

WHANGAREI HEADS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 1128

Acting Principal: Denise Humphries

School Address: Whangarei Heads Rd. RD4, Whangarei 0174

Postal Address: Whangarei Heads Rd. RD4, Whangarei 0174

School Phone: 09 4340844

School Email: office@whangareiheads.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Rachael Dennis	Chairperson	Elected May 2016	May 2019
Andrena Norrish	Principal	ex Officio September 2015	Resigned July 2018
Denise Humphries	Acting Principal	ex Officio July 2018	December 2018
Katharina Friedli	Treasurer	Co-opted February 2017	May 2019
Annette Fowler	Parent Representative	Re-elected May 2016	May 2019
Rosie Kronfeld	Parent Representative	Elected May 2016	May 2019
Paul Ulenberg	Parent Representative	Elected May 2016	May 2019
Denise Humphries	Staff Representative	Elected May 2016	May 2019



1d Lady Ruby Drive
East Tamaki, Auckland 2013
Ph: 09 265 0854

WHANGAREI HEADS SCHOOL

Financial Statements - For the year ended 31 December 2018

Index

Page	Statement
2	Statement of Responsibility
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 10	Statement of Accounting Policies
11 - 17	Notes to the Financial Statements

Other Information

Analysis of Variance

Kiwisport Report

Whangarei Heads School

28 Whangarei Heads School Road

R.D.4.

WHANGAREI 0174



Whangarei Heads School Annual Report and Financial Statements For the year ended 31 December 2018

Whangarei Heads 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 reflect the financial position and operations of the school.

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

Jodi Edwards

[Signature]

17-6-2019

Rachael Dennis

[Signature]

17/06/2019.

Full Name of Board Chairperson Full Name of Principal

Signature of Board Chairperson Signature of Principal

Date: Date:

Principal
Jodi Edwards

Phone
(09) 434 0844

e-mail
principal@whangareiheads.school.nz

Whangarei Heads 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	1,030,772	955,082	960,023
Locally Raised Funds	3	105,802	83,722	88,406
Interest Earned		2,605	1,000	3,021
		<u>1,139,179</u>	<u>1,039,804</u>	<u>1,051,450</u>
Expenses				
Locally Raised Funds	3	43,486	29,422	36,577
Learning Resources	4	673,039	622,083	633,058
Administration	5	68,448	71,922	84,386
Finance Costs		3,162	2,924	889
Property	6	308,139	297,939	292,564
Depreciation	7	22,533	22,314	16,721
Loss on Disposal of Property, Plant and Equipment		800	-	668
		<u>1,119,607</u>	<u>1,046,604</u>	<u>1,064,863</u>
Net Surplus / (Deficit)		19,572	(6,800)	(13,413)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>19,572</u>	<u>(6,800)</u>	<u>(13,413)</u>

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



Whangarei Heads School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Balance at 1 January	104,514	104,514	117,927
Total comprehensive revenue and expense for the year	19,572	(6,800)	(13,413)
Capital Contributions from the Ministry of Education	-	-	-
Contribution - Furniture and Equipment Grant	-	-	-
Equity at 31 December	124,086	97,714	104,514
Retained Earnings	124,086	97,714	104,514
Equity at 31 December	124,086	97,714	104,514

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



Whangarei Heads School
Statement of Financial Position
As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	33,474	26,899	72,133
Accounts Receivable	9	36,465	34,477	34,477
GST Receivable		7,620	3,414	3,414
Prepayments		2,922	1,931	1,931
Inventories	10	684	667	667
Funds due for Capital Works Projects	16	4,908	-	-
		86,073	67,388	112,622
Current Liabilities				
Accounts Payable	12	45,964	51,989	66,989
Revenue Received in Advance	13	535	-	1,600
Provision for Cyclical Maintenance	14	9,931	-	9,897
Finance Lease Liability - Current Portion	15	11,266	8,165	8,390
Funds held for Capital Works Projects	16	-	-	19,692
		67,696	60,154	106,568
Working Capital Surplus/(Deficit)		18,377	7,234	6,054
Non-current Assets				
Property, Plant and Equipment	11	142,667	124,172	136,444
		142,667	124,172	136,444
Non-current Liabilities				
Provision for Cyclical Maintenance	14	26,085	28,710	24,837
Finance Lease Liability	15	10,873	4,982	13,147
		36,958	33,692	37,984
Net Assets		124,086	97,714	104,514
Equity		124,086	97,714	104,514

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



Whangarei Heads School

Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		220,998	208,788	211,033
Locally Raised Funds		103,368	83,559	89,521
Goods and Services Tax (net)		(4,206)	(528)	(528)
Payments to Employees		(125,731)	(112,542)	(117,518)
Payments to Suppliers		(178,804)	(163,960)	(175,161)
Interest Paid		(3,162)	(2,924)	(889)
Interest Received		2,432	1,052	2,898
Net cash from / (to) the Operating Activities		14,895	13,445	9,356
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(800)	-	(668)
Purchase of PPE (and Intangibles)		(18,577)	(37,137)	(8,788)
Net cash from / (to) the Investing Activities		(19,377)	(37,137)	(9,456)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	-
Finance Lease Payments		(9,577)	7,121	(4,975)
Funds Administered on Behalf of Third Parties		(24,600)	-	20,649
Net cash from Financing Activities		(34,177)	7,121	15,674
Net increase/(decrease) in cash and cash equivalents		(38,659)	(16,571)	15,574
Cash and cash equivalents at the beginning of the year	8	72,133	43,470	48,193
Cash and cash equivalents at the end of the year	8	33,474	26,899	63,767

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

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



Whangarei Heads School

Notes to the Financial Statements

1 Statement of Accounting Policies

For the year ended 31 December 2018

a) Reporting Entity

Whangarei Heads 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.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15.

Recognition of grants

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



c) Revenue Recognition**Government Grants**

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance.

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

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



k) Property, Plant and Equipment

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

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

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

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

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements – Crown	40 years
Furniture and equipment	10 years
Information and communication technology	4 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.



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

o) Provision for Cyclical Maintenance

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

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

p) Financial Assets and Liabilities

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

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

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

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



2 Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	188,196	185,692	187,446
Teachers' salaries grants	557,461	510,931	510,931
Use of Land and Buildings grants	250,388	235,363	235,363
Other MoE Grants	34,727	23,096	26,283
	<u>1,030,772</u>	<u>955,082</u>	<u>960,023</u>

3 Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	35,923	22,000	19,650
Fundraising	40,617	33,400	36,905
Trading	9,279	12,082	6,494
Activities	19,983	16,240	25,357
	<u>105,802</u>	<u>83,722</u>	<u>88,406</u>
Expenses			
Activities	14,270	14,640	24,099
Trading	11,274	6,582	270
Fundraising (costs of raising funds)	17,942	8,200	12,208
	<u>43,486</u>	<u>29,422</u>	<u>36,577</u>
<i>Surplus for the year Locally raised funds</i>	<u>62,316</u>	<u>54,300</u>	<u>51,829</u>

4 Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	20,463	21,520	19,595
Equipment repairs	988	500	2,072
Information and communication technology	129	910	5,731
Extra-curricular activities	4,498	4,900	3,167
Library resources	231	200	-
Employee benefits - salaries	637,293	577,353	582,396
Staff development	9,437	16,700	20,097
	<u>673,039</u>	<u>622,083</u>	<u>633,058</u>

5 Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	3,721	3,480	3,480
Board of Trustees Fees	4,536	4,455	4,675
Board of Trustees Expenses	1,817	1,760	17,127
Communication	3,669	4,200	3,788
Consumables	3,922	3,600	3,523
Other	8,513	11,900	7,636
Employee Benefits - Salaries	35,556	36,155	37,900
Insurance	1,585	1,243	1,253
Service Providers, Contractors and Consultancy	5,129	5,129	5,004
	<u>68,448</u>	<u>71,922</u>	<u>84,386</u>



6 Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,191	2,500	1,260
Consultancy and Contract Services	16,065	15,547	15,224
Cyclical Maintenance Provision	1,282	3,873	6,546
Grounds	10,488	4,600	4,926
Heat, Light and Water	9,774	9,500	9,227
Repairs and Maintenance	8,232	17,326	10,628
Use of Land and Buildings - Non Integrated	250,388	235,363	235,363
Employee Benefits - Salaries	9,719	9,230	9,390
	<u>308,139</u>	<u>297,939</u>	<u>292,564</u>

