

MISSION HEIGHTS JUNIOR COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

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	Occupation	Term Expires/ Expired
Blair Telfer	Chairperson	Elected	General Manager	Jun 2019
Sian Grant	Chairperson	Elected	Project Manager	Jun 2022
Ian Morrison	Principal	ex Officio		
John Bassano	Parent Rep	Elected	Chiropractor/Tertiary Education	Jun 2022
Jason Tuhaka	Parent Rep	Elected	Teacher support	Jun 2022
Seinjileen Naidu	Parent Rep	Appointed		Jun 2019
Inderjeet Bajwa	Parent Rep	Elected	Literacy & Numeracy Educator	Jun 2022
Jenny Wang	Parent Rep	Elected	Teacher support	Jun 2022
Catherine Hunter	Staff Rep	Elected	Teacher	Jun 2019
Tashi Hishey	Staff Rep	Elected	Teacher	Jun 2022
Jasper Carpenter	Student Rep	Elected	Student	Jan 2019

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

Annual Report - For the year ended 31 December 2019

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Mission Heights Junior College

Statement of Responsibility

For the year ended 31 December 2019

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


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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

SIAN GRANT

Full Name of Board Chairperson



Signature of Board Chairperson

8/4/2021

Date:

Ia Morrita

Full Name of Principal



Signature of Principal

7/4/21

Date:

Mission Heights Junior College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	9,122,455	9,237,710	9,055,385
Locally Raised Funds	3	624,112	204,500	636,116
Interest income		101,918	100,000	110,061
Gain on Sale of Property, Plant and Equipment		742	-	49
		<u>9,849,227</u>	<u>9,542,210</u>	<u>9,801,611</u>
Expenses				
Locally Raised Funds	3	546,630	116,000	549,727
Learning Resources	4	4,920,460	4,689,365	4,777,070
Administration	5	302,842	291,568	250,962
Finance		7,320	2,089	4,821
Property	6	3,745,215	4,282,550	4,048,761
Depreciation	7	180,002	170,000	202,267
Loss on Disposal of Property, Plant and Equipment		29,364	-	5,938
		<u>9,731,833</u>	<u>9,551,572</u>	<u>9,839,546</u>
Net Surplus / (Deficit) for the year		<u>117,394</u>	<u>(9,362)</u>	<u>(37,935)</u>
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>117,394</u></u>	<u><u>(9,362)</u></u>	<u><u>(37,935)</u></u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Mission Heights Junior College
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		4,198,411	4,189,977	4,194,862
Total comprehensive revenue and expense for the year		117,394	(9,362)	(37,935)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	41,484
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	22	4,315,805	4,180,615	4,198,411
Retained Earnings		4,315,805	4,180,615	4,198,411
Equity at 31 December		4,315,805	4,180,615	4,198,411

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



Mission Heights Junior College
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	558,613	234,418	359,672
Accounts Receivable	9	378,222	324,855	321,951
GST Receivable		29,128	32,397	23,310
Prepayments		19,145	8,633	17,640
Investments	10	2,600,000	2,203,610	2,710,716
Funds owed for Capital Works Projects	16	31,098	-	-
		<u>3,616,206</u>	<u>2,803,913</u>	<u>3,433,289</u>
Current Liabilities				
Accounts Payable	12	505,888	398,177	368,874
Revenue Received in Advance	13	79,681	7,943	6,903
Provision for Cyclical Maintenance	14	94,965	22,092	190,600
Finance Lease Liability - Current Portion	15	32,526	2,045	32,131
		<u>713,060</u>	<u>430,257</u>	<u>598,508</u>
Working Capital Surplus/(Deficit)		<u>2,903,146</u>	<u>2,373,656</u>	<u>2,834,781</u>
Non-current Assets				
Property, Plant and Equipment	11	1,460,014	1,806,959	1,383,681
		<u>1,460,014</u>	<u>1,806,959</u>	<u>1,383,681</u>
Non-current Liabilities				
Finance Lease Liability	15	47,355	-	20,051
		<u>47,355</u>	<u>-</u>	<u>20,051</u>
Net Assets		<u>4,315,805</u>	<u>4,180,615</u>	<u>4,198,411</u>
Equity		<u>4,315,805</u>	<u>4,180,615</u>	<u>4,198,411</u>

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

Mission Heights Junior College
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,474,655	1,475,500	1,422,166
Locally Raised Funds		621,144	204,500	627,637
International Students		62,065	-	-
Goods and Services Tax (net)		(5,818)	-	9,087
Payments to Employees		(815,143)	(887,000)	(886,412)
Payments to Suppliers		(1,157,232)	(593,073)	(1,107,601)
Cyclical Maintenance Payments in the year		(13,775)	-	-
Interest Paid		(7,320)	(2,089)	(4,821)
Interest Received		98,529	100,000	129,329
Net cash from Operating Activities		257,105	297,838	189,385
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		742	-	-
Purchase of PPE (and Intangibles)		(122,410)	(367,600)	(152,873)
Purchase of Investments		(400,000)	-	(130,000)
Proceeds from Sale of Investments		510,715	-	130,610
Net cash from Investing Activities		(10,953)	(367,600)	(152,263)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	41,484
Finance Lease Payments		(33,363)	(30,877)	(53,991)
Funds Held for Capital Works Projects		(13,848)	-	-
Net cash from Financing Activities		(47,211)	(30,877)	(12,507)
Net increase/(decrease) in cash and cash equivalents		198,941	(100,639)	24,615
Cash and cash equivalents at the beginning of the year	8	359,672	335,057	335,057
Cash and cash equivalents at the end of the year	8	558,613	234,418	359,672

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

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



Mission Heights Junior College

Notes to the Financial Statements

For the year ended 31 December 2019

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 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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



Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

Prior Year Policy

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

i) Inventories

Inventories are consumable items held for sale and comprise of stationery 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 are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Prior Year Policy

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

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.

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.

Finance Leases

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

Depreciation

Property, plant and equipment 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 on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. 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 balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	1,340,003	1,310,000	1,236,048
Teachers' Salaries Grants	4,174,738	3,817,456	3,898,694
Use of Land and Buildings Grants	3,456,690	3,933,540	3,685,563
Resource Teachers Learning and Behaviour Grants	-	-	884
Other MoE Grants	151,024	176,714	234,196
	<u>9,122,455</u>	<u>9,237,710</u>	<u>9,055,385</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	96,753	105,000	112,409
Bequests & Grants	12,257	-	992
Activities	513,126	90,000	521,575
Trading	1,665	9,500	1,140
Other Revenue	311	-	-
	<u>624,112</u>	<u>204,500</u>	<u>636,116</u>
Expenses			
Activities	546,630	111,500	549,546
Trading	-	4,500	181
	<u>546,630</u>	<u>116,000</u>	<u>549,727</u>
<i>Surplus for the year Locally raised funds</i>	<u>77,482</u>	<u>88,500</u>	<u>86,389</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	44,633	48,000	39,525
Library Resources	4,513	5,400	3,859
Employee Benefits - Salaries	4,794,845	4,524,456	4,629,631
Staff Development	46,272	59,000	69,927
Minor Equipment	6,870	8,000	4,751
Ict	23,327	44,509	29,377
	<u>4,920,460</u>	<u>4,689,365</u>	<u>4,777,070</u>

