

# HUIA RANGE SCHOOL

## Annual Report

FOR THE YEAR ENDED 31 DECEMBER 2019



### School Directory

**Ministry Number:** 1662  
**Principal:** Robyn Forsyth  
**School Address:** 2 Cole Street, Dannevirke  
**School Postal Address:** 2 Cole Street, Dannevirke  
**School Phone:** 06 374 6444  
**School Email:** office@huiarange.school.nz

### Members of the Board of Trustees

Name	Position	How position gained	Term expired/expires
Naioma Chase	Chairperson	Re-elected	May 2022
Robyn Forsyth	Principal		
Liz Jackson	Parent Rep	Elected	May 2022
John Tatere	Parent Rep	Elected	May 2022
Lindsey Randall	Staff Rep	Elected	May 2022
Anna Rhodes	Parent Rep	Elected	May 2022
Belinda Crosswell	Parent Rep	Elected	Dec 2019
Hayden Macdonald	Parent Rep	Elected	May 2019

**Accountant / Service Provider:**

Eclipse Solutions 4 Schools Ltd

# HUIA RANGE SCHOOL

Annual Report - For the year ended 31 December 2019

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# Huia Range 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.

Naiona Leigh Chase  
Full Name of Board Chairperson

  
Signature of Board Chairperson

25 June 2020  
Date:

Robin Mary Forsyth  
Full Name of Principal

  
Signature of Principal

25 June 2020  
Date:

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# Huia Range School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	2,284,419	2,243,339	2,250,447
Locally Raised Funds	3	72,518	405,700	58,626
Interest Income		1,971	3,000	3,638
		<u>2,358,908</u>	<u>2,652,039</u>	<u>2,312,711</u>
<b>Expenses</b>				
Locally Raised Funds	3	53,176	37,500	41,215
Learning Resources	4	1,729,554	1,693,691	1,609,753
Administration	5	193,419	204,000	170,083
Finance		1,821	200	1,967
Property	6	379,926	364,998	355,215
Depreciation	7	86,430	116,700	91,944
Amortisation of Intangible Assets	12	125	306	-
		<u>2,444,451</u>	<u>2,417,395</u>	<u>2,270,177</u>
<b>Net Surplus / (Deficit) for the Year</b>		(85,543)	234,644	42,534
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(85,543)</u>	<u>234,644</u>	<u>42,534</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.

# Huia Range School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>	<u>843,718</u>	<u>843,718</u>	<u>791,638</u>
Total Comprehensive Revenue and Expense for the Year	(85,543)	234,644	42,534
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	3,579	-	9,546
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9	-	-	-
<b>Equity at 31 December</b>	<u>761,754</u>	<u>1,078,362</u>	<u>843,718</u>
Retained Earnings	761,754	1,078,362	843,718
Reserves	-	-	-
<b>Equity at 31 December</b>	<u>761,754</u>	<u>1,078,362</u>	<u>843,718</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.

# Huia Range School Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	689,600	557,182	472,161
Accounts Receivable	9	86,707	85,000	84,522
GST Receivable		-	10,396	8,870
Prepayments		10,950	8,000	964
Inventories	10	3,467	2,500	2,368
		<u>790,724</u>	<u>663,078</u>	<u>568,885</u>
<b>Current Liabilities</b>				
GST Payable		19,715	-	-
Accounts Payable	13	130,301	100,000	108,982
Revenue Received in Advance	14	761	5,000	4,470
Provision for Cyclical Maintenance	15	43,116	43,116	42,762
Finance Lease Liability - Current Portion	16	12,530	12,000	10,417
Funds Held for Capital Works Projects	17	219,404	-	(14,354)
		<u>425,827</u>	<u>160,116</u>	<u>152,277</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>364,897</b>	<b>502,962</b>	<b>416,608</b>
<b>Non-Current Assets</b>				
Property, Plant and Equipment	11	490,731	670,000	501,307
Intangible Assets	12	2,875	2,800	-
		<u>493,606</u>	<u>672,800</u>	<u>501,307</u>
<b>Non-Current Liabilities</b>				
Provision for Cyclical Maintenance	15	85,400	85,400	70,563
Finance Lease Liability	16	11,349	12,000	3,634
		<u>96,749</u>	<u>97,400</u>	<u>74,197</u>
<b>Net Assets</b>		<u><u>761,754</u></u>	<u><u>1,078,362</u></u>	<u><u>843,718</u></u>
<b>Equity</b>		<u><u>761,754</u></u>	<u><u>1,078,362</u></u>	<u><u>843,718</u></u>

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

**Huia Range School**  
**Statement of Cash Flows**  
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash Flows from Operating Activities</b>				
Government Grants		575,841	638,295	613,524
Locally Raised Funds		69,820	399,002	52,626
Goods and Services Tax (net)		28,585	21,202	22,729
Payments to Employees		(388,067)	(468,475)	(285,833)
Payments to Suppliers		(237,201)	(188,101)	(310,448)
Cyclical Maintenance Payments in the year		-	-	-
Interest Paid		(1,821)	(200)	(1,967)
Interest Received		1,971	3,000	3,638
<b>Net Cash from Operating Activities</b>		<b>49,128</b>	<b>404,723</b>	<b>94,269</b>
<b>Cash Flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(55,830)	(201,268)	(89,713)
<b>Net Cash from Investing Activities</b>		<b>(55,830)</b>	<b>(201,268)</b>	<b>(89,713)</b>
<b>Cash Flows from Financing Activities</b>				
Furniture and Equipment Grants		3,579	-	9,546
Finance Lease Payments		(13,196)	(95,624)	(20,573)
Funds Held for Capital Works Projects		233,758	(22,810)	(37,164)
<b>Net Cash from Financing Activities</b>		<b>224,141</b>	<b>(118,434)</b>	<b>(48,191)</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>		<b>217,439</b>	<b>85,021</b>	<b>(43,635)</b>
Cash and Cash Equivalents at the Beginning of the Year	8	472,161	472,161	515,796
<b>Cash and Cash Equivalents at the End of the Year</b>	<b>8</b>	<b>689,600</b>	<b>557,182</b>	<b>472,161</b>

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.



# Huia Range School

## Notes to the Financial Statements

For the year ended 31 December 2019

### 1. Statement of Accounting Policies

#### 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 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 27.

##### *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 11.

#### *Cyclical maintenance provision*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 15.

#### **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) Operating Lease Payments**

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

#### **f) Finance Lease Payments**

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

#### **g) Cash and Cash Equivalents**

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

#### **h) Accounts Receivable**

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

#### **Prior Year Policy**

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

#### **i) Inventories**

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

#### **j) 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 may not be capitalised. In which case 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 and textbooks 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	50 years
Furniture and Equipment	5 - 10 years
Information and Communication Technology	3 years
Leased Assets Held Under a Finance Lease	3 - 4 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. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

### **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 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.

#### **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.

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

#### **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.

## 2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	535,791	577,195	570,666
Teachers' Salaries Grants	1,405,686	1,321,333	1,321,333
Use of Land and Buildings Grants	287,464	283,711	283,711
Resource Teachers Learning and Behaviour Grants	296	500	483
Other MoE Grants	55,182	60,600	74,254
	<u>2,284,419</u>	<u>2,243,339</u>	<u>2,250,447</u>

## 3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	13,362	330,000	19,522
Fundraising	6,584	5,000	10,646
Trading	7,099	10,000	9,376
Activities	45,473	60,700	19,082
	<u>72,518</u>	<u>405,700</u>	<u>58,626</u>
<b>Expenses</b>			
Activities	46,597	31,500	33,986
Trading	6,524	6,000	7,186
Fundraising (Costs of Raising Funds)	55	-	43
	<u>53,176</u>	<u>37,500</u>	<u>41,215</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>19,342</u>	<u>368,200</u>	<u>17,411</u>

## 4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	52,525	103,996	38,149
Equipment Repairs	2,652	2,000	1,776
Information and Communication Technology	3,251	8,500	9,327
Library Resources	730	1,200	1,320
Employee Benefits - Salaries	1,661,669	1,558,995	1,545,771
Staff Development	8,727	19,000	13,410
	<u>1,729,554</u>	<u>1,693,691</u>	<u>1,609,753</u>

## 5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	5,995	5,000	4,730
Board of Trustees Fees	9,760	10,400	7,150
Board of Trustees Expenses	4,877	19,000	7,178
Communication	3,754	4,700	4,821
Consumables	18,234	16,600	15,849
Other	12,234	12,800	12,067
Employee Benefits - Salaries	132,230	124,000	101,193
Insurance	1,305	7,000	13,295
Service Providers, Contractors and Consultancy	5,030	4,500	3,800
	<u>193,419</u>	<u>204,000</u>	<u>170,083</u>

## 6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	7,403	6,400	4,835
Consultancy and Contract Services	-	4,000	-
Cyclical Maintenance Provision	15,191	19,226	17,487
Grounds	14,030	17,700	15,320
Heat, Light and Water	17,317	9,000	14,494
Rates	7,623	5,300	7,109
Repairs and Maintenance	21,739	11,661	2,984
Use of Land and Buildings	287,464	283,711	283,711
Security	9,159	8,000	9,275
	<u>379,926</u>	<u>364,998</u>	<u>355,215</u>

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

## 7. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements	7,509	10,000	7,509
Furniture and Equipment	27,112	32,000	22,757
Information and Communication Technology	31,697	45,700	42,081
Leased Assets	18,384	26,000	17,628
Library Resources	1,728	3,000	1,969
	<u>86,430</u>	<u>116,700</u>	<u>91,944</u>

## 8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	-	-	200
Bank Current Account	240,853	57,182	25,005
Bank Call Account	448,747	500,000	446,956
Cash and Cash Equivalents for Cash Flow Statement	<u>689,600</u>	<u>557,182</u>	<u>472,161</u>

Of the \$689,565 Cash and Cash Equivalents, \$257,498 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	-	-	1,011
Allowance for Credit/Losses	-	-	-
Teacher Salaries Grant Receivable	86,707	85,000	83,511
	<u>86,707</u>	<u>85,000</u>	<u>84,522</u>
Receivables from Exchange Transactions	-	-	1,011
Receivables from Non-Exchange Transactions	86,707	85,000	83,511
	<u>86,707</u>	<u>85,000</u>	<u>84,522</u>

## 10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	3,467	2,500	2,368
	<u>3,467</u>	<u>2,500</u>	<u>2,368</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2019</b>						
Building Improvements	321,280	-	-	-	(7,509)	313,771
Furniture and Equipment	97,695	24,571	-	-	(27,112)	95,154
Information and Communication	51,178	27,763	-	-	(31,697)	47,244
Leased Assets	17,368	23,024	-	-	(18,384)	22,008
Library Resources	13,786	496	-	-	(1,728)	12,554
<b>Balance at 31 December 2019</b>	<b>501,307</b>	<b>75,854</b>	<b>-</b>	<b>-</b>	<b>(86,430)</b>	<b>490,731</b>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2019</b>			
Building Improvements	375,464	(61,693)	313,771
Furniture and Equipment	565,305	(470,151)	95,154
Information and Communication	466,410	(419,166)	47,244
Leased Assets	84,739	(62,731)	22,008
Library Resources	47,477	(34,923)	12,554
<b>Balance at 31 December 2019</b>	<b>1,539,395</b>	<b>(1,048,664)</b>	<b>490,731</b>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2018</b>						
Building Improvements	328,789	-	-	-	(7,509)	321,280
Furniture and Equipment	46,861	73,591	-	-	(22,757)	97,695
Information and Communication Technology	81,704	11,556	-	-	(42,081)	51,178
Leased Assets	34,996	-	-	-	(17,628)	17,368
Library Resources	11,188	4,566	-	-	(1,969)	13,786
<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 Value \$
<b>2018</b>			
Building Improvements	375,464	(54,184)	321,280
Furniture and Equipment	570,422	(472,727)	97,695
Information and Communication Technology	481,575	(430,397)	51,178
Leased Assets	61,715	(44,347)	17,368
Library Resources	46,981	(33,195)	13,786
<b>Balance at 31 December 2018</b>	<b>1,536,157</b>	<b>(1,034,850)</b>	<b>501,307</b>

## 12. Intangible Assets

The School's Intangible Assets are made up of acquired computer software and design.

	Acquired software	Internally generated software	Total \$
<b>Cost</b>			
Balance at 1 January 2018	-	-	-
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2018/1 January 2019	-	-	-
Additions	3,000	-	3,000
Disposals	-	-	-
Balance at 31 December 2019	3,000	-	3,000
<b>Accumulated Amortisation and impairment losses</b>			
Balance at 1 January 2018	-	-	-
Amortisation expense	-	-	-
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2018/1 January 2019	-	-	-
Amortisation expense	125	-	125
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2019	125	-	125
<b>Carrying amounts</b>			
At 1 January 2018	-	-	-
At 31 December 2018/ 1 January 2019	-	-	-
At 31 December 2019	2,875	-	2,875

### Restrictions

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

### Capital commitments

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

## 13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	37,250	9,200	3,985
Accruals	4,870	4,800	4,730
Banking Staffing Overuse	-	-	15,428
Employee Entitlements - Salaries	86,707	85,000	83,511
Employee Entitlements - Leave Accrual	1,474	1,000	1,328
	<u>130,301</u>	<u>100,000</u>	<u>108,982</u>
Payables for Exchange Transactions	130,301	100,000	108,982
Payables for Non-Exchange Transactions - Taxes Payable (PAYE and rates)	-	-	-
Payables for Non-Exchange Transactions - Other	-	-	-
	<u>130,301</u>	<u>100,000</u>	<u>108,982</u>

The carrying value of payables approximates their fair value.

**14. Revenue Received in Advance**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	761	5,000	4,470
	<u>761</u>	<u>5,000</u>	<u>4,470</u>

**15. Provision for Cyclical Maintenance**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	113,325	113,325	95,838
Increase/ (Decrease) to the Provision During the Year	15,191	15,191	17,487
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>128,516</u>	<u>128,516</u>	<u>113,325</u>
Cyclical Maintenance - Current	43,116	43,116	42,762
Cyclical Maintenance - Term	85,400	85,400	70,563
	<u>128,516</u>	<u>128,516</u>	<u>113,325</u>

**16. Finance Lease Liability**

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	12,530	12,000	10,417
Later than One Year and No Later than Five Years	14,131	12,000	4,505
Later than Five Years	-	-	-
	<u>26,661</u>	<u>24,000</u>	<u>14,922</u>

## 17. Funds Held for Capital Works Projects

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

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Block A Verandah Extension	<i>completed</i>	(5,703)	363	5,340	-	-
Sewer Drain Replacement	<i>in progress</i>	(8,651)	(1,800)	(7,304)	-	(17,755)
Block 1 Classroom Upgrade & Bathroom Project	<i>in progress</i>	-	232,878	(22,480)	-	210,398
Block A Electrical & Security System Project	<i>completed</i>	-	62,460	(62,460)	-	-
Block C & D Acoustic Ceiling Project	<i>in progress</i>	-	86,400	(106,739)	-	(20,339)
Lighting Upgrade	<i>in progress</i>	-	18,000	(17,700)	-	300
Demolition Project	<i>in progress</i>	-	46,800	-	-	46,800
<b>Totals</b>		<b>(14,354)</b>	<b>445,101</b>	<b>(211,343)</b>	<b>-</b>	<b>219,404</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	257,498
Funds Due from the Ministry of Education	(38,094)
	<b>219,404</b>

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Block A Underfloor Insulation	<i>completed</i>	1,250	430	(1,680)	-	-
Block A Electrical and Security	<i>completed</i>	(6,413)	6,413	-	-	-
Block A Verandah Extension	<i>in progress</i>	(2,406)	3,003	(6,300)	-	(5,703)
Special Needs Mods	<i>completed</i>	(2,119)	3,829	(1,710)	-	-
Carpet Replacement Block A, C, D2	<i>completed</i>	1,898	-	(1,898)	-	-
Sewer Drain Replacement	<i>in progress</i>	30,600	-	(39,251)	-	(8,651)
<b>Totals</b>		<b>22,810</b>	<b>13,675</b>	<b>(50,839)</b>	<b>-</b>	<b>(14,354)</b>

## 18. 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.

## 19. 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	9,760	7,150
Full-Time Equivalent Members	0.15	0.06
<i>Leadership Team</i>		
Remuneration	239,590	228,062
Full-Time Equivalent Members	2.00	2.00
Total Key Management Personnel Remuneration	249,350	235,212
Total Full-Time Equivalent Personnel	2.15	2.06

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

### Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Principal 1 - Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	0	0
Termination Benefits	-	-

### Other Employees

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

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

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	0	5,000
Number of People	0	1

## 21. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

There is a contingent asset for repayment from the Ministry of Education for under spending the School's banking staffing entitlement during 2019. The Ministry have confirmed the cash repayment to be \$26,277. We will record the amount we receive as income in the 2020 financial year.

There is a contingent asset for repayment from School Support Ltd for additional 2019 audit fee due to service provider issues.

### 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.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

- (a) \$472,085 contract for Block 1 Classroom Upgrade & Bathroom Project as agent for the Ministry of Education. This project is fully funded by the Ministry of which \$232,878 has been received and \$22,480 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (b) \$96,000 contract for Block C & D Acoustic Ceiling Project as agent for the Ministry of Education. This project is fully funded by the Ministry of which \$86,400 has been received and \$106,739 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (c) \$20,000 contract for Lighting Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry of which \$18,000 has been received and \$17,700 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (d) \$32,000 contract for Sewer Drain Replacement Project as agent for the Ministry of Education. This project is fully funded by the Ministry of which \$28,800 has been received and \$46,555 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2018: \$204,041)

### (b) Operating Commitments

As at 31 December 2019 the Board has not entered into any contracts.

## 23. Managing Capital

The School's capital is its equity and comprises of 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.

## 24. Financial Instruments

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

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

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	689,600	557,182	472,161
Receivables	86,707	85,000	84,522
<b>Total Financial assets measured at amortised cost</b>	<b>776,307</b>	<b>642,182</b>	<b>556,683</b>

### Financial liabilities measured at amortised cost

Payables	130,301	100,000	108,982
Finance Leases	23,879	24,000	14,051
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>154,180</b>	<b>124,000</b>	<b>123,033</b>

## 25. 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 some 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.

## 26. Comparatives

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

## 27. 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 10 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.

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

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

## **28. Statutory Reporting Deadline Not Met Due to COVID-19**

Under Section 87C1 of the Education Act 1989, the Board of Trustees is required to forward audited financial statements to the Ministry of Education by 31st May 2020.

COVID-19 as noted in note 25, and the lockdown rules at Alert Levels 3 and 4, which restricted access to financial records, meant that the audit could not progress as planned and as a result the deadline could not be met. This situation was beyond the Board's control, and on the 28 May 2020 the Secretary for Education provided assurance that the Board would not be penalised for not meeting the deadline.



# **Huia Range School**

## **Kiwisport Report**

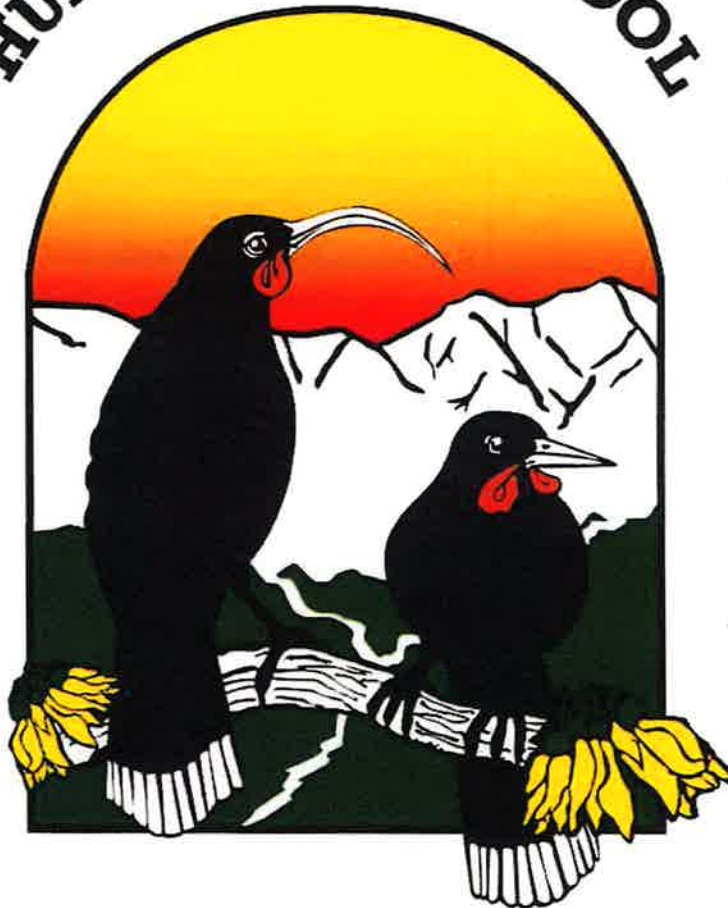
For the year ended 31 December 2019

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2019 the school received total Kiwisport funding of \$4,697 (excluding GST). The funding was put towards a range of sports equipment and uniforms to resource the school to support and initiate student participation in a variety of sports.

The number of students participating in organised sport continues to be at excellent levels.

HUIA RANGE SCHOOL



Analysis of Variance  
2019

## Huia Range School Reading Target 1, 2019

### Strategic Goal

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.

**Strategies** Professional Learning for all teachers of reading, specific in-class support provided by the Literacy Facilitator.  
Undertake Teacher Inquiry based on improving student reading achievement

### Annual Goal

1. To increase the number of students achieving at or above Reading Recovery level 12 in reading.

### Baseline Data

Analysis of the 6 year net data in 2018 indicated that 11% (11% Maori) of children were critical (level 1-5) at Huia Range School.

6 year net - 2018 - 43% of 6 year olds were achieving levels 6 - 11  
- 18% of 6 year olds were achieving levels 12 - 14  
- 29% of 6 year olds were achieving levels 15 +

42% of Maori 6 year olds were achieving levels 6 - 11  
16% of Maori 6 year olds were achieving levels 12 - 14  
32% of Maori of 6 year olds were achieving levels 15+

We have identified that our 5 year olds need to start strongly to ensure they are at the levels required to enter their secondary education at the end of year 8. The children in this cohort will be targeted through their classroom programme with support from the reading team and the reading facilitator. These are the first target and are expected to be at level 12 or above by 1 Dec, 2019.

### 2019 Target 1 Outcome

6 year net - 2019

- 10% of 6 year olds were achieving levels 1 - 5  
- 32% of 6 year olds were achieving levels 6 - 11  
- 26% of 6 year olds were achieving levels 12 - 14  
- 32% of 6 year olds were achieving levels 15 +

0% of Maori 6 year olds were achieving levels 1 - 5  
35% of Maori 6 year olds were achieving levels 6 - 11  
30% of Maori 6 year olds were achieving levels 12 - 14  
35% of Maori of 6 year olds were achieving levels 15+

### 2019 Target 1

The 2019 students who have turned 6 during the 2019 year.

The target is to have these students achieving at level 12+ by the 1st anniversary of them starting school.

## Huia Range School Reading Target 2, 2019

### Strategic Goal

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.

**Strategies** Professional Learning for all teachers of reading, specific in-class support provided by Literacy Facilitator.  
Undertake Teacher Inquiry based on improving student reading achievement

### Annual Goal

1. To increase the number of students achieving at or above Reading Recovery level 17 in reading

### Baseline Data

Analysis of the end of 2018 data indicated that 0% (0% Maori) of children were critical (level 1-5) at Huia Range School.

2018 - 43% of 6 year olds were achieving levels 6 - 11  
 - 48% of 6 year olds were achieving levels 12 - 14  
 - 10% of 6 year olds were achieving levels 15 +

45% of Maori 6 year olds were achieving levels 6 - 11  
 45% of Maori 6 year olds were achieving levels 12 - 14  
 10% of Maori of 6 year olds were achieving levels 15+

We have identified these students as targets in 2018 and the aim is to monitor their levels to ensure those achieving continue to do so and accelerated progress is made by those just below the expected achievement levels. The children in this cohort will be targeted through their classroom programme with support from the reading team and the reading facilitator. These are the second target and are expected to be at level 17 or above by the second anniversary of their school starting date.

### Cohort data Year 1/2

Level	17+	13 - 16	>12
Year	80% 16	20% 4	0% 0
Boys	70% 7	30% 3	0% 0
Maori	80% 8	20% 2	0% 0

### 6 year old analysis

20% of all these students are below the level that is expected for their age.

20% of all Maori students are below the level that is expected for their age.

30% of all boys are below the level that is expected for their age.

### 2019 Target 2

The 2019 students who have started in term 4, 2017 and in term 1, 2018.

The target is to have these students achieving at level 17+ by the second anniversary of them starting school. 80% achieved

## Huia Range School Reading Target 3 2019

### Strategic Goal

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.

**Strategies** Professional Learning for all teachers of reading, specific in-class support provided by Literacy Facilitator.  
Undertake Teacher Inquiry based on improving student reading achievement

### Annual Goal

To increase the number of students achieving at or above at or above the Reading Recovery level appropriate to their age.

### Baseline Data

December 2018 -11% were reading above their ca  
 - 74% were reading at the level of their ca  
 - 16% were reading below their ca  
 - 0% were reading well below their ca

8% of Maori were reading above their ca  
 75% of Maori were reading at the level of their ca  
 17% of Maori were reading below their ca  
 0% of Maori were reading well below their ca

We have identified continual concerns in our year 3 - 6 cohorts. By strongly monitoring our year 0 - 2 cohorts we are trying to ensure this continual concern is overcome. The children in this cohort will be targeted through their classroom programme with support from the reading team and the reading facilitator. A strong teaching inquiry, based on reading achievement will be undertaken by the teachers and they will be supported through the reading team and the reading facilitator.

### Cohort data

	Above	At	Below	Critical
All	31% 5	25% 4	44% 7	0% 0
Boys	33% 3	22% 2	44% 4	0% 0
Maori	25% 2	25% 2	50% 4	0% 0

### Analysis

44% of these students are below

44% of these boys are below the level that is expected for their age.

50% of Maori boys are below the level that is expected for their age.

### 2019 Target

The 2019 students who have started in term 2, 3 and 4, in 2018.

The target is to have these students achieving at level 14 to 16 by the end of the school year.

This group will continue to be a target in 2020

## Huia Range School Goals 2019 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>Review school curriculum to include localised curriculum and update reading, writing and maths.</p> <p>Develop a localised school curriculum that reflects the local community.</p>	<p><b>May</b> Principal attended the 3 hour Ministry funded/run local curriculum PLD. Very worthwhile. The localised curriculum has begun to be developed. First pages and ideas to be presented to June Board meeting</p> <p><b>June</b> Local curriculum plans to this Board meeting. With DP, met with Rangitane to discuss ideas and background. They are working on ideas to return to us. Kahungunu meeting postponed. Community consultation document begun.</p> <p><b>July</b> Community consultation documents to the Board. Kahungunu meeting rescheduled.</p> <p><b>August</b> Reviewed the draft in light of the information at the NZ Principal's Conference. Rereading Te Takanga O Te Wā - Maori History - Guidelines for Years 1 - 8. Community Consultation document sent out to the community.</p> <p><b>September</b> Community Consultation results very disappointing. Alternatives being investigated. Kahui Ako Local Curriculum document access not available.</p> <p><b>November</b> Basic curriculum completed. Additional local ideas continuing to be developed</p> <p><b>December</b> - staff meeting - discussed and agreed on topics for 2020 and how they will include the localised curriculum which includes the requirements of the National curriculum. Further building of the localised curriculum as plans are developed.</p>	<p>Reading curriculum updated to include new ideas and strategies, eg phonics programme.</p> <p>A strong response from the Board for input into developing the localised curriculum with some very worthwhile ideas being discussed and included in the document.</p> <p>Teaching staff input into developing ideas and local curriculum resources.</p> <p>Positive teaching plans for 2020 developed from staff meeting and strong agreement of a 1 term focus, being 4 foci over the year</p> <p>Disappointing iwi and community response to requests for ideas and input into the document.</p>	<p>Research/ investigate how to engage whanau, iwi and community, so that strong understandings are built and whanau believe their ideas are worthwhile, valued and implemented.</p> <p>Apply for staff PLD in 2020 in terms of how to implement ideas from the localised curriculum into a cohesive and inspiring learning plan.</p>

