

# **MISSION HEIGHTS JUNIOR COLLEGE**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

School Address: 103 Jeffs Road, Flat Bush, Manukau

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Ministry Number: 553

# MISSION HEIGHTS JUNIOR COLLEGE

Financial Statements - For the year ended 31 December 2017

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# Mission Heights Junior College

## Statement of Responsibility

For the year ended 31 December 2017

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

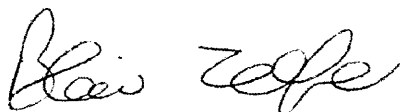
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

Mr Blair Telfer

Full Name of Board Chairperson



Signature of Board Chairperson

31 May, 2018

Date:

Mr Ian Morrison

Full Name of Principal



Signature of Principal

31 May, 2018

Date:

**Mission Heights Junior College**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	9,144,124	7,532,911	8,387,855
Locally Raised Funds	3	571,284	192,500	519,984
Interest Earned		109,549	50,000	97,657
		<u>9,824,957</u>	<u>7,775,411</u>	<u>9,005,496</u>
<b>Expenses</b>				
Locally Raised Funds	3	422,229	4,500	356,111
Learning Resources	4	4,494,493	4,170,106	4,289,673
Administration	5	265,895	304,712	259,780
Finance Costs		4,620	3,124	4,242
Property	6	4,238,029	3,110,844	3,595,572
Depreciation	7	228,621	183,500	217,916
Loss on Disposal of Property, Plant and Equipment		18,953	-	954
Loss on Uncollectable Accounts Receivable		300	-	889
		<u>9,673,140</u>	<u>7,776,786</u>	<u>8,725,137</u>
<b>Net Surplus / (Deficit)</b>		151,817	(1,375)	280,359
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>151,817</u>	<u>(1,375)</u>	<u>280,359</u>

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

**Mission Heights Junior College**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
<b>Balance at 1 January</b>	<u>4,043,045</u>	<u>4,043,045</u>	<u>3,762,686</u>
Total comprehensive revenue and expense for the year	151,817	(1,375)	280,359
Capital Contributions from the Ministry of Education			
<b>Equity at 31 December</b>	<u>4,194,862</u>	<u>4,041,670</u>	<u>4,043,045</u>
 Retained Earnings	 4,194,862	 4,041,670	 4,043,045
<b>Equity at 31 December</b>	<u>4,194,862</u>	<u>4,041,670</u>	<u>4,043,045</u>

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

# Mission Heights Junior College Statement of Financial Position

As at 31 December 2017

		2017	2017	2016
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	335,057	121,193	665,937
Accounts Receivable	9	324,855	434,253	276,938
GST Receivable		32,397	15,640	18,863
Prepayments		8,633	7,650	12,667
Investments	10	2,703,610	2,351,511	2,250,000
		<u>3,404,552</u>	<u>2,930,247</u>	<u>3,224,405</u>
<b>Current Liabilities</b>				
Accounts Payable	12	398,177	363,446	290,983
Revenue Received in Advance	13	7,943	7,296	5,738
Provision for Cyclical Maintenance	14	170,672	112,600	68,250
Finance Lease Liability - Current Portion	15	43,973	8,925	40,951
		<u>620,765</u>	<u>492,267</u>	<u>405,922</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>2,783,787</u>	<u>2,437,980</u>	<u>2,818,483</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,452,359	1,681,573	1,342,908
		<u>1,452,359</u>	<u>1,681,573</u>	<u>1,342,908</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	-	77,883	90,080
Finance Lease Liability	15	41,284	-	28,266
		<u>41,284</u>	<u>77,883</u>	<u>118,346</u>
<b>Net Assets</b>		<u>4,194,862</u>	<u>4,041,670</u>	<u>4,043,045</u>
<b>Equity</b>		<u>4,194,862</u>	<u>4,041,670</u>	<u>4,043,045</u>

