

WHANGAREI HEADS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1128
Principal:	Denise Humphries
School Address:	28 Whangarei Heads School Road
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

Name	Position	How Position Gained	Term Expires/ Expired
Rachael Dennis	Chairperson	Elected	Jun 2022
Jodi Edwards	Principal	ex Officio	
Katharina Friedli	Parent Rep	Co-opted	Jun 2022
Josh Gwilliam	Parent Rep	Elected	Jun 2022
Hanna Woods	Parent Rep	Elected	Jun 2022
Greg Hartwell	Parent Rep	Elected	Jun 2022
David McDonald	Parent Rep	Co-opted	Jun 2022
Emily Benge	Parent Rep	Co-opted	Jun 2022
Denise Humphries	Staff Rep	Appointed	Jun 2022

Accountant / Service Provider:	Education Services Ltd
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WHANGAREI HEADS SCHOOL

Annual Report - For the year ended 31 December 2020

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Whangarei Heads School

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Joshua Williams
Full Name of Board Chairperson

[Signature]
Signature of Board Chairperson

31/5/21
Date:

Denise Humphries
Full Name of Principal

[Signature]
Signature of Principal

31/5/21
Date:

Whangarei Heads School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	1,233,880	1,027,603	1,086,537
Locally Raised Funds	3	74,402	105,300	101,190
Interest income		222	-	3,799
		<hr/>	<hr/>	<hr/>
		1,308,504	1,132,903	1,191,526
Expenses				
Locally Raised Funds	3	15,174	34,600	50,452
Learning Resources	4	779,361	676,794	680,184
Administration	5	80,718	70,072	64,086
Finance		2,836	360	3,045
Property	6	367,210	307,292	328,792
Depreciation	7	28,835	25,425	26,564
Loss on Disposal of Property, Plant and Equipment		-	-	310
Loss on Uncollectable Accounts Receivable		32	-	-
		<hr/>	<hr/>	<hr/>
		1,274,166	1,114,543	1,153,433
Net Surplus / (Deficit) for the year		34,338	18,360	38,093
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		34,338	18,360	38,093

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



Whangarei Heads School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>164,033</u>	<u>120,823</u>	<u>124,087</u>
Total comprehensive revenue and expense for the year		34,338	18,360	38,093
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	<u>198,371</u>	<u>139,183</u>	<u>164,033</u>
 Retained Earnings		 198,371	 139,183	 164,033
Equity at 31 December		<u>198,371</u>	<u>139,183</u>	<u>164,033</u>

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.



Whangarei Heads School
Statement of Financial Position
As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	8	144,937	29,233	142,082
Accounts Receivable	9	96,745	36,465	45,081
GST Receivable		6,929	7,620	42,673
Prepayments		3,999	2,922	3,484
Inventories	10	347	684	385
Funds owed for Capital Works Projects	16	-	-	23,545
		<u>252,957</u>	<u>76,924</u>	<u>257,250</u>
Current Liabilities				
Accounts Payable	12	59,751	45,964	179,003
Revenue Received in Advance	13	145	535	230
Provision for Cyclical Maintenance	14	37,482	-	37,304
Finance Lease Liability - Current Portion	15	6,188	2,605	11,478
Funds held for Capital Works Projects	16	72,846	-	-
		<u>176,412</u>	<u>49,104</u>	<u>228,015</u>
Working Capital Surplus/(Deficit)		76,545	27,820	29,235
Non-current Assets				
Property, Plant and Equipment	11	133,202	119,363	138,465
Work in Progress		-	-	11,909
		<u>133,202</u>	<u>119,363</u>	<u>150,374</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	2,700	-	1,800
Finance Lease Liability	15	8,676	8,000	13,776
		<u>11,376</u>	<u>8,000</u>	<u>15,576</u>
Net Assets		<u>198,371</u>	<u>139,183</u>	<u>164,033</u>
Equity		<u>198,371</u>	<u>139,183</u>	<u>164,033</u>