## Huia Range School Goals 2019 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>Research and trial effective teaching strategies in reading that improve student achievement</p>	<p>April PLD facilitator signed for the year PLD facilitator observed and feedback/forward for 11 classrooms. Strengths/weaknesses identified. Staff meeting held looking at level achievements. TAI goals to DP for discussion. Specific PD planned for individual/groups of teachers. Teachers have begun observations of each other.</p> <p>May Literacy review undertaken and presented to the May Board meeting</p> <p>June 4 days undertaken with PLD facilitator. Observations and feedforward/back undertaken with 6 junior school teachers. Facilitator and Lit team interviewed each staff member in relation to their reading inquiries. Research/Literature supplied as required. Feedback/forward to each teacher.</p> <p>July Teachers setting new inquiries based on reading for the next 2 terms.</p> <p>August PLD facilitator undertook a further 2 days with staff. Class room observations undertaken and feedback/forward provided. Full Staff meeting (2 hours) undertaken based on assessment of individuals within the class programme. Target Students data collected. Mid term OTJs discussed with staff and provided to the Board.</p> <p>September PLD facilitator undertook a further 2 days with staff. Staff undertook self videos of teaching guided reading sessions. Individually analysed and shared with facilitator. Feedback/feedforward with facilitator and Deputy Principal. Team meetings undertaken with all staff related to TAI and what has been undertaken in the last 3 weeks.. 2 staff attended independent PLD entitled boys and literacy. 2 further staff attended "Shifting Boys form Disengagement to High Learning Performance" with an emphasis on reading.</p> <p>October Staff individually undertook self videos specifically looking at responses to the previous feedback/forward. Analysis and sharing still to occur. STAR undertaken with Year 3- 8 students and PAT Comprehension with Year 7/8 - reported to October Board meeting.</p> <p>November Some junior teachers are using the wedge graphs with confidence and can articulate the benefits of close monitoring of students reading progress. Positive shifts in 6 year nets in term 3 evident (full 2019 year will be reported to the Board in Term 1, 2019). Teacher videos show teachers demonstrating their goals and through conversations they are able to articulate the impact these are having on student learning. More teachers are starting to focus on teaching a comprehension strategy in their guided reading sessions. Professional readings will support the need for this. A focus on getting teachers to think about: 'What are you learning to do as a reader today?'</p>	<p>Continued improved reading pedagogy across the teaching staff and across many of the teacher aides.</p> <p>Further improvement in individual teachers teaching of reading. This was very evident in the discussions held as part of the PAC programme.</p> <p>Held the gains made in 2018 from the 2017 data.</p> <p>OTJs in reading at and above expectations:</p> <table border="1" data-bbox="1478 842 1825 1129"> <thead> <tr> <th></th> <th>2018</th> <th>2019</th> </tr> </thead> <tbody> <tr> <td>Full School</td> <td>76%</td> <td>76%</td> </tr> <tr> <td>Maori</td> <td>73%</td> <td>74%</td> </tr> <tr> <td>Boys</td> <td>69%</td> <td>69%</td> </tr> <tr> <td colspan="3">Year 1 levels</td> </tr> <tr> <td>All Year 1</td> <td>88%</td> <td>79%</td> </tr> <tr> <td>Maori</td> <td>85%</td> <td>77%</td> </tr> <tr> <td>Boys</td> <td>82%</td> <td>84%</td> </tr> </tbody> </table>		2018	2019	Full School	76%	76%	Maori	73%	74%	Boys	69%	69%	Year 1 levels			All Year 1	88%	79%	Maori	85%	77%	Boys	82%	84%	<p>Target students again closely monitored across the year lead to very strong focus from teachers and a good level of improvement seen in many areas across the school. Particularly great improvement in juniors.</p> <p>Consistently strong improvement in teacher pedagogy and a strong change from deficit model based to strength based and more regularly involving student interest.</p> <p>A plan needs to be developed to ensure gains in teacher interest and pedagogy is maintained. PAC, reading observations and videoing and critiquing ones self as a teacher of reading is vital to keep the momentum.</p>
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## Huia Range School Goals 2019 Analysis of Variance Reporting

