

MISSION HEIGHTS JUNIOR COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	553
Principal:	Ian Morrison
School Address:	103 Jeffs Road, Flat Bush, Manukau
School Postal Address:	PO Box 64448, Botany, Manukau, 2163
School Phone:	09 277 7881
School Email:	finance@mhjc.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Blair Telfer	Chairperson	Elected	Jun 2019
Ian Morrison	Principal	ex Officio	
John Bassano	Parent Rep	Elected	Jun 2019
Sian Grant	Parent Rep	Elected	Jun 2019
Jason Tuhaka	Parent Rep	Appointed	Jun 2019
Seinjileen Naidu	Parent Rep	Appointed	Jun 2019
Catherine Hunter	Staff Rep	Elected	Jun 2019
Victoria Kree	Student Rep	Elected	Jun 2019

Accountant / Service Provider:	Education Services Ltd
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MISSION HEIGHTS JUNIOR COLLEGE

Annual Report - For the year ended 31 December 2018

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Mission Heights Junior College

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.

SIAN GRANT

Full Name of Board Chairperson



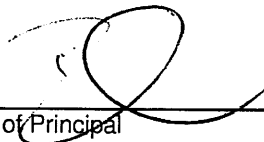
Signature of Board Chairperson

27/5/19

Date:

IAN MORRISON

Full Name of Principal



Signature of Principal

27/5/2019

Date:

Mission Heights Junior College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	9,055,385	8,360,871	9,144,124
Locally Raised Funds	3	636,116	192,500	571,284
Interest Earned		110,061	110,000	109,549
Gain on Sale of Property, Plant and Equipment		49	-	-
		<u>9,801,611</u>	<u>8,663,371</u>	<u>9,824,957</u>
Expenses				
Locally Raised Funds	3	549,727	116,500	422,229
Learning Resources	4	4,777,070	4,484,870	4,498,038
Administration	5	250,962	272,803	262,350
Finance Costs		4,821	2,664	4,620
Property	6	4,048,761	3,614,419	4,238,029
Depreciation	7	202,267	177,000	228,621
Loss on Disposal of Property, Plant and Equipment		5,938	-	18,953
Loss on Uncollectable Accounts Receivable		-	-	300
		<u>9,839,546</u>	<u>8,668,256</u>	<u>9,673,140</u>
Net Surplus / (Deficit)		<u>(37,935)</u>	<u>(4,885)</u>	<u>151,817</u>
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>(37,935)</u></u>	<u><u>(4,885)</u></u>	<u><u>151,817</u></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 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	<u>4,194,862</u>	<u>4,042,670</u>	<u>4,043,045</u>
Total comprehensive revenue and expense for the year	(37,935)	(4,885)	151,817
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	41,484	-	-
Equity at 31 December	<u>4,198,411</u>	<u>4,037,785</u>	<u>4,194,862</u>
 Retained Earnings	 4,198,411	 4,037,785	 4,194,862
Equity at 31 December	<u>4,198,411</u>	<u>4,037,785</u>	<u>4,194,862</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 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	359,672	147,237	335,057
Accounts Receivable	9	321,951	276,938	324,855
GST Receivable		23,310	18,863	32,397
Prepayments		17,640	12,667	8,633
Investments	10	2,710,716	2,250,000	2,703,610
		<u>3,433,289</u>	<u>2,705,705</u>	<u>3,404,552</u>
Current Liabilities				
Accounts Payable	12	368,874	290,983	398,177
Revenue Received in Advance	13	6,903	5,738	7,943
Provision for Cyclical Maintenance	14	190,600	11,143	170,672
Finance Lease Liability - Current Portion	15	32,131	4,964	43,973
		<u>598,508</u>	<u>312,828</u>	<u>620,765</u>
Working Capital Surplus/(Deficit)		<u>2,834,781</u>	<u>2,392,877</u>	<u>2,783,787</u>
Non-current Assets				
Property, Plant and Equipment	11	1,383,681	1,644,908	1,452,359
		<u>1,383,681</u>	<u>1,644,908</u>	<u>1,452,359</u>
Non-current Liabilities				
Finance Lease Liability	15	20,051	-	41,284
		<u>20,051</u>	<u>-</u>	<u>41,284</u>
Net Assets		<u>4,198,411</u>	<u>4,037,785</u>	<u>4,194,862</u>
Equity		<u>4,198,411</u>	<u>4,037,785</u>	<u>4,194,862</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 2018

		2018	2018	2017
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,422,166	1,362,680	1,409,805
Locally Raised Funds		627,637	192,500	584,215
Goods and Services Tax (net)		9,087	-	(13,534)
Payments to Employees		(886,412)	(731,000)	(695,946)
Payments to Suppliers		(1,107,601)	(951,281)	(966,741)
Cyclical Maintenance Payments in the year		-	(112,600)	-
Interest Paid		(4,821)	(2,664)	(4,620)
Interest Received		129,329	110,000	99,903
Net cash from / (to) the Operating Activities		189,385	(132,365)	413,082
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(152,873)	(334,000)	(263,345)
Purchase of Investments		(130,000)	-	(453,610)
Proceeds from Sale of Investments		130,610	-	-
Net cash from / (to) the Investing Activities		(152,263)	(334,000)	(716,955)
Cash flows from Financing Activities				
Furniture and Equipment Grant		41,484	-	-
Finance Lease Payments		(53,991)	(52,335)	(27,007)
Net cash from Financing Activities		(12,507)	(52,335)	(27,007)
Net increase/(decrease) in cash and cash equivalents		24,615	(518,700)	(330,880)
Cash and cash equivalents at the beginning of the year	8	335,057	665,937	665,937
Cash and cash equivalents at the end of the year	8	359,672	147,237	335,057

