

# HUNUA SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

Ministry Number: 1321

Principal: Kris Burden

School Address: 43 Lockwood Road, RD 3, Papakura, Auckland

Postal Address: 43 Lockwood Road, RD 3, Papakura, Auckland 2583

School Phone: 09 2924989 Fax: 09 2924889

School Email: [office@hunua.school.nz](mailto:office@hunua.school.nz)

#### Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Christine Woods	Chairperson	Re-elected Nov 2017	November 2020
Kris Burden	Principal	Appointed 27 January 2019	
Elise Murphy	Finance	Elected November 2017	November 2020
Sandra Edwards	Property	Elected July 2019	July 2022
Cherie Harris	Human Resources	Elected July 2019	July 2022
Lewis Reid	Finance	Elected November 2017	Resigned Dec 2019
Danel Weiland	Parent Representative	Elected June 2019	Resigned Dec 2019
Helen davenport	Staff Representative	Elected June 2019	



1d Lady Ruby Drive  
East Tamaki, Auckland 2013  
Ph: 09 265 0854

# HUNUA SCHOOL

## Financial Statements - For the year ended 31 December 2019

### Index

<b>Page</b>	<b>Statement</b>
-------------	------------------

2	Statement of Responsibility
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 10	Statement of Accounting Policies
11 - 18	Notes to the Financial Statements

### **Other Information**

20-23	Report - inclusive of Analysis of Variance and Kiwisport
-------	--

## Hunua 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.

*Christine Woods*

Full Name of Board Chairperson

*KRIS BURDEN*

Full Name of Principal

*C Woods*

Signature of Board Chairperson

*Kris Burden*

Signature of Principal

*30 June 2020*

Date:

*30 June 2020*

Date:

**Hunua 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	1,056,734	984,352	1,050,943
Locally Raised Funds	3	49,437	45,874	72,697
Interest Earned		4,462	5,000	5,358
		<u>1,110,632</u>	<u>1,035,226</u>	<u>1,128,998</u>
<b>Expenses</b>				
Locally Raised Funds	3	19,910	17,333	23,757
Learning Resources	4	707,289	694,079	745,216
Administration	5	87,749	79,145	104,497
Finance Costs		479	1,079	1,267
Property	6	249,522	236,933	250,638
Depreciation	7	25,125	27,000	26,760
Loss on Disposal of Property, Plant and Equipment		1,205	-	542
		<u>1,091,280</u>	<u>1,055,569</u>	<u>1,152,677</u>
<b>Net Surplus / (Deficit)</b>		19,352	(20,343)	(23,679)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>19,352</u>	<u>(20,343)</u>	<u>(23,679)</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.*

**Hunua School****Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Balance at 1 January</b>	<b>298,815</b>	<b>298,815</b>	<b>322,494</b>
Total comprehensive revenue and expense for the year	19,352	(20,343)	(23,679)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	-
<b>Equity at 31 December</b>	<b>318,167</b>	<b>278,472</b>	<b>298,815</b>
 Retained Earnings	-	-	-
Reserves	-	-	-
<b>Equity at 31 December</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

## Hunua 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	108,422	24,298	100,592
Accounts Receivable	9	45,004	39,907	39,907
Funds due for Capital Works Projects	17	-	-	716
Prepayments		-	44	44
Inventories	10	471	334	334
Investments	11	108,350	104,755	104,755
		<u>262,247</u>	<u>169,338</u>	<u>246,348</u>
<b>Current Liabilities</b>				
GST Payable		8,175	2,991	2,991
Accounts Payable	13	62,584	49,023	49,023
Provision for Cyclical Maintenance	14	6,300	1,800	28,272
Finance Lease Liability - Current Portion	15	7,543	1,241	2,049
Funds held in Trust	16	11,388	-	11,388
Funds held for Capital Works Projects	17	8,425	-	-
		<u>104,416</u>	<u>55,055</u>	<u>93,723</u>
<b>Working Capital Surplus/(Deficit)</b>		157,831	114,283	152,625
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	185,181	183,398	159,098
		<u>185,181</u>	<u>183,398</u>	<u>159,098</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	16,574	18,660	11,118
Finance Lease Liability	15	8,271	549	1,790
		<u>24,845</u>	<u>19,209</u>	<u>12,908</u>
<b>Net Assets</b>		<u>318,167</u>	<u>278,472</u>	<u>298,815</u>
<b>Equity</b>		<u>318,167</u>	<u>278,472</u>	<u>298,815</u>