### Goal 1b - 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>Review the cultural responsiveness survey undertaken in 2018 and develop a programme to implement changes</p>	<p><b>April</b> Met with the MOE SAF to look at surveying staff to have a base point for her work in the school. The 3 teams have looked at and assessed where they sit on the scale that the SAF uses. A full set of 30 new koopu te wiki have been developed and shared with staff. Kapa haka junior and senior groups up and running.</p> <p><b>May</b> SAF summarised the staff scale. SAF meeting with staff 7th May to discuss and plan support required.</p> <p><b>June</b> Staff individually completed "Barriers to students learning" and "What we can influence" undertaken. Summary being undertaken and staff meeting planned week 9. Matariki STRIVE Day planned for full school 2nd July</p> <p><b>July</b> Very successful Matariki Day held and well enjoyed. Term 3 te reo shared with all staff. Powhiri held to welcome new staff and students. Waiata continued at school assemblies</p> <p><b>August</b> Staff meeting undertaken reviewing where I sit as a teacher on the Mahitahi Continuum. Planning undertaken to include this specifically in reading and to review movement on the continuum late term 4. This is also part of term 3/4 TAI in reading.</p> <p><b>September</b> Team meeting discussed what has been trialled to specifically improve student agency as part of moving myself as a teacher on the Mahitahi Continuum.2.</p> <p><b>November</b> Kapa haka roopu performed a dress rehearsal for the community before attending Te Mana Kuratahi (National New Zealand Primary School Competition) in Hamilton in early November. This has helped develop self confidence in each individual member of the group - some flow-over is seen in the classroom for some of these tamariki.</p> <p><b>December-</b> notable behaviour improvements with continued appropriate self confidence from some of the kapa haka roopu. A very successful 'celebration' evening undertaken with the roopu from Te Kura Kaupapa Maori o Tamaki Nui A Rua and our combined whanau. Planning beginning for kapa haka being more visible across the school in 2020.</p>	<p>Waiata, karakia, are koopu te wiki well established across most class rooms.</p> <p>Kapa haka in the junior school very successful in 2019. 1st placing overall in local kapa haka competition.</p> <p>Senior kapa haka performance at Te Mana Kuratahi very enriching for the tamariki involved.</p> <p>Limited support with further development of the cultural responsiveness survey undertaken in 2018. No access to survey questions or how to analyse results if the survey had been able to have been undertaken. Very disappointing because this survey had a strong base and could have been much more effectively used for improvement and development in the school.</p>	<p>A small number of staff lack confidence in te reo and require support,. More an issue of making a mistake than actual lack of knowledge.</p> <p>Introduce koopu te wiki at assembly and practice as a school.</p> <p>Junior kapa haka te reo planned to continue in 2020.</p> <p>Senior te reo, waiata and some kapa haka to be undertaken one afternoon a week.</p> <p>Formal powhiri to continue first day of each term to welcome new students and families.</p> <p>In depth PLD through Kahui Ako planned for 2020.</p>



## Huia Range School Goals 2019 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?)	Actions (What did we actually do?)	Outcomes (what happened?)	Evaluation (where to next?)
<p>Students know and demonstrate "STRIVE"</p> <p>Implement Tier 3</p> <p>Embed the STRIVE values</p>	<p>New teaching staff meet for full half day in January to gain background of PB4L. Half day session held at TOD.</p> <p>2 PB4L team meetings held term 1. Discussed and changed 'sitting on deck'. Discussed option of male mentoring with some challenged boys - finding appropriate mentor is very challenging. Shifting newcomers club to during school time after assembly -recognised as not a good option at lunchtime.</p> <p>House flags looking very tatty and faded - reorder needed.</p> <p>STRIVE Day term 1 undertaken - very successful. Strong staff discussion related to how stand downs and suspensions relate to STRIVE Day and how we could ensure a fair balance. Induction meeting held with new teaching staff.</p> <p>PB4L team meeting Monday Week 8</p> <p>Problem solving team being reactivated. MOE PB4L facilitators contacted re fair balance. Invited to staff meeting week 2 term 3</p> <p>Gold, star and 3 honours badges presented week1 school assembly.</p> <p>Staff meeting held with PB4L facilitators. Reviewed the pedagogy behind PB4L and considering where class dojos really fit in this system. Facilitators returning late this term to help redefine school expectations. Also agreed to look at facilitators working with all staff that weren't originally 'trained' in PB4L to ensure the pedagogy is well understood and implemented.</p> <p>3rd - further staff meeting looking at basic pedagogy of PB4L and the links to the dojo system. Decision needed in regard to awarding of negative dojo points and how this relates to the PB4L system. Agreed to look at retraining and up-skilling staff as part of TOday in January, 2020.</p> <p>Review undertaken of checkin-check out students during term 3. 3 main criteria are required for success:</p> <ol style="list-style-type: none"> <li>1. when the student has a strong relationship with their CICO staff member.</li> <li>2. when a strong understanding and agreement between class teacher and CICO staff member is evident</li> <li>3. when positive support and constant response from whanau occurs.</li> </ol> <p>Review of 'Big Five' concerning behaviours undertaken. Minor disrespect identified as most concerning negative behaviour occurring this term. Emphasis in week 4 and 5 of reteaching the school expectations and positive responses to encourage move forward. Recheck the Big Five data again in week 7/8 to evaluate response to reteaching.</p> <p>Consistency across individual class rooms continues to be a concern. Reworking ideas and agreement with teachers identified as a topic for 2020 TODays.</p> <p>STRIVE day planned for week 9 with 95% of students attending due to great behaviour in term 4. Students eagerly looking forward to the 'surprise' events.</p> <p>Lower number of major incidents noted in term 4 than in passed years - evident across the year. Major incidents involve a small number of repeat students.Minor incidents also not as evident. Great to see the positive end to the school year.</p>	<p>A strong improvement in behaviour across the school. The 'major' behaviours occurring are not as repetitive or a negative as in previous years.</p> <p>The senior school was considerably more settled in mid to late term 4 than in previous years.</p> <p>Difficulty still being experienced by staff in terms of consistency across class rooms and therefore some decisions being seen as unfair by a small number of students and their whanau.</p>	<p>Developing better consistency across the school, which includes the understanding that PB4L is a strongly positive programme not a punitive one when disappointments in behaviour or unacceptable behaviour occurs.</p> <p>A 93% score was again achieved when the school was evaluated on the new criteria system.</p> <p>The programme is very effective. The staff run the programme very well.</p> <p>A few minor hiccups tend to be overshadowing the positives.</p>