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

For the year ended 31 December 2018

1. Statement of Accounting Policies

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 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 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 of Schedule 6 para 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 \$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. Its 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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	1,236,048	1,217,680	1,235,312
Teachers' salaries grants	3,898,694	3,685,443	3,774,781
Use of Land and Buildings grants	3,685,563	3,304,409	3,933,540
Resource teachers learning and behaviour grants	884	-	-
Other MoE Grants	234,196	153,339	200,491
	<u>9,055,385</u>	<u>8,360,871</u>	<u>9,144,124</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	112,409	85,000	118,328
Bequests & Grants	992	-	-
Activities	521,575	98,000	449,908
Trading	1,140	9,500	1,804
Fundraising	-	-	902
Other Revenue	-	-	342
	<u>636,116</u>	<u>192,500</u>	<u>571,284</u>
Expenses			
Activities	549,546	112,000	421,469
Trading	181	4,500	760
	<u>549,727</u>	<u>116,500</u>	<u>422,229</u>
<i>Surplus for the year Locally raised funds</i>	<u>86,389</u>	<u>76,000</u>	<u>149,055</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	39,525	50,000	39,335
Library resources	3,859	5,400	3,382
Employee benefits - salaries	4,629,631	4,294,443	4,397,458
Staff development	69,927	78,500	17,976
Minor Equipment	4,751	8,000	12,700
ICT	29,377	48,527	27,187
	<u>4,777,070</u>	<u>4,484,870</u>	<u>4,498,038</u>

5. Administration

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	5,511	5,500	5,351
Board of Trustees Fees	3,625	4,000	3,610
Board of Trustees Expenses	1,427	3,000	1,059
Communication	21,744	26,680	21,466
Consumables	13,638	17,000	16,220
Operating Lease	(580)	155	18,452
Other	42,745	74,788	43,251
Employee Benefits - Salaries	135,580	122,000	125,922
Insurance	7,220	-	7,339
Service Providers, Contractors and Consultancy	20,052	19,680	19,680
	<u>250,962</u>	<u>272,803</u>	<u>262,350</u>

6. Property

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	78,487	70,000	90,379
Cyclical Maintenance Expense	19,928	21,010	12,342
Grounds	39,514	42,000	33,802
Heat, Light and Water	95,517	80,000	83,984
Repairs and Maintenance	70,029	61,000	65,302
Use of Land and Buildings	3,685,563	3,304,409	3,933,540
Security	7,357	6,000	6,958
Employee Benefits - Salaries	44,166	30,000	11,722
Contractors & Consultants	8,200	-	-
	<u>4,048,761</u>	<u>3,614,419</u>	<u>4,238,029</u>

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

7. Depreciation

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Buildings	1,433	1,016	1,312
Building Improvements	12,531	9,702	12,531
Furniture and Equipment	87,879	60,712	78,420
Information and Communication Technology	50,309	55,419	71,581
Textbooks	1,271	-	-
Leased Assets	42,833	41,322	53,373
Library Resources	6,011	8,829	11,404
	<u>202,267</u>	<u>177,000</u>	<u>228,621</u>

8. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	337	-	486
Bank Current Account	155,273	140,148	124,399
Bank Call Account	204,062	7,089	210,172
Cash equivalents for Cash Flow Statement	<u>359,672</u>	<u>147,237</u>	<u>335,057</u>

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

9. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	35,083	34,879	27,650
Receivables from the Ministry of Education	-	(889)	-
Interest Receivable	23,548	33,170	42,816
Teacher Salaries Grant Receivable	263,320	209,778	254,389
	<u>321,951</u>	<u>276,938</u>	<u>324,855</u>
Receivables from Exchange Transactions	58,631	68,049	70,466
Receivables from Non-Exchange Transactions	263,320	208,889	254,389
	<u>321,951</u>	<u>276,938</u>	<u>324,855</u>

10. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	2,710,716	2,250,000	2,703,610

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Buildings	27,357	-	-	-	(1,433)	25,924
Building Improvements	468,177	-	-	-	(12,531)	455,646
Furniture and Equipment	755,845	87,559	(5,938)	-	(87,879)	749,587
Information and Communication Technology	65,187	26,003	-	-	(50,309)	40,881
Textbooks	1,870	8,750	-	-	(1,271)	9,349
Leased Assets	77,244	12,248	(724)	-	(42,833)	45,935
Library Resources	56,678	5,692	-	-	(6,011)	56,359
Balance at 31 December 2018	1,452,358	140,252	(6,662)	-	(202,267)	1,383,681

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Buildings	28,669	(2,745)	25,924
Building Improvements	501,258	(45,612)	455,646
Furniture and Equipment	1,295,584	(545,997)	749,587
Information and Communication Technology	405,773	(364,892)	40,881
Motor Vehicles	5,000	(5,000)	-
Textbooks	10,659	(1,310)	9,349
Leased Assets	109,661	(63,726)	45,935
Library Resources	149,460	(93,101)	56,359
Balance at 31 December 2018	2,506,064	(1,122,383)	1,383,681

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
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 and Communication Technology	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
Balance at 31 December 2017	1,342,908	357,025	(18,953)	-	(228,621)	1,452,359

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
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 and 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
Balance at 31 December 2017	2,436,178	(983,819)	1,452,359

12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	62,445	62,679	69,349
Accruals	5,511	5,270	5,351
Capital accruals for PPE items	4,815	-	34,132
Banking staffing overuse	-	-	19,000
Employee Entitlements - salaries	263,320	209,778	254,389
Employee Entitlements - leave accrual	32,783	13,256	15,956
	<u>368,874</u>	<u>290,983</u>	<u>398,177</u>
Payables for Exchange Transactions	368,874	290,983	379,177
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	19,000
	<u>368,874</u>	<u>290,983</u>	<u>398,177</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Student Credits	6,903	5,738	7,943
	<u>6,903</u>	<u>5,738</u>	<u>7,943</u>