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



Whangarei Heads School
Statement of Cash Flows
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		247,539	219,754	231,342
Locally Raised Funds		73,362	105,300	102,240
Goods and Services Tax (net)		35,744	-	(35,053)
Payments to Employees		(125,322)	(110,255)	(122,171)
Payments to Suppliers		(142,036)	(149,245)	(157,372)
Cyclical Maintenance Payments in the year		-	(29,500)	-
Interest Paid		(2,836)	(360)	(3,045)
Interest Received		222	-	4,147
Net cash from/(to) Operating Activities		86,673	35,694	20,088
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(10,206)	(25,000)	(8,938)
Net cash from/(to) Investing Activities		(10,206)	(25,000)	(8,938)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	1,853
Finance Lease Payments		(12,310)	(14,935)	(12,515)
Funds Held for Capital Works Projects		(61,302)	-	108,120
Net cash from/(to) Financing Activities		(73,612)	(14,935)	97,458
Net increase/(decrease) in cash and cash equivalents		2,855	(4,241)	108,608
Cash and cash equivalents at the beginning of the year	8	142,082	33,474	33,474
Cash and cash equivalents at the end of the year	8	144,937	29,233	142,082

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 Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.



Whangarei Heads School

Notes to the Financial Statements

For the year ended 31 December 2020

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 and Training Act 2020. 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 2020 to 31 December 2020 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 and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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



Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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.

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

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 carry forward 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

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

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.

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.

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 held under a Finance Lease	Term of Lease



l) Intangible Assets

Software costs

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

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

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

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

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

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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



o) Employee Entitlements

Short-term employee entitlements

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

These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, 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's 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.

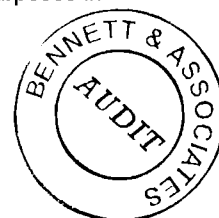
Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the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

t) Financial Instruments

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 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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



u) Borrowings

Borrowings 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.

Borrowings include but are 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.

x) Services received in-kind

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



2. Government Grants

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	217,830	202,051	203,169
Teachers' Salaries Grants	662,172	557,461	576,853
Use of Land and Buildings Grants	312,223	250,388	274,188
Other MoE Grants	30,842	17,703	31,263
Other Government Grants	10,813	-	1,064
	<u>1,233,880</u>	<u>1,027,603</u>	<u>1,086,537</u>

3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	37,084	12,000	15,326
Bequests & Grants	1,788	30,000	8,966
Activities	6,442	21,000	34,024
Trading	2,151	3,300	170
Fundraising	26,937	39,000	42,704
	<u>74,402</u>	<u>105,300</u>	<u>101,190</u>
Expenses			
Activities	1,142	16,500	26,525
Trading	154	2,100	184
Fundraising (Costs of Raising Funds)	13,878	16,000	23,743
	<u>15,174</u>	<u>34,600</u>	<u>50,452</u>
<i>Surplus for the year Locally raised funds</i>	<u>59,228</u>	<u>70,700</u>	<u>50,738</u>

4. Learning Resources

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	46,554	45,350	24,309
Library Resources	366	250	147
Employee Benefits - Salaries	729,992	624,194	652,123
Staff Development	2,449	7,000	3,605
	<u>779,361</u>	<u>676,794</u>	<u>680,184</u>



5. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	3,900	3,800	3,800
Board of Trustees Fees	2,965	4,500	3,075
Board of Trustees Expenses	8,867	4,300	4,053
Communication	2,072	2,300	2,753
Consumables	2,046	5,600	4,150
Operating Lease	3,123	-	12
Legal Fees	339	500	339
Other	8,962	7,355	4,358
Employee Benefits - Salaries	40,389	34,045	34,545
Insurance	1,995	1,612	2,386
Service Providers, Contractors and Consultancy	6,060	6,060	4,615
	<u>80,718</u>	<u>70,072</u>	<u>64,086</u>

6. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	3,193	3,200	3,392
Cyclical Maintenance Expense	1,078	3,627	3,088
Grounds	6,994	8,500	4,584
Heat, Light and Water	8,758	10,000	8,663
Repairs and Maintenance	3,296	5,400	3,046
Use of Land and Buildings	312,223	250,388	274,188
Security	1,667	1,000	2,201
Employee Benefits - Salaries	11,907	9,477	10,251
Consultancy And Contract Ser	18,094	15,700	19,379
	<u>367,210</u>	<u>307,292</u>	<u>328,792</u>

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

7. Depreciation

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Building Improvements	4,312	4,127	4,312
Furniture and Equipment	5,404	4,247	4,438
Information and Communication Technology	2,492	1,949	2,036
Leased Assets	12,831	11,818	12,347
Library Resources	3,796	3,284	3,431
	<u>28,835</u>	<u>25,425</u>	<u>26,564</u>



8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	62,981	11,189	62,114
Bank Call Account	81,956	18,044	79,968
Cash and cash equivalents for Statement of Cash Flows	<u>144,937</u>	<u>29,233</u>	<u>142,082</u>

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

Of the \$144,937 Cash and Cash Equivalents \$72,959 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	34,211	1,748	45
Receivables from the Ministry of Education	10,813	-	-
Banking Staffing Underuse	5,654	-	3,095
Teacher Salaries Grant Receivable	46,067	34,717	41,941
	<u>96,745</u>	<u>36,465</u>	<u>45,081</u>
Receivables from Exchange Transactions	11,813	1,748	45
Receivables from Non-Exchange Transactions	84,932	34,717	45,036
	<u>96,745</u>	<u>36,465</u>	<u>45,081</u>

10. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
T-Shirts	-	420	385
Friday Lunches	-	264	-
Hats	180	-	-
Stationery	167	-	-
	<u>347</u>	<u>684</u>	<u>385</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	69,474	-	-	-	(4,312)	65,162
Furniture and Equipment	25,108	14,020	-	-	(5,404)	33,724
Information and Communication Tech	6,675	5,190	-	-	(2,492)	9,373
Leased Assets	24,373	1,458	-	-	(12,831)	13,000
Library Resources	12,835	2,904	-	-	(3,796)	11,943
Balance at 31 December 2020	138,465	23,572	-	-	(28,835)	133,202

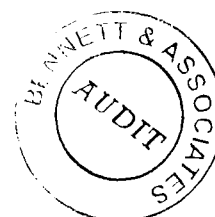
The net carrying value of equipment held under a finance lease is \$13,000 (2019: \$24,373)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	131,065	(65,903)	65,162
Furniture and Equipment	200,677	(166,953)	33,724
Information and Communication	39,627	(30,254)	9,373
Leased Assets	42,684	(29,684)	13,000
Library Resources	30,419	(18,476)	11,943
Balance at 31 December 2020	444,472	(311,270)	133,202

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
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

The net carrying value of equipment held under a finance lease is \$24,373 (2018: \$22,987)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
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



12. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	5,979	3,802	129,173
Accruals	3,900	3,720	3,800
Employee Entitlements - Salaries	46,067	34,717	41,941
Employee Entitlements - Leave Accrual	3,805	3,725	4,089
	<u>59,751</u>	<u>45,964</u>	<u>179,003</u>
Payables for Exchange Transactions	59,751	45,964	179,003
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>59,751</u>	<u>45,964</u>	<u>179,003</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue Received In Advance	145	535	230
	<u>145</u>	<u>535</u>	<u>230</u>

14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	39,104	-	36,016
Increase to the Provision During the Year	3,418	3,627	3,088
Adjustment to the Provision	(2,340)	-	-
Use of the Provision During the Year	-	(3,627)	-
Provision at the End of the Year	<u>40,182</u>	<u>-</u>	<u>39,104</u>
Cyclical Maintenance - Current	37,482	-	37,304
Cyclical Maintenance - Term	2,700	-	1,800
	<u>40,182</u>	<u>-</u>	<u>39,104</u>

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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	7,788	2,605	13,573
Later than One Year and no Later than Five Years	10,183	8,000	16,422
	<u>17,971</u>	<u>10,605</u>	<u>29,995</u>