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

7 Depreciation of Property, Plant and Equipment

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	-	-	-
Building Improvements - Crown	4,312	5,754	4,312
Furniture and Equipment	4,265	5,629	4,218
Information and Communication Technology	2,182	5,007	3,752
Leased Assets	10,065	4,346	3,257
Library Resources	1,709	1,577	1,182
	<u>22,533</u>	<u>22,314</u>	<u>16,721</u>

8 Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	13,464	26,899	52,133
Bank Call Account	10	-	-
Short-term Bank Deposits	20,000	-	20,000
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>33,474</u>	<u>26,899</u>	<u>72,133</u>

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

9 Accounts Receivable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,400	206	31
Interest Receivable	348	-	175
Teacher Salaries Grant Receivable	34,717	34,271	34,271
	<u>36,465</u>	<u>34,477</u>	<u>34,477</u>
Receivables from Exchange Transactions	1,748	206	206
Receivables from Non-Exchange Transactions	34,717	34,271	34,271
	<u>36,465</u>	<u>34,477</u>	<u>34,477</u>

10 Inventories

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
My Vita Bags	264	-	167
School Uniforms	420	667	500
	<u>684</u>	<u>667</u>	<u>667</u>



11 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	78,098	-	-	-	(4,312)	73,786
Furniture and Equipment	23,992	8,784	-	-	(4,265)	28,511
Information and Communication Technology	3,205	5,109	(713)	-	(2,182)	5,419
Leased Assets	22,872	10,179	-	-	(10,065)	22,986
Library Resources	8,277	5,484	(87)	-	(1,709)	11,965
Balance at 31 December 2018	136,444	29,556	(800)	-	(22,533)	142,667

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	131,065	(57,279)	73,786
Furniture and Equipment	206,446	(177,935)	28,511
Information and Communication Technology	42,122	(36,703)	5,419
Leased Assets	39,642	(16,656)	22,986
Library Resources	23,214	(11,249)	11,965
Balance at 31 December 2018	442,489	(299,822)	142,667

The net carrying value of equipment held under a finance lease is \$22,986

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	82,410	-	-	-	(4,312)	78,098
Furniture and Equipment	24,627	3,583	-	-	(4,218)	23,992
Information and Communication Technology	6,722	730	(495)	-	(3,752)	3,205
Leased Assets	8,814	17,315	-	-	(3,257)	22,872
Library Resources	4,489	5,143	(173)	-	(1,182)	8,277
Balance at 31 December 2017	127,062	26,771	(668)	-	(16,721)	136,444

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Land	-	-	-
Buildings	-	-	-
Building Improvements	131,065	(52,967)	78,098
Furniture and Equipment	217,114	(193,122)	23,992
Information and Communication Technology	55,222	(52,017)	3,205
Leased Assets	29,463	(6,591)	22,872
Library Resources	17,918	(9,641)	8,277
Balance at 31 December 2017	450,782	(314,338)	136,444

The net carrying value of equipment held under a finance lease is \$22,872

12 Accounts Payable

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
Operating creditors	3,802	13,439	7,965
Accruals	3,720	-	18,479
Banking staffing overuse	-	-	1,925
Employee Entitlements - salaries	34,717	34,271	34,341
Employee Entitlements - leave accrual	3,725	4,279	4,279
	45,964	51,989	66,989
Payables for Exchange Transactions	45,964	51,989	66,989
	45,964	51,989	66,989

The carrying value of payables approximates their fair value.



13 Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Other	535	-	1,600
	<u>535</u>	<u>-</u>	<u>1,600</u>

14 Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	34,734	34,734	42,284
Increase to the Provision During the Year	1,282	3,873	6,546
Use of the Provision During the Year	-	(9,897)	-
Provision at the End of the Year	<u>36,016</u>	<u>28,710</u>	<u>48,830</u>
Cyclical Maintenance - Current	9,931	-	9,897
Cyclical Maintenance - Term	<u>26,085</u>	<u>28,710</u>	<u>24,837</u>
	<u>36,016</u>	<u>28,710</u>	<u>34,734</u>

15 Finance Lease Liability

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

- (a) Two contracts with Telecom Rentals as part of the MOE Tela Scheme
- (b) One contract with Canon Finance NZ for a Canon IRADV5250 Booklet Finisher
- (c) Two contracts with MTL Finance for 67 chromebooks

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	11,266	8,165	8,390
Later than One Year and no Later than Five Years	<u>10,873</u>	<u>4,982</u>	<u>13,147</u>
	<u>22,139</u>	<u>13,147</u>	<u>21,537</u>

16 Funds Held for Capital Works Projects

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Block 1, Pool, Fence and Shed <i>in progress</i>		19,692	33,436	(58,036)	-	(4,908)
Totals		<u>19,692</u>	<u>33,436</u>	<u>(58,036)</u>	<u>-</u>	<u>(4,908)</u>

Represented by:

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

-
4,908
(4,908)

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Junior Classroom Roofing <i>completed</i>		(957)	-	-	(957)	-
Block 1, Pool, Fence and Shed <i>in progress</i>		-	28,652	(8,960)	-	19,692
Totals		<u>(957)</u>	<u>28,652</u>	<u>(8,960)</u>	<u>(957)</u>	<u>19,692</u>



17 Related Party Transactions

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

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

18 Remuneration*Key management personnel compensation*

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,536	4,675
Full-time equivalent members	0.21	0.21
<i>Leadership Team</i>		
Remuneration	156,730	202,444
Full-time equivalent members	1	2
Total key management personnel remuneration	161,266	207,119
Total full-time equivalent personnel	1.21	2.21

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments Principal	60 - 70	110-120
Salary and Other Payments Principal (Acting)	90 - 100	-
Benefits and Other Emoluments Principal	1-5	1 - 5
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
-	-	-
-	-	-

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



19 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	-	15000
Number of People	-	1

20 Contingencies

There are no contingent liabilities 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.

21 Commitments**(a) Capital Commitments**

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

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

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

	2018 Actual \$	2017 Actual \$
No later than One Year	-	1,959
Later than One Year and No Later than Five Years	-	-
	-	1,959

22 Managing Capital

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



23 Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	33,474	26,899	72,133
Receivables	36,465	34,477	34,477
Investments - Term Deposits	-	-	-
Total Cash and Receivables	69,939	61,376	106,610

Financial liabilities measured at amortised cost

Payables	45,964	51,989	66,989
Borrowings - Loans	-	-	-
Finance Leases	22,139	13,147	21,537
Total Financial Liabilities Measured at Amortised Cost	68,103	65,136	88,526

24 Events After Balance Date

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



**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF
WHANGAREI HEADS SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

57 Clyde Street
PO Box 627
WHANGAREI 0140
Phone: (09) 438 2312
Fax: (09) 438 2912
info@bennettca.co.nz
www.bennettca.co.nz

The Auditor-General is the auditor of Whangarei Heads School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 17 that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 19 June 2019. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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



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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwi Sport Statement, the List of Trustees and Statement of Responsibility which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Steve Bennett
BENNETT & ASSOCIATES
On behalf of the Auditor-General
Whangarei, New Zealand



Whangarei Heads School

R.D.4. WHANGAREI



26th February 2019

Kiwisport Funding for Whangarei Heads School 2018

Kiwisport is a Government funding initiative to support students' participation in organised sport. The school received a total Kiwisport funding of \$1,496.90(net).

We promote participation in all physical activity which we find encourages a culture of participation in organised sports outside school hours. We also take advantage of sports and activities in our local community. Rugby, Netball, Hockey, Gymnastics and Soccer are all strong activities in our school community.

The funding was spent on athletics and swimming classes across the school, and on paying for buses to attend school sports events in Whangarei. All children across the school have benefitted from these activities.

The number of students participating in organised sport has increased with some children playing in more than one code, however due to numbers at different age groups some of our children joined sports clubs/teams in other communities too.

Yours sincerely,

Denise Humphries
Acting Principal

Acting Principal
Denise Humphries

Phone
(09) 434 0844

Fax
(09) 434 0944

e-mail
office@whangareiheads.school.nz



Analysis of Variance for Whangarei Heads School 1128

2018

Our Analysis:

11 Targets identified for 2019

All results measured against NZC

79.31% Achieving At, 12.36% Above = 91.67% students achievement at or above

11 Students 11.33% working below NZC expectation, 3 Students 3.09% working well below NZC expectation = 14.42% below or well below NZC expectation

2 Maori students (1 Male/ 1 Female) Yr. 2 working at NZC Expectation 2.06%

1 Maori student (1 Male) Yr. 7 working below NZC Expectation. 1.03%

Tracking of student achievement will be end of terms 2 & 4 2019

Influencing Factors:

- DP to continue 1-day release weekly to work directly on improving teacher practice, especially with regards to targeted students.
- Staff to monitor progress of priority learners in math's and assist Mentor (Math's PLD) to identify next steps for these learners.
- Keep building understanding as a staff of the strategies/learning conditions that support acceleration.
- Reporting and updates fortnightly at staff meetings.
- Continued whole school math's focus along the lines of the 'Basic Facts'
- New teachers receive math's PLD from Col. PaCT mentor.
- Support and encourage student discourse and at times use mixed ability groups so that children are learning from one another.
- Teachers selecting math's problems, that they use authentic contexts.
- Prioritise Math's as a learning area.

RECOMMENDATIONS FOR 2019:

Ensure that teachers have maths as a priority in their programmes, and plan, teach, assess and differentiate in their programmes to cater for needs of students, as outlined in school curriculum and assessment plans. Maths continues to be a heavy focus for our Teachers, and leaders.

PLD Mathematics for 2019 Mentor (Dianne Ogle)

Continually moderate with teachers across the school our judgements in relation to NZC levels to ensure students have correct judgements made. Moderations in place and during the year we looked to refine what we do in this area well and explore other areas of mathematical inquiry.

Ensure that students and teachers have good resources to support their programmes. Resource purchasing in place and supports school programmes. Resources that are needed can be readily purchased and Teachers are good at helping supporting the shopping that needs to be undertaken. (Play Based)

Analysis of Variance Writing 2018

SUMMARY OF RESULTS:

NZC:	W - Below		Below		At		Above		Total No.
	Number	%	Number	%	Number	%	Number	%	
Writing									
All	2	2.06%	12	12.36%	79	81.37%	10	10.3%	103
Maori			1	1.03%	2	2.06%			3
Other	2	2.06%	11	11.33%	77	79.31%	10	10.3%	100
Male	1	1.03%	7	7.21%	39	40.17%	4	4.12%	51
Female	1	1.03%	5	5.15%	40	41.2%	6	6.18%	52

WRITING TARGET:

By the end of 2018 the identified groups of students (Maori / Other) in Years 4-6 who did not achieve the 2017 writing target will have moved sufficient levels to be working in the expected curriculum level for (NZC) For those students (Maori / Other) in Years 1-3 who were below their required writing level in 2017 they will have moved sufficient levels to be working in the expected curriculum level for (NZC)

Years	NSN	Ethnicity	Number	Gender	Year Level 2019	Testing	Total 9 Targets 2019
Year 1							
Year 2		Other	1	Male	3		1
Year 3		Other	1	Male	4		1
Year 4		Other	1	Male	5		1
Year 5		Other	1	Male	6		1
Year 6		Other	1	Male	7		1
Year 7		1M / Other	4	2M / 2F	8		4
Year 8							

Our Analysis:

9 Targets identified for 2019

All results measured against NZC

81.37% Achieving At, 10.3% Above = 91.67% students achievement at or above

12 Students 12.36% working below NZC expectation, 2 Students 2.06% working well below NZC expectation = 14.42% below or well below NZC

2 Maori students (1 Male/ 1 Female) Yr. 2 working at NZC Expectation 2.06%

1 Maori student (1 Male) Yr.8 working below NZC Expectation. 1.03%

Tracking of student achievement will be end of terms 2 & 4 2019

Influencing Factors:

- Professional Development around PaCT implementation.
- Staff meetings and in-class work with e Asttle writing tool.
- Continue with deliberate efforts to engineer learning environments likely to engage lower writers.
- More emphasis on sharing ideas as writing prompts in staff meetings.
- Continue to make effective use of learning Intentions to help children take responsibility for their own and others writing.

RECOMMENDATIONS FOR 2019:

Ensure these children remain targeted writers in 2019. They remain priority learners. • Continue with accelerated writing programme all Yrs. Implement specific actions from Teachers performance management to support their teaching of Writing practice. These were actioned as part of each teachers personal professional learning and monitored through performance management systems. Continues to show high quality teaching practices. Important to ensure that this remains a focus despite other 'competing interests' in the school.

Continue to focus on needs of their learners, working collaboratively to support each other yet allowing for individual teachers to use their skills to meet the needs of their learners, this approach enables Teachers to have their ownership to support the children in their care. Continually moderate with teacher's judgements in relation to NZC to ensure students have correct judgements made. Principal moderating judgements with teachers in a timely approach.

Keep staff updated on school practice through regular staff meetings and leadership meetings. Teachers show a willingness and skills in ensuring they keep up to date professionally and in turn implement high quality programmes as validated through our performance management systems. (new Curriculum and Assessment folders) Analysis of Practice



Whangarei Heads School Vision

Vision	Our place to grow and learn together - <i>Ko tatou kura, kia tipu, kia ako ngatahi</i>
Values	<p><u>Belonging</u> – developing a sense of community by connecting to Whangarei Heads School and Community; developing an appreciation of 'our place'</p> <p><u>Responsibility</u> - acting for the good of everyone - awareness of the benefits and responsibilities as a member of a community</p> <p><u>Creativity</u> –appreciating and encouraging individual talents and interests</p> <p><u>Achievement</u> - valuing all areas of learning; recognising, valuing and integrating personal strengths and talents</p> <p><u>Embedded across all values: Fun</u> - happy children learn well and happy staff teach well</p>
Māori Dimensions and Cultural Diversity	<p>Equity and excellence for all.</p> <p>Principles of Ka Hikitia and Tataiako evident across all systems</p> <p>Commitment to the ALLiS (Asian Language Learning in Schools) Cluster</p>
Special Character / Māori Medium status	<p>Our Environmental and E.O.T.C. Education programmes will be a sustained success with our students enjoying a learning process integrated with the community and as guardians of our amazing environment.</p> <p>Te reo and tikanga Māori perspectives will be integrated into and become a natural part of our daily programmes.</p>

Analysis of Variance (Mathematics) 2018

SUMMARY OF RESULTS:

NZC:	W - Below		Below		At		Above		Total
	Number	%	Number	%	Number	%	Number	%	
Maths									No.
All	3	3.09%	11	11.33%	77	79.31%	12	12.36%	103
Maori			1	1.03%	2	2.06%			3
Other	3	3.09%	10	10.3%	75	77.25%	12	12.36%	100
Male									
Female	3	3.09%	5	5.15%	39	40.17%	5	5.15%	52

MATHEMATICS TARGET:

By the end of 2018 the identified groups (Maori / Other) in each class Years 0-6 who are not achieving their required Mathematics level in basic facts and number knowledge will have moved sufficient levels to be working in the expected curriculum level for (NZC)

Years	NSN	Ethnicity	Number	Gender	Year Level 2019	Testing	Total 11 Targets 2019
Year 1							
Year 2		other	1	Male	3		1
Year 3		Maori	2	Male/Female	4		2
Year 4		other	1	female	5		1
Year 5		other	2	Male/Female	6		2
Year 6		other	1	Male	7		1
Year 7		1M /other	4	3M 1F	8		4
Year 8		other	3	3M 2F	9		3

Analysis of Variance Reading 2018

SUMMARY OF RESULTS:

NZC:	W - Below		Below		At		Above		Total No.
	Number	%	Number	%	Number	%	Number	%	
Reading									
All	5	5.15%	8	8.24%	69	71.07%	21	21.63%	103
Maori	1	1.03%	1	1.03%	1	1.03%			3
Other	4	4.12%	7	7.21%	68	70.04%	21	21.63%	100
Male	3	3.09%	7	7.21%	32	32.96%	10	10.3%	52
Female	2	2.06%	1	1.03%	37	38.11%	11	11.33%	51

READING TARGET:

By the end of 2018 the identified group of students (Maori / Other) in Years 3-6 who did not meet the 2017 target will have moved sufficient levels to be working in the expected curriculum level for (NZC) For those students (Maori / Other) in Years 1-3 who were below their required Reading level in 2017 they will have moved sufficient levels to be working in the expected curriculum level for (NZC)

Years	NSN	Ethnicity	Number	Gender	Year Level 2019	Actual Result	Total 12 Targets 2019
Year 1							
Year 2		1M/4 Other	5	1F / 4Male	3		5
Year 3		Other	1	Male	4		1
Year 4		Other	1	Female	5		1
Year 5		Other	1	Male	6		1
Year 6		Other	1	Male	7		1
Year 7		1M 2 Other	3	1F / 2M	8		3

Our Analysis:

12 Targets identified for 2019

All results measured against NZC

71.07% Achieving At, 21.63% Above = 92.7% students achievement at or above

8 Students 8.24% working below NZC expectation, 5 Students 5.15% working well below NZC expectation = 13.39% below or well below NZC

1 Maori students (1 Male/ 1 Female) Yr. 2 working at NZC Expectation 1.03%

1 Maori student (1 Male) Yr.7 working below NZC Expectation. 1.03%

Tracking of student achievement will be end of terms 2 & 4 2019

Influencing Factors:

- Continued daily instructional reading
- Ensure that these children have daily access to reading mileage time.
- Having collaboration between the SENCO and class teacher as to how best accelerate the progress of these learners
- Keeping parents informed of the support being offered in the school
- Present certificates for reading progress.
- Renew stocks of readers and reading games likely to engage our junior readers
- Revamp and furnish the school library to encourage a love of reading for pleasure.
- Look at Quick 60 programme for some of these children 2019

RECOMMENDATIONS FOR 2019:

Within classes and support programmes target those identified as needing to move categories in relation to NZC. Supported within classroom practice, teachers focus on the learning needs and support students

Implement specific actions from Teachers performance management to support their Teaching of Reading practice. Teaching and learning Time has enhanced Teacher practice and Student achievement, need to continue as we have teachers who are highly reflective

Ensure that teachers have reading as a priority in their programmes, and plan, teach, assess and differentiate in their programmes to cater for needs of students. This has continued and has seen very pleasing progress and achievements made by students

Continue to moderate internally our judgements on NZC levels. Moderation in place through Principal moderation process working with teachers Look at this to review our reporting and moderation systems in conjunction with E-Tap in 2019 for entering assessment data.

Purchase high quality literacy materials to support Teaching and Learning. Resources purchased have enabled continued high quality resources for learning needs. (Digital / Chromebooks)

Reading achievement has shown improvement over the last three years at school, there is a need to continue to build on the gains made. In all Year levels

Whangarei Heads School Annual Plan and Actions 2018

Strategic Goal	Initiative	Actions	2018 Key Tasks	When	Budget	Responsible	Success Indicator
1. Build a thriving and positive school culture	a) We will embed the Restorative Practice (RP) programme to enhance our school wellbeing by being transparent about our behaviour management practice.	<ul style="list-style-type: none"> - Teachers practice & continue to upskill in RP. - Share RP information with parents to develop understanding & clarity of behaviour management - Develop, trial, display visual cues & resources for reference by all - Implement Zones of Regulation and Mindfulness into our school 	<ul style="list-style-type: none"> - Take deliberate opportunities to use RP for Tier 1-2 behaviours. Become familiar with supporting resources & refer to these - Use visual cues to support & develop for classroom display - Observe / feedback to colleague - Share: newsletters, DOJO, Facebook, meetings, talks, survey - RTLB develop a Collaborative Action Plan (CAP) with staff. Collaborate with parents about the Zones of Regulation and Mindfulness programs so that we are all using the same language and strategies at home and school. 	<p>Ongoing</p> <p>T1 and ongoing</p> <p>Ongoing</p>	<p>\$20 per room</p> <p>RTLB LSFund ? For Zones and Mindfulness. Access COL funding for Mindfulness</p>	<p>Principal/DP /Teachers</p> <p>Teachers</p> <p>Principal/DP /Teachers</p> <p>RTLB / Staff</p>	<p>Teachers are more confident using RP, Zones of Regulation and Mindfulness</p> <p>Parents developing understanding of RP Zones of Regulation and Mindfulness</p> <p>Students develop understanding of RP Zones of Regulation and Mindfulness</p>
	b) We will strengthen our school values so that all staff and students are living our values and have respectful conversations.	<ul style="list-style-type: none"> - Identify & break down value meanings & use the language of our values - Identify elements of respectful conversations - Develop & display a visual representation of values - Teachers & students have PLD for Cool Schools & Mediation (links to RP) across the whole school - Remodelled values certificate with new logo 	<ul style="list-style-type: none"> - Values Assembly activities, skits - Identify characteristics, language - Recognise success / celebrate - Learn & use the values language - Develop visual representation - Readings on respectful conversations - Incorporate values into murals around the school 	<p>Ongoing</p> <p>T1-2</p> <p>T1</p>	<p>\$150</p> <p>\$1,000</p>	<p>Principal/DP /Teachers</p> <p>Principal/DP</p> <p>Parent Artist</p>	<p>Increase in value-driven behaviour and respectful conversations</p> <p>Visual display or mural draft</p> <p>Cool Schools & Mediation programme successfully implemented across the school</p>