14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	170,672	(9,867)	158,330
Increase to the Provision During the Year	19,928	21,010	12,342
Provision at the End of the Year	<u>190,600</u>	<u>11,143</u>	<u>170,672</u>
Cyclical Maintenance - Current	190,600	11,143	170,672
Cyclical Maintenance - Term	-	-	-
	<u>190,600</u>	<u>11,143</u>	<u>170,672</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:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	32,131	4,964	44,679
Later than One Year and no Later than Five Years	20,051	-	41,284
	<u>52,182</u>	<u>4,964</u>	<u>85,963</u>



16. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

17. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,625	3,610
Full-time equivalent members	0.13	0.11
<i>Leadership Team</i>		
Remuneration	1,107,440	950,661
Full-time equivalent members	11.00	10.00
Total key management personnel remuneration	1,111,065	954,271
Total full-time equivalent personnel	11.13	10.11

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	140 - 150
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	2018 FTE Number	2017 FTE Number
100 - 110	2.00	1.00
	2.00	1.00

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

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

20. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2018 (Capital commitments at 31 December 2017: nil).

(b) Operating Commitments

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

(a) operating lease of laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	156
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>156</u>

21. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

22. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	359,672	147,237	335,057
Receivables	321,951	276,938	324,855
Investments - Term Deposits	2,710,716	2,250,000	2,703,610
Total Loans and Receivables	<u>3,392,339</u>	<u>2,674,175</u>	<u>3,363,522</u>

Financial liabilities measured at amortised cost

Payables	368,874	290,983	398,177
Borrowings - Loans	-	-	-
Finance Leases	52,182	4,964	85,257
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>421,056</u>	<u>295,947</u>	<u>483,434</u>

23. Events After Balance Date

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

24. Comparatives

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

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 2018

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 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime

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.

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 Statement of Responsibility, the Analysis of Variance, the Principal's Report, and the Kiwi Sport Statement 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

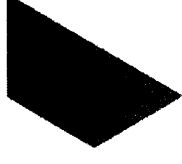
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing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

Analysis of Variance Reporting



Mission Heights Junior College		553
<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>		
<p>Annual Aim 1</p> <ul style="list-style-type: none"> • Consult with and report to Māori and Pacific Island parents about their children's learning and their aspirations. Use this information to inform and guide personalised learning programmes. • 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. • Support the personalised learning needs of Maori and Pasifika students across the 4 cornerstones and celebrate their high levels of success. • Actively encourage student participation in appropriate cultural activities and events eg Kapa Haka, Koanga Festival. <p>Annual Aim 2: Strengthen Achievement in Numeracy</p> <ul style="list-style-type: none"> • Continue the school wide focus on improving Numeracy across the school involving <u>all</u> teachers. • 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 		



	<p>Annual Aim 3: Strengthen Achievement in Literacy</p> <ul style="list-style-type: none"> • 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 • Assist the Literacy Co-ordinator to improve teacher capacity in literacy across all curriculum areas. <p>Target One: <u>Pasifika Students' Achievement</u></p> <p>End of 2018, Year 7 and 8 At or above curriculum level</p> <ul style="list-style-type: none"> • Reading : 85% to 85% (using easTTle) • Writing : 81% to 80% (using easTTle data) • Mathematics: 62% to 85% or higher (using PAT data) <p>85% of year 9 and 10 Pasifika students will make one year or more progress based on easTTle in Reading and PAT in Mathematics data in the 2018 academic year.</p> <p>Target Two: <u>Maori Students' Achievement</u></p> <p>End of 2018, Year 7 and 8 At or above Curriculum Level</p> <ul style="list-style-type: none"> • Reading: 82% to 85% or higher • Writing : 64% to 80%
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- Mathematics: 82%-85% or higher

85% of year 9 and 10 Maori students will make one year or more progress based on e-asTTle/PAT data in the 2018 academic year.

Target Three: Boys' Writing

End of 2018, At or above the curriculum level

- Writing: 67% - 75%(Aspirational 80%)

Target Four: School wide Mathematics achievement

End of 2018, Year 7 and 8 At or above curriculum level

- Maintain 85% or higher

85% of students in Year 9 and 10 will make one year or more progress based on PAT data in the 2018 academic year.

Progress Data Target:

Reading and Mathematics, as measured by PAT and easTTle data. Students will progress by one year or more in the 2018 academic year:

- Yr 7 Reading 64%-70%; Math 67%-80%
- Yr 8 Reading 49%-65%; Math 53%-65%
- Yr 9 Reading 41%-50%; Math 19%-35%
- Yr 10 Reading 44%-50%; Math 17%-35%



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2017 Maori Reading (At and above)	82%
2017 Maori Writing (At and above)	64%
2017 Maori Mathematics (At and above)	82%
2017 Pasifika Reading (At and above)	85%
2017 Pasifika Writing (At and above)	81%
2017 Pasifika Mathematics (At and above)	62%
2017 Boys Writing (At and above)	67%
2017 Overall Mathematics (At and above)	85%