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



**Mission Heights Junior College**  
**Statement of Cash Flows**  
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,409,805	1,310,159	1,390,061
Locally Raised Funds		584,215	112,500	561,137
Goods and Services Tax (net)		(13,534)	-	(3,223)
Payments to Employees		(695,946)	(699,000)	(614,431)
Payments to Suppliers		(966,741)	(602,798)	(862,177)
Interest Paid		(4,620)	(3,124)	(4,242)
Interest Received		99,903	50,000	93,410
Net cash from / (to) the Operating Activities		413,082	167,737	560,535
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(263,345)	(328,500)	(195,450)
Purchase of Investments		(453,610)	-	-
Proceeds from Sale of Investments		-	-	101,511
Net cash from / (to) the Investing Activities		(716,955)	(328,500)	(93,939)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(27,007)	(11,918)	(15,637)
Net cash from Financing Activities		(27,007)	(11,918)	(15,637)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(330,880)</b>	<b>(172,681)</b>	<b>450,959</b>
Cash and cash equivalents at the beginning of the year	8	665,937	293,874	214,978
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>335,057</b>	<b>121,193</b>	<b>665,937</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

# Mission Heights Junior College

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2017

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

Mission Heights Junior College (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 2017 to 31 December 2017 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 11.

#### **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 15.

#### *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**

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

**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.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements under schedule 6, clause 28 of the Education Act 1989 in relation to the acquisition of 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.

Land and buildings owned by the Proprietor are excluded from these financial statements. The Board's use of the land and 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 \$1000 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	40 years
Furniture and Equipment	5-40 years
Information and Communication	3-10 years
Motor Vehicles	5 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

## **l) Intangible Assets**

### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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

## **m) 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.

## **n) 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.

#### **o) Employee Entitlements**

##### *Short-term employee entitlements*

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

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

##### *Long-term employee entitlements*

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

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

#### **p) Revenue Received in Advance**

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

#### **q) 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 and these transactions are not recorded in the Statement of Revenue and Expense.. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **s) 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).

**t) 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.

**u) Borrowings**

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

**v) 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.

**w) Budget Figures**

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

**x) 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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	1,235,312	1,240,159	1,260,041
Teachers' salaries grants	3,774,781	3,392,311	3,685,443
Use of Land and Buildings grants	3,933,540	2,830,441	3,304,409
Other MoE Grants	200,491	70,000	137,962
	<u>9,144,124</u>	<u>7,532,911</u>	<u>8,387,855</u>

## 3. Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>			
Donations	118,328	110,000	121,028
Fundraising	902	-	219
Other revenue	342	-	-
Trading	1,804	9,500	8,149
Activities	449,908	73,000	390,588
	<u>571,284</u>	<u>192,500</u>	<u>519,984</u>
<b>Expenses</b>			
Activities	421,469	-	352,759
Trading	760	4,500	3,352
	<u>422,229</u>	<u>4,500</u>	<u>356,111</u>
<i>Surplus for the year Locally raised funds</i>	<u>149,055</u>	<u>188,000</u>	<u>163,873</u>

## 4. Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Curricular	35,790	44,500	35,948
Extra-curricular activities	-	80,000	-
Library resources	3,382	5,400	4,178
Employee benefits - salaries	4,397,458	3,947,311	4,176,128
Staff development	17,976	38,000	17,753
Minor Equipment	12,700	12,000	8,337
Ict	27,187	42,895	47,329
	<u>4,494,493</u>	<u>4,170,106</u>	<u>4,289,673</u>

## 5. Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Audit Fee	5,351	5,384	5,270
Board of Trustees Fees	3,610	4,000	4,070
Board of Trustees Expenses	1,059	4,000	9,585
Communication	21,466	23,400	18,582
Consumables	16,220	17,000	13,809
Operating Lease	18,452	37,460	24,554
Other	46,796	48,788	38,223
Employee Benefits - Salaries	125,922	144,000	128,875
Insurance	7,339	1,000	-
Service Providers, Contractors and Consultancy	19,680	19,680	16,812

