

# HENDERSON NORTH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

**Ministry Number:** 1308  
**Principal:** Irene Ogden  
**School Address:** Norval Road, Henderson  
**School Postal Address:** Norval Road, Henderson 0610  
**School Phone:** (09) 838 8229  
**School Email:** office@hns.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How position gained</b>
L Tait	Chairperson	Elected
I Ogden	Principal	
C Rudd	Dep Chairperson	Elected
J Thumath	Finance	Elected
D Kiejberg	Property, Health & Safety	Elected
A Sarich	Maori Rep	Elected
T Scott	Property, Health & Safety	Elected
S Chawla	Staff Rep	Elected

**Accountant/service Provider:** Top Class Financial Management Services

# HENDERSON NORTH SCHOOL

Annual Report - For the year ended 31 December 2018

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# Henderson North School

## Statement of Responsibility

For the year ended 31 December 2018

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

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

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

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

Julie-Ann Thumath  
Full Name of Board Chairperson

Irene Ogden  
Full Name of Principal

[Signature]  
Signature of Board Chairperson

[Signature]  
Signature of Principal

29.5.19  
Date:

29.5.19  
Date:

# Henderson North School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	3,083,460	3,058,898	3,069,245
Locally Raised Funds	3	157,297	65,215	83,748
Interest Earned		8,929	10,000	10,336
		<u>3,249,686</u>	<u>3,134,113</u>	<u>3,163,329</u>
<b>Expenses</b>				
Locally Raised Funds	3	64,646	42,200	52,500
Learning Resources	4	2,061,803	2,213,570	2,048,690
Administration	5	151,327	167,808	160,072
Finance		4,467	5,350	5,191
Property	6	883,646	771,920	898,729
Depreciation	7	80,054	70,000	82,419
Loss on Disposal of Property, Plant and Equipment		1,673	-	1,131
		<u>3,247,616</u>	<u>3,270,848</u>	<u>3,248,732</u>
<b>Net Surplus / (Deficit) for the year</b>		2,070	(136,735)	(85,403)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>2,070</u>	<u>(136,735)</u>	<u>(85,403)</u>

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

**Henderson North School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<u>772,296</u>	<u>772,296</u>	<u>851,758</u>
Total comprehensive revenue and expense for the year	2,070	(136,735)	(85,403)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	9,471	-	5,941
<b>Equity at 31 December</b>	<u>783,837</u>	<u>635,561</u>	<u>772,296</u>
Retained Earnings	783,837	635,561	772,296
Reserves	-	-	-
<b>Equity at 31 December</b>	<u>783,837</u>	<u>635,561</u>	<u>772,296</u>

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

**Henderson North School**  
**Statement of Financial Position**  
As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	104,781	36,221	131,206
Accounts Receivable	9	118,585	135,302	135,302
Receivables for capital works projects	17	7,450	-	-
GST Receivable		7,107	8,714	8,714
Prepayments		559	1,651	1,651
Inventories	10	4,455	5,010	5,010
Investments	11	292,106	244,089	234,089
		<u>535,043</u>	<u>430,987</u>	<u>515,972</u>
<b>Current Liabilities</b>				
Accounts Payable	13	124,208	170,998	170,998
Revenue Received in Advance	14	11,424	-	-
Provision for Cyclical Maintenance	15	-	-	-
Finance Lease Liability - Current Portion	16	21,520	20,476	20,476
		<u>157,152</u>	<u>191,474</u>	<u>191,474</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>377,891</b>	<b>239,513</b>	<b>324,498</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	463,321	474,963	519,963
		<u>463,321</u>	<u>474,963</u>	<u>519,963</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	47,250	47,250	40,500
Finance Lease Liability	16	10,125	31,665	31,665
		<u>57,375</u>	<u>78,915</u>	<u>72,165</u>
<b>Net Assets</b>		<u><b>783,837</b></u>	<u><b>635,561</b></u>	<u><b>772,296</b></u>
<b>Equity</b>		<u><b>783,837</b></u>	<u><b>635,561</b></u>	<u><b>772,296</b></u>

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

**Henderson North School**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		725,069	666,148	700,984
Locally Raised Funds		156,623	65,215	93,347
Goods and Services Tax (net)		1,607	-	4,107
Payments to Employees		(505,409)	(512,382)	(472,615)
Payments to Suppliers		(307,304)	(283,116)	(303,311)
Interest Paid		(4,467)	(5,350)	(5,191)
Interest Received		9,033	10,000	11,340
<b>Net cash from / (to) the Operating Activities</b>		<b>75,152</b>	<b>(59,485)</b>	<b>28,661</b>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		3,327	(500)	(1,131)
Purchase of PPE (and Intangibles)		(28,412)	(25,000)	(17,156)
Purchase of Investments		(58,018)	(10,000)	-
Proceeds from Sale of Investments		-	-	2,464
<b>Net cash from / (to) the Investing Activities</b>		<b>(83,103)</b>	<b>(35,500)</b>	<b>(15,823)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		9,471	-	5,941
Finance Lease Payments		(20,496)	-	(14,933)
Funds Administered on Behalf of Third Parties		-	-	61,079
Funds Held for Capital Works Projects		(7,450)	-	-
<b>Net cash from Financing Activities</b>		<b>(18,475)</b>	<b>-</b>	<b>52,087</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(26,425)</b>	<b>(94,985)</b>	<b>64,925</b>
Cash and cash equivalents at the beginning of the year	8	131,206	131,206	66,281
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>104,781</b>	<b>36,221</b>	<b>131,206</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.

# Henderson North School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2018

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

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

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

##### **Reporting Period**

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

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

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

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

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

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

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

##### **Measurement Base**

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

##### **Presentation Currency**

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

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

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

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

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

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



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

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

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

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

##### *Classification of leases*

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

##### *Recognition of grants*

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

#### **c) Revenue Recognition**

##### **Government Grants**

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

##### **Other Grants**

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

##### **Donations, Gifts and Bequests**

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

##### **Interest Revenue**

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

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

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

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 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.

The School has met the requirements under Schedule 6 Section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

**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 \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

### **Leased Assets**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	20-40 years
Furniture and equipment	5-10 years
Information and communication technology	3-5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	8 years

### **l) 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.

### **m) 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.

### **n) Revenue Received in Advance**

Revenue received in advance relates to income received for 2019 camp.

### **o) 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).

### **p) Financial Assets and Liabilities**

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

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

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

**q) 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.

**r) Budget Figures**

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

**s) 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**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	644,304	603,546	631,219
Teachers' salaries grants	1,653,939	1,800,000	1,669,802
Use of Land and Buildings grants	704,452	592,750	698,459
Other MoE Grants	80,765	62,602	69,765
	<u>3,083,460</u>	<u>3,058,898</u>	<u>3,069,245</u>

**3. Locally Raised Funds**

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	16,989	10,000	13,880
Fundraising	59,588	8,215	26,767
Trading	10,926	10,000	21,206
Activities	69,794	37,000	21,895
	<u>157,297</u>	<u>65,215</u>	<u>83,748</u>
<b>Expenses</b>			
Activities	57,311	33,500	22,311
Trading	6,137	8,000	23,626
Fundraising (costs of raising funds)	1,198	700	6,563
	<u>64,646</u>	<u>42,200</u>	<u>52,500</u>
<i>Surplus for the year Locally raised funds</i>	<u>92,651</u>	<u>23,015</u>	<u>31,248</u>

**4. Learning Resources**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	24,272	33,753	29,407
Equipment repairs	707	1,200	1,892
Information and communication technology	11,238	10,000	11,172
Operational Leases	5,733	1,000	11,329
Library resources	4,044	4,950	4,076
Employee benefits - salaries	2,008,505	2,152,167	1,984,175
Other expenses	2,701	3,500	3,065
Staff development	4,603	7,000	3,574
	<u>2,061,803</u>	<u>2,213,570</u>	<u>2,048,690</u>

**5. Administration**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,095	6,000	5,917
Board of Trustees Fees	2,670	3,000	2,375
Board of Trustees Expenses	2,334	1,200	1,132
Communication	3,587	3,360	2,913
Consumables	15,688	23,900	14,764
Information and communication technology	278	1,000	-
Other	5,997	10,950	15,653
Employee Benefits - Salaries	95,114	99,273	98,982
Insurance	5,764	5,325	5,336
Service Providers, Contractors and Consultancy	13,800	13,800	13,000
	<u>151,327</u>	<u>167,808</u>	<u>160,072</u>