<p>Target 1 Pasifika achievement</p> <p>End of 2018, Year 7 and 8 At or above curriculum level</p> <ul style="list-style-type: none"> • Reading : 85% to 85% (using easTTile) • Writing : 81% to 80% (using easTTile) • Mathematics: 62% to 85% or higher (using PAT data) <hr/>	<p>At or above curriculum level</p> <p>Using e-asTTile data only, Yr 7/8 Pasifika Reading Achievement at the end of 2018 was 68%. This was 17% lower than 2017. However 20/27 students made one year or more progress (74%)</p> <p>Using easTTile writing data only, Yr 7 and 8 Pasifika Writing Achievement at the end of 2018 was 43%. This is lower than our target. However, 22/29 Pasifika students made progress (75%) with 10 making a year or more progress (35%)</p> <p>Using PAT data only, Yr 7/8 Pasifika Maths Achievement at the end of 2018 was 63%, this was 1% higher than 2017. Pleasingly, 22/29 students made one year or more progress (76%)</p> <hr/>	<p>Most important was the decision not to use Overall Teacher Judgments to assess achievement. One-off e-asTTile or PAT tests were used instead which historically have been significant lower.</p> <p>We are pleased however with the focus on progress and encouraging results in this regard.</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 curriculum level, 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>All of the initiatives which have resulted in gains for Pasifika students will be maintained and strengthened in 2019.</p> <p>These include:</p> <p>Celebration evening; after school homework and Maths clubs; meetings with community, Whānau tracking and support, Role modeling of Learning Advisor with eReading and Student Led Conferences focusing on formulating and checking progress towards annual goals.</p> <p>The Māori 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>In addition the learning context promoting guardianship of our</p>
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<p>Progress 85% of year 9 and 10 Pasifika students will make one year or more progress based on e-asTTle in Reading and PAT in Mathematics data in the 2018 academic year.</p>	<p>Overall progress: Overall 30/44 Pasifika students made at least one year or more progress in reading (68%), this figure included 10/17 Year 9 and 10 students (59%)</p> <p>Overall 27/48 Pasifika students made at least one year or more progress in Mathematics (56%) this figure included 5/19 Year 9 and 10 students (26%)</p>	<p>The Maori/Pasifika co-ordinator, with support of SLT, organised the Maori/Pasifika homework club</p> <p>Māori/Pasifika coordinator with support of SLT organised hui with Māori/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 Māori 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>
<p>neighbouring Tāne forest will engage our Maori and Pasifika students.</p> <p>We have developed targets for 2019 based on our new holistic reporting model which measures GPA across all learning areas.</p>		



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<p>Target 2: Maori achievement</p> <p>End of 2018, Year 7 and 8 At or above Curriculum Level</p> <ul style="list-style-type: none"> • Reading: 82% to 85% or higher • Writing : 64% to 80% • Mathematics: 82%-85% or higher <hr/> <p>Progress</p> <p>85% of year 9 and 10 Maori students will make one year or more progress based on e-asTTle/PAT data in the 2018 academic year.</p>	<p>At or above curriculum level</p> <p>Using easTTle data Yr 7 and 8 Maori Reading Achievement at the end of 2018 was 64%.</p> <p>This below our target however 12/19 Māori students made one year or more progress (63%)</p> <p>Using easTTle writing data Yr 7 and 8 Māori Writing Achievement at the end of 2018 was 53%. This is below our target however 13/19 Māori students made progress (68%) with 7 making a year or more progress (36%).</p> <p>Using PAT Maths data Yr 7 and 8 Māori Maths Achievement at the end of 2018 was 61%. A decrease from 2017.</p> <p>However 11/21 Māori students made one year or more progress (52%).</p> <hr/> <p>Progress data</p> <p>Overall 20/36 Māori students made at least one year or more progress in reading (56%). This included 8/17 Year 9 and 10 students (47%).</p>	<p>Most important was the decision not to use Overall Teacher Judgments to assess achievement. One-off e-asTTle or PAT tests were used instead which historically have been significant lower.</p> <p>We are pleased however with the focus on progress and encouraging results in this regard.</p> <p>Teachers continued to identify and track both the progress and achievement of Māori students in PLC (Professional Learning Community) meetings. For students who were performing below curriculum level, 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>Whanau organised after school Maths clubs and encouraged their Māori students to be the part of it.</p> <p>The Māori/Pasifika coordinator, with support of SLT organised Māori/Pasifika homework club</p> <p>The Māori/Pasifika coordinator with support of SLT organised hui or</p>	<p>All of the initiatives which have resulted in gains for Māori students will be maintained and strengthened in 2019.</p> <p>These include:</p> <p>Celebration evening; after school homework and Maths clubs; meetings with community, Whānau tracking and support, Role modeling of Learning Advisor with eReading and Student Led Conferences focusing on formulating and checking progress towards annual goals.</p> <p>The Māori 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>In addition the learning context promoting guardianship of our neighbouring Tāne forest will engage our Māori and Pasifika students.</p> <p>We have developed targets for 2019 based on our new holistic reporting</p>
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	<p>Overall 16/41 Māori students made at least one year or more progress in Mathematics (39%). This included 5/20 Year 9 and 10 students (25%).</p>	<p>meetings with Māori parents during the year to share students learning, progress and achievements.</p> <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>	model which measures GPA across all learning areas.
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Target 3:

Boys' writing

End of 2018, At or Above the curriculum level

- Writing: 67% - 75% (Aspirational 80%)

Using easTTle writing data only, Boys Writing Achievement at the end of 2018 was 31%.

40% of Yr 7 Boys were At or Above, with 37% making a year or more progress.

44% of Yr 8 Boys were At or Above, with 43% making a year or more progress

28% of Yr 9 Boys were At or Above, with 72% making a year or more progress

8% of Yr 10 Boys were At or Above, with 40% making a year or more progress

In learning area meetings Good practices were shared and the 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 and whānau leaders encouraged boys to join this DEEP.

Education Perfect 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 targeted boys in order to raise boys writing as their personal inquiry.