265,895	304,712	259,780
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## 6. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	90,379	100,000	94,025
Cyclical Maintenance Expense	12,342	22,403	12,653
Grounds	33,802	16,000	13,917
Heat, Light and Water	83,984	80,000	92,212
Repairs and Maintenance	65,302	57,000	69,358
Use of Land and Buildings	3,933,540	2,830,441	3,304,409
Security	6,958	5,000	8,998
Employee Benefits - Salaries	11,722	-	-
	<u>4,238,029</u>	<u>3,110,844</u>	<u>3,595,572</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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	1,312	-	-
Building Improvements	12,531	9,237	10,970
Furniture and Equipment	78,420	60,351	71,669
Information & Communication Technology	71,581	74,924	88,976
Motor Vehicles	-	842	1,000
Leased Assets	53,373	28,172	33,456
Library Resources	11,404	9,974	11,845
	<u>228,621</u>	<u>183,500</u>	<u>217,916</u>

## 8. Cash and Cash Equivalents

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	486	-	300
Bank Current Account	124,399	121,193	106,018
Bank Call Account	210,172	-	208,310
Short-term Bank Deposits	-	-	351,309
Cash equivalents and bank overdraft for Cash Flow Statement	<u>335,057</u>	<u>121,193</u>	<u>665,937</u>

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



## 9. Accounts Receivable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	27,650	76,090	33,990
Receivables from the Ministry of Education	-	18,313	-
Interest Receivable	42,816	28,923	33,170
Teacher Salaries Grant Receivable	254,389	310,927	209,778
	<u>324,855</u>	<u>434,253</u>	<u>276,938</u>
Receivables from Exchange Transactions	70,466	105,013	67,160
Receivables from Non-Exchange Transactions	254,389	329,240	209,778
	<u>324,855</u>	<u>434,253</u>	<u>276,938</u>

## 10. Investments

The School's investment activities are classified as follows:

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	2,703,610	2,351,511	2,250,000

# 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2017</b>						
Buildings	-	28,669	-	-	(1,312)	27,357
Building Improvements	480,708	-	-	-	(12,531)	468,177
Furniture and Equipment	658,827	190,692	(15,253)	-	(78,420)	755,846
Information & Communication Techno	115,492	21,276	-	-	(71,581)	65,187
Leased Assets	66,771	69,416	(3,700)	-	(53,373)	79,114
Library Resources	21,110	46,972	-	-	(11,404)	56,678
<b>Balance at 31 December 2017</b>	<b>1,342,908</b>	<b>357,025</b>	<b>(18,953)</b>	<b>-</b>	<b>(228,621)</b>	<b>1,452,359</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2017</b>			
Buildings	28,669	(1,312)	27,357
Building Improvements	501,258	(33,081)	468,177
Furniture and Equipment	1,220,228	(464,382)	755,846
Information & Communication Technology	388,917	(323,730)	65,187
Motor Vehicles	5,000	(5,000)	-
Leased Assets	148,338	(69,224)	79,114
Library Resources	143,768	(87,090)	56,678
<b>Balance at 31 December 2017</b>	<b>2,436,178</b>	<b>(983,819)</b>	<b>1,452,359</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2016</b>						
Building Improvements	384,895	106,784	-	-	(10,970)	480,709
Furniture and Equipment	679,694	51,755	(954)	-	(71,669)	658,826
Information & Communication Techno	166,370	38,098	-	-	(88,976)	115,492
Motor Vehicles	1,000	-	-	-	(1,000)	-
Leased Assets	27,673	72,552	-	-	(33,456)	66,769
Library Resources	28,201	4,756	-	-	(11,845)	21,112
<b>Balance at 31 December 2016</b>	<b>1,287,833</b>	<b>273,945</b>	<b>(954)</b>	<b>-</b>	<b>(217,916)</b>	<b>1,342,908</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2016</b>			
Building Improvements	501,258	(20,549)	480,709
Furniture and Equipment	1,080,416	(421,590)	658,826
Information & Communication Technology	403,490	(287,998)	115,492
Motor Vehicles	5,000	(5,000)	-
Leased Assets	119,841	(53,072)	66,769
Library Resources	96,797	(75,685)	21,112
<b>Balance at 31 December 2016</b>	<b>2,206,802</b>	<b>(863,894)</b>	<b>1,342,908</b>