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

## Hunua School

### Statement of Cash Flows

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		241,522	214,644	225,305
Locally Raised Funds		49,437	45,874	72,697
Goods and Services Tax (net)		5,184	4,053	4,053
Payments to Employees		(103,709)	(101,425)	(100,013)
Payments to Suppliers		(154,170)	(166,758)	(197,243)
Interest Paid		(479)	(1,079)	(1,267)
Interest Received		4,938	5,887	6,245
Net cash from / (to) the Operating Activities		42,722	1,196	9,777
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(32,822)	(59,327)	(9,672)
Purchase of Investments		(3,595)	(2,571)	(2,571)
Net cash from / (to) the Investing Activities		(36,418)	(61,898)	(12,243)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(7,615)	456	(10,312)
Funds Administered on Behalf of Third Parties		9,141	-	(15,871)
Net cash from Financing Activities		1,526	456	(26,183)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>7,830</b>	<b>(60,246)</b>	<b>(28,649)</b>
Cash and cash equivalents at the beginning of the year	8	100,592	84,545	129,241
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>108,422</b>	<b>24,298</b>	<b>100,592</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 omitted.

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

# Hunua School

## Notes to the Financial Statements

### 1 Statement of Accounting Policies

For the year ended 31 December 2019

#### **a) Reporting Entity**

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

#### **b) Basis of Preparation**

##### ***Reporting Period***

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

##### ***Basis of Preparation***

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

##### ***Financial Reporting Standards Applied***

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

##### ***Standard early adopted***

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

##### ***PBE Accounting Standards Reduced Disclosure Regime***

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

##### ***Measurement Base***

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

##### ***Presentation Currency***

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

##### ***Specific Accounting Policies***

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

##### ***Critical Accounting Estimates And Assumptions***

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

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

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

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

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

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

***Classification of leases***

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

***Recognition of grants***

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

**c) Revenue Recognition*****Government Grants***

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives: Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education. Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

***Other Grants***

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

***Donations, Gifts and Bequests***

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

***Interest Revenue***

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

**d) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

**e) 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) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

**Prior Year Policy**

*Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.*

**k) Property, Plant and Equipment**

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

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

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

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	50 years
Furniture and equipment	10 - 20 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

**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.

*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) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

**p) Provision for Cyclical Maintenance**

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

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

**q) Financial Assets and Liabilities**

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

The School's financial liabilities comprise accounts payable 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	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	231,839	214,644	209,416
Teachers' salaries grants	631,021	605,894	672,980
Use of Land and Buildings grants	184,178	163,814	152,658
Other MoE Grants	9,695	-	15,889
	<u>1,056,734</u>	<u>984,352</u>	<u>1,050,943</u>

**3 Locally Raised Funds**

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	24,420	26,000	41,944
Fundraising	5,888	1,000	947
Other revenue	2,808	2,500	10,085
Trading	992	200	238
Activities	15,328	16,174	19,483
	<u>49,437</u>	<u>45,874</u>	<u>72,697</u>
<b>Expenses</b>			
Activities	19,291	16,783	22,739
Trading	48	100	483
Fundraising (costs of raising funds)	-	400	462
Other Locally Raised Funds Expenditure	571	50	73
	<u>19,910</u>	<u>17,333</u>	<u>23,757</u>
<i>Surplus for the year Locally raised funds</i>	<u>29,527</u>	<u>28,541</u>	<u>48,940</u>

**4 Learning Resources**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	11,856	19,366	13,998
Equipment repairs	-	600	-
Information and communication technology	15,591	13,944	15,422
Extra-curricular activities	3,636	6,700	1,765
Library resources	1,231	1,350	484
Employee benefits - salaries	673,379	647,619	706,408
Staff development	1,596	4,500	7,139
	<u>707,289</u>	<u>694,079</u>	<u>745,216</u>

**5 Administration**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,965	4,965	4,820
Board of Trustees Fees	3,995	3,850	4,290
Board of Trustees Expenses	3,045	705	6,237
Communication	5,248	6,450	6,225
Consumables	11,045	4,300	14,496
Other	6,240	6,300	9,542
Employee Benefits - Salaries	43,460	42,149	48,546
Insurance	1,076	1,400	1,260
Service Providers, Contractors and Consultancy	8,676	9,026	9,081
	<u>87,749</u>	<u>79,145</u>	<u>104,497</u>

**6 Property**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,750	5,900	3,772
Consultancy and Contract Services	19,308	20,000	26,445
Cyclical Maintenance Provision	(16,516)	9,342	18,769
Grounds	18,401	7,500	17,360
Heat, Light and Water	11,736	8,800	10,727
Repairs and Maintenance	5,745	3,900	2,742
Use of Land and Buildings - Non Integrated	184,178	163,814	152,658
Employee Benefits - Salaries	17,920	17,677	18,165
	<u>249,522</u>	<u>236,933</u>	<u>250,638</u>

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.