# Huia Range School Goals 2019 Analysis of Variance Reporting

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

Actions (what did we plan?)	Actions (What did we actually do?)	Outcomes (what happened?)	Evaluation (where to next?)
<p>Review with local secondary school /CoL transition to secondary.</p> <p>Review transition from ECE with ECE and CoL</p>	<p>Meeting undertaken with kahui Ako transition group by DP in mid March. DHS principal has stated students more settled this year.</p> <p>School planning started for children requiring extra support (personal, academic) for this year's transition. Names and reasons for support needed by 14th June, DHS contacted for dates to discuss.</p> <p>ECE observations postponed due to staff illness HRS and ECE.</p> <p>ECE/NE forum evening attended by NE teacher and Principal. Great ideas discussed about transition. Social story book being undertaken to supply to all ECE from HRS (includes pictures and statements about who, what, etc children need to know)</p> <p>End of term forum held week 10 attended by NE teacher.</p> <p>Mid term NE forum untended by principal. Looked at how planning is undertaken in ECE and in NE classrooms. Similarities very strong, very few differences.</p> <p>Transition to DHS well underway. Parent agreement to discuss individual needs and to undertake meetings to ensure DHS staff are well versed about the child that is classified as PPP. Meeting undertaken with all schools on Friday 20th September to ensure everyone is aware of the agreements and requirements, 2020 year 9 enrolments successfully undertaken.</p> <p>ECE visits undertaken to all centres that the term 4 cohort are coming from. Observations undertaken by ECE personnel in our NE class. Term 4 cohort NE group undertaken x3. ECE forum due the same evening as interschool Library literacy quiz. Staff unable to attend both. Staff are finding the forums are becoming rather repetitive in nature and are asking for a more forward movement.</p> <p>The last ECE forum was postponed until week 3 of this term due to most participants putting in apologies due to date/time clash.</p> <p>ECE final forum and principal interview with Waikato University 'expert' to evaluate changes to transition in each individual school. Interviews completed with targeted whanau 6 weeks before leaving ECE, 6 weeks after starting school and again 3/6 months after starting school. Understanding between ECE teachers and schools' New entrant teachers is hugely improved - overall schools' data yet to be evaluated.</p> <p>Meetings between DHS and year 8 teachers are all but completed. DHS staff to discuss and ask further questions about main students if required. Individual plans for some students have been developed to support these tamariki as they begin their journey into their secondary schooling.</p> <p>ECE final forum meeting undertaken. Group evaluation of success of the year long ECE programme. ideas being developed to ensure the transition form ECE to schools continues in a positive way for tamariki, whanau and kaiako. across the kahui ako.</p> <p>Visits for a few students undertaken by staff to secondary school. Transition day at DHS went exceptionally well with all students attending and many students returning to reporting they had enjoyed the day and felt more confident (less anxious) about the changes/challenges they may face in 2020. They enjoyed the lessons they undertook, the atmosphere of the day and their interactions with peers from other schools.</p> <p>A meeting is planned for about week 6 of 2020 to look at how students have initially transitioned and any further planning needed to support individuals or groups. An evaluation will be undertaken to look at further improvements for the 2021 transition group.</p>	<p>The transition to secondary school was reported by both the school and parents as considerably more successful than in previous years.</p> <p>Students settled more positively than in previous years, with the behaviour and frustrations that the previous year 9s had experienced not being anywhere near as evident.</p> <p>Better preparation and all round expectations were vital components.</p> <p>ECE transitions have been reasonably good for a number of years, but parents have reported there is more clarity and both sectors have a better understanding of what each is trying to achieve, so some of the minor disconnects have disappeared,</p>	<p>A further review will be undertaken in 2020 to build on the ideas and strengthen a number of minor concerns.</p> <p>A very successful transition from 2018 to 2019 than seen in previous years.</p> <p>ECE and school relationships have always been positive and supportive but are improved and obviously stronger,</p> <p>Maintaining the relationships that have built, over the last 2 years, without the funding and the organised meetings, could be an ongoing challenge.</p>

## Huia Range School Goals 2019 Analysis of Variance Reporting

**Goal 3 - 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>Undertake community consultation</p>	<p>Communication plan draft developed and presented at April meeting. Agreed by the Board</p> <p>Both iwi contacted to discuss their ideas and suggestions. Unable to set a date.</p> <p>Met with Rangitane, postponed meeting with Kahungunu. Working with kapa haka whanau on how to improve communication with these families. Suggestions made, plan starting to develop.</p> <p>Community consultation documents to the Board. Kahungunu meeting rescheduled.</p> <p>Community consultation documents out to the community. Iwi consultation dates reset.</p> <p>Community Consultation results very disappointing. Alternatives being investigated. Electric sign repaired (again) to ensure messages available to the community.</p>	<p>Very little! Sn area that causes concern in terms of are whanau happy and content and not really worried or just apathetic.</p> <p>A number of individual whanau consultations have been undertaken and these whanau are more than willing to share their thoughts and ideas.</p> <p>The downfall of individual consultations is that ideas are not spread easily amongst whanau and therefore aren't debated, with better ideas and suggestions coming forward.</p>	<p>Work with the SAF and local iwi to Investigate and implement effective community consultation.</p>



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF HUIA RANGE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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 21, 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 Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

Our audit was completed on 25 June 2020. This is the date at which our opinion is expressed.

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

#### ***Emphasis of Matter – COVID-19***

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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



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

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

Our responsibilities 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 blue ink, appearing to read 'V. J. Lawson', is written over the typed name.

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