

HENDERSON SOUTH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 1310

Principal: Trevor Diamond

School Address: 24 Garelja Road, Henderson Auckland

School Postal Address: P O Box 21165, Henderson Auckland

School Phone: 09 8388766

School Email: nellies@hendersonsouth.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires
Elaine Fale	Chair Person	Re-elected 2019	Home Maker	May-22
Trevor Diamond	Principal	Appointed February 2009	Principal	
Moana Johanson	Parent Rep	Re-elected 2019	Assistant Manager	May-22
Derek Duncan	Parent Rep	Re-elected 2019	Painter	May-22
Agnis Misipati	Parent Rep	Elected 2019	Supervisor	May-22
Katarina Rangi	Parent Rep	Elected 2019	WINZ Worker	May-22
Stephen Frost	Staff Rep	Re-elected 2019	Teacher	May-22

Accountant / Service Provider: Nellie Shaw

HENDERSON SOUTH SCHOOL

Annual Report - For the year ended 31 December 2019

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Henderson South 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.

Elaine Fale

Full Name of Board Chairperson

E. Fale

Signature of Board Chairperson

23/7/20

Date:

Trevor William Diamond

Full Name of Principal

T. W. Diamond

Signature of Principal

23/7/20

Date:

Henderson South School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,875,045	2,896,830	2,872,560
Locally Raised Funds	3	65,390	43,230	51,256
Interest Income		5,975	5,900	5,884
		<u>2,946,410</u>	<u>2,945,960</u>	<u>2,929,700</u>
Expenses				
Locally Raised Funds	3	44,272	29,230	27,741
Learning Resources	4	1,781,383	1,737,230	1,805,166
Administration	5	132,866	147,013	150,282
Finance		980	780	865
Property	6	883,681	972,120	976,412
Depreciation	7	90,154	95,000	94,835
Loss on Disposal of Property, Plant and Equipment		3,727	-	8,032
Amortisation of Intangible Assets	13	379	380	878
		<u>2,937,442</u>	<u>2,981,753</u>	<u>3,064,211</u>
Net Surplus / (Deficit) for the year		8,968	(35,793)	(134,511)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>8,968</u>	<u>(35,793)</u>	<u>(134,511)</u>

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

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

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Balance at 1 January		<u>361,412</u>	<u>476,424</u>	<u>476,423</u>
Total comprehensive revenue and expense for the year		8,968	(35,793)	(134,511)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,993	-	19,500
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9				
Equity at 31 December	26	<u>374,373</u>	<u>440,631</u>	<u>361,412</u>
Retained Earnings		374,373	440,631	361,412
Reserves		-	-	-
Equity at 31 December		<u>374,373</u>	<u>440,631</u>	<u>361,412</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.

Henderson South School

Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	204,727	355,676	225,050
Accounts Receivable	9	113,633	96,900	96,671
GST Receivable		4,061	8,500	8,215
Prepayments		6,665	2,500	2,117
Inventories	10	800	1,500	1,178
Investments	11	80,572	-	-
		<u>410,458</u>	<u>465,076</u>	<u>333,231</u>
Current Liabilities				
Accounts Payable	14	165,232	159,900	158,532
Borrowings - Due in one year	15	8,270	-	-
Revenue Received in Advance	16	250	-	250
Provision for Cyclical Maintenance	17	18,270	135,000	27,045
Finance Lease Liability - Current Portion	18	6,522	3,582	6,316
Funds Held on Behalf of Northwest Literacy Centre	20	11,435	7,000	7,041
		<u>209,979</u>	<u>305,482</u>	<u>199,184</u>
Working Capital Surplus/(Deficit)		<u>200,479</u>	<u>159,594</u>	<u>134,047</u>
Non-current Assets				
Property, Plant and Equipment	12	359,127	327,533	365,544
Intangible Assets	13	3,100	2,339	3,860
		<u>362,227</u>	<u>329,872</u>	<u>369,404</u>
Non-current Liabilities				
Borrowings	15	33,078	-	-
Provision for Cyclical Maintenance	17	147,686	47,000	136,622
Finance Lease Liability	18	7,569	1,835	5,417
		<u>188,333</u>	<u>48,835</u>	<u>142,039</u>
Net Assets		<u>374,373</u>	<u>440,631</u>	<u>361,412</u>
Equity	26	<u>374,373</u>	<u>440,631</u>	<u>361,412</u>

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

Henderson South School

Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		610,188	536,830	542,907
Locally Raised Funds		62,022	41,706	51,577
Goods and Services Tax (net)		4,154	(285)	(20,439)
Payments to Employees		(309,722)	(243,812)	(316,591)
Payments to Suppliers		(279,710)	(238,851)	(269,289)
Interest Paid		-	(780)	(865)
Interest Received		4,873	5,880	6,371
Net cash from Operating Activities		91,805	100,688	(6,329)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	(8,080)	-
Purchase of PPE (and Intangibles)		(79,507)	(68,852)	(137,968)
Purchase of Investments		(80,572)	-	-
Proceeds from Sale of Investments		-	-	179,269
Net cash from Investing Activities		(160,079)	(76,932)	41,301
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,993	-	19,500
Finance Lease Payments		(1,784)	(8,101)	(5,256)
Loans Received / Repayment of Loans		41,348	-	-
Funds Administered on Behalf of Third Parties		4,394	(41)	(1,211)
Funds Held for Capital Works Projects		-	-	(151,566)
Net cash from Financing Activities		47,951	(8,142)	(138,533)
Net increase/(decrease) in cash and cash equivalents		(20,323)	15,614	(103,561)
Cash and cash equivalents at the beginning of the year	8	225,050	340,062	328,611
Cash and cash equivalents at the end of the year	8	204,727	355,676	225,050

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.

Henderson South School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Henderson South 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 28.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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.

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) 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.

f) 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.

g) 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.

h) 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.

i) 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.

j) Property, Plant and Equipment

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

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

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

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

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

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	5-50 years
Furniture and equipment	10 years
Information and communication technology	5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

k) 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. Its 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.

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements*Short-term employee entitlements*

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

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

Revenue received in advance relates to fees received from hall hire bond 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.

p) Provision for Cyclical Maintenance

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

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

q) Financial Assets and Liabilities

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

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

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

Henderson South School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

2 Government Grants

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	546,884	485,000	492,198
Teachers' Salaries Grants	1,518,063	1,550,000	1,525,562
Use of Land and Buildings Grants	746,794	810,000	803,634
Resource Teachers Learning and Behaviour Grants	152	460	457
Other MoE Grants	63,152	51,370	50,709
	<u>2,875,045</u>	<u>2,896,830</u>	<u>2,872,560</u>

3 Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	16,331	500	10,570
Activities	29,904	22,030	20,342
Trading	10,294	11,000	10,769
Fundraising	8,861	9,700	9,575
	<u>65,390</u>	<u>43,230</u>	<u>51,256</u>
Expenses			
Activities	31,988	17,030	16,333
Trading	11,374	9,000	8,972
Fundraising (Costs of Raising Funds)	910	3,200	2,436
	<u>44,272</u>	<u>29,230</u>	<u>27,741</u>
	<u>21,118</u>	<u>14,000</u>	<u>23,515</u>

Surplus/ (Deficit) for the year Locally Raised Funds

4 Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	32,100	36,450	32,433
Equipment Repairs	-	700	668
Information and Communication Technology	17,097	15,410	16,559
Library Resources	4,218	220	215
Employee Benefits - Salaries	1,710,577	1,669,300	1,740,077
Staff Development	17,391	15,150	15,214
	<u>1,781,383</u>	<u>1,737,230</u>	<u>1,805,166</u>

5 Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,800	5,800	5,650
Board of Trustees Fees	3,295	4,000	2,950
Board of Trustees Expenses	10,529	12,060	11,317
Communication	2,564	2,850	2,839
Consumables	11,114	11,080	13,575
Other	23,448	24,593	30,080
Employee Benefits - Salaries	71,487	83,050	79,388
Insurance	4,629	3,580	2,483
Service Providers, Contractors and Consultancy	-	-	2,000
	<u>132,866</u>	<u>147,013</u>	<u>150,282</u>

Henderson South School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

6 Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	14,608	12,950	15,620
Consultancy and Contract Services	40,000	40,000	39,318
Cyclical Maintenance Expense	2,289	21,500	21,291
Grounds	3,327	5,000	5,235
Heat, Light and Water	23,913	25,600	25,126
Rates	158	120	116
Repairs and Maintenance	7,197	7,800	17,088
Use of Land and Buildings	746,794	810,000	803,634
Security	5,639	5,400	5,365
Employee Benefits - Salaries	39,756	43,750	43,619
	<u>883,681</u>	<u>972,120</u>	<u>976,412</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.

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

7 Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	4,410	3,700	3,772
Furniture and Equipment	29,265	30,000	29,386
Information and Communication Technology	43,526	50,000	50,001
Motor Vehicles	2,312	2,300	2,312
Leased Assets	6,182	4,500	4,829
Library Resources	4,459	4,500	4,535
	<u>90,154</u>	<u>95,000</u>	<u>94,835</u>

8 Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	124,727	275,676	145,050
Short-term Bank Deposits	80,000	80,000	80,000
Cash and cash equivalents for Cash Flow Statement	<u>204,727</u>	<u>355,676</u>	<u>225,050</u>

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

Of the \$204,727 Cash and Cash Equivalents, \$11,435 is held by the School on behalf of the Northwest Literacy Centre. See note 20 for details of how the funding received for the cluster has been spent in the year.

Henderson South School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

9 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	5,594	3,500	2,226
Interest Receivable	1,482	400	380
Teacher Salaries Grant Receivable	106,557	93,000	94,065
	<u>113,633</u>	<u>96,900</u>	<u>96,671</u>
Receivables from Exchange Transactions	7,076	3,900	2,606
Receivables from Non-Exchange Transactions	106,557	93,000	94,065
	<u>113,633</u>	<u>96,900</u>	<u>96,671</u>

10 Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	800	1,500	1,178
	<u>800</u>	<u>1,500</u>	<u>1,178</u>

11 Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	80,572	-	-
Total Investments	<u>80,572</u>	<u>-</u>	<u>-</u>

Henderson South School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	58,737	43,829	-	-	(4,410)	98,156
Furniture and Equipment	150,602	7,434	-	-	(29,265)	128,771
Information and Communication Technology	106,843	22,479	(1,508)	-	(43,525)	84,289
Motor Vehicles	5,780	-	-	-	(2,312)	3,468
Leased Assets	11,831	9,459	(1,883)	-	(6,182)	13,225
Library Resources	31,751	3,926	-	-	(4,459)	31,218
Balance at 31 December 2019	365,544	87,127	(3,391)	-	(90,153)	359,127

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	-	-	-
Buildings	175,106	(76,950)	98,156
Furniture and Equipment	627,639	(498,868)	128,771
Information and Communication Technology	474,407	(390,118)	84,289
Motor Vehicles	11,560	(8,092)	3,468
Leased Assets	20,689	(7,464)	13,225
Library Resources	81,312	(50,094)	31,218
Balance at 31 December 2019	1,390,713	(1,031,586)	359,127

The Board considers that no assets have suffered an impairment during the year.

The net carrying value of equipment held under a finance lease is \$13,225 (2018: \$11,831).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	60,838	1,671	-	-	(3,772)	58,737
Furniture and Equipment	106,532	77,593	(4,145)	-	(29,386)	150,594
Information and Communication Technology	114,833	43,986	(1,979)	-	(50,001)	106,839
Motor Vehicles	8,092	-	-	-	(2,312)	5,780
Leased Assets	7,358	9,302	-	-	(4,829)	11,831
Library Resources	27,279	10,927	(1,908)	-	(4,535)	31,763
Balance at 31 December 2018	324,932	143,479	(8,032)	-	(94,835)	365,544

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	131,277	(72,540)	58,737
Furniture and Equipment	620,205	(469,603)	150,602
Information and Communication Technology	455,035	(348,192)	106,843
Motor Vehicles	11,560	(5,780)	5,780
Leased Assets	21,084	(9,253)	11,831
Library Resources	77,386	(45,635)	31,751
Balance at 31 December 2018	1,316,547	(951,003)	365,544

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

13 Intangible Assets

The School's intangible assets are made up of acquired computer software.

2019	Acquired software \$	Internally generated software \$	Total \$
Cost			
Balance at 1 January 2018	5,620	-	5,620
Additions	3,795	-	3,795
Disposals	-	-	-
Balance at 31 December 2018/1 January 2019	9,415	-	9,415
Additions	-	-	-
Disposals	(5,620)	-	(5,620)
Balance at 31 December 2019	3,795	-	3,795
Accumulated Amortisation and impairment losses			
Balance at 1 January 2018	4,677	-	4,677
Amortisation expense	-	-	-
Disposals	-	-	-
Impairment losses	878	-	878
Balance at 31 December 2018/1 January 2019	5,555	-	5,555
Amortisation expense	380	-	380
Disposals	(5,240)	-	(5,240)
Impairment losses	-	-	-
Balance at 31 December 2019	695	-	695
Carrying amounts			
At 1 January 2018	943	-	943
At 31 December 2018/ 1 January 2019	3,860	-	3,860
At 31 December 2019	3,100	-	3,100

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2018 \$nil)

14 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	14,928	14,900	14,905
Accruals	5,800	5,800	5,650
Banking Staffing Overuse	16,641	25,000	17,435
Employee Entitlements - Salaries	112,730	99,200	108,338
Employee Entitlements - Leave Accrual	15,133	15,000	12,204
	<u>165,232</u>	<u>159,900</u>	<u>158,532</u>
Payables for Exchange Transactions	<u>165,232</u>	<u>159,900</u>	<u>158,532</u>
	<u>165,232</u>	<u>159,900</u>	<u>158,532</u>

The carrying value of payables approximates their fair value.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

15 Borrowings

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Due in One Year	8,270	-	-
Due Beyond One Year	33,078	-	-
	<u>41,348</u>	<u>-</u>	<u>-</u>

The school has borrowings at 31 December 2019 of \$41,348 (31 December 2018: \$nil). This loan is from the Energy Efficiency and Conservation Authority for the purpose of replacing the school's existing lighting with LED alternatives. The loan is unsecured, interest is 0% per annum and the loan is payable in equal instalments of \$2,067.

16 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	250	-	250
	<u>250</u>	<u>-</u>	<u>250</u>

17 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	163,667	163,667	142,376
Increase/(decrease) to the Provision During the Year	2,289	21,500	22,291
Use of the Provision During the Year	-	(3,167)	(1,000)
Provision at the End of the Year	<u>165,956</u>	<u>182,000</u>	<u>163,667</u>
Cyclical Maintenance - Current	18,270	135,000	27,045
Cyclical Maintenance - Term	<u>147,686</u>	<u>47,000</u>	<u>136,622</u>
	<u>165,956</u>	<u>182,000</u>	<u>163,667</u>

18 Finance Lease Liability

The school has entered into a number of finance lease agreements for teacher laptops.
Minimum lease payments payable (includes interest portion):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	7,508	7,500	6,316
Later than One Year and no Later than Five Years	8,154	850	5,417
	<u>15,662</u>	<u>8,350</u>	<u>11,733</u>

Henderson South School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

19 Funds Held for Capital Works Projects

During the year the school received no funding from the Ministry of Education for capital works projects.

					BOT Contribution/ (Write-off to R&M)	Closing Balances
	2019	Opening Balances \$	Receipts from MoE \$	Payments \$		\$
Roofing Walkway	<i>Completed</i>	-	27,762	27,762	-	-
Totals		-	27,762	27,762	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-
-
-

					BOT Contribution/ (Write-off to R&M)	Closing Balances
	2018	Opening Balances \$	Receipts from MoE \$	Payments \$		\$
Block 2 Roof Replacement	<i>Completed</i>	151,566	16,841	168,407	-	-
Totals		151,566	16,841	168,407	-	-

20 Funds Held on Behalf of Northwest Literacy Centre

Henderson South School is the host school and holds funds received from the Ministry of Education on behalf of the Northwest Literacy Centre. One full-time and two part-time teachers of Literacy are based at this Centre which services a catchment area of 27 schools.