**7 Depreciation of Property, Plant and Equipment**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	3,102	3,511	3,480
Furniture and Equipment	7,891	8,687	8,610
Information and Communication Technology	5,651	1,818	1,802
Leased Assets	6,908	11,878	11,772
Library Resources	1,573	1,106	1,096
	<u>25,125</u>	<u>27,000</u>	<u>26,760</u>

**8 Cash and Cash Equivalents**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	250	-	200
Bank Current Account	108,172	24,298	100,392
Net cash and cash equivalents	<u>108,422</u>	<u>24,298</u>	<u>100,592</u>

Of the \$108,422 Cash and Cash Equivalents, \$8,425 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	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables from the Ministry of Education	12	-	-
Interest Receivable	12	488	488
Teacher Salaries Grant Receivable	44,980	39,419	39,419
	<u>45,004</u>	<u>39,907</u>	<u>39,907</u>
Receivables from Exchange Transactions	12	488	488
Receivables from Non-Exchange Transactions	44,992	39,419	39,419
	<u>45,004</u>	<u>39,907</u>	<u>39,907</u>

**10 Inventories**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	471	334	334
	<u>471</u>	<u>334</u>	<u>334</u>

**11 Investments**

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	108,350	104,755	104,755

**12 Property, Plant and Equipment**

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment/ Adjustment \$	Depreciation \$	Total (NBV) \$
Building Improvements	106,304	-	-	378	(3,102)	103,580
Furniture and Equipment	41,274	800	(1,085)	(379)	(7,891)	32,718
Information and Communication Technology	260	26,991	-	0	(5,651)	21,600
Leased Assets	3,589	19,589	-	1	(6,908)	16,270
Library Resources	7,672	5,033	(120)	(0)	(1,573)	11,012
<b>Balance at 31 December 2019</b>	<b>159,098</b>	<b>52,413</b>	<b>(1,205)</b>	<b>(1)</b>	<b>(25,125)</b>	<b>185,181</b>

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	162,871	(59,291)	103,580
Furniture and Equipment	213,196	(180,478)	32,718
Information and Communication Technology	54,076	(32,476)	21,600
Leased Assets	27,945	(11,674)	16,270
Library Resources	42,807	(31,795)	11,012
<b>Balance at 31 December 2019</b>	<b>500,895</b>	<b>(315,714)</b>	<b>185,181</b>

The net carrying value of equipment held under a finance lease is \$3,588

2018	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	102,034	7,750	-	-	(3,480)	106,304
Furniture and Equipment	49,310	574	-	-	(8,610)	41,274
Information and Communication Technology	2,319	-	(257)	-	(1,802)	260
Leased Assets	12,554	2,939	(133)	-	(11,772)	3,588
Library Resources	7,554	1,364	(150)	-	(1,096)	7,672
<b>Balance at 31 December 2018</b>	<b>173,771</b>	<b>12,627</b>	<b>(540)</b>	<b>-</b>	<b>(26,760)</b>	<b>159,098</b>

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	162,871	(56,567)	106,304
Furniture and Equipment	214,749	(173,475)	41,274
Information and Communication Technology	27,085	(26,825)	260
Leased Assets	8,355	(4,767)	3,588
Library Resources	38,373	(30,701)	7,672
<b>Balance at 31 December 2018</b>	<b>451,433</b>	<b>(292,335)</b>	<b>159,098</b>

The net carrying value of equipment held under a finance lease is \$12,554

**13 Accounts Payable**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	13,943	9,135	6,315
Accruals	3,165	-	2,820
Employee Entitlements - salaries	44,980	39,419	39,419
Employee Entitlements - leave accrual	496	469	469
	<u>62,584</u>	<u>49,023</u>	<u>49,023</u>
Payables for Exchange Transactions	62,584	49,023	49,023
	<u>62,584</u>	<u>49,023</u>	<u>49,023</u>

The carrying value of payables approximates their fair value.