**6. Property**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,972	12,250	13,198
Consultancy and Contract Services	43,371	39,000	42,258
Cyclical Maintenance Expense	6,750	6,750	6,750
Grounds	18,339	13,888	14,475
Heat, Light and Water	27,271	23,500	23,272
Rates	44	100	40
Repairs and Maintenance	13,872	21,240	42,381
Use of Land and Buildings	704,452	592,750	698,459
Security	1,800	1,500	1,240
Employee Benefits - Salaries	56,775	60,942	56,656
	<u>883,646</u>	<u>771,920</u>	<u>898,729</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**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	16,921	14,371	16,921
Furniture and Equipment	28,290	26,771	31,521
Information and Communication Technology	11,702	13,308	15,669
Leased Assets	19,053	12,600	14,836
Library Resources	4,088	2,950	3,472
	<u>80,054</u>	<u>70,000</u>	<u>82,419</u>

**8. Cash and Cash Equivalents**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	300	300	300
Bank Current Account	103,668	35,109	130,094
Bank Call Account	813	812	812
Cash equivalents and bank overdraft for Cash Flow Statement	104,781	36,221	131,206

**9. Accounts Receivable**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	15,791	3,693	3,693
Receivables from the Ministry of Education	-	-	-
Interest Receivable	387	491	491
Teacher Salaries Grant Receivable	102,407	131,118	131,118
	118,585	135,302	135,302
Receivables from Exchange Transactions	16,178	4,184	4,184
Receivables from Non-Exchange Transactions	102,407	131,118	131,118
	118,585	135,302	135,302

**10. Inventories**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	4,455	5,010	5,010
	4,455	5,010	5,010

**11. Investments**

The School's investment activities are classified as follows:

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	292,106	244,089	234,089

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	305,309	-	-	-	(16,921)	288,388
Furniture and Equipment	117,725	10,541	(1,673)	-	(28,290)	98,303
Information and Communication Technology	19,455	8,973	(1)	-	(11,702)	16,725
Leased Assets	52,463	-	-	-	(19,053)	33,410
Library Resources	25,011	6,211	(639)	-	(4,088)	26,495
<b>Balance at 31 December 2018</b>	<b>519,963</b>	<b>25,725</b>	<b>(2,313)</b>	<b>-</b>	<b>(80,054)</b>	<b>463,321</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	466,197	(177,809)	288,388
Furniture and Equipment	375,962	(277,659)	98,303
Information and Communication Technology	91,548	(74,823)	16,725
Leased Assets	71,607	(38,197)	33,410
Library Resources	72,366	(45,871)	26,495
<b>Balance at 31 December 2018</b>	<b>1,077,680</b>	<b>(614,359)</b>	<b>463,321</b>

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of equipment held under a finance lease is \$33,410 (2017: \$52,463)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	322,230	-	-	-	(16,921)	305,309
Furniture and Equipment	146,022	3,224	-	-	(31,521)	117,725
Information and Communication Technology	26,208	8,916	-	-	(15,669)	19,455
Leased Assets	43,715	23,584	-	-	(14,836)	52,463
Library Resources	23,467	6,147	(1,131)	-	(3,472)	25,011
<b>Balance at 31 December 2017</b>	<b>561,642</b>	<b>41,871</b>	<b>(1,131)</b>	<b>-</b>	<b>(82,419)</b>	<b>519,963</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	466,197	(160,888)	305,309
Furniture and Equipment	377,853	(260,128)	117,725
Information and Communication Technology	188,814	(169,359)	19,455
Leased Assets	71,607	(19,144)	52,463
Library Resources	67,891	(42,880)	25,011
<b>Balance at 31 December 2017</b>	<b>1,172,362</b>	<b>(652,399)</b>	<b>519,963</b>

**BDO**



**13. Accounts Payable**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	16,173	35,298	35,298
Employee Entitlements - salaries	105,143	131,118	131,118
Employee Entitlements - leave accrual	2,892	4,582	4,582
	<u>124,208</u>	<u>170,998</u>	<u>170,998</u>
Payables for Exchange Transactions	124,208	170,998	170,998
	<u>124,208</u>	<u>170,998</u>	<u>170,998</u>

The carrying value of payables approximates their fair value.