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held at Beginning of the Year	7,041	-	8,253
Funds Received from Cluster Members	-	-	(15,713)
Funds Received from MoE	14,732	14,732	14,501
Funds Spent on Behalf of the Cluster	10,338	7,732	-
Funds Held at Year End	11,435	7,000	7,041

(2018: An overseas trip was made by 2 RTLit teachers to attend a conference held in Perth, Australia.)

21 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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

22 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 \$
<i>Board Members</i>		
Remuneration	3,295	2,950
Full-time equivalent members	0.11	0.11
<i>Leadership Team</i>		
Remuneration	338,812	325,434
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	342,107	328,384
Total full-time equivalent personnel	3.11	3.11

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:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	-	-

Other Employees

No other employee received total remuneration over \$100,000 (2018: Nil).

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

23 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

24 Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2019.
(Contingent liabilities and assets as 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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

25 Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2018: nil)

26 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.

Breakdown of equity and further information

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Contributed Capital			
Balance at 1 January			
Capital contribution furniture & equipment	3,993	-	19,500
Capital contribution other	-	-	-
Repayment of Capital	-	-	-
Balance 31 December	3,993	-	19,500
Accumulated surplus/(deficit)			
Balance at 1 January	361,412	476,424	476,423
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9	-	-	-
Adjusted balance at 1 January	361,412	476,424	476,423
Surplus/(deficit) for the year	8,968	(35,793)	(134,511)
Balance 31 December	370,380	440,631	341,912
Other Equity reserves			
Balance at 1 January	-	-	-
Reserve Graduate scholarship	-	-	-
Balance 31 December	-	-	-
Total equity	374,373	440,631	361,412

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

27 Financial Instruments

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and Cash Equivalents	204,727	355,676	225,050
Receivables	113,633	96,900	96,671
Investments - Term Deposits	80,572	-	-
Total Financial assets measured at amortised cost	398,932	452,576	321,721
Financial liabilities measured at amortised cost			
Payables	165,232	159,900	158,532
Borrowings - Loans	41,348	-	-
Finance Leases	14,091	5,417	11,733
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	220,671	165,317	170,265

28 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.

29 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 11 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 13 Investments: 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.

The measurement categories and carrying amounts for financial liabilities have not changed between the closing 31 Dec 2018 and opening 1 Jan 2019 dates as a result of the transition to PBE IFRS 9.

30 Comparatives

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

31 Failure to comply with section 87 of the Education Act 1989

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.

Independent Auditor's Report

To the readers of Henderson South Primary School's Financial statements For the year ended 31 December 2019

The Auditor-General is the auditor of Henderson South Primary School (the School). The Auditor-General has appointed me, Brendon Foy, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 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; 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 Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 27 July 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matters. 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 28 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, and kiwisport 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

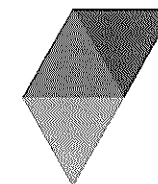
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing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