The one-off testing in 2018 was most noticeably felt in our writing data as students had to cope for the first time with one assessment which was limited by time. Many did not finish and we realised that this had a very serious impact on our achievement data. We decided to focus on building the capacity of students with surface features and not change the format of assessment so that we could see the impact of the intervention.

This will change in 2019 so that students are provided more opportunities to develop their writing skills. The Education Perfect writing programme will be continued.

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.



MINISTRY OF EDUCATION
Tātaritanga araunga

Tātaritanga raraunga



Target 4:

School wide Mathematics achievement

End of 2018, Year 7 and 8 At or above curriculum level

- Maintain 85% or higher

85% of students in Year 9 and 10 will make one year or more progress based on PAT data in the 2018 academic year.

The schoolwide 2018 mathematics target from 2018 was to maintain the 2017 national target of 85%. The Yr 7 and 8 cohort achievement at the end of 2018 was measured by a single PAT - this showed that 74% of student were At or Above their expected curriculum level.

Using PAT beginning and end of year PAT data to calculate an "Effect Size". 87% made progress. 58% of these Yr 7 & 8 students made a year or more progress in 2018. Of this group, 32% made two years or more progress.

Using PAT beginning and end of year PAT data to calculate an "Effect Size". 67% of Yr 9 & 10 students made progress; 25% made a year or more progress in 2018. Of this group, 8% made two years or more progress.

Most important was the decision not to use Overall Teacher Judgments to assess achievement. One-off e-asTTle or PAT tests were used instead which historically have been significant lower.

We are pleased however with the focus on progress and encouraging results in this regard.

High levels of collaboration were continued between learning area liaison and the numeracy coordinator. Skills were 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 DP Curriculum has been very effective in bringing consistency across the school. In learning area meetings Mathematics

We have decided to use e-asTTle testing in 2019 as it provides better diagnostic information for students.

Collaboration between the Numeracy Co-ordinator, Learning area Liaison and Maths team, peer tutoring and after school Maths club will continue.

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

The TLIF project has focused on the integration of Maths into context/cross curricular learning contexts which will help promote numeracy across all learning areas.



MINISTRY OF EDUCATION

Te Kaitiaki Take Kōwhiri

Tātaritanga raraunga



		<p>teachers shared good practices and made plans to observe each other from time to time.</p> <p>Maths Club has been offered after school from 3pm to 4.15 each week throughout the year.</p> <p>Whānau organised Peer tutoring programmes to improve numeracy results.</p>	
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Target 5:

Progress Data Targets:

Reading and Mathematics, as measured by PAT and easTTle effect size data. Students will progress by one year or more in the 2018 academic year:

- Yr 7 Reading 64%-70%;
Math 67%-80%

- Yr 8 Reading 49%-65%;
Math 53%-65%

- Yr 9 Reading 41%-50%;
Math 18%-35%

In 2018 Yr 7 Reading (a year or more progress) effect size using easTTle was 78%, this exceeded our target by 7%.

Math effect size using PAT was 66.67%, 13.33% below our target.

In 2018 Yr 8 Reading (a year or more progress) effect size using easTTle was 74%, this exceeded our target bracket by 9%.
Maths effect size using PAT was 49%, 16% shy of our target.

In 2018 Yr 9 Reading (a year or more progress) effect size using easTTle was 67%, exceeding our target by

Traditionally effect size data tends to decline as students may have reached a point where it is very difficult to show one year or more progress as they have reached the upper limits of the e-asTTle and PAT range. Hence our progress data, particularly in reading is extremely satisfying.

Maths progress data is difficult to sustain, particularly for high ability students using the PAT testing model.

The schoolwide expectations relating to a minimum number of assignments to be completed on a weekly basis using the Reading Plus digital platform has had great success. Completion and success in Reading Plus has had directly positive results in e-asTTle tests.

We will continue the school wide expectations for Reading Plus that resulted in significant gains in our Reading data. We will also have a school wide expectation to Mathematics homework as for reading in 2019. The digital platform Maths Buddy will be used in a similar way to Reading Plus and results assessed.

All strategies currently used including close monitoring and tracking of students by PLC's with action plans including extension through academic competitions and support during the DEEP programme.



<ul style="list-style-type: none">Yr 10 Reading 44%-50%; Math 17%-35%	<p>17%.</p> <p>Math effect size using PAT was 32%, 3% shy of our target.</p> <hr/> <p>In 2018 Yr 10 Reading a year or more progress) effect size using easTTle was 41%, 9% shy of our target .</p> <p>The Math effect size using PAT was 15%, 20% shy of our target.</p>		
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We will maintain our practice of monitoring the achievement of all individual students and responding appropriately to their needs and particularly Māori/ Pasifika students.

The 2019 targets will focus more upon progress as well as holistic achievement measured by Grade Point Average calculations across every Learning Area which will provide us with a better assessment of our students' achievement rather than focusing on literacy and numeracy. However As 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.

It has been acknowledged that some of our targets needed to be adjusted particularly for our Māori and Pasifika cohort who are relatively low in number and whose data consequently shows great volatility over the years.

Adequate resourcing has already been provided with:

- extra time allocated to teachers to support ESOL students;
- continued support of Māori and Pasifika, Literacy and Numeracy Coordinators;
- purchase of licences for innovative digital platforms e.g. Education Perfect;
- use of inquiry/project based learning as well as specialist subject teaching to promote interest and engagement;
- a reviewed GATE programme which will be extended and include a trial in Year 8 of STEM, Humanities and Sport;
- assessing selected students using paper based e-asTTle tests rather than digital to build on an early trial where 10/12 low ability students both preferred and did better using the former.