**14. Revenue Received in Advance**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Income collected for 2019 camp	11,424	-	-
	<u>11,424</u>	<u>-</u>	<u>-</u>

**15. Provision for Cyclical Maintenance**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	40,500	40,500	33,750
Increase to the Provision During the Year	6,750	6,750	6,750
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	-	(30,280)	-
Provision at the End of the Year	<u>47,250</u>	<u>16,970</u>	<u>40,500</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	47,250	47,250	40,500
	<u>47,250</u>	<u>47,250</u>	<u>40,500</u>

**16. Finance Lease Liability**

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	21,520	20,476	20,476
Later than One Year and no Later than Five Years	10,125	31,665	31,665
Later than Five Years	-	-	-
	<u>31,645</u>	<u>52,141</u>	<u>52,141</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:

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Block 2&3	<i>in progress</i>	-	-	2,175	-	(2,175)
Block 2 MLE	<i>in progress</i>	-	-	3,675	-	(3,675)
Drainage	<i>in progress</i>	-	-	1,600	-	(1,600)
Totals		-	-	7,450	-	(7,450)

### Represented by:

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

-  
7,450

(7,450)

	2017	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Windows & Cloak Bays	<i>completed</i>	(11,207)	11,207	-	-	-
MLE	<i>completed</i>	(43,769)	58,634	14,865	-	-
Boiler	<i>completed</i>	(6,103)	17,819	9,717	1,999	-
Totals		(61,079)	87,660	24,582	1,999	-

## 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.

Claudette Rudd is a member of the Board of Trustees. Her husband, James Rudd, is employed by the Board as a fulltime teacher.

## 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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	2,670	2,375
Full-time equivalent members	0.46	0.01
<i>Leadership Team</i>		
Remuneration	314,504	308,789
Full-time equivalent members	3	3
Total key management personnel remuneration	317,174	311,164
Total full-time equivalent personnel	3.46	3.01

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

### Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	0 - 10	-
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
-	-	-
	0.00	0.00

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:

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-

## 21. Contingencies

There are no contingent liabilities as at 31 December 2018 (at 31 December 2017 - nil).

There is a contingent asset relating to a cash reimbursement from the Ministry of Education for under-spending the school's banking staffing entitlement during 2018. The amount to be received is \$10,097 and will be recorded as income in the 2019 financial year (31 December 2017 - nil).

### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

There were no capital commitments at 31 December 2018 - (31 December 2017 - nil)

### (b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

- (a) contract maintenance of a risograph;
- (b) operating lease of an eftpos terminal;
- (c) rentl of a visitor management system
- (d) rental of sanitary units.

	2018 Actual \$	2017 Actual \$
No later than One Year	2,547	6,096
Later than One Year and No Later than Five Years	2,409	1,350
Later than Five Years	-	-
	<u>4,956</u>	<u>7,446</u>

## 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:

### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	104,781	36,221	131,206
Receivables	118,585	135,302	135,302
Investments - Term Deposits	292,106	244,089	234,089
Total Receivables	<u>515,472</u>	<u>415,612</u>	<u>500,597</u>

### Financial liabilities measured at amortised cost

Payables	124,208	170,998	170,998
Finance Leases	31,645	52,141	52,141
Total Financial Liabilities Measured at Amortised Cost	<u>155,853</u>	<u>223,139</u>	<u>223,139</u>

## 25. Events After Balance Date

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

**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF HENDERSON NORTH SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

The Auditor-General is the auditor of Henderson North School (the School). The Auditor-General has appointed me, Wayne Monteith, using the staff and resources of BDO Auckland, 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 19, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2018; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to PBE's that qualify for Tier 2 reporting.

Our audit was completed on 29 May 2019. This is the date at which our opinion is expressed.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### Other information

The Board of Trustees is responsible for the other information. The other information comprises the Board of Trustees listing, KiwiSports Funding Report and Analysis 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.



