Flexible groupings and workshops focussing on specific skills allowed for increased student agency and improved motivation.</p> <p>Coding and Robotics was incorporated into classes to enhance engagement and give authentic contexts to mathematical tasks.</p>	<p>learning.</p> <p>Provide further opportunities for teachers to share new research and new ideas.</p> <p>Continue to develop the H.I.S. Maori Plan to improve outcomes for all Maori students in Mathematics.</p> <p>Continue to develop the H.I.S. Pasifika Plan to improve outcomes for all Maori students in Mathematics.</p>
<p>Planning for next year:</p> <ul style="list-style-type: none"> • Our application for Centrally Funded Professional Learning and Development in Mathematics was successful. Janine Simpson will be will leading school wide PLD. This will be delivered via a series of staff meetings, team meetings, modelling, observations and workshops • Teacher Inquiries will all be focussed on the teaching of Mathematics next year to link in with our PLD 			

Focus: Restorative Practice

Strategic Aim:

Through Restorative Practices (RP) we will have positive relationships with all members of our school community

Annual Aim:

Processes and procedures will continue to be designed for sharing the restorative process with our children and community

The '5Rs - let's chat' will become embedded into our systems and procedures

All teachers will contact parents within the first 6 weeks of school starting

Focus Group 1 will continue to build teachers' knowledge and skills of RP

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none"> ● A Restorative Practice feature was written fortnightly at the front of our weekly newsletter. This was designed specifically to share topical information and discuss ideas for building positive relationships ● Hutt News – RP videos continued to be developed to show examples of relational ways of working and being ● Open Evening – students and teachers shared RP at Hutt with parents. Dedicated display of RP as part of tour ● All classroom teachers contacted parents either via email or phone in the first 6 weeks of school and inquiry was made into how their child was settling into HIS and if there were any concerns ● Embedded the 5Rs as our chat sequence at HIS ● Focus Group 1 created a series of induction sessions for new staff and any staff who wanted a “refresher”. These covered the background to why we use RP, the chat sequence and circle times. 	<p>There was greater awareness in the community as to how and why we support and encourage RP. Parents commented on liking the fortnightly feature, finding it useful and informative.</p> <p>Students were made more aware of how we do things at HIS and enjoyed the medium through which information was given.</p> <p>Prospective parents and students were made aware of the focus on RP undertaken at HIS. This was well received especially by students and parents who are already knowledgeable of the process. During these process it was noted that many Year 8 guides said RP was something they did in Year 7 and not so much in Year 8. This brought about a rethink of RP. We organised for Marg Thorsborne to run a workshop with the Focus Group</p>	<p>Focus Group 1 planned a series of articles linked to specific happenings in the school. This meant the articles were more relevant. The prominence of the article being on the front page of the newsletter gave greater gravitas to the message.</p> <p>With 50% of the school's population changing each year it is important we find as many mediums as possible to quickly upskill students and parents on RP at HIS.</p> <p>More of our contributing schools are now using RP so more students and parents are familiar with the philosophy and actions involved.</p> <p>Parents expressed positive comments about being contacted. Many said this had never happened before and it gave them a chance to have a meaning conversation. The sharing of information meant teachers had better insight into the</p>	<p>Continue to look for opportunities to embed the RP processes across school and community. Look for further opportunities to continue to grow RP across HIS and our community.</p> <p>Prefects leading prospective students on visits around the school discussed how RP is implemented at HIS.</p> <p>Have a “Meet the teacher” interview before school starts so students and their parents and caregivers can get to know the teacher, share information which will help with a successful transition and help ease anxiety about starting a new school/ new class.</p> <p>Continue to ensure students are familiar with the 5Rs</p>

	<p>to evaluate where we were with our practice and opportunities for going forward.</p> <p>As the stepping stone between college and primary school an intermediate school can seem less welcoming for some parents. At HIS we are very aware that for students to succeed and reach their full potential there needs to be a strong relationship between home and school. Deliberate actions are planned to help foster these.</p> <p>The 5Rs are introduced and the process outlined. They are on display in every classroom and throughout the school.</p> <p>These were held by invitation rather than mandated so not all new staff attended all sessions. This meant there was a lack of consistency in classrooms across the school. Also these session were not followed up on in terms 2,3 and 4 so the initial impetus wore off.</p>	<p>needs of students and it helped build a strong bridge for parent/teacher relationships.</p> <p>Students who know the process and are not taken by surprise and react more positively. This allows for issues to be resolved more successfully for all involved.</p> <p>There was an assumption that circle times were running weekly. It was only when inquired into it became apparent that many rooms were running their own variations of circle time, or not doing it all.</p>	<p>Design and implement procedures to ensure circle times are happening correctly and weekly in each classroom.</p>
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Planning for next year:

- Change “Restorative Practices” to “Relational Practices” as it better describes what we have developed here at Hutt Intermediate
- Develop links between Relational Practices and Wellbeing
- Review the “Meet the teacher “at the start of the year to reflect on and refine the process.
- Continue to develop RP shared language and practices across school

- Ensure new staff are given an induction programme and this is followed up on throughout the year and upon request
- Continue to build circle time resources
- Investigate ways to further develop the RP page on our school website

Focus: Modern Learning Philosophy

Strategic Aim:

To develop and embed the use of Modern Learning Philosophies into teaching and learning programmes

Annual Aim:

To develop shared understandings of innovative approaches to teaching and learning that emphasise collaboration, participation and connectedness with a particular focus on Māori and Pasifika students

To explore the changing context for learning and learners, understand learner engagement and design activities that lead to deeper learning

To rethink teaching practice, examine current beliefs, theories and the ways in which professional practice can be developed through teaching as inquiry

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>At the beginning of the year we wrote a new school vision. From it four strategic themes emerged which were investigated by focus groups.</p> <p>Collaboration within syndicates was focussed on.</p> <p>Individual teacher inquiries were focussed on making a difference for Māori and Pasifika students in Reading</p> <p>Māori Action Plan and Pasifika Action Plan developed and initiatives undertaken.</p> <p>School-wide systemic structures put in place to support sharing and developing of MLP. Individual teachers and syndicates</p>	<p>Possibilities and Pedagogy groups researched new and best practice nationally and internationally. From this they compiled a series of recommendations. These will be further investigated in 2019.</p> <p>Syndicates explored their pedagogical beliefs and agreed ways of working. They researched best practice and implemented a variety of new approaches to teaching within and across classrooms.</p> <p>For academic results for Maori and Pasifika see results for Reading, Writing and Maths.</p> <p>Pasifika Focus Group and TONT shared their cultures and ran lessons. They hosted language weeks and presented in assembly. They organised performances and throughout the year took part in a variety of festivals.</p> <p>Individual teachers trialed a variety of systemic structures,</p>	<p>Staff were encouraged to trial initiatives and give feedback on the effectiveness of these at Sharing staff meetings and during Team meetings.</p> <p>We have a highly collaborative staff who are prepared to put in extra time to research opportunities, trial new ideas, evaluate effectiveness and share outcomes with rest of staff.</p> <p>Interviews were conducted with Pasifika Focus Group and TONT students. They said being part of the group made them more</p>	<p>Continued encouragement to explore and trial initiatives to enhance student agency.</p> <p>Parents of students in Pasifika Focus Group to be invited to look at systems, structures and understandings to help improve outcomes for Pasifika students at HIS.</p> <p>Continued focus on Māori and Pasifika student achievement in Reading, Writing and Maths</p> <p>Continued development of Fono/Hui</p> <p>TONT to develop Māori core values. Pasifika group to explore this also.</p>

<p>explored and implemented new approaches to build student agency and deepen engagement to enhance learning, including reflecting and evaluating initiatives. Teachers experimented with different classroom structures, evaluating and adapting to get the best outcomes for students.</p>	<p>such as flexi timetables, individual learning pathways, removal of traditional ability groupings, Google classroom, Genius Hour, greater variety of media used as source information for teaching and learning programmes. Multiple learning spaces, including corridors and courtyards were created and utilised. Students were invited to bring devices from home to support their learning.</p>	<p>confident and they liked sharing an understanding of their cultures with the whole school. Many have offered to return in 2019 when at college to help run these groups.</p>	<p>Further develop Poly Group and TONT including attending a greater range of festivals in 2019.</p>
<p>Planning for next year:</p> <ul style="list-style-type: none"> • STEAM as a focus for specialist teachers and links into classroom programmes will be collaboratively planned • Pasifika and Māori student achievement will remain a focus and targeted in the HIS Maori Plan and HIS Pasifika Plan • Focus groups will continue to explore Possibilities and Pedagogy • Continued support of teachers who wish to trial initiatives • Hui/Fono to be held early in Term 2 • Form a group to oversee our Digital Strategy, Digital Curriculum and Digital Citizenship. 			

Independent auditor's report

To the readers of the financial statements of Hutt Intermediate School for the year ended 31 December 2018

The Auditor-General is the auditor of Hutt Intermediate School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Stephens Wellington 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 2 to 18, which comprise the statement of financial position as at 31 December 2018, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 its 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. 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 information included on pages 19 to 32 but does not include the financial statements, and our auditor's report thereon.

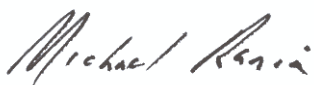
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand