S.K. Bennett, C.A.
Director

BENNETT & ASSOCIATES

CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF
WHANGAREI HEADS SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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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 2 to 20 that comprise the statement of financial position as at 31 December 2019, 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 2019
  - 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 8 June 2020. 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.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 24 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, 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

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 1128

Principal: Jodi Edwards

School Address: 28 Whangarei Heads School Road, Whangarei Heads

School Postal Address: 28 Whangarei Heads School Road , RD 4, WHANGAREI, 0174

School Phone: 09 434 0844

School Email: office@whangareiheads.school.nz

Members of the Board of Trustees

Accountant / Service Provider: Education Services Ltd

WHANGAREI HEADS SCHOOL

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Whangarei Heads School

28 Whangarei Heads School Road
R.D.4.
WHANGAREI 0174

Whangarei Heads School

Statement of Responsibility

For the year ended 31 December 2019

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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Rachael Dennis	Jodi Edwards
Full Name of Board Chairperson	Full Name of Principal
Signature of Board Chairperson	Signature of Principal
27.05.2020	27-5-20
Date:	Date:

Whangarei Heads School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

	Notes	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Revenue				
Government Grants	2	1,086,537	1,013,728	1,036,747
Locally Raised Funds	3	101,190	54,400	97,813
Interest income		3,799	1,500	2,605
		1,191,526	1,069,628	1,137,165
Expenses				
Locally Raised Funds	3	50,452	-	31,757
Learning Resources	4	680,184	661,417	671,152
Administration	5	64,086	70,926	70,164
Finance		3,045	3,000	3,162
Property	6	328,792	314,669	308,139
Depreciation	7	26,564	22,880	22,533
Loss on Disposal of Property, Plant and Equipment		310	-	800
Transport		-	-	9,886
		1,153,433	1,072,892	1,117,593
Net Surplus / (Deficit) for the year		38,093	(3,264)	19,572
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		38,093	(3,264)	19,572

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

BENNETT & ASSOCIATES AUDIT

Whangarei Heads School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	Notes	Actual 2019 $	Budget (Unaudited) 2019 $	Actual 2018 $
Balance at 1 January		124,087	104,514	104,515
Total comprehensive revenue and expense for the year		38,093	(3,264)	19,572
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,853	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	22	164,033	101,250	124,087
Retained Earnings		164,033	101,250	124,087
Equity at 31 December		164,033	101,250	124,087

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

BENNETT & ASSOCIATES AUDIT

Whangarei Heads School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Current Assets				
Cash and Cash Equivalents	8	142,082	76,165	33,474
Accounts Receivable	9	45,081	34,477	36,465
GST Receivable		42,673	3,414	7,620
Prepayments		3,484	1,931	2,922
Inventories	10	385	667	684
Funds owed for Capital Works Projects	16	23,545	-	4,908
		257,250	116,654	86,073
Current Liabilities				
Accounts Payable	12	179,003	66,989	45,964
Revenue Received in Advance	13	230	1,600	535
Provision for Cyclical Maintenance	14	37,304	9,897	9,931
Finance Lease Liability - Current Portion	15	11,478	8,390	11,266
		228,015	86,876	67,696
Working Capital Surplus/(Deficit)		29,235	29,778	18,377
Non-current Assets				
Property, Plant and Equipment	11	138,465	113,564	142,668
Work in Progress		11,909	-	-
		150,374	113,564	142,668
Non-current Liabilities				
Provision for Cyclical Maintenance	14	1,800	28,945	26,085
Finance Lease Liability	15	13,776	13,147	10,873
		15,576	42,092	36,958
Net Assets		164,033	101,250	124,087
Equity		164,033	101,250	124,087

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

BENNETT & ASSOCIATES AUDIT

Whangarei Heads School
Statement of Cash Flows
For the year ended 31 December 2019