Wayne Monteith  
BDO Auckland  
On behalf of the Auditor-General  
Auckland, New Zealand





## HENDERSON NORTH SCHOOL 2018 - 2020



### Analysis of variance: Effective Pedagogy

School name and number Henderson North School (1308) - 2018

<b>Focus: Effective Pedagogy</b>			
<b>Strategic Aim:</b> Review processes and procedures and ensure consistency throughout. Enhance teaching and learning practices across the school.			
<b>Baseline data:</b>			
<b>Literacy</b>			
<ul style="list-style-type: none"> <li>Our first school wide goal for 2018 was for 75% (reading) and 70% (writing) of students or more to be at or above their national curriculum expectation by the end of the year.</li> <li>End of year data showed that:           <ul style="list-style-type: none"> <li><b>Reading:</b> whole school achievement was 51.75% at or above expectations and a further (16.55%) of the students achieved at only one level below their curriculum expectation. Maori and Pasifika achievement at or above were a little lower than the whole school at (45.77%) and (46.15%) but very similar.</li> <li><b>Writing:</b> Whole school achievement was 55.43% at or above national curriculum expectation. Maori achievement data showed that 57.14% of students achieved at or above expectations and Pasifika achievement was slightly less at 52.31% at or above national curriculum expectation.. The data shows achievement levels of children in 2018-literacy, has dropped when compared to 2017.</li> </ul> </li> <li>Our second goal was to accelerate learning of targeted learners so that at least 50% of them reached national standard for their age. The evidence shows that in:           <ul style="list-style-type: none"> <li><b>Reading:</b> in 2018, 27.17% of target learners reached their national curriculum expectation, with 17.39 % falling short by 1 or 2 sublevels.</li> <li><b>Writing:</b> 10.99% of target students reached at or above national curriculum expectation, but 58.14% fell short by just 1 or 2 sublevels.</li> </ul> </li> </ul>			
<b>Numeracy</b>			
<ul style="list-style-type: none"> <li>Our first school wide goal for 2018 was for 75% of students or more to be at or above math curriculum expectation by the end of the year. End of year data showed that 63.72 % of our students achieved at or above expectation, Maori (66.67%) achievement showed that they are achieving well. However Pasifika (57.69%) achievement results were slightly below..</li> <li>Girls outscored boys with 66.67% at or above against 61.28%.</li> <li>Our second goal was to accelerate learning of targeted learners so that at least 50% of them reached national curriculum expectation for their age. Data showed that 34.31 % of our mathematics target group achieved at or above expectations at the end of the year.</li> </ul>			
<b>Target:</b>			
<ul style="list-style-type: none"> <li>To develop effective teaching and learning strategies to improve engagement.</li> <li>Through this effective pedagogy, we will achieve our goal of at least 75% numeracy, 70% writing and 75% reading at or above Curriculum expectations.</li> <li>The refinement of our pedagogical practice will also allow us to accelerate target students' learning so that 50% at target students meet their achievement expectation by the end of 2017</li> </ul>			
<b>Actions (what did we do?)</b>	<b>Outcomes (what happened?)</b>	<b>Reasons for the variance (why did it happen?)</b>	<b>Evaluation (where to next?)</b>
1. Continued to refine what effective pedagogy means at HNS.	<ul style="list-style-type: none"> <li>HNS effective pedagogy is being used to influence all areas of the curriculum and is used as part of our appraisal process.</li> </ul>	<ul style="list-style-type: none"> <li>Impact varies according to the experience of our teachers, also new teachers to the school. PD- from WAPA 2020 and COL has also enhanced practice.</li> </ul>	Continue implementing effective pedagogy through COL . WAPA 2020 PD and CFPLD Develop further relationship based learning through impact coaching.