## 12. Accounts Payable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	69,349	38,201	58,645
Accruals	5,351	-	5,270
Capital accruals for PPE items	34,132	-	4,034
Banking staffing overuse	19,000	-	-
Employee Entitlements - salaries	254,389	310,927	209,778
Employee Entitlements - leave accrual	15,956	14,318	13,256
	<u>398,177</u>	<u>363,446</u>	<u>290,983</u>

Payables for Exchange Transactions	379,177	363,446	290,983
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	19,000	-	-
	<u>398,177</u>	<u>363,446</u>	<u>290,983</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Income in Advance	-	1,500	-
Student Credits	7,943	5,796	5,738
	<u>7,943</u>	<u>7,296</u>	<u>5,738</u>

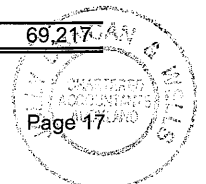
## 14. Provision for Cyclical Maintenance

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	158,330	246,080	145,677
Increase to the Provision During the Year	12,342	22,403	12,653
Use of the Provision During the Year	-	(78,000)	-
Provision at the End of the Year	<u>170,672</u>	<u>190,483</u>	<u>158,330</u>
Cyclical Maintenance - Current	170,672	112,600	68,250
Cyclical Maintenance - Term	-	77,883	90,080
	<u>170,672</u>	<u>190,483</u>	<u>158,330</u>

## 15. Finance Lease Liability

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

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	44,679	8,925	42,605
Later than One Year and no Later than Five Years	41,284	-	28,972
Future finance charges	(706)	-	(2,360)
	<u>85,257</u>	<u>8,925</u>	<u>69,217</u>



## 16. 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:

				BOT Contribution/ (Write-off to R&M)	
2017	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
Totals	-	-	-	-	-

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

				BOT Contribution/ (Write-off to R&M)	
2016	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
Installation of fence	-	18,500	18,500	-	-
Totals	-	18,500	18,500	-	-

## 17. 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.

## 18. Remuneration

### Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	3,610	4,070
Full-time equivalent members	0.11	0.08
<i>Leadership Team</i>		
Remuneration	950,661	979,991
Full-time equivalent members	10.00	10.00
Total key management personnel remuneration	954,271	984,061
Total full-time equivalent personnel	10.11	10.08

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

### Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
100 - 110	-	-
	0.00	0.00

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

## 19. 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:

	2017 Actual	2016 Actual
Total	-	\$15,000
Number of People	-	1

## 20. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: nil).

## 21. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2017 (Capital commitments at 31 December 2016: nil).

### (b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

(a) operating lease of laptops;

	2017 Actual \$	2016 Actual \$
No later than One Year	156	9,444
Later than One Year and No Later than Five Years	-	156
Later than Five Years	-	-
	<u>156</u>	<u>9,600</u>

## 22. 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.

## 23. Financial Instruments

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

### Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	335,057	121,193	665,937
Receivables	324,855	434,253	276,938
Investments - Term Deposits	2,703,610	2,351,511	2,250,000
Total Loans and Receivables	<u>3,363,522</u>	<u>2,906,957</u>	<u>3,192,875</u>

### Financial liabilities measured at amortised cost

Payables	398,177	363,446	290,983
Borrowings - Loans	-	-	-
Finance Leases	85,257	8,925	69,217
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>483,434</u>	<u>372,371</u>	<u>360,200</u>

## 24. Events After Balance Date

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

## 25. Comparative Figures

Some comparative figures have been restated to ensure compliance with the Ministry of Education's Kiwi Park School model financial statements. Compliance with the model is compulsory. This change does not materially alter the financial statements.

