

# Annual Report

Huia Range School  
For the year ended 31 December 2018

## School Directory

**Ministry Number:** 1662  
**Principal:** Robyn Forsyth  
**School Address:** Cole Street, Dannevirke  
**School postal code:** 4930  
**School Phone:** 06-3746444  
**School Email:** office@huiarange.school.nz

## Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Naioma Chase	Chair person	Re-elected	May 2019
Robyn Forsyth	Principal ex officio	Principal	
Belinda Crosswell	Parent Rep	Elected	May 2019
John Tatere	Parent Rep	Appointed	May 2019
Hayden Macdonald	Parent Rep	Elected	May 2019
Liz Jackson	Parent Rep	Elected	May 2019
Lindsey Randall	Staff Rep	Elected	May 2019

**Accountant / Service Provider:** School Support Ltd

# Huia Range School

## Annual Report - For the year ended 31 December 2018

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# Statement of Responsibility

## Huia Range School

For the year ended 31 December 2018

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

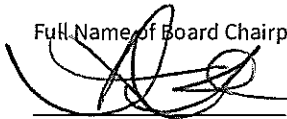
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

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

Naioma Chase

Full Name of Board Chairperson



Signature of Board Chairperson

Date: 4/9/19

Robyn Forsyth

Full Name of Principal



Signature of Principal

Date: 4/9/19

# Statement of Comprehensive Revenue and Expense

## Huia Range School

For the year ended 31 December 2018

	NOTES	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>Revenue</b>				
Government Grants	1	2,256,447	2,173,873	2,136,084
Locally Raised Funds	2	52,626	49,398	39,987
Interest Earned		3,638	3,000	3,130
<b>Total Revenue</b>		<b>2,312,710</b>	<b>2,226,271</b>	<b>2,179,201</b>
<b>Expenses</b>				
Locally Raised Funds	2	7,230	66,289	5,265
Learning Resources	3	1,634,503	1,656,521	1,563,334
Administration	4	130,556	116,800	116,649
Finance		1,967	200	2,350
Property	5	403,978	427,306	391,038
Depreciation	6	91,944	69,939	69,939
Loss on Disposal of Property, Plant & Equipment		-	-	198
<b>Total Expenses</b>		<b>2,270,177</b>	<b>2,337,055</b>	<b>2,148,773</b>
<b>Net Surplus/(Deficit) for the year</b>		<b>42,533</b>	<b>(110,784)</b>	<b>30,428</b>
<b>Other Comprehensive Revenue and Expense</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>42,533</b>	<b>(110,784)</b>	<b>30,428</b>

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

# Statement of Changes in Net Assets/Equity

**Huia Range School**

**For the year ended 31 December 2018**

	2018 ACTUAL \$	BUDGET 2018 (UNAUDITED) \$	2017 ACTUAL \$
<b>Equity</b>			
Balance at 1 January	791,638	791,638	756,108
Total Comprehensive Revenue and Expense for the Year	42,533	(110,784)	30,428
Capital Contributions from the Ministry of Education	9,546	110,784	5,102
Equity at 31 December	843,717	791,638	791,638
<b>Retained Earnings</b>	843,717	791,638	791,638
<b>Equity at 31 December</b>	843,717	791,638	791,638

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

# Statement of Financial Position

## Huia Range School As at 31 December 2018

	NOTES	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	472,160	515,796	515,796
Accounts Receivable	8	84,522	77,088	77,088
GST Receivable		8,870	31,598	31,598
Prepayments		964	8,815	8,815
Inventories	9	2,368	4,674	4,674
Funds Held for Capital Works Project	15	14,354	-	-
<b>Total Current Assets</b>		<b>583,238</b>	<b>637,971</b>	<b>637,971</b>
<b>Current Liabilities</b>				
Accounts Payable	11	108,982	184,901	184,901
Revenue Received in Advance	12	4,470	11,698	11,698
Provision for Cyclical Maintenance	13	42,762	20,113	20,113
Finance Lease Liability - Current Portion	14	10,417	22,540	22,540
Funds held for Capital Works Projects	15	-	22,810	22,810
<b>Total Current Liabilities</b>		<b>166,631</b>	<b>262,062</b>	<b>262,062</b>
<b>Working Capital Surplus/(Deficit)</b>		<b>416,607</b>	<b>375,909</b>	<b>375,909</b>
<b>Non-Current Assets</b>				
Property, Plant and Equipment	10	501,307	503,538	503,538
<b>Total Non-Current Assets</b>		<b>501,307</b>	<b>503,538</b>	<b>503,538</b>
<b>Non-Current Liabilities</b>				
Provision for Cyclical Maintenance	13	70,563	75,725	75,725
Finance Lease Liability	14	3,634	12,084	12,084
<b>Total Non-Current Liabilities</b>		<b>74,197</b>	<b>87,809</b>	<b>87,809</b>
<b>Net Assets</b>		<b>843,717</b>	<b>791,638</b>	<b>791,638</b>
<b>Equity</b>				
Equity		843,717	791,638	791,638
<b>Total Equity</b>		<b>843,717</b>	<b>791,638</b>	<b>791,638</b>

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

# Statement of Cashflows

## Huia Range School

For the year ended 31 December 2018

	NOTES	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>Statement of Cashflows</b>				
<b>Cashflows from Operating Activities</b>				
Government Grants		613,524	568,829	595,950
Locally Raised Funds		52,626	13,891	40,890
Goods & Services Tax (net)		22,728	-	(22,858)
Payments to Employees		(285,833)	(302,355)	(247,009)
Payments to Suppliers		(310,448)	(109,264)	(175,614)
Cyclical Maintenance Payments in the Year		-	(75,171)	-
Interest Paid		(1,967)	(200)	(2,350)
Interest Earned		3,638	3,000	3,130
Net Cash from / (to) Operating Activities		94,268	98,730	192,139
<b>Cashflows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(89,713)	(60,289)	(81,605)
Net Cash from / (to) Investing Activities		(89,713)	(60,289)	(81,605)
<b>Cashflows from Financing Activities</b>				
Furniture and Equipment Grant		9,546	-	5,102
Finance Lease Payments		(20,573)	(38,441)	(14,343)
Funds Held for Capital Works Projects		(37,164)	-	22,810
Net cash from / (to) Financing Activities		(48,191)	(38,441)	13,569
Net Increase/(Decrease) in Cash and Cash Equivalents		(43,636)	-	124,103
Cash and Cash Equivalents at the Beginning of the Year	7	515,796	515,797	391,693
Cash and Cash Equivalents at the End of the Year	7	472,160	515,797	515,797

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.