# HENDERSON NORTH SCHOOL 2018 - 2020



<p>2. Continue to engage in professional development to refine our definition of effective pedagogy for HNS.</p>	<p>Much professional development has taken place this year especially in the areas of Literacy through COL Cultural Responsiveness COL DMIC STEAM - WAPA 2020 MASAM- WAPA 2020 Professional Leadership groups - WAPA 2020</p> <p>● One expectation we continue to have difficulty meeting is the provision of release time to observe current practice in the classroom,</p>	<p>The impact of this has resulted in common goals, common language, practise within the school especially the leadership team. Teachers are coming on board now but this rate is slower due to release funding and time. Some areas are moving faster than others e.g. Literacy, Cultural Responsiveness. As moderation becomes more effective so does consistency especially in the area of OTJ's which can be seen in data compared to 2017.especially in writing.</p>	<p>Implementation of this process has continued in 2018. However we have lost two of our impact coaches through job movement. We have evaluated our appraisals process and have included links to our effective pedagogy vision, as well as to the PTS.</p> <ul style="list-style-type: none"> <li>● Literacy and Numeracy leaders will continue working together to assess our current practice against this vision and draw a plan to develop effective pedagogy in 2019.</li> <li>● The new plan will become a strategic focus in our Charter.</li> <li>● We will continue to ensure release and support for teachers and leaders to work together is provided, to ensure this process is collaborative, and progresses at a steady pace.</li> <li>● The plan continues to include PD for all staff and includes BT's and their mentors</li> <li>● We also will continue to hold regular leadership meetings to reflect on progress, review the plan and draw next steps.</li> <li>● It is important this process builds on the progress we have achieved recently like: <ul style="list-style-type: none"> <li>✓ modelling tools</li> <li>✓ Formative assessment</li> <li>✓ Student voice</li> <li>✓ Active learning</li> </ul> </li> <li>● See attached Effective Pedagogy strategic plan.</li> </ul>
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HENDERSON NORTH SCHOOL 2018 – 2020



Effective Pedagogy Plan 2018

Personalisation	Curiosity and Creativity	Possibility	Experiences	Community	Professionalism
As a HNS teacher, I am committed to modelling and encouraging:					
personalising teaching and learning.	engaging children's curiosity and creativity.	creating a climate of possibility.	learning through experience.	reflecting the cultures of our community.	promoting teachers as professionals.
How do I do this?					
<ul style="list-style-type: none"> <li>✓ Learning environment is inclusive</li> <li>✓ Interests of children drive learning</li> <li>✓ Children reflect on their learning</li> <li>✓ Children know their Next Steps</li> </ul>	<ul style="list-style-type: none"> <li>✓ Children self manage and are engaged in planning and learning</li> <li>✓ Learning is inquiry and discovery based</li> <li>✓ Children ask questions</li> <li>✓ Questions encourage critical thinking</li> <li>✓ Classrooms have humour and fun</li> <li>✓ Creativity has a central role across the curriculum</li> </ul>	<ul style="list-style-type: none"> <li>✓ Children feel confident taking risks</li> <li>✓ Programmes are flexible and adaptive</li> <li>✓ Goals are set and expectations are high for everybody</li> <li>✓ Planning responds to children's interests</li> <li>✓ Learning leads into action</li> </ul>	<ul style="list-style-type: none"> <li>✓ Children present/share work and ideas in original and varied forms.</li> <li>✓ Children are engaged.</li> <li>✓ Practical, hands on activities</li> <li>✓ Learning focused on process rather than product</li> <li>✓ Learning draws on experiences children already have</li> </ul>	<ul style="list-style-type: none"> <li>✓ Successes are celebrated</li> <li>✓ Cultural backgrounds of children are identified and catered for.</li> <li>✓ Children have a sense of belonging</li> <li>✓ Parents feel appreciated and welcomed to interact with school</li> </ul>	<ul style="list-style-type: none"> <li>✓ I confidently use a variety of strategies and resources to meet learners' needs.</li> <li>✓ My strengths are utilised</li> <li>✓ I collect, analyse and use assessment data.</li> <li>✓ I attend PD based on staff needs.</li> <li>✓ I use TAs effectively</li> <li>✓ I use time allocated to support and share.</li> <li>✓ We work together to meet whole school co-constructed goals (Strategic Plans)</li> </ul>