# JOLLY DUNCAN & WELLS

CHARTERED ACCOUNTANTS | BUSINESS ADVISORS

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF MISSION HEIGHTS JUNIOR COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 December 2017

The Auditor-General is the auditor of Mission Heights Junior College (the School). The Auditor-General has appointed me, Brian Sheridan, using the staff and resources of Jolly Duncan & Wells, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2017, 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 2017; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime

Our audit was completed on 31 May 2017. 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.

#### Partners

Brian Sheridan  
Murray Wells

B.Com CA  
B.Com CA CMA



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 Analysis of Variance, the National Standards, the Kiwi Sport Statement, the List of Trustees and Statement of Responsibility which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

#### Independence

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

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



Brian Sheridan  
**JOLLY DUNCAN & WELLS**  
On behalf of the Auditor-General  
Auckland, New Zealand



## Mission Heights Junior College

### Members of Board of Trustees 2017

Name	How position gained	Position	Occupation	Term Expires
JEFFERY COYLE	Re-elected June 2016	Parent Rep		Resigned in November 2017
JOHN BASSANO	Elected June 2016	Parent Rep		June 2019
CATHERINE HUNTER	Re-elected June 2016	Staff Rep	Teacher	June 2019
SIAN GRANT	Elected June 2016	Parent Rep		June 2019
IAN MORRISON		Principal	Principal	
JUSTINE TUHAKA	Selected Nov 2016	Parent Rep		Resigned in January 2018
BLAIR TELFER	Re-elected June 2016	Chairperson		June 2019
CAMRYN CHETTY	Elected Sep 2016	Student Rep	Student Yr 10	November 2017
VICTORIA KREE	Elected Sep 2017	Student Rep	Student Yr 10	November 2017
SEINJILEEN NAIDOO	Selected March, 2018	Parent Rep		June 2019
JASON TUHAKA	Selected March, 2018	Parent Rep		June 2019



Mission Heights  
**JUNIOR COLLEGE**  
GROWING GREATNESS  
KIA MANA AKE

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Phone: +64 (09) 277 7881. Fax: +64 (09) 277 7883  
Email: [admin@mhjc.school.nz](mailto:admin@mhjc.school.nz) Web: [www.mhjc.school.nz](http://www.mhjc.school.nz)

## KIWISPORT FUNDING

In 2017, the school received total Kiwisport funding of \$14,665.67 (excluding GST). The funding was spent on sports uniforms, coach development and extra equipment for various sports. The number of students participating in organised sport increased from 52% of the school roll in 2015 to 63% of the school roll in 2016, and continued to grow in 2017.

Signed

Mr Blair Telfer  
Board Chairperson

Ian Morrison  
Principal

# Analysis of Variance Reporting



School Name:	Mission Heights Junior College	School Number: 553
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<div>Strategic Aim: Analysis report</div>	<p>1: Foster achievement of all students including Māori and Pasifika students in dialogue with the local community.</p> <p>2: Strengthen Achievement in Numeracy</p> <p>3: Strengthen Achievement in Literacy</p>
<div>Annual Aim:</div>	<p>Annual Aim 1</p> <ul style="list-style-type: none"><li>Consult with and report to Maori and Pacific Island parents about their children's learning and their aspirations. Use this information to inform and guide personalised learning programmes.</li><li>Monitor and separately report Maori and Pasifika student progress and achievement to maintain current high levels of academic achievement for Maori students and to strengthen Pasifika student achievement.</li><li>Support the personalised learning needs of Maori and Pasifika students across the 4 cornerstones and celebrate their high levels of success.</li><li>Actively encourage student participation in appropriate cultural activities eg Nga Manu Korero, Kapa Haka etc.</li><li>Investigate the appointment of a teacher of Te Reo Maori.</li><li>Ensure access to tikanga Maori and Te Reo Maori for all students who wish to learn Te Reo Maori.</li><li>Develop Maori/Pasifika education plan</li></ul> <p>Annual Aim 2: Strengthen Achievement in Numeracy</p> <ul style="list-style-type: none"><li>Continue the school wide focus on improving Numeracy across the school involving <u>all</u> teachers.</li></ul>