# Statement of Accounting Policies

## Huia Range School

For the year ended 31 December 2018

### a) Reporting Entity

Huia Range School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

### b) Basis of Preparation

#### Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

#### Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

#### Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

#### PBE Accounting Standards Reduced Disclosure Regime

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

#### Measurement Base

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

#### Presentation Currency

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

#### Specific Accounting Policies

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

#### Critical Accounting Estimates And Assumptions

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

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

### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 14.

#### *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 1.

### **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**

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 is comprised of stationery. 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) Property, plant and equipment**

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

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

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

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

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

### Leased Assets

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

### Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	50 years
Furniture and Equipment	3-10 years
Information and Communication Technology	3-5 years
Other Equipment	5-20 years
Leased Assets held under a Finance Lease	3-5 years
Library Resources	12.5% Diminishing value

**j) 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.

**k) 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.

**l) 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.

**m) Revenue Received in Advance**

Revenue received in advance relates to fees received from students families 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.

**n) 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).

**o) Financial Assets and Liabilities**

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

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

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

**p) 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.

**q) Budget Figures**

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

**r) 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.

# Notes to the Financial Statements

## Huia Range School For the year ended 31 December 2018

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>1. Government Grants</b>			
Operational Grants	570,666	535,773	540,417
Teachers' Salary Grants	1,321,333	1,321,333	1,275,545
Use of Land and Buildings Grants	286,711	283,711	276,776
Other MOE Grants	77,737	33,056	43,346
<b>Total Government Grants</b>	<b>2,256,447</b>	<b>2,173,873</b>	<b>2,136,084</b>
	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$

## 2. Locally Raised Funds

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

### Revenue

Donations	19,522	5,000	2,732
Fundraising	4,646	5,000	5,182
Trading	9,376	8,000	7,876
Activities	19,082	31,398	24,197
<b>Total Revenue</b>	<b>52,626</b>	<b>49,398</b>	<b>39,987</b>

### Expenses

Activities	-	40,289	-
Trading	7,186	26,000	4,416
Fundraising	43	-	849
<b>Total Expenses</b>	<b>7,230</b>	<b>66,289</b>	<b>5,265</b>

<b>Surplus/ (Deficit) for the year Locally Raised Funds</b>	<b>45,396</b>	<b>(16,891)</b>	<b>34,722</b>
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	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
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## 3. Learning Resources

Curricular	38,149	65,990	37,914
Equipment Repairs	1,776	2,000	1,971
Information and Communication Technology	-	2,500	3,343
Extra-Curricular Activities	34,077	29,200	35,859
Library Resources	1,320	800	180
Employee Benefits - Salaries	1,545,974	1,542,601	1,470,542
Staff Development	13,207	13,430	13,525
<b>Total Learning Resources</b>	<b>1,634,503</b>	<b>1,656,521</b>	<b>1,563,334</b>

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>4. Administration</b>			
Audit Fee	4,730	4,750	4,590
Board of Trustees Fees	7,150	4,050	3,885
Board of Trustees Expenses	7,087	11,900	11,695
Communication	4,821	5,750	5,720
Consumables	20,192	15,800	15,145
Other	13,958	9,550	8,833
Employee Benefits - Salaries	55,524	55,000	55,493
Insurance	13,295	6,000	6,539
Service Providers, Contractors & Consultancy	3,800	4,000	4,749
<b>Total Administration</b>	<b>130,556</b>	<b>116,800</b>	<b>116,649</b>

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>5. Property</b>			
Caretaking and Cleaning Consumables	32,502	34,000	28,452
Consultancy and Contract Services	1,869	4,000	950
Cyclical Maintenance Expense	17,487	26,940	19,227
Grounds	22,726	18,700	15,934
Heat, Light and Water	14,494	17,895	13,371
Rates	7,109	4,500	5,947
Repairs and Maintenance	2,983	6,560	6,730
Use of Land and Buildings	283,711	283,711	276,776
Employee Benefits - Salaries	21,096	31,000	23,651
<b>Total Property</b>	<b>403,978</b>	<b>427,306</b>	<b>391,038</b>

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

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>6. Depreciation of Property, Plant &amp; Equipment</b>			
Furniture and Equipment	22,757	2,645	2,645
Other Equipment	-	10,090	10,090
Information and Communication Technology	42,080	35,386	35,386
Building Improvements	7,509	7,509	7,509
Library Resources	1,970	1,598	1,598
Leased Assets	17,628	12,711	12,711
<b>Total Depreciation of Property, Plant &amp; Equipment</b>	<b>91,944</b>	<b>69,939</b>	<b>69,939</b>

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>7. Cash &amp; Cash Equivalents</b>			
Cash on hand	200	50	50
Bank Current Account	25,004	2,227	2,227
Bank Call Account	446,956	513,519	513,519
Cash and cash equivalents for Cash Flow Statement	472,160	515,796	515,796

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

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>8. Accounts Receivable</b>			
<b>Accounts Receivable</b>			
Receivables from Debtors	1,011	492	492
Teachers Salaries Grant Receivable	83,511	76,596	76,596
Total Accounts Receivable	84,522	77,088	77,088

**Accounts Receivable**

Receivables from Exchange Transactions	1,011	492	492
Receivables from Non-Exchange Transactions	83,511	76,596	76,596
Total	84,522	77,088	77,088