	Note	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash flows from Operating Activities				
Government Grants		231,342	205,005	220,998
Locally Raised Funds		102,240	79,400	103,368
Goods and Services Tax (net)		(35,053)	-	(4,206)
Payments to Employees		(122,171)	(108,576)	(125,731)
Payments to Suppliers		(157,372)	(170,297)	(178,804)
Interest Paid		(3,045)	(3,000)	(3,162)
Interest Received		4,147	1,500	2,432
Net cash from Operating Activities		20,088	4,032	14,895
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	(800)
Purchase of PPE (and Intangibles)		(8,938)	-	(18,577)
Net cash from Investing Activities		(8,938)	-	(19,377)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,853	-	-
Finance Lease Payments		(12,515)	-	(9,577)
Funds Administered on Behalf of Third Parties		-	-	(24,600)
Funds Held for Capital Works Projects		108,120	-	-
Net cash from Financing Activities		97,458	-	(34,177)
Net increase/(decrease) in cash and cash equivalents		108,608	4,032	(38,659)
Cash and cash equivalents at the beginning of the year	8	33,474	72,133	72,133
Cash and cash equivalents at the end of the year	8	142,082	76,165	33,474

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 which form part of these financial statements.

BENNETT & ASSOCIATES AUDIT

Whangarei Heads School
Notes to the Financial Statements
For the year ended 31 December 2019

1. **Statement of Accounting Policies**

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 2019 to 31 December 2019 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".

Standard early adopted
In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 26.

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.

BENNETT & ASSOCIATES AUDIT

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

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

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

Cyclical Maintenance Provision
A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 14.

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

Classification of leases
Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

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.

BENNETT & ASSOCIATES AUDIT

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
Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy
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. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Prior Year Policy
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.

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 $1000 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.

Finance Leases
A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

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

The estimated useful lives of the assets are:

Buildings	40 Years
Building Improvements	40 Years
Furniture and Equipment	10 Years
Information and Communication	4 Years
Motor Vehicles	5 Years
Leased Assets	3 to 5 Years
Library Resources	8 Years

Leased assets are depreciated over the life of the lease.

BENNETT & ASSOCIATES AUDIT

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

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

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

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

m) Impairment of property, plant, and equipment and intangible assets
The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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

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

BENNETT & ASSOCIATES AUDIT

o) Employee Entitlements
Short-term employee entitlements
Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.
These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

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

• likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and

• the present value of the estimated future cash flows.

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

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

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

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

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

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

t) Financial Assets and Liabilities
The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

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

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

BENNETT & ASSOCIATES AUDIT

u) Borrowings
Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

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

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

Commitments and contingencies are disclosed exclusive of GST.

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

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

BENNETT & ASSOCIATES AUDIT

2. Government Grants

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Operational Grants	203,169	193,270	188,196
Teachers' Salaries Grants	576,853	557,461	557,461
Use of Land and Buildings Grants	274,188	250,388	250,388
Resource Teachers Learning and Behaviour Grants	-	2,000	2,284
Other MoE Grants	31,263	10,609	38,418
Other Government Grants	1,064	-	-
	1,086,537	1,013,728	1,036,747

3. Locally Raised Funds

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

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Revenue			
Donations	15,326	12,000	13,901
Bequests & Grants	8,966	15,000	22,022
Activities	34,024	6,700	33,387
Trading	170	-	849
Fundraising	42,704	20,700	27,654
	101,190	54,400	97,813
Expenses			
Activities	26,525	-	16,025
Trading	184	-	1,204
Fundraising (Costs of Raising Funds)	23,743	-	14,528
	50,452	-	31,757
Surplus for the year Locally raised funds	50,738	54,400	66,056

4. Learning Resources

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Curricular	18,256	26,352	22,410
Library Resources	147	250	231
Employee Benefits - Salaries	652,123	622,515	641,409
Staff Development	3,605	11,500	6,114
R&m & Purchases <$1,000	6,053	800	988
	680,184	661,417	671,152

BENNETT & ASSOCIATES AUDIT

5. Administration

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Audit Fee	3,800	3,800	3,721
Board of Trustees Fees	3,075	4,500	4,536
Board of Trustees Expenses	4,053	6,485	3,229
Communication	2,753	2,300	3,670
Consumables	4,150	5,600	5,441
Operating Lease	12	-	2,378
Legal Fees	339	500	-
Other	4,358	5,955	4,305
Employee Benefits - Salaries	34,545	34,045	35,101
Insurance	2,386	1,612	1,585
Service Providers, Contractors and Consultancy	4,615	6,129	6,198
	64,086	70,926	70,164

6. Property

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Caretaking and Cleaning Consumables	3,392	2,800	2,191
Cyclical Maintenance Expense	3,088	4,108	1,282
Grounds	4,584	5,000	10,488
Heat, Light and Water	8,663	10,000	9,774
Repairs and Maintenance	3,046	16,396	7,709
Use of Land and Buildings	274,188	250,388	250,388
Security	2,201	800	523
Employee Benefits - Salaries	10,251	9,477	9,719
Consultancy And Contract Ser	19,379	15,700	16,065
	328,792	314,669	308,139

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

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Building Improvements	4,312	4,378	4,312
Furniture and Equipment	4,438	4,331	4,265
Information and Communication Technology	2,036	2,216	2,182
Leased Assets	12,347	10,220	10,065
Library Resources	3,431	1,735	1,709
	26,564	22,880	22,533

8. Cash and Cash Equivalents

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Bank Current Account	62,114	72,138	13,464
Bank Call Account	79,968	4,027	20,010
Cash equivalents for Cash Flow Statement	142,082	76,165	33,474

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

BENNETT & ASSOCIATES AUDIT

9. Accounts Receivable

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Receivables	45	31	1,748
Banking Staffing Underuse	3,095	-	-
Interest Receivable	-	175	-
Teacher Salaries Grant Receivable	41,941	34,271	34,717
	45,081	34,477	36,465
Receivables from Exchange Transactions	45	206	1,748
Receivables from Non-Exchange Transactions	45,036	34,271	34,717
	45,081	34,477	36,465

10. Inventories

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
T-Shirts	385	500	420
Friday Lunches	-	167	264
	385	667	684

11. Property, Plant and Equipment

2019	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	73,786	-	-	-	(4,312)	**69,474**
Furniture and Equipment	28,511	1,345	(310)	-	(4,438)	**25,108**
Information and Communication Tech	5,419	3,292	-	-	(2,036)	**6,675**
Leased Assets	22,987	13,733	-	-	(12,347)	**24,373**
Library Resources	11,965	4,301	-	-	(3,431)	**12,835**
Balance at 31 December 2019	142,668	22,671	(310)	-	(26,564)	**138,465**

2019	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Building Improvements	131,065	(61,591)	**69,474**
Furniture and Equipment	197,190	(172,082)	**25,108**
Information and Communication	34,436	(27,761)	**6,675**
Leased Assets	41,228	(16,855)	**24,373**
Library Resources	27,515	(14,680)	**12,835**
Balance at 31 December 2019	431,434	(292,969)	**138,465**

BENNETT & ASSOCIATES AUDIT

2018	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	**Total (NBV) $**
Building Improvements	78,098	-	-	-	(4,312)	**73,786**
Furniture and Equipment	23,992	8,784	-	-	(4,265)	**28,511**
Information and Communication Tech	3,205	5,109	(713)	-	(2,182)	**5,419**
Leased Assets	22,873	10,179	-	-	(10,065)	**22,987**
Library Resources	8,277	5,484	(87)	-	(1,709)	**11,965**
Balance at 31 December 2018	136,445	29,556	(800)	-	(22,533)	**142,668**

2018	**Cost or Valuation $**	**Accumulated Depreciation $**	**Net Book Value $**
Building Improvements	131,065	(57,279)	**73,786**
Furniture and Equipment	206,445	(177,934)	**28,511**
Information and Communication	42,122	(36,703)	**5,419**
Leased Assets	39,643	(16,656)	**22,987**
Library Resources	23,214	(11,249)	**11,965**
Balance at 31 December 2018	442,489	(299,821)	142,668

12. Accounts Payable

	2019 Actual $	**2019 Budget (Unaudited) $**	**2018 Actual $**
Operating Creditors	129,173	23,035	3,802
Accruals	3,800	3,479	3,720
Banking Staffing Overuse	-	1,925	-
Employee Entitlements - Salaries	41,941	34,271	34,717
Employee Entitlements - Leave Accrual	4,089	4,279	3,725
	179,003	66,989	45,964
Payables for Exchange Transactions	179,003	66,989	45,964
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	179,003	66,989	45,964

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2019 Actual $	**2019 Budget (Unaudited) $**	**2018 Actual $**
Revenue Received In Advance	230	1,600	535
	230	1,600	535

BENNETT & ASSOCIATES AUDIT

14. Provision for Cyclical Maintenance

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Provision at the Start of the Year	36,016	34,734	34,734
Increase to the Provision During the Year	3,088	4,108	1,282
Provision at the End of the Year	39,104	38,842	36,016
Cyclical Maintenance - Current	37,304	9,897	9,931
Cyclical Maintenance - Term	1,800	28,945	26,085
	39,104	38,842	36,016

15. Finance Lease Liability

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

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
No Later than One Year	13,573	8,390	11,266
Later than One Year and no Later than Five Years	16,422	13,147	10,873
	29,995	21,537	22,139

16. Funds Owed (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:

2019	Opening Balances $	Receipts from MoE $	Payments $	BOT Contribution/ (Write-off to R&M)	Closing Balances $
MOE Prop - Block 1/Pool/Fence/Shed *in progress*	4,908	827,391	846,028	-	23,545
Totals	4,908	827,391	846,028	-	23,545

Represented by:	
Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	23,545
	23,545

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

BENNETT & ASSOCIATES AUDIT

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.

	2019 Actual $	2018 Actual $
Board Members		
Remuneration	3,075	4,536
Full-time equivalent members	0.23	0.21
Leadership Team		
Remuneration	203,228	156,730
Full-time equivalent members	2.00	1.00
Total key management personnel remuneration	206,303	161,266
Total full-time equivalent personnel	2.23	1.21

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:

	2019 Actual $000	2018 Actual $000
Salaries and Other Short-term Employee Benefits:		
Principal A		
Salary and Other Payments	110 - 120	60 - 70
Benefits and Other Emoluments	3 - 4	1 - 5
Termination Benefits	-	-
Principal B		
Salary and Other Payments	-	90 - 100
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration $000	2019 FTE Number	2018 FTE Number
100 - 110	-	-
	0.00	0.00

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

BENNETT & ASSOCIATES AUDIT

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:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: 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. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

The School has entered into the following capital commitments as at 31 December 2019:

(a) Contract for the Block 1, Pool, Fence, & Shed Project as agent for the Ministry of Education. This project is fully funded by the Ministry and $889,480 has been received of which $800,322 has been spent to balance date.

(Capital Commitments at 31 December 2018: Nil)

(b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

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.

BENNETT & ASSOCIATES AUDIT

23. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash and Cash Equivalents	142,082	76,165	33,474
Receivables	45,081	34,477	36,465
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	187,163	110,642	69,939

Financial liabilities measured at amortised cost

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Payables	179,003	66,989	45,964
Borrowings - Loans	-	-	-
Finance Leases	25,254	21,537	22,139
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	204,257	88,526	68,103

24. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

25. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

26. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 8 Cash and Cash Equivalents:

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.

27. Breach of Law - Statutory Reporting

The Board of Trustees has failed to comply with section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.

BENNETT & ASSOCIATES AUDIT

Whangarei Heads School

28 Whangarei Heads School Road
R.D.4.
WHANGAREI 0174

14th February 2020

Kiwisport Funding for Whangarei Heads School 2019

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

The school received a total Kiwisport funding of $1,727.17 as part of our entitlement.

We promote participation in all physical activity which we find encourages a culture of participation in organized sports outside school hours. We also taken 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 transport to attend school sports events in Whangarei. All children across the school have benefited from these activities.

The number of students participating in organized 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,

Jodi Edwards
Principal

Principal	Phone	e-mail
Jodi Edwards	(09) 434 0844	principal@whangareiheads.school.nz

Analysis of Variance
for
Whangarei Heads School 1128

Whangarei Heads School Vision

Vision	Our place to grow and learn together - *Ko tatou kura, kia tipu, kia ako ngatahi*
Values	***Belonging*** – developing a sense of community by connecting to Whangarei Heads School and Community; developing an appreciation of 'our place' ***Responsibility*** - acting for the good of everyone - awareness of the benefits and responsibilities as a member of a community ***Creativity*** –appreciating and encouraging individual talents and interests ***Achievement*** - valuing all areas of learning; recognising, valuing and integrating personal strengths and talents ***Embedded across all values: Fun*** - happy children learn well and happy staff teach well
Māori Dimensions and Cultural Diversity	Equity and excellence for all. Principles of Ka Hikitia and Tataiako evident across all systems Commitment to the ALLiS (Asian Language Learning in Schools) Cluster
Special Character / Māori Medium status	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. Te reo and tikanga Maori perspectives will be integrated into and become a natural part of our daily programmes.

Analysis of Variance (Mathematics) 2019

SUMMARY OF RESULTS:

NZC:	W- Below		Below		At		Above		Total
Maths	Number	%	Number	%	Number	%	Number	%	No.
NZ European			11	10%	84	84%	6	6%	102
Maori			0	-	3	75%	1	25%	4
Samoan				-	1	100%	-	-	1
Other			1	25%	12	75%	3	13%	16
Male			4	7%	52	81%	7	12%	64
Female			7	12%	48	82%	3	6%	59
Total	0		12	10%	100	82%	10	8%	123

MATHEMATICS TARGET:

By the end of 2020 the identified groups (Maori / Other) in each class Years 0-8 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	Ethnicity	Number	Gender	Year Level 2020	Total Targets 2020
Year 1					
Year 2	NZ/European	2	2Male	Year 3	2
Year 3	-	-	-	-	-
Year 4	NZ/European	1	Female	Year 5	1
Year 5	NZ/European	2	2Female	Year 6	2
Year 6	NZ/European	3	1Male 2Female	Year 7	3
Year 7	NZ/European	1	Male	Year 8	1
Year 8		3	1 Male/ 2 Female		

Our Analysis:

9 Targets identified for 2020
All results measured against NZC
100 students 82% Achieving 'At' expected level, 10 students 6% Above = 92% student's achievement at or above
12 Students 10% working below NZC expectation, No Students working well below NZC expectation = 10% below NZC expectation
3 Maori students (1 Male/ 2 Female) at NZC Expectation 75%, 1 Maori boy, working above the expected level 25% = 100% at or above NZ Expected Level

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 problem solving
- All teachers continue to receive math's PLD from PaCT mentor to track children across the year
- 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.
- Continue to prioritise Math's as a learning area.

RECOMMENDATIONS FOR 2020:

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 2020 will continue with Mentor (Dianne Ogle). As part of this PLD we will be implementing the PaCT tool.**

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 look 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 2019

SUMMARY OF RESULTS:

NZC:	W- Below		Below		At		Above		Total
Writing	Number	%	Number	%	Number	%	Number	%	No.
NZ European	3	3%	7	7%	81	84%	9	9%	102
Maori	1	20%	1	20%	3	60%	-	-	5
Samoan					1				
Other	3	19%	2	12%	8	50%	3	19%	16
Male	5	8%	7	11%	48	75%	4	6%	64
Female	1	2%	3	5%	47	80%	8	13%	59
Total	6	5%	10	8%	95	77%	12	10%	123

WRITING TARGET:

By the end of 2020 the identified groups of students (Maori / Other) in Years 4-8 who did not achieve the 2019 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 2019 they will have moved sufficient levels to be working in the expected curriculum level for (NZC)

Years	Ethnicity	Number	Gender	Year Level 2020	Total 9 Targets 2020
Year 1	Maori	1	Male	Year 2	1
Year 2	NZ/European	2	2 Male	Year 3	2
Year 3	Other	1	Male	Year 4	1
Year 4	Other	2	1 Male 1 Female	Year 5	2
Year 5	NZ/European	3	2 Males/ 1Female	Year 6	3
Year 6	NZ/European	1	Male	Year 7	1
Year 7	Other	3	3 Males	Year 8	3
Year 8	NZ/European	3	1 Male /2 Females		

Our Analysis:

13 Targets identified for 2020
All results measured against NZC
77% (95 students) Achieving At, 10% (12 students) Above = 93% students achievement at or above
8% (10 students) working below NZC expectation, 6 Students 5% working well below NZC expectation =13% below or well below NZC
3 Maori students (2 Male/ 1 Female) working at NZC Expectation 60%
2 Maori student (1 Male) Yr 3, Yr.8 working below NZC Expectation. 40%
Tracking of student achievement will be end of terms 2 & 4 2020

Influencing Factors:

- Professional Development around PaCT implementation.
- Writing Moderation
- 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 2020:

Ensure these children remain targeted writers in 2020. They remain priority learners. • Continue with accelerated writing programme all Years.
Staff meetings and in-class work with PaCT writing tool. CoL initiative around writing using the 'Write that Essay' program
Implement specific actions from Teachers performance management to support their teaching of Writing practice. **These are 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, with support from the PaCT tool. **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**

Analysis of Variance (Reading) 2019

SUMMARY OF RESULTS:

NZC:	W- Below		Below		At		Above		Total
Maths	Number	%	Number	%	Number	%	Number	%	No.
NZ European	3	3%	5	5%	73	72%	21	20%	102
Maori			1	25%	2	50%	1	25%	4
Samoan					1				1
Other	3	19%	1	6%	8	50%	4	25%	16
Male	5	8%	5	8%	40	62%	14	22%	64
Female	1	2%	2	4%	44	74%	12	20%	59
Total	6	5%	7	6%	84	68%	26	21%	123

READING TARGET:

By the end of 2020 the identified group of students (Maori / Other) in Years 3-8 who did not meet the 2019 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 2019 they will have moved sufficient levels to be working in the expected curriculum level for (NZC)

Years	Ethnicity	Number	Gender	Year Level 2020	Targets 2020
Year 1	Maori	1	Male	Year 2	1
Year 2	NZ/European	4	4 Male	Year 3	4
Year 3	Other	1	Male	Year 4	1
Year 4	Other	1	Female	Year 5	1
Year 5	NZ/European	1	Female	Year 6	1
Year 6	NZ/European	1	Male	Year 7	1
Year 7	Other	2	2 Male	Year 8	2
Year 8	NZ/European	2	1 Female/ 1 Male		

Our Analysis:

11 Targets identified for 2020
All results measured against NZC
68% (84 Students) Achieving at, 21% (26students) Above = 89% students achievement at or above
7 Students 6% working below NZC expectation, 6 Students 5% working well below NZC expectation = 11% below or well below NZC
1 Maori student (1 Male) working above NZC Expectation 25%
2 Maori students (1 Male 1 Female) working at NZC Expectation 50%
1 Maori student (1 Male) working below NZC Expectation. 25%
Tracking of student achievement will be end of terms 2 & 4 2020

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
- Ensure up to date and engaging books are in the school library to encourage a love of reading for pleasure.
- Steps web program for Year 3 - Year 8 children in 2019

RECOMMENDATIONS FOR 2020:

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 2020 for entering assessment data. Use the PaCT tool for assessing and tracking student achievement.**

Purchase high quality literacy materials to support Teaching and Learning. **Resources purchased have enabled continued high quality resources for learning needs. (Digital / Chromebooks) Use of Steps Web continue to be used to enhance literacy learning in Years 3-8**

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