MINISTRY OF EDUCATION  
Te Kaitiaki Take Kōwhiri

**Tātaritanga raraunga**



- Evaluate the effectiveness of online programmes and teaching and learning strategies and respond as appropriate to the findings.
- Assist the newly appointed Numeracy Co-ordinator to improve teacher capacity in numeracy across all curriculum areas.
- Assist the newly appointed Mathematics Learning area liaison to develop a consistent approach to Mathematics Curriculum delivery

#### **Annual Aim 3: Strengthen Achievement in Literacy**

- Evaluate the adequacy of staffing resource for ESOL teaching in the school as the roll increases and allocate extra resources accordingly.
- Embed and where appropriate extend, school wide processes which have been found to support literacy, eg Reading programmes, writing frameworks.
- Investigate support programmes for Non ESOL funded students for whom English is not their first language
- Provide refresher Professional Development for staff in effective literacy strategies to ensure students are appropriately supported.
- Assist the Literacy Co-ordinator to improve teacher capacity in literacy across all curriculum areas.



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## Tātaritanga raraunga



### Target:

#### Target 1:

Pasifika students' achievement data in reading will improve from 78% to 85% in 2017;  
Pasifika students' achievement data in writing will improve from 71% to 85% in 2017;  
Pasifika students' achievement data in mathematics will be 85% or higher in 2017

#### Target 2:

Maori students' achievement data in reading will improve from 71% to 85% in 2017;  
Maori students' achievement data in writing will improve from 58% to 85% in 2017;  
Maori students' achievement data in numeracy will improve from 71% to 85% in 2017

#### Target 3:

Boys' writing will improve from 66% to 75% in 2017

#### Target 4:

Maintain 85% or higher for year 7 and 8 National standards in Mathematics

Baseline Data:

2016 Maori Reading (At and above)	71%
2016 Maori Writing (At and above)	58%
2016 Maori Mathematics (At and above)	71%
2016 Pasifika Reading (At and above)	77%
2016 Pasifika Writing (At and above)	71%
2016 Pasifika Mathematics (At and above)	85%
2016 Boys Writing (At and above)	66%
2016 Overall Mathematics (At and above)	85%



<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><b>Target 1</b></p> <p><b>Pasifika achievement</b></p> <p>Achievement data measured by students at or above National Standard:</p> <p>Pasifika students' achievement data in reading will improve from 77% to 85% in 2017;</p> <p>Pasifika students' achievement data in writing will improve from 71% to 85% in 2017;</p> <p>Pasifika students' achievement data in mathematics will be 85% or higher in 2017</p>	<p>Using national standards data Pasifika students reading data has improved 1% from 2016, however based on effect size (easTTle pre and post testing) 75% of year 7&amp;8 Pasifika students made progress in reading and out of this 44% students made 2 years or more progress in 2017</p> <p>Pasifika students' writing has improved from 71% to 78% in 2017 which is a significant improvement from 2016</p> <p>There has been a drop in Pasifika students Numeracy results, 85% to 71%.</p> <p>95% of year 7 and 8 Pasifika students made at least one year progress in Mathematics and 68% of students made over 2 years progress in Mathematics</p>	<p>Owing to the work of the Maori and Pasifika Coordinator, there was a continued and sharpened focus on raising the achievements of Pasifika students in 2017.</p> <p>Teachers continued to identify and track both the progress and achievement of Pasifika students in PLC (Professional Learning Community) meetings. For students who were performing below the national standards individualised plans were made to cater for their needs such as Steps to Numeracy, and essential Maths classes. This was a school wide initiative.</p> <p>Every Whanau organised after school Maths clubs and encouraged their Pasifika students to be the part of it.</p> <p>Maori/Pasifika co ordinator with support of SLT organised the Maori/Pasifika homework club</p>	<p>All of the initiatives which have resulted in gains for Pasifika students will be maintained and strengthened in 2018.</p> <p>These include:</p> <p>Celebration evening; after school homework and Maths clubs; Maori/Pasifika homework club and SLCs.</p> <p>The position of Maori and Pasifika Co-ordinator will make achievement a specific focus among other responsibilities which will help to engage Pasifika students and help teachers to develop strategies that work for Pasifika students.</p> <p>Peer support will be offered by senior students.</p> <p>Promotion of the use of the library - Book Club DEEP. eBooks. Close reading time - across the curriculum.</p>