# HENDERSON NORTH SCHOOL 2018 - 2020



<p><b>Focus: Literacy</b></p> <p><b>Strategic Aim:</b> Review processes and procedures and ensure consistency throughout. Enhance teaching and learning practices across the school.</p> <p><b>Baseline data:</b></p> <ul style="list-style-type: none"> <li>Our first school wide goal for 2018 was for 75% (reading) and 70% (writing) of students or more to be at or above their national standard and by the end of the year.             <ul style="list-style-type: none"> <li>End of year data showed that:                 <ul style="list-style-type: none"> <li><b>Reading:</b> whole school achievement was 51.75% at or above expectations with a further (16.55%) of the students achieving at only one level below their national curriculum expectation. Maori and Pacifica achievement was slightly lower than the whole school at (45.77%) and (46.15%) reaching at or above curriculum expectation. Girls achieved better when compared to boys-(59.49%) compared to (45.30%)</li> <li><b>Writing:</b> Whole school achievement was 55.43% at or above national curriculum expectation. Maori achievement levels showed that 57.14% Maori classified students achieved at or above expectations and Pacifica achievement was slightly less at 52.31% at or above national curriculum expectation.. The data shows achievement levels of children in 2018-literacy, was less when compared to 2017.</li> </ul> </li> <li>Our second goal was to accelerate learning of targeted learners so that at least 50% of them reached national standard for their age. The evidence shows that in:                 <ul style="list-style-type: none"> <li><b>Reading:</b> in 2018, 27.17% of target learners reached their national curriculum expectation, with 17.39 % falling short by 1 or 2 sublevels.</li> <li><b>Writing:</b> 10.99% of target students reached at or above national curriculum expectation, but 58.14% fell short again by 1 or 2 sublevels.</li> </ul> </li> </ul> </li> </ul>			
<p><b>Target:</b></p> <ul style="list-style-type: none"> <li>To improve oral language and vocabulary that ultimately will have an impact on Writing.</li> <li>Our school wide goal is for 75%(reading) and 70% (Writing) of all students or more will reach literacy National Standards by end of 2017.</li> <li>Based on 2016 results reading and writing target groups have been identified and will be tracked regularly during the year. our specific target for 2017 is to shift at least 50% of these students or more to the National Standards or above by the end of the year.</li> </ul>	<p><b>Outcomes (what happened?)</b></p> <p>Produced an oral language matrix to support teachers at each year level.            Conducted staff meetings, team meetings to model and build resource tools around oracy and visual literacy.            Leaders worked with COL consultant from Vision to observe and give feedback to teachers.</p>	<p><b>Reasons for the variance (why did it happen?)</b></p> <p>Some year levels focussed more than others on oracy and visual literacy. (Sharing and discussing)            A key impact is the low oracy levels of children entering school, number of ESOL students and the transience of students.</p>	<p><b>Evaluation (where to next?)</b></p> <p>Continue with an oracy focus            The matrix was introduced but still needs to be embedded in 2019            Continue providing a variety of experiences and visual prompts to build vocabulary through the complete NZ curriculum.            Ensure that students oral language and writing exhibit a wider use of precise words and topic specific language.</p>
<p><b>Actions (what did we do?)</b></p> <p>1. Visual literacy:            Develop oral language by using visual prompts leading to written language</p>			



## HENDERSON NORTH SCHOOL 2018 - 2020



<p>2. Writing Moderation</p>	<p>Leaders have collected writing samples and moderated with Senior management to produce a portfolio. Moderation meetings have been held with teachers within school also as part of COL with leaders. Individual writing sample folders have been established for Junior classes and will show progress as children move through the school. Leaders with Vision consultant have refined HNS writing assessment matrix. COL is in the process of producing a moderation tool across schools as well.</p>	<p>Through observations and collection of samples leaders have a better perception of teaching and learning gaps. Teachers are becoming more consistent with OTJ's especially at Junior school level. Matrix tools are now introduced in the Senior School area these will become embedded in 2019 Use of writing matrix across the school is becoming more embedded.</p>	<p>Moderation processes have shown an improved throughout 2018. These will be continued. Gaps identified and now included in charter for 2019. These are: to embed writing for a purpose across the curriculum formative feedback and feed-forward</p>
<p>3. Handwriting</p>	<p>Familise teachers with Barbara Bran approach to handwriting particularly in the Junior school. (Use of elements) Provided Resources Model this approach within classrooms. Encourage formalised handwriting sessions within daily programmes and use of common element language.</p>	<p>Children have come to school forming letters incorrectly and with incorrect pencil grips Teachers are becoming more familiar with this approach and a common language is starting to develop.</p>	<p>Continue with developing this approach with teachers and children in 2019.</p>