Principal's report on student achievement 2018

Introduction:

This year has been a very satisfying one in terms of progress towards our strategic goals. Perhaps our greatest achievement collectively was the celebration of our school haka, "Kia mana ake", written by our former Te Reo Māori teacher, Jason Tuhaka. Every whānau performed the haka in turn and then as a school to the delight of parents and whānau. The event enabled our Māori and Pasifika students to show authentic leadership as they taught, coached and inspired our students and staff to learn the words and actions. These students report higher levels of engagement as a result of the school showing its commitment to this valuable element of the expression of Ti Kanga Māori.

Another first was the start of a reciprocal exchange with a school in Nanjing, Xian Ling Intermediate School. This together with our annual attendance of the Hwa Chong Institution Student Leaders' Congress in Singapore has helped to provide almost 30 students and staff with an invaluable educational experience. It also strengthens our commitment to promoting global citizenship and international connections.

We continue to promote student wellbeing with as many experiences of EOTC as possible including the William Pike Challenge, our first Outdoor Education class, Year 9 camp at the Edmund Hillary, Outdoor Pursuit Centre and introducing students to mindfulness practices from the Pause Breathe Smile programme. This will be expanded from one to three Outdoor Education classes and the development of our neighbouring Tāne Forest as a place for quiet reflection.

Next year promises to be very exciting with the celebration of our 10th birthday and start of capital projects related to our 10 Year Property Plan. We will also start a journey into promoting creativity with the assistance of the University of Auckland and develop our holistic reporting system.

Academic achievement:

It is important to note that in the absence of National Standards reporting we have trialled a more holistic method of reporting which will come into effect in 2019. In addition it is difficult to assess our targets as we have used e-asTTle and PAT scores for Year 7 and 8 students instead of Overall Teacher Judgments as in the past. The raw scores tend to be lower than the OTJ's which used evidence of students' work other than test scores. We have also set ourselves on a path of setting targets relating to students' progress which we feel overall is a better way of measuring our impact.

Our English teachers had made surface features a focus for writing and students at first struggled with this aspect of literacy. They also found a restricted time limit for the assessment challenging which led to relatively low achievement data. This is the start of a strategy to target specific aspects of writing by our team and progress data was encouraging and we expect to build on these results in 2019.

In terms of our 2018 achievement targets:

Pasifika achievement was lower in reading and writing but higher in mathematics.

Māori achievement was higher in reading but lower in writing and mathematics.

Boys' writing was below the target and 2018 achievement as discussed above.

Our overall school Mathematics achievement data was below 2018 and we will be using e-asTTle data in 2019 rather than PAT as it provides better diagnostic information for students.

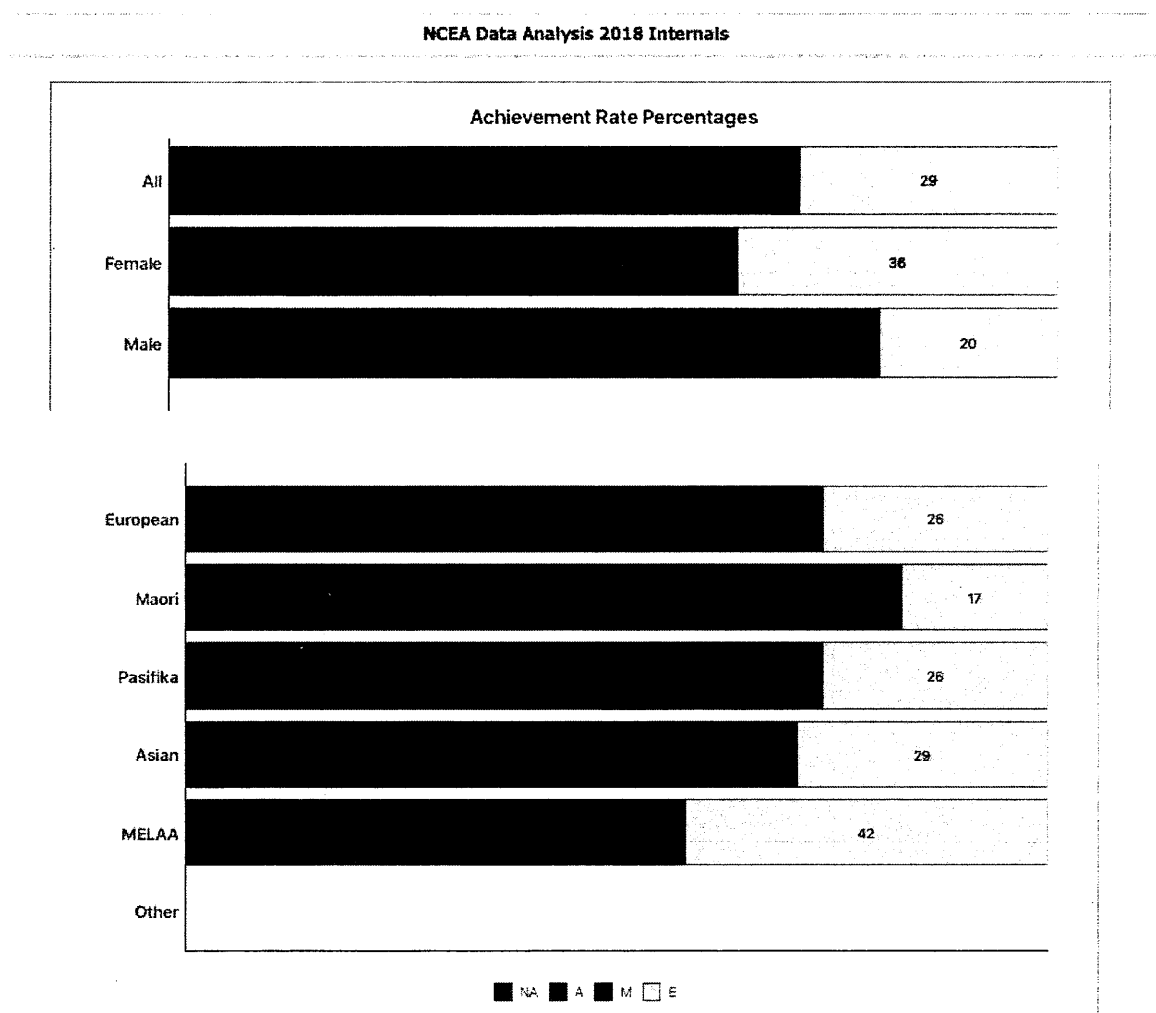
In terms of progress data we were extremely pleased with our Reading data which showed improvement from 2018 in every cohort except Year 10. Progress in Mathematics was not as high however we have set targets which are highly aspirational and may need reconsidering.