**14 Provision for Cyclical Maintenance**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	39,390	39,390	31,630
Increase to the Provision During the Year	9,342	9,342	18,769
Adjustment to the Provision	(25,858)	-	-
Use of the Provision During the Year	-	(28,272)	(11,009)
Provision at the End of the Year	<u>22,874</u>	<u>20,460</u>	<u>39,390</u>
Cyclical Maintenance - Current	6,300	1,800	28,272
Cyclical Maintenance - Term	16,574	18,660	11,118
	<u>22,874</u>	<u>20,460</u>	<u>39,390</u>

**15 Finance Lease Liability**

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	7,543	1,241	2,049
Later than One Year and no Later than Five Years	8,271	549	1,790
	<u>15,814</u>	<u>1,790</u>	<u>3,839</u>

**16 Funds held in Trust**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current	11,388	-	11,388
	<u>11,388</u>	<u>-</u>	<u>11,388</u>

These funds are held in trust for an identified *Wrap-around* student.

**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 \$
MOE 2 x Classroom Refurbishment <i>in progress</i>		(716)	9,141	-	-	8,425
Totals		(716)	9,141	-	-	8,425

**Represented by:**

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

8,425

-

8,425

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
MOE Property Admin <i>Completed</i>		7,094	-	-	7,094	-
MOE Property Block 1 & 2 <i>Completed</i>		642	-	(642)	-	-
MOE Whiteboards <i>Completed</i>		-	32,000	(32,000)	-	-
MOE 2 x Classroom Refurbishment <i>in progress</i>		-	83,005	(83,721)	-	(716)
Totals		7,736	115,005	(116,363)	7,094	(716)

**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	3,995	4,290
Full-time equivalent members	0.08	0.09
<i>Leadership Team</i>		
Remuneration	215,106	207,545
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	219,101	211,835
Total full-time equivalent personnel	2.08	2.09

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

*Principal*

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 130	120 - 130

*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
-	-	-
-	-	-
-	-	-

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 trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

**21 Contingencies**

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

(Contingent liabilities and assets at 31 December 2018: as below)

**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) Contract for 2 Classroom Refurbishment to be completed in 2020, which will be fully funded by the Ministry of Education. \$92,146 has been received of which \$83,721 has been spent on the project to date.

(Capital commitments at 31 December 2018: nil)

**(b) Operating Commitments**

As at 31 December 2019 the Board has no operating commitments:

**23 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.

**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 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	108,422	24,298	100,592
Receivables	45,004	39,907	39,907
Investments - Term Deposits	108,350	104,755	104,755
Total Cash and Receivables	261,776	168,960	245,254

**Financial liabilities measured at amortised cost**

Payables	62,584	49,023	49,023
Finance Leases	15,814	1,790	3,839
Total Financial Liabilities Measured at Amortised Cost	78,399	50,813	52,862

**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 18<sup>th</sup> of May 2020.

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

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

**26 Adoption of PBE IFRS 9 Financial Instruments**

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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

**27 Failure to meet statutory reporting deadline**

The Board of Trustees did not comply with sections 87C(1) of the Education Act 1989, which required the Board to provide its audited financial statements to the Ministry of Education by 31 May 2020.

The Board of Trustees was unable to meet its statutory deadline because of delays caused by the school being in lockdown as a result of the COVID-19 pandemic.

## Independent Auditor's Report

### To the Readers of Hunua School's Financial Statements

### For the Year Ended 31 December 2019

The Auditor-General is the auditor of Hunua School (the School). The Auditor-General has appointed me, Darren Wright, using the staff and resources of William Buck Audit (NZ) Limited, 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 3 to 18, 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 3 July 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 18 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 in the annual report being the Kiwisport Report, the Members of the Board of Trustees and the Analyses of Variance, 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 "D Wright".