16. Funds Held (Owed) for Capital Works Projects

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

					BOT Contribution/ (Write-off to R&M)	
	2020	Opening Balances	Receipts from MoE	Payments		Closing Balances
		\$	\$	\$		\$
Block 1, Pool, Fence, & Shed	<i>in progress</i>	(23,545)	66,739	(37,819)	-	5,375
SIP Blk 7: New Internal Sliding Door	<i>in progress</i>	-	15,750	(14,264)	-	1,486
SIP Pool: Remedial Works	<i>in progress</i>	-	24,391	(4,043)	-	20,348
SIP New Outdoor Learning Area	<i>in progress</i>	-	15,063	(792)	-	14,271
SIP Playground Equipment	<i>in progress</i>	-	-	(113)	-	(113)
Classroom 1 Internal Refurbish	<i>in progress</i>	-	33,120	(1,641)	-	31,479
Totals		(23,545)	155,063	(58,672)	-	72,846

Represented by:

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

72,959
(113)

72,846

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

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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,965	3,075
Full-time equivalent members	0.13	0.23
<i>Leadership Team</i>		
Remuneration	265,814	203,228
Full-time equivalent members	2.71	2.00
Total key management personnel remuneration	268,779	206,303
Total full-time equivalent personnel	2.84	2.23

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	90 - 100	110 - 120
Benefits and Other Emoluments	2 - 3	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	-	-
	0.00	0.00

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:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-



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:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) \$992,209 contract for the Block 1, Pool, Fence, & Shed as agent for the Ministry of Education. This project is fully funded by the Ministry and \$956,219 has been received of which \$950,844 has been spent on the project to balance date. This project has been approved by the Ministry; and

(b) \$17,500 contract for the SIP Blk 7: New Internal Sliding Door as agent for the Ministry of Education. This project is fully funded by the Ministry and \$15,750 has been received of which \$14,264 has been spent on the project to balance date. This project has been approved by the Ministry; and

(c) contract for the SIP Pool: Remedial Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$24,391 has been received of which \$4,043 has been spent on the project to balance date. This project has been approved by the Ministry; and

(d) contract for the SIP New Outdoor Learning Area as agent for the Ministry of Education. This project is fully funded by the Ministry and \$15,063 has been received of which \$792 has been spent on the project to balance date. This project has been approved by the Ministry; and

(e) contract for the SIP Playground Equipment as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$113 has been spent on the project to balance date. This project has been approved by the Ministry; and

(f) contract for the Classroom 1 Internal Refurbish as agent for the Ministry of Education. This project is fully funded by the Ministry and \$33,120 has been received of which \$1,641 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2019: (a) contract for the Block 1, Pool, Fence, & Shed 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 on the project to balance date. This project has been approved by the Ministry.)



(b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: 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.

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	144,937	29,233	142,082
Receivables	96,745	36,465	45,081
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	241,682	65,698	187,163

Financial liabilities measured at amortised cost

Payables	59,751	45,964	179,003
Borrowings - Loans	-	-	-
Finance Leases	14,864	10,605	25,254
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	74,615	56,569	204,257

24. Events After Balance Date

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

25. Comparatives

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



Whangarei Heads School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$1,700 (excluding GST). The funding was spent on sporting endeavours.

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF WHANGAREI HEADS SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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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 page 2 to 21, that comprise the statement of financial position as at 31 December 2020, 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 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 31 May 2021. 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 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 for the financial statements

The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board 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's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 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

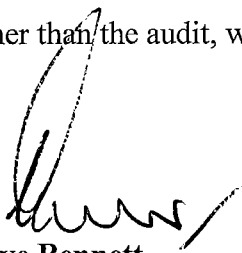
The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements 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: *International 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





OUR VISION

Our place to grow and learn together
Ko tatou kura, kia tipu, kia ako ngatahi

OUR VALUES

Belonging	Whanaungatanga	developing a sense of community and an appreciation of 'our place'
Respect	Manaakitanga	for ourselves, each other and the environment
Creativity	Auhatanga	appreciating and encouraging individual talents and interests
Achievement	Whakatutukitanga	valuing all areas of learning, personal strengths and talents