## HENDERSON NORTH SCHOOL 2018 – 2020



<b>Focus: Numeracy</b>			
<b>Strategic Aim:</b> Review processes and procedures and ensure consistency throughout. Enhance teaching and learning practices across the school.			
<b>Baseline data:</b>			
<b>Numeracy</b>			
<ul style="list-style-type: none"> <li>• Our first school wide goal for 2018 was for 75% of students or more to be at or above math curriculum expectations by the end of the year.</li> <li>• End of year data showed that 63.72% of our students achieved at or above national expectations. Maori achieved well with (66.67%) at or above expectation, however Pasifika (57.69%) achievement results had shown a significant drop.</li> <li>• Girls outscored boys with 66.67% at or above against 61.28%.</li> <li>• Our second goal was to accelerate learning of targeted learners so that at least 50% of them reached national standard for their age. Data showed that 34.31% of our mathematics target group achieved at or above national standard at the end of the year.</li> </ul>			
<b>Target:</b>			
<ul style="list-style-type: none"> <li>• to focus on Number Knowledge, Maths Literacy and problem solving</li> <li>• Our school wide goal is for 75% of students to be at or above Maths National Standards by the end of 2017.</li> <li>• Based on 2016 results a math target group has been identified and will be tracked regularly during the year. Our specific target for 2017 is to shift at least 50% of these students to the Curriculum expectations or above by the end of the year.</li> </ul>			
<b>Actions (what did we do?)</b>	<b>Outcomes (what happened?)</b>	<b>Reasons for the variance (why did it happen?)</b>	<b>Evaluation (where to next?)</b>
<p>1. Number Knowledge</p> <ul style="list-style-type: none"> <li>• to focus on Number Knowledge, Maths Literacy and problem solving</li> <li>• Our school wide goal is for 75% of students to be at or above Maths National Standards by the end of 2017.</li> <li>• Based on 2016 results a math target group has been identified and will be tracked regularly during the year. Our specific target for 2017 is to shift at least 50% of these students to the Curriculum expectations or above by the end of the year.</li> </ul>	<p>The COL leadership in Maths, has introduced DMIC which has focused number knowledge through the strands.</p> <p>In school leaders are implementing this new practice with support from impact coaches from DMIC and sharing with staff their journey.</p> <p>Observations by leaders across the school Leaders have identified areas for development</p> <p>Held staff meetings to model effective teaching of number knowledge through DMIC.</p> <p>Leaders have observed how teachers model what vocabulary is being used in oral and written forms.</p>	<p>In school leaders are sharing DMIC problem solving techniques.</p> <p>Observations by other staff has led to some other teachers also trying these.</p> <p>Process of changing maths teaching techniques has impacted on levels.</p> <p>Leader observations show that Number knowledge is being taught differently in each class.</p> <p>Teacher confidence in maths knowledge varies.</p> <p>Support has been provided to some teachers but finding release time has proven to be difficult at times due to funding and other COL commitments</p>	<p>Children have achieved well in Maths but observations and feedback from teachers tell us that we need to continue building support and raising confidence in teachers</p> <p>In 2019 we are as a school going to ensure all teachers adopt the DMIC approach.</p> <p>TOD planned for 2019.</p> <p>ICS with mentors from DMIC will help build confidence and knowledge in teachers.</p> <p>Focus area for 2019-planning and scaffolding children's learning.</p> <p>Will encourage a more accurate assessment procedure by developing through COL pre and post tests for each strand.</p> <p>Talk Moves prompt cards have been issued to be used by teachers and displayed as prompts for children.</p>
<p>2. Maths Literacy</p>			



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			2019 aim to promote; Calendar Maths in Juniors, maths centres, modelling books. also the inclusion of Te Reo.
3. Problem Solving	Leaders held staff meeting on 'Talk moves' and problem solving strategies.	'Talk moves' is being used effectively by some teachers Observations have shown teachers modelling good pedagogy in this area.	Continue to work in this area by providing authentic experiences through the Math Strands - DMIC approach with all staff in 2019.
4. Assessment Moderation	Leaders have collected some GLOSS/JAM forms from classes.	Some inconsistencies with OTJ'S	Continue with moderation processes next year.  Focus this year as a school has been largely on Literacy and Cultural Responsiveness Will make numeracy a focus in 2019.

**Henderson North School**

## **Kiwisport Funding**

For the year ended 31 December 2018

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwisport funding of \$5,894 (excluding GST) from Ministry of Education.

The school employed coaches for sports activities during the year. These included dance, swimming, squash and skateboarding.