**Darren Wright**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Auckland, New Zealand

# Analysis of Variance Reporting



School Name:	Hunua School	School Number:	1321			
Strategic Aim:	<b>Goal 1.3 Student achievement:</b> •Set high expectations for student achievement. •Expect a high standard of teaching. •Raise the rate of progress for all students at risk of not meeting the expected NZC (New Zealand Curriculum) level.					
Annual Aim:	To further increase the number of students reaching or exceeding their expected New Zealand Curriculum Level.					
Targets:	<b>Reading targets 2019</b> To further increase the number of students reaching or exceeding their expected New Zealand Curriculum Level.					
	Target Groups: Completed 2 Years at school Maori students	Completed 3 Years at school Male students	End of Year 5			
	<b>Writing target 2019</b> To further increase the number of students reaching or exceeding their expected New Zealand Curriculum Level.					
	Target Groups: Completed 2 Years at school Male students	Completed 3 Years at school	End of Year 5			
	<b>Mathematics target 2019</b> To further increase the number of students reaching or exceeding their expected New Zealand Curriculum Level.					
	Target Groups: End of Year 4 Male students	End of Year 5	End of Year 8			
Baseline Data:	<b>Reading Baseline Data:</b> 85% of students at/above National Standards Dec 2018 Total students “at” and “above” term 4 2018 = 74%					
	After 1 Year	44.5%	After 2 Years	55%	After 3 Years	91% (Achieved)
	End of Year 4	66.7%	End of Year 5	95.5% (Achieved)	End of Year 6	94% (Achieved)
	End of Year 7	81%	End of Year 8	80%		
	Māori	67%	Pasifika	40%	Asian	90% (Achieved)
	European	80%	Male	64%	Female	89% (Achieved)

**Writing Baseline Data:** at/above National Standards Dec 2018  
Total students “at’ and “above” term 4 2018 = 72%

After 1 Year	22%	After 2 Years	55%	After 3 Years	73%
End of Year 4	67%	End of Year 5	82%	End of Year 6	82.4%
End of Year 7	81%	End of Year 8	100% (Achieved)		
Māori	78%	Pasifika	60%	Asian	80%
European	71%	Male	52%	Female	89% (Achieved)

**Mathematics Baseline Data:** at/above National Standards Dec 2018  
Total students “at’ and “above” term 4 2018 = 74%

After 1 Year	100% (Achieved)	After 2 Year	80%	After 3 Years	63.7%
End of Year 4	18.1%	End of Year 5	86.4% Achieved	End of Year 6	76.5%
End of Year 7	67%	End of Year 8	70%		
Māori	84%	Pasifika	20%	Asian	80%
European	74%	Male	69%	Female	78%