Strategic Goal	Initiative	Actions	2018 Key Tasks	When	Budget	Responsible	Success Indicator
2. Increase educationally powerful connections and relationships	a) We will strengthen whānau and community partnership so that levels and quality of parent involvement is high and provides strong support for student learning.	<ul style="list-style-type: none"> -Develop a school engagement plan -Invite and encourage parents to joint activities and interventions that support student learning. Open evenings to share teaching practices. Re-introduce 'Meet the Teacher' evenings to establish an early connection with parents. Powhiri for the new Principal on the first day back 	<ul style="list-style-type: none"> -Use rubric 4 from our ALL professional development to develop a plan. -A school picnic will be held annually. 	T1 - 4		Principal All Staff	<ul style="list-style-type: none"> -High parent attendance at Meet the Teacher and 3-way conferences. -Parents support key fundraising events in Term 1. -High turnout of parents for the School Picnic -High turnout for the Powhiri for the New Principal
c) We will develop a schoolwide wellbeing and governance plan so that we create a safer and more caring environment.	<ul style="list-style-type: none"> -Wellbeing Committee Developed and developing an action plan. -Compare the new survey with the ne in 2017 and look for any issues and how we can address these -BoT review & strengthen relevant policies -Principal & staff review & develop relevant procedures -Review Induction plan for new staff 	<ul style="list-style-type: none"> -Committee (links with RP) with stakeholder representatives developing a Wellbeing action plan, using information from both surveys. -Board identify, review & strengthen relevant policies. -Principal & staff identify, review & develop relevant procedures, including an Induction plan 	<ul style="list-style-type: none"> T1-2 T1-2 T1-2 		\$100	<ul style="list-style-type: none"> Principal /DP SENCO /RTLB /Stakeholders Board Principal/DP /Teachers 	<ul style="list-style-type: none"> -Committee have developed a Wellbeing action plan: implementation starts -Survey repeat shows increased wellbeing (tbc) Relevant policies & procedures are reviewed to support goal -Induction plan supports new staff to understand and follow school policies & procedures

	b) We will develop a culturally responsive curriculum to enable equity and excellence for all.	-Use the Hauru tool, Ka Hikitia and hui responses to identify priorities for development. -Establish an advisory group of parents / locals / experts to assist and advise.	-Board and staff develop action plan. -Hui with Maori whanau -Advisory group assist with implementing action plan.	T.3 T1 T1 - 4		Board Staff Principal and BoT rep Advisory group	
Strategic Goal	Initiative	Actions	2018 Key Tasks	When	Budget	Responsible	Success Indicator
3. Innovative teaching and learning	a) We will lift achievement in Reading Writing and Mathematics	-Utilise the expertise of Dianne Ogle, our facilitator. -Build teacher and student learner capacity	-In class modelling and introduction to effective Mathematics teaching -Collaborative inquiry discussions -In class modelling and content workshop -Staff Meetings -Individual teacher meetings -Leadership meetings -In class support -Parent Meetings	T1 - 4	Teacher release	Dianne Ogle Lead Teachers / Principal	-Student outcomes are improved -Leaders support ... -Teachers have strengthened understanding of the Mathematics curriculum -Teachers are using different strategies for engaging and motivating our learners in Math's.
	b) We will build capacity in Digital Fluency	-Utilise the expertise of Tania Couffts, our facilitator -Build teacher and student learner capacity	-Staff Meetings -Individual teacher meetings -Leadership meetings -In class support -Collaborative inquiry discussions -Parent Evenings	T1 - 4	Teacher release	Tania Couffts Lead Teachers Principal	- Teachers are more confident in using Google Apps and the new Digital Technologies curriculum, especially coding and Robotics
	c) We will explore Play-Based Learning	-Build teacher knowledge -Explore elements -Identify key resources needed?	-Professional readings -Collaborative discussions with ECE/schools trialling this -Trials/ explore/introduce aspects into programme	T1 - 4	Teacher release	Denise Alex	- Teachers are using principles of Play-Based Learning in their programme.