2018 Key NCEA data

The stacked bar graphs show the level of achievement (%) for those students who chose to take up an NCEA opportunity. An NCEA Achievement Standard has four levels of achievement: Not Achieved, Achieved, Merit & Excellence.

■ NA ■ A ■ M ■ E

NCEA opportunities were offered to students in Maths, Science, English, Social Science and Physical Education. A further opportunity was available in Spanish, Business and Mandarin for some students. As shown by the graphs our students did extremely well particularly when we consider they are working at a higher curriculum level than is expected of Year 10 students.



The four cornerstones

Academic competitions:

Through the year students had participated in a wide range of Academic competitions and exams such as: ICAS, Big Science, Mathex, Australian Maths, Otago Maths Junior for Year 9 & 10, the Otago Problem Solving for Years 7 & 8, Australian Chemistry Quiz and Spelling Bee for Years 9 & 10 and the Classroom Spelling Bee for Years 7 & 8. This year students have been entered in a new competition - the Great Kiwi Competition which is run by the University of Canterbury.

All our students had the opportunity to participate in all of the Education Perfect World series competitions. Our students have done us proud achieving a Global 1st place ranking in Humanities and Maths and 2nd place ranking for English and Science. The school has once again gained the global status of overall World Champions for the second time in three years.

Other success came in Sciences with outstanding results from the NIWA Manukau Region Science and Technology Fair with the regional finals held in the MHJC theatre. These successes include four groups who received highly commended awards and three who were placed first in their category.

The EPro8 Challenge is a competition for Years 7/8 and 9/10. Every year over 9000 students from 800 schools from throughout New Zealand take part. Six teams from MHJC competed against intermediate schools around the wider Auckland region with success. The 3-hour challenge involves the use of science, maths, technology and engineering skills to solve specific problems

During Term 4 Eric Pan 7M1 and Joshua Lo 7C1 were invited to attend the Australian Maths Trust Prize Giving. Both students had achieved a High Distinction which is awarded to only 3% of the students in this competition.

The Otago Problem Challenge is a mathematics problem solving competition aimed primarily at children in years 7 and 8 offered to schools throughout New Zealand for the past 25 years. 12 students achieved an Excellence in this difficult challenge.

Tiaki is an environmental initiative of the Manukau Beautification Charitable Trust focused on creating 'Guardians of the Environment'. The purpose is to unite South Auckland communities, schools, environmental organisations, industry leaders, and encourages students to explore innovative green careers through a project-based competition followed by this one-day Expo. The competition involves solving problems using science, technology, engineering and mathematics (STEM) and innovation. 10 South Auckland Secondary Schools were involved in showcasing their innovative projects aimed at solving environmental issues. Marcus Canlas, Halle Tang, Katrina Pham, Risha Prasad - Students from 8C2 who participated have all achieved a 1st place in this event

Cultural activities:

There were many highlights in 2018 including:

The hugely successful musical - Back to the 80s which showcased our students' singing, dancing and acting talent. Almost 100 students and staff were involved in what was a highly professional and well rehearsed production. What was perhaps unique was the innovative casting of narrator Jason Tuhaka Senior and the character he describes being played by his son, Jason Tuhaka Junior!

Our first entry into the Tournament of Minds Competition resulted with our team winning the Auckland Regional Competition and competing in the Oceania Competition in Darwin. Hastily arranged funding for this unexpected challenge succeeded in our team managed by Mrs Lal enjoying an unbelievable experience. While the challenge is technologically based there is a heavy emphasis on a performance which means this fits within the cultural cornerstone.

Further success was achieved by our Year 10 Debating team which won the Auckland regional competition with Paul Chan winning best speaker award. And individual public speaking success for Harjot Singh Dharni who won the Auckland Regional Contest and travelled to Darwin for the national competition against Year 13 students! Two of our students also spoke on Anzac Day at the Auckland Museum after winning through as finalists in the "Lest we forget" poetry competition. Aadi Glochha showed his linguistic skills by winning the Hindi speech final and was broadcast live on national radio.

There were many opportunities for students and staff to express and celebrate their cultural identity with Bollywood Dance Groups, Chinese Fan Dance, entries into speech competitions and the incredible spectacle of over 200 students entering the annual cultural dress competition. Language weeks, Smoke Free rock quest, the Santa Show and wonderful performances by the newly founded school orchestra completed a wonderful year of cultural celebration.

The injection of administrative support for our coordinator was extremely valuable particularly at production time as Gemma Naidoo was able to add her expert dance and choreography skills to the show.

Leadership activities:

2018 has been a magnificent journey for the Leadership Council, which was committed to make a difference within our local community and beyond the shores of New Zealand. The year was filled with various events and activities that exposed our students to identify problems, conduct primary research and surveys and create sustainable solutions, so that the next generation of the council can follow suit.