MINISTRY OF EDUCATION  
Te Kaitiaki Take Kōwhiri

Tātaritanga raraunga



		<p>Maori/Pasifika coordinator with support of SLT organised hui with Maori/ Pasifika parents during the year to share students learning, progress and achievements.</p> <p>Parents of Pasifika students were involved in their children's achievement during the year at SLCs (Student Led Conferences) and the Maori and Pasifika celebration evening.</p> <p>There has been a great emphasis on improving writing among Pasifika students. In learning area meetings good practices were shared and the Literacy Co-ordinator shared a number of strategies to engage students in writing. Some staff members had chosen to work with Pasifika students and raise their achievements in reading, writing and mathematics as their personal inquiry.</p>	Role modeling of Learning Advisor with eReading.
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MINISTRY OF EDUCATION

Te Kaitiaki Take Kōwhiri

## Tātaritanga raraunga



### Target 2:

#### Maori achievement

Achievement data measured by students at or above National Standard:

Maori students' achievement data in reading will improve from 71% to 85% in 2017;  
Maori students' achievement data in writing will improve from 58% to 85% in 2017;  
Maori students' achievement data in numeracy will improve from 71% to 85% in 2017

Based on National Standards data  
Maori students reading has improved from 71% to 82% which is very close to the 2017 Achievement target. 100% of year 8 Maori students made progress in reading in 2017 and 92% of Maori students made over 2 years progress in 2017.  
Maori students writing has improved from 58% to 64%. This is a 6% improvement.  
Improvement in mathematics has been impressive (71% to 82%) which is quite close to the 2017 achievement target of 85%  
Effect size data based on easTTle Pre and post test: 93% of year 8 Maori students made progress and 77% students made over 2 years progress  
In year 7 64% students made over 2 years progress in Mathematics in 2017.

Owing to the work of the Maori and Pasifika Coordinator, there was a continued and sharpened focus on raising the achievements of Pasifika students in 2017.

Teachers continued to identify and track both the progress and achievement of Maori students in PLC (Professional Learning Community) meetings. For students who were performing below the national standards individualised plans were made to cater for their needs such as Steps to Numeracy, and essential Maths classes. This was a school wide initiative.

Whanau organised after school Maths clubs and encouraged their Maori students to be the part of it.

Maori/Pasifika co ordinator with support of SLT organised Maori/Pasifika homework club

Maori/Pasifika coordinator with support of SLT organised hui or meetings with Maori parents during the year to share students learning, progress and achievements.

All of the initiatives which have resulted in gains for Maori students will be maintained and strengthened in 2018.

These include:

Celebration evening; after school homework and Maths clubs; SLCs.

The position of Maori and Pasifika Co-ordinator will make achievement a specific focus among other responsibilities which will help to engage Maori students and help teachers to develop strategies that work for Maori students.

Peer support will be offered by senior students.

Promotion of the use of the library - Book Club DEEP. eBooks. Close reading time - across the curriculum. Role modeling of Learning Advisor with eReading.



MINISTRY OF EDUCATION

Te Tākaka o te Kaitiaki

## Tātaritanga raraunga



		<p>Parents of Maori students were involved in their children's achievement during the year at SLCs (Student Led Conferences) and the Maori and Pasifika celebration evening.</p> <p>There has been a great emphasis on improving writing among Maori students. In learning area meetings good practices were shared and the Literacy Co-ordinator shared a number of strategies to engage students in writing. Some staff members had chosen to work with Maori students and raise their achievements in reading, writing and mathematics as their personal inquiry</p>	
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MINISTRY OF EDUCATION  
Te Kaitiaki Take Kōwhiri

## Tātaritanga raraunga



### Target 3:

#### Boys' writing

Achievement data measured by students at or above National Standard:

Boys' writing will improve from 66% to 75% in 2017

Based on National Standards data Boys writing remained similar to 2016. At the end of year 67% of boys were working at or above the standard.