Strategic Goals

Goal 1 DEVELOP ACADEMICALLY POWERFUL STUDENTS Raising student achievement to meet and/or exceed national targets (Expected Curriculum Levels) for NZC	Goal 2 BUILDING A THRIVING AND POSITIVE SCHOOL CULTURE Enhance the collective capacity and professional capabilities of all members who contribute to our school (Strengthen the Leadership of learning)	Goal 3 INNOVATIVE TEACHING AND LEARNING Create and use innovative pedagogy and environments	Goal 4 INCREASING EDUCATIONALLY POWERFUL CONNECTIONS AND RELATIONSHIPS Build and refine strong home school partnerships and community engagement (Educationally powerful relationships and connections)
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Our Strategic Initiatives			
Lift achievement in Mathematics, Writing and Reading. Equity and Excellence. Culturally responsive programmes. (Te Reo Maori) Teachers as enquirers / Collaborative inquiry. Col Challenges RTLB / Steps / Teacher Aide Support	Retain Staff (Continuity) Targeted PLD (Digital Fluency, Mathematics) Progressions Framework Improve Performance Systems (Management) Coaching and Mentoring	Enhance EOTC and Reconnecting Environmental Programmes Digital Fluency, Tools / E learning (Play-Based Learning) Embed restorative practice to enhance social well-being Strengthen our school values so that all staff and students are living our values. Implement a student and staff wellbeing plan. (Zones of Regulations / Mindfulness) Learning Languages Mandarin.	Empowering our parents / whanau / community. Outreach for Whanau Reconnecting with children in the community. Capturing Community Skills-base
Achieved by 2021			
National achievement data progression. Raised student achievement for children at risk of not achieving. Differentiated programmes in all classes.	Learning conversations streamlined Continue CoL initiatives All teachers use culturally responsive strategies for learning and teaching, and confidently integrate Te Reo Maori.	Partnership with NRC and Marsden Point Oil Refinery (Environment Studies) Zones of Regulation embedded	Empowering community to support all students, functions and major events Monitor parent engagement by %
2020 Actions			
<ul style="list-style-type: none"> Continue baseline data for Reading, Writing and Mathematics Teachers continue teaching as inquiry Pact Tool- Overall Teacher Judgement Review of Curriculum Implementation Plan and Assessment. Assessment for learning 	<ul style="list-style-type: none"> New induction programme. CoL related PLD (Write that Essay, Wellbeing and Stream) and in school teacher appointment Targeted PLD -Math's - Te Reo Maori Open to learning conversations Student agency measured through surveys and lessons. Reading Recovery PD 	<ul style="list-style-type: none"> Completion of school 5-10YP Draft for new plans MOE Digital Fluency Matrix Play Base learning- SCP Develop school refurbishment plan 2019-2021 Zones of Regulation Learning Languages Develop and trial a survey for students to evaluate impact of lessons. RTLB 	<ul style="list-style-type: none"> Information evening- Strategic Plan Build relationship with cluster schools Invite experts into school per term. Seamless transition Yr 8 (RTLB support)

Annual Plan and Actions 2020					
Strategic Goals	Our Strategy Initiatives	Actions	Key Tasks	Date –Who- Cost	Outcome
Goal 1 DEVELOP ACADEMICALLY POWERFUL STUDENTS Raising student achievement to meet and/or exceed national targets (Expected Curriculum Levels) for NZC.	Lift achievement in Mathematics, Writing and Reading.	Identify Maori (Other) ākonga at risk of not achieving (below the National NZC Target) in Mathematics, Writing and Reading. Continue with baseline data.	* Analysis of Variance * Targets set for 2020 * Implement forms of acceleration. * Identify the interests of target (Maori) students to raise engagement & achievement. * Work closely with whānau to empower them to extend and support the learning and teaching at home. * Maths PLD Focus * Mid-End Year OTJ entered on Etap Term 4, Complete a gap analysis for the identified cohort in reading, writing and maths, set goals for each targeted student.		
	Culturally responsive programmes.	Deliver PD to all staff on attitudes and actions that improve cultural competence in 2019-2020.	*Implement though staff meeting times, PLD, and additional professional development.		
	Teachers as enquirers / Collaborative inquiry. Col. Challenges	Teaching as Inquiry	*PLD Application Mathematics and Te Reo Maori *Utilise School-wide achievement data as		