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Teachers and Principal <b>working collaboratively</b>, sharing of <b>deliberate acts of teaching</b> to meet the needs of individual students, identifying good practice and what works for our learners.</p> <p><b>Assessment data</b> used as teaching and learning tools –by teachers and students for daily planning, fluid groupings, etc.</p> <p><b>In-house Workshops</b> – lead by specific teachers and principal. Includes ongoing professional dialogue, sharing professional readings, sharing experiences, sharing resources:            * digital technologies            * growth mindset            * Maths supporting facilitators work</p> <p><b>Moderation of OTJs</b>            *team and school-wide            *with Ararimu School - Mathematics</p> <p>Teaching as Inquiry linking directly Mathematics PD</p> <p><b>Formative assessment</b> - guiding student achievement through effective feedback/feed forward.</p> <p><b>*Variety of techniques</b> - scaffolding learning and provide reference points for students and teachers e.g. modelling books, mixed ability groups, students leading learning.</p> <p><b>*Motivate &amp; inspire learners</b> - using topics, experiences and events relating to the student's own interests - integrated across all curriculum areas.</p>	<p><b>Reading:</b>            All students: <b>achieved</b>            85% reached the expected NZC level at the end of 2019</p> <p><u>Completed 2 Years at school / Completed 3 Years at school / End of Year 5:</u>            100% of Year 2 reached the expected NZC level. <b>achieved</b>            81% of Year 3 are well positioned for 2020. <b>achieved</b>            75% of Year 5 students reached the expected level, support and consolidation will be needed in 2020.</p> <p><u>Male students &amp; Māori students</u>            80% of male and 82% of Māori students are working to consolidate their learning and make progress towards the next level.</p> <p><b>Writing:</b>  <u>All students:</u>            As identified in the mid-year data, we did not meet the number of students reaching the expected NZC level that we had hoped for. 70% reach their level.</p> <p><u>Completed 2 Years at school / Completed 3 Years at school / End of Year 5:</u>            85% of Year 3 students achieved their expected NZC level. This places them well for 2020. <b>achieved</b>            As identified in the mid-year data, Year 2 students struggled to reach their end of year level, with only 53% succeeding. Similarly, with Year 5 = 69%.</p> <p><u>Male students:</u>            Encouraging boys to write is a continual challenge. Only 57.5% of boys, across the</p>	<p><b>General:</b>            As we are a smaller school and some of our year levels are small, one or two children can make and impact on data. Sometimes it can be a case of a family with 2-4 children moving in while another family of 3 move out of area.</p> <p>The Year 5 class was extremely small, consisting of a group of students receiving ORs funding or RTLB assistance. Between the mid and end-of-year data collection 2 new students joined this class. All students made a level of progress that was appropriate. Programmes created by teachers and the RTLB are designed to assist this group.</p> <p><b>Reading:</b>            Both male &amp; Māori students made good progress and were very close to meeting expected levels. Teachers feel confident that progress can continue for these students. A range of reading materials have been accessed and trialled at the different levels over the course of the year. This will continue. Teachers have been looking for ways to link material read to their inquiries.</p> <p><b>Writing</b> Moderation with another school in 2018 was extremely beneficial, however their CoL commitments did not make this possible in 2019. We have found another school to moderate with during 2020.</p> <p>There has been a reliance on one or two pieces of evidence. There is a need to ensure enough and varied evidence is gathered. Professional development is needed in 2020, including the formulation</p>	<p><b>Reading:</b>            Reading Recovery stopped at the end of Term 2 2019. In order to maximize impact for the students at Hunua School we will be establishing 2 programmes to replace Reading Recovery – starting in 2020.            These programmes will enable us to support a greater number of students, school-wide and to offer repeated sessions for those in need.</p> <p><u>1. Quick 60</u>            We will use a layered approach to this.  <u>Step 1</u> = to introduce it to all learners in Year 1 as a whole class programme, moving this also into Year 2.  <u>Step 2</u> = determine how best to implement it school-wide, Years 3-8 for specific students.</p> <p><u>2. Learning Staircase</u>            Steps Remedial supports reading and spelling. It is designed for 6 year olds to adults. It is also designed to support ESOL (learners of English as a second language) students.</p> <p><b>Writing:</b>            Writing was identified mid-year as an area of major concern.            As a result of the 2019 end of year data we recognise work is needed. Some work was undertaken in 2018 with the moderation of writing with the teachers at Ararimu School and the start of work on writing progressions. 2020 the work on writing will include professional development.</p> <p><u>As a team:</u>            ● teachers should revisit the e-asTTle writing rubric to identify trends and specific gaps - guiding teaching and learning.            ● check that teachers are creating OTJs using a range of writing pieces.</p>