In learning area meetings Good practices were shared and Literacy Co-ordinator shared a number of strategies to engage students in writing.

There has been a school wide focus on improving writing through the use of writing frameworks

The Literacy Co-ordinator ran workshops and provided on-line support for teachers.

There has been writing DEEP offered throughout 2017 and whanau leaders encouraged boys to join this DEEP.

"Write that essay" programme has been used by English and Global studies teachers across the school

The librarian made a special effort to promote books that boys may like.

Some staff also worked with target boys in order to raise boys writing as their personal inquiry in 2017

"Write that Essay" programme has been used across the school, and this has made a significant positive impact on female writing as compared to boys. Boys writing remained similar to 2016. Education Perfect writing programme has been trialled in term 3 and 4. English teachers are very positive about this programme and it will be adopted next year. Education perfect PD with ESOL teachers, Learning Assistants, Steps, Boys Writing and English teachers has been completed.

Sharing of essay scaffolds and exemplars. Use of Reader/Writer programme. Learning area liaison/ Literacy co ordinator to recirculate 'Student-Speak' writing rubrics.

The use of writing frameworks across all curriculum areas will be continued.

The specific needs of male students will be identified and appropriate strategies developed.



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## Tātaritanga raraunga



### Target 4: Numeracy

Achievement data measured by students at or above National Standard:

Maintain 85% or higher for year 7 and 8 National standards in Mathematics

In Mathematics the school target for 2017 and national achievement target for 2017 of 85% has been achieved

High levels of collaboration between learning area liaison/numeracy co-ordinator. Skills pushed in first 5-10 minutes for 'Do Now' in all Maths classes. Teachers had clear ownership and clear goals that they were mindful of. Students aspired to graduate from DEEP Essentials in maths

Students who were performing below the expected standard were provided with targeted assistance through "Steps", "Essential" courses in the DEEP programme.

The position of Learning area Liaison has been very effective in bringing consistency across the school. In learning meetings Mathematics teachers shared good practices and made plans to observe each other from time to time.

Maths Club has been offered after school from 3pm to 4.15 each week throughout the year.

Whanau organised Peer tutoring programmes to improve numeracy results.

All of the initiatives which have resulted in gains in Numeracy will be maintained and strengthened in 2018.

This includes collaboration among A Numeracy Co-ordinator, Learning area Liaison and Maths team, peer tutoring, after school Maths club.

Encourage students to participate in a range of Mathematics competitions available such as ICAS Mathematics, AMT, Otago Problem solving and Mathex MHJC and Auckland.

Mathematics has been more engaging by the introduction of BYOD that has allowed more group work, differentiation and collaboration among the teachers and students and students and students.

Use of text books has been approved by SLT to cater a range of learning styles among the students.

IT had bought a set of Spheros to use in Mathematics. It will encourage coding and promote student engagement.

Planning for next year:			
<p>As outlined literacy and numeracy are key focus areas for students in these middle years of education. We will continue to monitor student achievement and progress in both. The initiatives outlined above will maintain the focus on the above target areas.</p> <p>We will maintain our practice of monitoring the achievement of all individual students and responding appropriately to their needs and particularly Maori/ Pasifika students.</p> <p>The 2018 targets outlined in the Charter will address both specific areas requiring further attention and the overall achievement of all groups within the school.</p> <p>Adequate resourcing has already been provided with:</p> <ul style="list-style-type: none"> <li>• extra time allocated to teachers to support ESOL students;</li> <li>• continued support of Maori and Pasifika, Literacy and Numeracy Co-ordinators;</li> <li>• purchase of innovative digital platforms - Education Perfect;</li> <li>• SLT inquiry into pedagogy to promote engagement and achievement of boys;</li> </ul>			