			<p>the context for teaching as inquiry for 2020.</p> <ul style="list-style-type: none"> *Implement the home-school partnership plan to raise student engagement, learning and progress for targeted students. Part of curriculum review plan. *Story Hui sharing with teachers in different professional learning groups. *Teachers to work alongside the in-school lead teacher to develop capability to meet the diverse needs of Whangarei Heads ākonga. Use of Reading Recovery /Steps / ESOL Teacher Aide Support to support the ākonga. 		
<p>Goal 2 BUILDING A THRIVING AND POSITIVE SCHOOL CULTURE Enhance the collective capacity and professional capabilities of all members who contribute to our school (Strengthen the Leadership of learning)</p>	<p>Retain staff continuity</p> <p>Targeted PLD Progressions Framework</p> <p>Improve performance systems through management coaching / mentoring.</p>	<p>*New induction plan for teaching staff.</p> <ul style="list-style-type: none"> *Maths, Digital Fluency *CoL Related PD *Develop and trial open to learning conversations 	<p>*Induct new staff to Whangarei Heads School.</p> <ul style="list-style-type: none"> *All staff identify their career path, plans in conversation with Management, and school to provide opportunities where possible. *Deliver appropriate PLD for all staff in line 		

				<p>with our school's vision and strategic plan</p> <ul style="list-style-type: none">*Create a schedule of PLD for teaching staff for 2020 in line with our school's vision and strategic plan.*Develop a guide for 'real time' feedback and 'Open to Learning' conversations and share with staff.*Teachers are trained to facilitate Open to Learning conversations.*Facilitate open to learning conversations with staff on an on-going basis to challenge thinking and practise as part of the teaching as inquiry cycle.*The school's principal is appraised by*Create a survey to measure staff engagement in performance management.		
<p>Goal 3</p> <p>INNOVATIVE TEACHING AND LEARNING</p> <p>Create and use innovative pedagogy and environments</p>	<p>Enhance EOTC and Reconnecting Environmental Programmes.</p> <p>Digital Fluency, Tools / E learning.</p> <p>Play-Based Learning</p>	<p>Completion of Property Projects- new MOE plans - School Refurbishment plan?</p> <p>PLD for Digital Fluency</p>	<ul style="list-style-type: none">*BOT / Principal initiative.*Working alongside Oil Refinery environment team*Develop digital fluency class implementation plan;			

	<p>Embed restorative practice to enhance social well-being</p> <p>Strengthen our school values so that all staff and students are living our values.</p> <p>Implement a student and staff wellbeing plan, Zones of Regulations and Mindfulness</p>	<p>PLD for Junior teachers.</p> <p>Wellbeing Survey</p>	<p>Visit local schools to advance practise.</p> <p>*Develop a matrix for digital fluency integration and progression plan for the school.</p> <p>*Develop an implementation and accountability plan for the introduction of 'Play based learning.'</p> <p>*Implement new Zones of Regulation programme across school</p> <p>*Learning Languages (Mandarin) ongoing and Te Reo Maori PLD</p>		
<p>Goal 4</p> <p>INCREASING EDUCATIONALLY POWERFUL CONNECTIONS AND RELATIONSHIPS</p> <p>Build and refine strong home school partnerships and community engagement (Educationally powerful relationships and connections)</p>	<p>Empowering our parents / whanau / community.</p> <p>Outreach for Whanau</p> <p>Reconnecting with children in the community.</p> <p>Capturing Community Skills-base</p>	<p>Increase student, parent, whanau, and community engagement.</p>	<p>*Develop a school-wide communications strategy to support educationally powerful home-school partnerships.</p> <p>*Implement teaching as inquiry cycles through educationally powerful home-school partnerships</p> <p>*Plan a schedule of parent information events.</p> <p>*Host parent information events to support educationally powerful home-school partnerships.</p> <p>*Promote Whangarei Heads School students</p>		

			<p>active at community events.</p> <ul style="list-style-type: none"> *Develop a student leadership plan. *Identify community expertise to support learning and teaching. *Develop a gifted and talented student enrichment programme. *Create a PTA support group. 	
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