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>9. Inventories</b>			
Stationery	2,368	4,674	4,674
Total Inventories	2,368	4,674	4,674

## 10. Property, Plant & Equipment

	Opening Value	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2018</b>	\$	\$	\$	\$	\$	\$
Furniture & Equipment	46,861	73,591	-	-	(22,757)	97,695
Information & Communication	81,704	11,556	-	-	(42,081)	51,179
Buildings Improvements - Crown	328,789	-	-	-	(7,509)	321,281
Leased Assets	34,996	-	-	-	(17,628)	17,368
Library Resources	11,188	4,566	-	-	(1,969)	13,785
<b>Balance at 31 December 2018</b>	<b>503,538</b>	<b>89,713</b>	<b>-</b>	<b>-</b>	<b>(91,944)</b>	<b>501,307</b>

	Cost or Valuation	Accumulated Depreciation	Net Book
<b>2018</b>	\$	\$	\$
Furniture & Equipment	570,422	(472,727)	97,695
Information & Communication	481,575	(430,397)	51,178
Buildings Improvements - Crown	375,465	(54,184)	321,281
Leased Assets	61,715	(44,347)	17,368
Library Resources	46,981	(33,196)	13,785
<b>Balance at 31 December 2018</b>	<b>1,536,158</b>	<b>(1,034,851)</b>	<b>501,307</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2017</b>	\$	\$	\$	\$	\$	\$
Furniture and Equipment	11,427	10,949	-	-	(2,645)	19,731
Other Equipment	32,531	4,685	-	-	(10,090)	27,126
Information and Communication Technology	52,880	64,210	-	-	(35,386)	81,704
Buildings Improvements - Crown	336,298	-	-	-	(7,509)	328,789
Technology Department	1	-	-	-	-	1
RTL B Department	3	-	-	-	-	3
Leased Assets	33,124	14,583	-	-	(12,711)	34,996
Library Resources	11,223	1,761	(198)	-	(1,598)	11,188
<b>Balance at 31 December 2017</b>	477,487	96,188	(198)	-	(69,939)	503,538

	Cost or Valuation	Accumulated Depreciation	Net Book Value
<b>2017</b>	\$	\$	\$
Furniture and Equipment	195,867	(176,136)	19,731
Other Equipment	290,262	(263,136)	27,126
Information and Communication Technology	470,021	(388,317)	81,704
Buildings Improvements - Crown	375,464	(46,675)	328,789
Technology Department	3,240	(3,239)	1
RTL B Department	7,462	(7,459)	3
Leased Assets	61,715	(26,719)	34,996
Library Resources	42,414	(31,226)	11,188
<b>Balance at 31 December 2017</b>	1,446,445	(942,907)	503,538

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
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**11. Accounts Payable****Accounts Payable**

Operating Creditors	3,984	76,583	76,583
Accruals	4,730	4,590	4,590
Banking Staffing Overuse	15,428	27,132	27,132
Employee Entitlements - Salaries	83,511	76,596	76,596
Employee Entitlements - Leave Accrual	1,328	-	-
<b>Total Accounts Payable</b>	<b>108,982</b>	<b>184,901</b>	<b>184,901</b>

**Accounts Payable**

Payables for Exchange Transactions	108,982	184,901	184,901
<b>Total</b>	<b>108,982</b>	<b>184,901</b>	<b>184,901</b>

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
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**12. Revenue Received in Advance**

Grants in Advance - Ministry of Education	4,470	11,698	11,698
<b>Total Revenue Received in Advance</b>	<b>4,470</b>	<b>11,698</b>	<b>11,698</b>

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
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**13. Provision for Cyclical Maintenance**

Provision at Start of the Year	95,838	76,611	76,611
Increase/ (decrease) to Provision During the Year	17,487	19,227	19,227
<b>Provision at the end of the year</b>	<b>113,325</b>	<b>95,838</b>	<b>95,838</b>

**Total Provision**

Cyclical Maintenance - Current	42,762	20,113	20,113
Cyclical Maintenance - Term	70,563	75,725	75,725
<b>Total</b>	<b>113,325</b>	<b>95,838</b>	<b>95,838</b>

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
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**14. Finance Lease Liability**

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

No Later than One Year	10,417	22,540	22,540
Later than One Year and no Later than Five Years	4,505	12,084	14,922
Later than Five Years	-	-	-
<b>Total</b>	<b>14,922</b>	<b>34,624</b>	<b>37,462</b>

### 15. Funds held for Capital Works Projects

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

		2018	Opening Balances	Receipts from MOE	Payments	BOT Contributions	Closing Balance
			\$	\$	\$	\$	\$
Block A Underfloor Insulation	Closed		1,250	430	-1,680	-	-
Block A Electrical & Security	Closed		-6,413	6,413	-	-	-
Block A Verandah Extension	<i>In progress</i>		-2,406	3,003	-6,300	-	-5,703
Special Needs Mods	Closed		-2,119	3,829	-1,710	-	-
Carpet Replacement Block A, C & D2	Closed		1,898	-	-1,898	-	-
Sewer Drain Replacement	<i>In progress</i>		30,600	-	-39,251	-	-8,651
<b>Total</b>			<b>22,810</b>	<b>13,675</b>	<b>-50,839</b>	<b>-</b>	<b>-14,354</b>

#### Represented by:

Funds Held on Behalf of the Ministry of Education

-

Funds due from the Ministry of Education

-14,354

**-14,354**

	2017	Opening Balances	Receipts from MOE	Payments	BOT Contribution	Closing Balances
		\$	\$	\$	\$	\$
Block A Underfloor Insulation	<i>in progress</i>	-	22,050	20,800	-	1,250
Block A Electrical & Security	<i>in progress</i>	-	82,800	89,213	-	-6,413
Sewer Drain Replacement	<i>in progress</i>	-	30,600	-	-	30,600
Block A Verandah Extension	<i>in progress</i>	-	68,400	70,806	-	-2,406
Special Needs Mods	<i>in progress</i>	-	39,631	41,750	-	-2,119
Carpet Replacement Block A, C & D2	<i>in progress</i>	-	64,800	62,902	-	1,898
Lighting Upgrade	Closed	-	47,552	47,552	-	-
<b>Totals</b>		-	<b>355,833</b>	<b>333,023</b>	-	<b>22,810</b>

## 16. 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.

## 17. Remuneration

### Key management personnel compensation

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

	2018	2017
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	7,150	3,885
Full-time equivalent members	0.06	0.08
<i>Leadership Team</i>		
Remuneration	228,062	217,544
Full-time equivalent members	2	2
<i>Total key management personnel remuneration</i>	235,212	221,429
<i>Total full-time equivalent personnel</i>	2.06	2.08

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

### Principal

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

	2018	2017
	Actual	Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	160 - 170	130 - 140
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

### Other Employees

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

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

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

### 18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2018 Actual	2017 Actual
Total	\$5,000	\$4,500
Number of People	1	1

### 19. Contingencies

#### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited. The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed. To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

(Contingent liabilities and assets at 31 December 2017: nil).

## 20. Commitments

### a) Capital Commitments

As at 31 December 2018 the Board has entered into no (nil) new contract agreements for capital works.

As at 31 December 2017 the Board has entered into contract agreements for capital works as follows:

(a) \$24,500 contract to have Underfloor Insulation installed in Block A as agent for the Ministry of Education. This project is fully funded by the Ministry and \$22,050 has been received of which \$20,800 has been spent on the project to date, therefore the Board has a commitment for \$3,700.

(b) \$92,000 contract to have and Electrical & Security Upgrade to Block A as agent for the Ministry of Education. This project is fully funded by the Ministry and \$82,800 has been received of which \$89,213 has been spent on the project to date, therefore the Board has a commitment for \$2,787.

(c) \$34,000 contract to have the Sewer Drain replaced as agent for the Ministry of Education. This project is fully funded by the Ministry and \$30,600 has been received of which \$Nil has been spent on the project to date, therefore the Board has a commitment for \$34,000.

(d) \$72,000 contract to have Blocks A, C & D Carpets replaced as agent for the Ministry of Education. This project is fully funded by the Ministry and \$64,800 has been received of which \$62,902 has been spent on the project to date, therefore the Board has a commitment for \$9,098.

(e) \$28,291 contract to have Special Needs Modifications as agent for the Ministry of Education. This project is fully funded by the Ministry and \$39,631 has been received of which \$41,750 has been spent on the project to date, therefore the Board has a commitment for \$Nil.

(f) \$70,806 contract to have a Verandah Extension to Block A as agent for the Ministry of Education. This project is fully funded by the Ministry and \$68,400 has been received of which \$70,806 has been spent on the project to date, therefore the Board has a commitment for \$Nil.

### b) Operating Commitments

As at 31 December 2018 the Board has entered into no (nil) operating commitments.

(Operating commitments as at 31 December 2017: nil)

## 21. 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.

## 22. Financial Instruments

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

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>Loans and Receivables</b>			
Cash and Cash Equivalents	472,160	515,796	515,796
Receivables	84,522	77,088	77,088
<b>Total Loans and Receivables</b>	<b>556,682</b>	<b>592,884</b>	<b>592,884</b>

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>Financial Liabilities Measured at Amortised Cost</b>			
Payables	108,982	184,901	184,901
Finance Leases	14,051	34,624	34,624
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>123,033</b>	<b>219,525</b>	<b>219,525</b>

## 23. Events after Balance Date

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

## 24. Breach of Law - Failure to meet Statutory Reporting Deadline

The Board of Trustees did not comply with Section 87C of the Education Act, in that it did not submit its Annual Financial Statements to the Secretary by 31 May 2019.

# Kiwisport Statement

**Huia Range School**

**For the year ended 31 December 2018**

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

In 2018, the school received total Kiwisport funding of \$4,290 (excluding GST). The funding was spent on providing every child with swimming lessons and the bus to the seven aside tournament where every year 5 to 8 could participate.

# Analysis of Variance

**Huia Range School**

**For the year ended 31 December 2018**

# Huia Range School Academic Targets 2018 - Analysis of Variance Reporting

## Focus: Reading

To raise student achievement and develop each child's potential with a strong focus on reading, writing and mathematics, through a balanced curriculum and rich learning experiences.

### Annual Aim:

1. To increase the number of year 2 students achieving at or above their chronological age by 1 Dec, 2018
2. To increase the number of students achieving at or above Reading Recovery level 12 in reading by 1 Dec, 2018
3. To increase the number of year 4 students achieving at or above their chronological age by 1 Dec, 2018

2018 Target 1 *The 2018 group of Year 1/2 Maori students identified from 2017 as being from level 6 to level 11 will make accelerated progress and be achieving at their chronological age by 1 Dec, 2018.*

2018 Target 2 *Children that have started at Huia Range School in the term 1, 2018 cohort will be at level 12 by 1 Dec, 2018.*

2018 Target 3 *The 2018 group of Year 4 Maori boys identified from 2017 as being between 1 and 10 levels below expectation will make accelerated progress and be achieving at their chronological age by the end of 2018.*

### Baseline data from 2017: (Target students in red)

#### 2018 Final data

Year 2 69% of boys are achieving below or well below the standard.  
67% of Maori are achieving below or well below the standard.  
52% of all year 2 students are achieving below or well below the standard.

Year 2 35% of boys are achieving below or well below the standard.  
26% of Maori are achieving below or well below the standard.  
23% of all year 2 students are achieving below or well below the standard.

Year 1 72% of boys are achieving below or well below the standard.  
67% of Maori are achieving below or well below the standard.  
55% of all year 1 students are achieving below or well below the standard.

Year 1 18% of boys are achieving below or well below the standard  
15% of Maori are achieving below or well below the standard.  
12% of all year 6 students are achieving below or well below the standard

Year 4 54% of boys are achieving below or well below the standard.  
71% of Maori are achieving below or well below the standard.

Year 4 50% of boys are achieving below or well below the standard.  
36% of Maori are achieving below or well below the standard.

# Huia Range School Goals 2018 Analysis of Variance Reporting

**Goal 1a - Student Achievement** To raise student achievement and develop each child's potential with a strong focus on reading, writing and mathematics, through a balanced curriculum and rich learning experiences.

Actions (what did we plan to do?)	Actions (What did we actually do?)	Outcomes (what happened?)	Evaluation (where to next?)
<p><b>Review school curriculum to include updated assessment practices and moderation procedures</b></p> <p>Migrate the current school curriculum into Google so all staff have easy access</p> <p>Review is undertaken of the school Vision, and school profile</p> <p>Review is undertaken of Maths, Reading and Writing Curriculum</p> <p>Review is undertaken of The Arts, Health &amp; PE, Science, Social Sciences, Technology, Learning Languages</p> <p>Review is undertaken of assessment and moderation practices</p>	<p>February Old documents removed or sorted into appropriate folders Migration of current school documents started March Migration of documents completed May Review of Vision and school profile has begun. June Review of the Maths document has begun. Review of Reading document is on hold as PLD occurs. Review of Writing completed (finalised in 2017) July Review of Google documentation being undertaken - information isn't obvious and easily available August Continuing Google Review September A full review of Huia Range Google site needs to be undertaken to rationalise the content - new staff are unable to find relevant information without knowing exactly what it is called. Reading documentation started with facilitator. November Unable to work on Google due to wifi problems November 2 Localised curriculum begun with staff</p>	<p>School documentation all added to one folder in Google Docs called school documents.</p> <p>This folder has sub folders under curriculum area, assessment, EOTC, etc.</p> <p>Due to problems all term 4 with wifi and lack of staff this area hasn't been finalised.</p>	<p>Localised curriculum a major development area for 2019.</p> <p>Unit holder of ICT charged with a full review of the Google site across the year.</p>

# Huia Range School Goals 2018 Analysis of Variance Reporting

Actions (what did we plan to do?)	Actions (What did we actually do?)	Outcomes (what happened?)	Evaluation (where to next?)																								
<p><b>Professional Learning for all teachers of reading, specific in-class support provided by Literacy Facilitator.</b></p> <p>Apply for PLD in reading</p> <p>Identify individuals strengths and undertake class observations Identify individual teachers' needs and ensure professional support is addressing these issues.</p> <p>Specific feedback, feed forward, support and modelling in classrooms</p> <p>Identify school-wide needs and address via staff meetings</p> <p>Staff meetings - literacy x 2 per term</p>	<p>February- PLD application for reading completed and sent to MOE Senior Advisor for comment before submission.</p> <p>Identification of individual staff strengths and needs has begun.</p> <p>March- PLD application submitted and awaiting response. Observation of class rooms started</p> <p>May- PLD accepted for full requested - DP congratulated by MOE for excellent submission. PLD facilitator chosen and agreed. 4 hour planning meeting undertaken with facilitator. Full plan in place with dates and programme, including staff meetings agreed for term 2 and 3. Main emphasis on year 1- 3 to begin the programme and ensure our young tamariki are progressing appropriately.</p> <p>June - PAC undertaken with Year 0 -3 classes with permanent teachers and within school CoL teacher. Individual goals set, in-depth 6 year nett analysis begun</p> <p>July- Informal review undertaken in terms of Board reading target students. Focus will remain on NE and year 1 students, but extra 2 staff meetings planned term 2 for all staff revising good reading teaching and practice. PAC to be undertaken in year 2-5 classes week 5 term 2 to determine next steps.</p> <p>August - Report to Board from Reading Intervention Programme (RIP)</p> <p>September - Target students presented to the Board, 'Junior' staff meeting undertaken - phonics and what are the important aspects of a reading programme at a year 1 - 3 level? Full staff meeting undertaken - using the PACT tool place each student on the continuum for one area of reading - justify with your colleague. Full observations and feedback/forward and goal setting undertaken in 6 classrooms.</p> <p>November - End of term 3 target students presented to the Board, Phonics staff meetings undertaken and training of all teacher aides. All students tested and placed on stage level. Groups of classes cross-grouped for more targeted programme.</p> <p>Week 3 term 4 phonics programme begun in all class rooms for 15 - 20 minutes on a daily basis.</p> <p>November 2- Mid term 4 Target students presented to the Board with update related to end of term 2 concerns.</p> <p>PAC undertaken in 7 class rooms - either demonstrating or observing specific aspects of the class/group reading programme. Goals set for discussion/ observation in term 1, 2019. complication - PLD facilitators company has withdrawn from the contract which extended until end of 2019. Options being discussed.</p>	<p>Improved reading pedagogy across the teaching staff and across many of the teacher aides.</p> <p>Developed knowledge of higher/ lower class levels so that teachers understand where children have come from in their reading and where they are trying to get to. This has lead to teachers looking more broadly at what children need to learn, rather than just at their level.</p> <p>Improvement in individual teachers teaching of reading. This was very evident in the discussions held as part of the PAC programme.</p> <p>OTJs in reading at and above expectations:</p> <table><tr><td>Full School</td><td>2017</td><td>2018</td></tr><tr><td>Maori</td><td>64%</td><td>76%</td></tr><tr><td>Boys</td><td>56%</td><td>73%</td></tr><tr><td></td><td>57%</td><td>69%</td></tr></table> <p>Year 1 levels</p> <table><tr><td>All Year 1</td><td>2017</td><td>2018</td></tr><tr><td>Maori</td><td>47%</td><td>88%</td></tr><tr><td>Boys</td><td>33%</td><td>85%</td></tr><tr><td></td><td>31%</td><td>82%</td></tr></table>	Full School	2017	2018	Maori	64%	76%	Boys	56%	73%		57%	69%	All Year 1	2017	2018	Maori	47%	88%	Boys	33%	85%		31%	82%	<p>Target students closely monitored across the year lead to very strong focus from teachers.</p> <p>Increased professional conversation about teaching practice, successes and innovations</p> <p>Teachers again more willing to be involved in conversations with literacy leaders about their practice and more capable of self reflecting on practice</p> <p>Willingness to take on suggestions and work towards achieving goals set by literacy leadership team.</p> <p>This has lead to a significant improvement in the number of children in the target areas to be meeting or above the expected curriculum levels</p>
Full School	2017	2018																									
Maori	64%	76%																									
Boys	56%	73%																									
	57%	69%																									
All Year 1	2017	2018																									
Maori	47%	88%																									
Boys	33%	85%																									
	31%	82%																									

# Huia Range School Goals 2018 Analysis of Variance Reporting

**Goal 1a - Student Achievement** To raise student achievement and develop each child's potential with a strong focus on reading, writing and mathematics, through a balanced curriculum and rich learning experiences.

Actions (what did we plan to do?)	Actions (What did we actually do?)	Outcomes (what happened?)	Evaluation (where to next?)
<p><b>Strengthen Teacher Inquiry</b></p> <p>Undertake Teacher Only Day Professional Development</p> <p>The Within School Teacher to actively participate in additional PD through the CoL</p> <p>Termly staff meetings</p>	<p>February Today successfully undertaken and all staff given copy of the presentation on TAI.</p> <p>Within school teacher has completed first meeting with CoL lead principal, AS teachers and WS teachers.</p> <p>March Met with PLD facilitators - TAI need some form of focus on cultural responsiveness.</p> <p>Sent details of cultural responsiveness from Team Solutions to all teachers. waiting for dates for Maori whanau surveys and class walk throughs</p> <p>May 3 staff meetings undertaken in term1</p> <p>Team Solutions staff meeting 16th May.</p> <p>June TAIs reviewed for all permanent staff and feedback/forward given. Before school meetings undertaken with within school CoL teacher and CoL team.</p> <p>July CoL meeting undertaken 28th June with details agreed in terms of the dates/times/personnel involved with the cultural responsiveness walk throughs.</p> <p>Year 4 + students have undertaken the surveys and staff have the opportunity to complete surveys. Whanau surveys open until mid August for completion.</p> <p>August Data results from survey received, shared with staff and Board. Initial analysis undertaken. In-depth work beginning. Cultural responsiveness walk-throughs undertaken, 2 feedback and 1 feedforward to all teachers. Full results shared with staff.</p> <p>September Teacher inquiries read by principal and suggestions back to individual staff. A number of staff chose to share their inquiries with ERO. Positive comments back to principal from ERO.</p> <p>November Teacher inquiries being completed for 2018 and ready for review by DP/Principal. Beginning to consider goals for 2019.</p> <p>December Two staff presented TAIs to the Board</p>	<p>Some very good reading inquiries undertaken across the year.</p> <p>The inquiries did help focus teachers on improvements in reading at class level. This resulted in an improvement across the school.</p> <p>As part of the inquiries and with the support of the reading facilitator a phonics programme was introduced to all children for 20 minutes each day in term.</p> <p>The benefits from this programme were just starting to be seen in the children's reading as December approached.</p>	<p>TAIs need to be more focussed on reflection, research and professional conversations as opposed to more of a diary recording.</p> <p>A shorter time frame (currently a full year) to focus the inquiry and gain traction rather than the long drawn out process without too much movement/change.</p> <p>The 2019 year will see a TAI for 2 terms with a summary presentation to colleagues and a further 2 term inquiry either growing on the first inquiry or a new focus.</p> <p>Continue to undertake the phonics programme across the school.</p>

## Huia Range School Goals 2018 Analysis of Variance Reporting

**Goal 1a - Student Achievement** To raise student achievement and develop each child's potential with a strong focus on reading, writing and mathematics, through a balanced curriculum and rich learning experiences.

Actions (what did we plan to do?)	Actions (What did we actually do?)	Outcomes (what happened?)	Evaluation (where to next?)
<b>Gifted and Talented</b>  Undertake a review of current Gifted and Talented programmes within the school  Research "Best Fit" Gifted and Talented Definition for our school  Define Gifted and Talented as applies to Huia Range School	February No action  March No action  May/June/July Awaiting review MOE is doing  September Draft of all but the Maori gifted and talented completed.  November Research begun for Maori G&T	Background research and discussion with other schools undertaken.  G&T opportunities at Huia Range School listed partial definition of G&T completed  Maori aspects of G&T being considered	Have as a continuing minor goal for 2019 once Ministry start information in this area

# Huia Range School Goals 2018 Analysis of Variance Reporting

Goal 1b - Student Achievement    Maori Achievement    Maori students are seen in the school and the community as succeeding as Maori

Actions (what did we plan to do?)	Actions (What did we actually do?)	Outcomes (what happened?)	Evaluation (where to next?)
<p><b>Review the effectiveness of implementing Ka Hikitia</b></p> <p>Develop Curriculum document</p> <ul style="list-style-type: none"> <li>- reflect Te Reo and tikanga Maori within all areas of the curriculum</li> </ul> <p>Continue to investigate the possibility of a whanau room</p> <p>Minor developments</p> <ul style="list-style-type: none"> <li>- maori art more visible around the school</li> <li>- tukutuku panelling developed</li> <li>- write a song waiata</li> <li>- develop a school haka</li> <li>- introduce powhiri to all staff</li> <li>- develop whakatauki around learning</li> <li>- introduce karakia</li> </ul>	<p>Draft curriculum document completed</p> <p>Rongohia te hau (listen to the wind) survey completed.</p> <p>Kahui Ako Cultural Response continuum developed</p> <p>Whanau Room background (why we want this space) completed</p> <p>Whanau Room plan further refined after advice from local iwis</p> <p>Continued with the kupu te wiki</p> <p>Junior syndicate strongly continued to develop weekly waiata and haka</p> <p>Kapa haka split into junior and senior. Both groups strongly developed with both performing at the local competition and a fund raising event.</p>	<p>Te reo Maori is much more evident around the school both inside and outside the class rooms.</p> <p>Kapa Haka competition results were outstanding at the interschool competition with both teams winning 6 out of the 7 trophies available.</p> <p>During September, 2018 the kapa haka senior roopu competed in Palmerston North at regional level and were placed 5th overall, entitling the 2019 group to participate in the New Zealand primary schools National competition.</p> <p>Junior kapa haka strongly competed at the local competition and performed at a community fund raising display</p> <p>New houses well established with names in Maori and explanations displayed on school flags and pride being built based on these.</p> <p>Kupu te wiki very well established in nearly every class room - confidence of teachers and teacher aides hugely improved.</p> <p>Whakatauki and karakia distributed and being used in most rooms..</p>	<p>Strengthen the Taha and te reo Maori across the school continuing to build on the excellent base</p> <p>Whakatauki and karakia need strengthening and ensuring are being consistently used.</p> <p>Advance the plan for the whanau room.</p> <p>Develop further kupu te wiki to advance children's knowledge</p> <p>Draft curriculum document needs further input from staff and whanau before being formalised</p> <p>Kahui Ako Cultural Response continuum worked into TAls and appraisal</p>

# Huia Range School Goals 2018 Analysis of Variance Reporting

## Goal 2 - School Culture

To promote and strengthen the culture, values and expectations based on "STRIVE"

Actions (what did we plan to do?)	Actions (What did we actually do?)	Outcomes (what happened?)	Evaluation
<p><b>Students know and demonstrate "STRIVE"</b></p> <p><b>Implement Tier 3</b></p> <p><b>Embed the STRIVE values</b></p> <p>Implement the changes from the 2017 review</p> <p>TODay session 30th January to implement the changes</p> <p>Introduce and follow through on the 'new comers' club</p> <p>Introduce the new 'minor' behaviour forms</p> <p>Introduce token system for playground behaviour</p> <p>Introduce new break and lunch time requirements</p> <p>Introduce the 'Bubblers' club</p> <p>Introduction of classroom kit</p> <p>STRIVE progressions</p> <p>Daily 20 minute compulsory PB4L lesson in every room</p> <p>PAC walk throughs</p>	<p>February- TODay session held to implement the changes.</p> <p>2 new comer's club meetings with staff and 2 meetings with children held.</p> <p>New orange minor behaviour forms being trialled.</p> <p>Token system started in the playground - first week very successful</p> <p>New break and lunchtimes being trialled Daily 20 minute PB4L sessions undertaken. First PAC observations undertaken</p> <p>March- Staff review undertaken of break/lunchtime changes. Very positive - a few minor changes. Playground token system working well - well liked by children. New comer's club continuing with a few minor changes.</p> <p>May- Review of 'bubblers' club and new comer's club undertaken end of term 1. Changes planned and will be trialled term 2. Big 5 review undertaken week 10 term 1 - considerably less children reported for all behaviours than term 1 2017. Review of reporting for concerning children undertaken - new guidelines in place for staff. Classroom kits completed by week 3 and undertaken in some rooms - minor adjustments needed and undertaken. Access for relievers in terms of passwords resolved.</p> <p>20 minute PB4L lessons consistently undertaken and enjoyed by children.</p> <p>June -20 min daily PB4L reduced to 10 minutes. New comers and bubblers club continuing. Review of children on CICO. Adjusting some areas of CICO to better suit individual children.</p> <p>July - Trialling a new form of bubbler's club during the 1st 4 weeks and will review. Will be undertaken during class time for 15 minutes daily for a week before changing children. Review of classroom dojos to be undertaken week 3/4 in terms of consistency and parent access.</p> <p>August - New bubblers club set up and begun working. To early for review.</p> <p>September - 2018 SET result received from independent walk through assessor. Full report presented to the Board. A strong 93% achievement assessment rating given.</p> <p>November - Continuing with programmes, but having a break from 15 minutes formal teaching time per day. Focusing on integrating PB4L into 'natural' times during the day as the topic is appropriate.</p> <p>November 2 - PB4L management meeting due to be undertaken .</p> <p>Emphasis on the top 5 - who, when, where, motivation, what (in terms of predominant behaviours).</p> <p>Planning for final STRIVE Day for 2018 all but completed for 80%+ children.</p>	<p>PAC observations across the year showed improved behaviour of children in most rooms, with most children able to explain what the STRIVE words are and what they mean.</p> <p>The SET report showed the school is using the PB 4L programme well.</p> <p>Dojo days continue to be very successful.</p> <p>Whole class dojo negatives are having a huge detrimental effect on well behaved children, especially year 0 - 5 and awarding on STRIVE bracelets.</p> <p>On the whole the PB4L programmes works really well for the 95% of children it was designed for, It does not work particularly well for the top 5%.</p> <p>The problem solving team has fallen over and needs support to be re-established so teachers have a non-judgemental team to help problem- solve in the early stages of non-compliant behaviour.</p>	<p>Continue trying to 'naturalise' programme is senior classes. Younger children need the targeted lessons to be able to 'talk' the requirements and expectations.</p> <p>Continue new comers and bubblers club for staff and children.</p> <p>Ensure staff understand the orange form is just for monitoring behaviour. Neither orange nor blue forms are the consequence.</p> <p>Review the children that 'miss' dojo day due to poor choices - being punished twice? - for the original offence and again for low points - no ability to build back points. Re-instate problem solving team.</p>

# Huia Range School Goals 2018 Analysis of Variance Reporting

**Goal 3 - School Culture**    Community Engagement    To strengthen parental, whānau and community partnerships to support student engagement, achievement and welfare

Actions (what did we plan to do?)	Actions (What did we actually do?)	Outcomes (what happened?)	Evaluation (where to next?)
<p><b>Review with local secondary school /CoL transition to secondary.</b></p> <p>Review the Huia Range transition to DHS procedures</p> <p>Meet with relevant DHS staff and review 2017 Year 8 transition</p> <p>Adjust the 2018 transition taking into account any further recommendations from DHS.</p>	<p>February - Contact made with DHS to set date for transition review</p> <p>March - Term 2 cohort entry transition visits started. Visits to ECE planned before end of term.</p> <p>May - Transitions successfully completed and all visits undertaken to ECE. Some transition reports read by Principal - very useful to teaching staff - ECE thanked for in-depth support of these children.</p> <p>First week of second cohort - tamariki very settled at this stage.</p> <p>June - ECE visits for term 3 cohort planned, transition visit dates set.</p> <p>Transition documentation to DHS redrafted, including privacy statements.</p> <p>Transition discussion with DHS planned in June.</p> <p>July - Letter to year 8 parents with information about transition discussions. 1st meeting held with DHS DP looking at children who may need extra support in terms of learning, behaviour or both. The next meeting this term will be around planning for these children to transition smoothly into 2019.</p> <p>August - Enrolment dates set for 21 and 25 August</p> <p>September - Enrolments undertaken with DHS. Followed up on year 8 list and principal contacted parent/caregivers of all children not enrolled.</p> <p>Follow up with DHS at beginning of term 4 for current non enrolments.</p> <p>Permission letters home for all Potential + students for permission to discuss their child with DHS. Emailed DHS DP for a date to discuss these students</p> <p>November - Strong followup with parents who hadn't enrolled their year 8 in any school. Met with DHS staff and discussed children who aren't potential +.</p> <p>Planning underway for potential+ students to undertake extra visits to DHS, Meeting with DP @ DHS to update previous information. Formal testing of all Year 8 planned and completed. Individual results being collated onto agreed forms before being discussed with academic staff from DHS.</p> <p>Due to change of DHS staff behaviour plan meetings will be redone before the end of the 2018 school year</p> <p>December - Behaviour Plan dates reset with DHS year 9 dean</p> <p>Academic information shared with DHS Year 9 Dean via agreed excel sheet and fully discussed/explained by year 8 teachers</p>	<p>Student achievement data and student work ethics discussed with DHS.</p> <p>Possible class level placings discussed</p> <p>With parent permission, student behaviour and social background discussed with DHS DP.</p> <p>Change of staff for 2018 (resignation of DP) lead to another round of discussions with Year 9 dean to ensure information and therefore transitions run smoothly.</p> <p>Follow up phone calls undertaken by year 9 dean to clarify information after the year 8 DHS visit day.</p>	<p>Discuss 2018 DHS transition with year 8 staff for improvements</p> <p>Review 2018 DHS transition at week 6 through the Kahui Ako.</p> <p>Implement changes for 2019 DHS transition</p>

# Huia Range School Goals 2018 Analysis of Variance Reporting

**Goal 3 - School Culture** Community Engagement To strengthen parental, whānau and community partnerships to support student engagement, achievement and welfare

Actions (what did we plan to do?)	Actions (What did we actually do?)	Outcomes (what	Evaluation (where to next?)
<p>Use parental/whānau and community partnerships to support all student engagement, achievement and welfare.</p> <p>Consult with the school community</p> <p>Put in place relevant ideas/ suggestions from the community consultation</p>	<p>February- Initial information gathering planned for family BBQ evening - postponed due to extreme weather warning.</p> <p>March- Postponed - fits with the Cultural responsiveness - streamline needed.</p> <p>May</p> <p>Consultation planned through CoL this term. Awaiting final plans.</p> <p>June</p> <p>Consultation documentation discussed with Team Solutions. Dates need setting.</p> <p>July</p> <p>Online survey link currently active until mid August. Need to encourage whanau to complete the survey so the data is as in-depth as possible</p> <p>August</p> <p>Online survey still open - need encouragement of whanau to participate</p> <p>September</p> <p>Online survey whanau results just received. Analysis of the 25 results to begin. Development of Action Plan to be undertaken in term 4 to start 2019.</p> <p>November</p> <p>Putting together team for developing the 2019 action plan.</p> <p>November 2</p> <p>Localised school curriculum being drafted in terms of reflecting the school community.</p> <p>December</p> <p>Dates set to discuss with Rangitane and Kahungunu plans to consult community in 2019.</p> <p>Plan agreed for Board to meet with parents of children intending to participate in kapa haka in 2019.</p>	<p>Online survey had a reasonable number of whanau respondents.</p> <p>In the areas of whanaungatanga (relationships and how welcoming the school is) and kaupapa scored very well.</p> <p>Work is needed across the school in terms of student agency and mahi tahi</p>	<p>Redo the Rongohia te hau (listen to the wind) survey at the same time of year in 2019 and try to increase the number of whanau responses.</p> <p>Build responses to the survey into the Teaching As Inquiry and appraisal system a teachers work through the Dannevirke Kahui Ako Cultural Responsiveness Continuum.</p>



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF HUIA RANGE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Huia Range School (the School). The Auditor-General has appointed me, Victoria Jane Lawson, using the staff and resources of PricewaterhouseCoopers, 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 23, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2018; 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 issued in New Zealand (PBE Standards RDR).

Our audit was completed on 4 September 2019. This is the date at which our opinion is expressed.

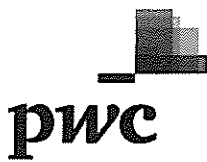
The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

#### **Basis for our opinion**

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

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

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



### **Responsibilities of the Board of Trustees for the financial statements**

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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



- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

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

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

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

**Independence**

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

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

A handwritten signature in black ink, appearing to read 'V. J. Lawson'.

**Victoria Jane Lawson**  
**PricewaterhouseCoopers**  
**On behalf of the Auditor-General**  
**Napier, New Zealand**