Term 1: Habitat For Humanity And Auckland City Mission.

The team kick started the year to raise blankets for Victims of Cyclone Gita in Fiji and Samoa. Through social awareness, a collection of 43 blankets were raised and donated to this cause to Habitat for Humanity.

Also, during term 1 the Leadership Council had identified Auckland City Mission as an important organisation in our community, to lend a helping hand. It was researched that over two thousand families are dependant on food parcels from ACM, each week. This statistic is indeed alarming and students wanted to contribute to make a direct contribution. A can drive was implemented and collectively students and staff had donated 600 cans.

On March 21st, New Zealand celebrated Human Rights day by commemorating the 1960 Sharpeville Massacre in South Africa. After attending Race Relations Day at Government House, our team has created a

video that supports the Give Nothing To Racism Campaign, designed a "SAY NO TO racism" Poster. The aim was promote the significance of this day, and more importantly to stand against Racism of any kind.

Term 2: Young Leadership Day and World Vision(40 Hour FAMINE)

Members of the Leadership Council were nominated to attend Young Leaders Day held at Vodafone Center in Manukau. This event comprised of inspirational speakers that ranged from musicians to marathon runners as well as everyday heroes. It was a special delight for the students to meet and participate with a concert from local musician, Vince Harder. However, the essence of this event was about inspiring young minds to become leaders that are resilient and break through stereotypes and barriers. The key speakers had encouraged the audience to follow their dreams, be true to themselves, persevere, and never give up. Despite the challenges they may face, they need to find their inner strength. Young Leaders Day was successful in changing mindsets to an 'I Can Do' attitude.

Members from the Leadership Council, had attended a workshop by World Vision which was aimed at understanding the value and impact the 40 Hour Famine program has on its recipients. This year 40 Hour Famine has supported refugees fleeing South Sudan, who are living in Northern Uganda. In Light of this, the Leadership Council had began promoting the need to participate with this event held during 8-10th June, so that we as a school community, not only raise funds that would be beneficial, but also understand the plight and struggles refugees are subjected too. We are very pleased to mention that 304 students. and 2 staff members had signed up for 40 Hour Famine and have collectively raised a total of \$13 200. This is a record achievement from our school and we are certain that the donations raised will make a huge difference to the refugees in Northern Uganda. Furthermore, MHJC had won a National Silver Award for OUR contributions to this World Vision.

Term 3: Cure Kids and SPCA

During term three, Cure Kids have been committed to support medical professionals, scientists and experts in the field of child health and many breakthroughs have been achieved. Well done MHJC, for your contributions to this much needed organisation.

Also during this term, Leadership through service was exercised with the School outreach class that had collected blankets for the SPCA in Mangere. Students had collected 37 new blankets to be donated to puppies and kittens at the shelter. It was advised that more people seek to adopt a pet from SPCA, to help support provide them with their forever homes.

Term 4: Supporting Children at Kids-First Middlemore Hospital

To conclude our leadership through service for 2018, the Leadership council in conjunction with the School Outreach class has supporting Kids First at Middlemore Hospital, to collect toys to deliver to them this Christmas. Through a bake sale \$530 was raised. The council has purchased 84 new toys and over 105 toys has been donated to Kids First with the hope of lighting up their Christmas with an extra sparkle.

Sport

Sport at Mission Heights Junior College is growing at a rapid pace. We offered 20 sporting codes in 2018. Within these codes we have entered 70 sports teams into the different competitions and we had 420 students competing in inter school competitions.

Aims Games 2018:

The football team made the A grade for the second time and finished 16th out of 64 teams. Our netballers qualified for the A grade for the first time and narrowly lost in the quarter final to finish 7th out of 122 teams. In swimming we had our best results ever with Leo Arrowsmith winning one gold and one silver.

South Eastern Zone (SEZ) Competitions:

Our teams competed in seventeen sporting codes in the SEZ competitions for Year 7 and 8 students:

U/55kg Rugby - 2nd.

Boys' Touch - 4th.

Boys' Basketball - 4th.

Boys' Netball - 2nd in the SEZ tournament and went to Auckland Championships.

Boys' Futsal - Champions for the second time in three years.

Athletics - 52 athletes qualified for the SEZ athletics meeting and four students gained five medals with two gaining a bronze and silver at the Auckland Championships - our best results.

College Sport Competitions:

Girls' netball - 4th in Auckland.

U/15 Boys' basketball - 8th in Auckland.

U/15A Girls' Volleyball team - 2nd in the East Auckland competition

U/15A Boys' Volleyball team - 4th in the East Auckland competition.

Rototuna Sports Exchange:

This was the third exchange we have shared with over 300 students competing in sport and demonstrating the value of sport in our community in our major codes.

Sports Camp

This was the first year that we took 40 students to Totara Springs Sports Camp. It was a huge opportunity for students who missed out on going to AIMS Games. They had lots of fun and competed in 20 different sports. They were unanimously voted the school that displayed the best sportsmanship by all the schools who participated in the week.



Principal



Mission Heights
JUNIOR COLLEGE
GROWING GREATNESS
KIA MANA AKE

103 Jeffs Road, Mission Heights, Auckland
PO Box 64 448, Botany Town Centre, Auckland 2163
Phone: +64 (09) 277 7881, Fax: +64 (09) 277 7883
Email: admin@mhjc.school.nz Web: www.mhjc.school.nz

KIWISPORT FUNDING

In 2018, 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 63% of the school roll in 2017 to 70% of the school roll in 2018, and continued to grow in 2019. In 2018 the school offered a total of 20 sporting codes.

Signed:

Sian Grant
Board Chairperson

Ian Morrison
Principal