<p>*Using a <b>wide variety of teaching and learning tools</b>. Building on teacher knowledge to embed Digital Technologies into the Technology learning area of the curriculum. All teachers and the principal hold MindLab Postgraduate Certificates.</p> <p><b>*Learner support</b> including Learning Assistants, ORs, ESOL and SENCO support.</p> <p>*Develop further <b>culturally responsive pedagogy and inclusive practices</b> - teachers developing an awareness of students identity, language and culture, and special needs.</p> <p><b><u>Writing Specific</u></b> <b>Continue to strengthen e-asTTle</b> school-wide. Continue to develop teachers knowledge of the main characteristics of surface and deeper features, context and process.</p> <p><b><u>Maths Specific</u></b> <b>In-house Workshops</b> – lead by CORE facilitator and DP (maths lead teacher) - including on-going professional dialogue, sharing professional readings, sharing experiences, sharing resources, continued development of OTJs</p> <p><b>Observing modelling &amp; co-teaching</b> with facilitator</p> <p>Attending <b>Primary Maths Association</b> seminar day – sharing learning from workshops with colleagues.</p>	<p>school, reached or exceeded their expected level.</p> <p><b>Mathematics</b> <u>All students:</u> Mid-year 66% of students were 'at' or 'above' NZC levels. By the end of the year 81% of students reached their level.</p> <p><u>Completed 2 Years at school / Completed 3 Years at school / End of Year 5:</u> 100% of Year 4 students reached their expected NZC levels. <b>achieved</b> Year 5 and 8 students struggled, with 69% of Year 5 and 64.75% of Year 8 progressing sufficiently.</p> <p><u>Male</u> 88% of males reached or exceeded their expected level. <b>achieved</b></p> <p><u>Pasifika students</u> Due to families moving out of area at the end of 2018, this group has become too small to remain an annual target.</p>	<p>of OTJ and the use of formative assessment and learning progressions to guide writers.</p> <p>Teaching as Inquiry in 2020 will be writing based. The teaching staff will work as a team on this inquiry.</p> <p><b>Maths</b> is an area that we continue to develop. Historically the students have performed at a lower level. In 2018 Maths was recognised as an area of weakness by parents, BoT &amp; students.</p> <p>2019 PLD = Maths, combining Numeracy project with the mixed ability groups and the discourse of DMIC.</p> <p>The 2019 professional development improved the depth of teacher knowledge. Teachers have requested this PD continues as their confidence in the teaching of Maths increased. This, in turn should be reflected in our students.</p>	<p><b><u>Teachers</u></b></p> <ul style="list-style-type: none"> <li>reflecting on their programmes should ensure that writing has a purpose. That writing is across the curriculum and not siloed to a set time each day.</li> <li>Visiting asTTle's "What next" for specific tasks to support learning at each level, would help to target the identified gaps in teaching and learning.</li> </ul> <p><b><u>School-wide</u></b></p> <ul style="list-style-type: none"> <li>moderation of writing.</li> <li>We need to complete the work started at the beginning of 2018. This was to establish a set of progressions, written in "kid speak", so all students were aware of what they can do and what their next learning steps are. The progressions enable all students to understand what it is that they are learning.</li> <li>2020 moderation of writing with Ardmore School.</li> </ul> <p><b><u>Mathematics</u></b> To continue to develop the work we undertook this year with Sue Pine, CORE Education facilitator. In 2020 we will take terms 1&amp;2 to consolidate our learning and practice. We will apply to the Ministry of Education to work with Sue once again in terms 3&amp;4 of 2020.</p> <p>Some of the consolidation to occur includes:</p> <ul style="list-style-type: none"> <li>Students learning to solve problems in mixed ability, collaborative groups. This enables them to see how others learn and how they process thoughts. They can talk about and share strategies. Importantly too, they are able to see that there may be more efficient ways, other than their own – a very challenging concept for some students.</li> <li>Teachers providing 'real-life' scenarios to engage learners</li> <li>Further develop and guide students to learn the skills of maths talk</li> </ul> <p>We need to determine a school-wide method to assess/evaluate students work during</p>
--	---	--	--

			collaborative group tasks. To find out if individual students are demonstrating higher levels that previously. This information would assist teaches to formulate OTJs.
<b>Planning for next year:</b>			
<p>In 2020 we will have a change in the Leadership team.</p> <p>We have been able to retain the .8 teacher who joined us at the end of term 3 2019. In 2020 she will continue to take groups, initially centred around writing with some reading. Maths will be introduced once again, based on need. For three of the days each week Lynnette takes 50 minute sessions. This provides reduced student numbers in classrooms and gives the students the opportunity to benefit from the skills of two qualified teachers. This is extremely important to raise student achievement.</p> <p>We will implement Quick 60 and Learning Staircase (Steps). In addition to our assessment programme New Entrant students will have a Ready for Learning check to assess how ready they are to access the New Zealand Curriculum.</p> <p>We have also been fortunate to retain our Learning Assistant, thanks to BoT funding. The LA works in Purapura as the foundation years are vital for future learning. We noticed, during 2019, an increase in Year 0-1 students coming to school unprepared. The LA helps our younger students to access learning.</p> <p>Work regarding Inquiry, assessment, construction of OTJs, teaching practices, and 'Our Standards' will benefit from us working together as one team. We will have two new teachers, one full-time and one job-share. This is a key opportunity for us to develop/strengthen shared and consistent (school-wide) practices. Every member of the teaching team has skills and knowledge that will benefit the work and challenges ahead. The work we do in 2020 will contribute towards the construction of the Hunua School Curriculum.</p>			



**Hunua School**  
**Strive For Success**

Hunua School

Year ended 31 December 2019

Statement of Kiwisport Funding

Kiwisport is a government funded initiative which supports students' participation in organized sport. Sport plays an important part in the overall development of our students, who continue to benefit from the efforts made by the school to encourage students in sporting activities.

This applies equally to students who have sporting talent and those who may just want to experience participation in a sport.

In 2019 the school received \$1,968 (excluding GST).

The funding was used to support students to participate in a wider range of interschool competitions and "fun" days. It also helped to provide essential equipment for some sports teams.

The number of students participating in the interschool activities increased during the year.

Kris Burden

Principal  
Hunua School  
Auckland