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



Brendon Foy
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance Reporting



School Name:	Henderson South School - 2019	School Number:	1310
Strategic Aim:	All students are able to access The New Zealand Curriculum as evidenced in relation to National Curriculum Levels.		
Annual Aim:	To maintain the achievement levels of Early, At or Advanced in National Curriculum levels for Writing across the school at 90% or more.		
Target:	<p>All students that were at pre as evidenced by NZC 2018 will make overall progress in 2019. By using Curriculum Levels from the NZC our students will be achieving at 90% or more in early, at or above. Our OTJs will not be based on Curriculum Levels and will be supported with a variety forms of evidence across the curriculum.</p> <p>To improve the standard of writing proficiency which will include all the conventions, deeper and surface features of writing.</p> <p>To build the capacity of teachers so they can deliver quality writing programmes throughout the whole school.</p>		
Baseline Data:	<p>Analysis of school wide data in November 2018 which was based on NZ Curriculum Levels are at 97.15% (273/281) for students that were achieving Early, At and Advanced. Our target for 2018 was to reach 100%. A continued focus will be made for our Year 4s which have achieved 88% (Early, At and Advanced in NZC Levels). All other year groups were achieving between 88% - 95.6% as evidenced by NZC Levels.</p> <p>Analysis of the data indicates:</p> <ul style="list-style-type: none"> Compared to the interim data for 2019 whole school PRE at 4.7%(13/276), EARLY 27.7% (76/276), AT 41.6%(115/276) ADVANCED 26% (72/276), our EOY data shows our PRE learners have decreased to 0.6% (2/316) EARLY 20% (64/316), AT 55% (176/316), ADVANCED 23% (74/316) this is a favourable improvement. All areas except Advanced have made an improvement. The cohort is a larger EOY group which could account for the 3% difference. All students are identified as Target Students and receive one-to-one assistance or have daily scheduled time working with a T.Aide. We have one student on correspondence. Students identified as EARLY are in fact working within their respective curriculum levels and therefore sit on the continuum between the beginning and the at of the curriculum level. Overall for our 2019 year it is clear that we have been able to maintain levels of achievement above 90% and 99%. E 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Reviewed all existing documentation.</p> <p>Assessed the whole school cold sample writing and the moderated using the NZC exemplars.</p> <p>Set and monitored target groups regularly</p> <p>Our ISCOLs work alongside their partnered teachers to monitor target group progress and help build teacher capacity incorporating the Leadership Coaching and Growth Model in classes.</p> <p>On-going professional development.</p> <p>We have had three years of ministry funded PLD which has vastly improved teacher capacity and writing levels for our students</p>	<p>Have continued to incorporate The Writing Book by Sheena Cameron as a major teacher resource.</p> <p>Implemented PD at staff meetings to discuss the moderation of writing levels to gain rigor.</p> <p>Teachers knowledge and skills for teaching writing has improved teacher capacity.</p> <p>Across the school our writing for students attaining Early, AT or Advanced is at 98.6%. We have been able to maintain levels above our target goal which was 90%.</p> <p>Our Year 4 focus group has improved from 72% - 96%</p>	<p>We have built the capacity for teachers to use their coaching and mentoring abilities in order to discuss issues in class and for in class observations with class lessons. All teachers are keen to improve their ability to teach writing and to improve achievement levels in their classes. We are currently aligning our coaching culture with our teaching practise to improve achievement</p> <p>Writing has traditionally been problematic with regard to maintaining teacher capacity in this subject area. As a result, achievement levels have suffered. I am pleased that with the on-going PD and moderation that there has been vast improvement made in levels of achievement and an increase in teacher ability to teach writing.</p> <p>Regular discussions at a PLG and staff level has allowed the staff to be reflective and to share great practice.</p>	<p>Students need to be very specific when they set their goals for the term at Goal Setting Night.</p> <p>Students need to be encouraged to use their indicators that will be placed in the back of their Writing books and to tick/date them as they complete each indicator. Teachers should make their learning visible in class with examples of great writing at different levels so that children can model off these.</p> <p>Continue to use deliberate acts of teaching and to employ the use of a learning focused Learning Intention, Success Criteria and self and peer assessment.</p> <p>PD will be focused and based on student and teacher needs.</p> <p>Students will improve term by term setting goals for themselves, all goals will be monitored and tracked by the teacher, DPs and Principal.</p>

Planning for next year:

Planned PD for writing based on needs of the teachers and students.

Compile examples of student writing to ascertain curriculum levels for teachers to use in forming a judgement.

Keep aiming to achieve 90% and above for Early At and Advanced levels of achievement for all students using the National Curriculum Levels.

Continue to improve in all areas of writing for students and teachers.

Maintain the use of LIs, SCs and assessing when teaching.

Use Coaching Culture to build relationships, help solve and provide support for teachers and students.

Henderson South School

Kiwisport Report

For the year ended 31 December 2019

Kiwisport is a Government funding initiative to support students' participation in organized sport. In 2019 the school received total Kiwisport funding of \$4,113 (excl GST).

The Kiwisport funding was used for buying sports equipment and sports uniforms. Total amount spent was \$3,750 (excl GST).