5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,659	6,000	5,511
Board of Trustees Fees	3,370	4,000	3,625
Board of Trustees Expenses	5,701	9,000	1,427
Communication	19,725	21,100	21,744
Consumables	11,042	17,000	13,638
Operating Lease	-	-	(580)
Legal Fees	2,609	-	-
Other	79,153	79,788	42,745
Employee Benefits - Salaries	147,251	135,000	135,580
Insurance	7,896	-	7,220
Service Providers, Contractors and Consultancy	20,436	19,680	20,052
	<u>302,842</u>	<u>291,568</u>	<u>250,962</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	87,878	75,000	78,487
Cyclical Maintenance Expense	(81,860)	21,010	19,928
Grounds	48,082	41,000	39,514
Heat, Light and Water	88,465	90,000	95,517
Repairs and Maintenance	73,017	70,000	70,029
Use of Land and Buildings	3,456,690	3,933,540	3,685,563
Security	9,743	7,000	7,357
Employee Benefits - Salaries	46,968	45,000	44,166
Contractors & Consultants	16,232	-	8,200
	<u>3,745,215</u>	<u>4,282,550</u>	<u>4,048,761</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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	1,434	1,204	1,433
Building Improvements	12,531	10,532	12,531
Furniture and Equipment	92,690	73,861	87,879
Information and Communication Technology	25,630	42,283	50,309
Motor Vehicles	475	-	-
Textbooks	1,855	1,068	1,271
Leased Assets	40,703	36,000	42,833
Library Resources	4,684	5,052	6,011
	<u>180,002</u>	<u>170,000</u>	<u>202,267</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	349	-	337
Bank Current Account	249,795	24,246	155,273
Bank Call Account	308,469	210,172	204,062
Cash equivalents for Cash Flow Statement	<u>558,613</u>	<u>234,418</u>	<u>359,672</u>

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

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	36,971	27,650	35,083
Interest Receivable	26,937	42,816	23,548
Teacher Salaries Grant Receivable	314,314	254,389	263,320
	<u>378,222</u>	<u>324,855</u>	<u>321,951</u>
Receivables from Exchange Transactions	63,908	70,466	58,631
Receivables from Non-Exchange Transactions	314,314	254,389	263,320
	<u>378,222</u>	<u>324,855</u>	<u>321,951</u>

10. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	2,600,000	2,203,610	2,710,716
Total Investments	<u>2,600,000</u>	<u>2,203,610</u>	<u>2,710,716</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Buildings	25,924	-	-	-	(1,434)	24,490
Building Improvements	455,646	-	-	-	(12,531)	443,115
Furniture and Equipment	786,902	145,349	(29,148)	-	(92,690)	810,413
Information and Communication Technology	40,881	55,110	(216)	-	(25,630)	70,145
Motor Vehicles	-	3,248	-	-	(475)	2,773
Textbooks	9,349	5,688	-	-	(1,855)	13,182
Leased Assets	45,935	70,537	-	-	(40,703)	75,769
Library Resources	19,044	5,767	-	-	(4,684)	20,127
Balance at 31 December 2019	1,383,681	285,699	(29,364)	-	(180,002)	1,460,014

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Buildings	28,670	(4,180)	24,490
Building Improvements	501,258	(58,143)	443,115
Furniture and Equipment	1,390,692	(580,279)	810,413
Information and Communication Technology	442,590	(372,445)	70,145
Motor Vehicles	8,248	(5,475)	2,773
Textbooks	16,346	(3,164)	13,182
Leased Assets	150,292	(74,523)	75,769
Library Resources	114,357	(94,230)	20,127
Balance at 31 December 2019	2,652,453	(1,192,439)	1,460,014

	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

12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	61,551	103,481	62,445
Accruals	5,659	5,351	5,511
Capital Accruals for PPE items	97,566	-	4,815
Banking Staffing Overuse	-	19,000	-
Employee Entitlements - Salaries	314,314	254,389	263,320
Employee Entitlements - Leave Accrual	26,798	15,956	32,783
	<u>505,888</u>	<u>398,177</u>	<u>368,874</u>

Payables for Exchange Transactions	505,888	379,177	368,874
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	19,000	-
	<u>505,888</u>	<u>398,177</u>	<u>368,874</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Foreign Fees in Advance	62,065	-	-
MoE Income in Advance	11,793	-	-
Other	5,823	7,943	6,903
	<u>79,681</u>	<u>7,943</u>	<u>6,903</u>

14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	190,600	1,082	170,672
Increase/(decrease) to the Provision During the Year	(81,860)	21,010	19,928
Use of the Provision During the Year	(13,775)	-	-
Provision at the End of the Year	<u>94,965</u>	<u>22,092</u>	<u>190,600</u>
Cyclical Maintenance - Current	94,965	22,092	190,600
Cyclical Maintenance - Term	-	-	-
	<u>94,965</u>	<u>22,092</u>	<u>190,600</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:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	35,647	2,045	32,131
Later than One Year and no Later than Five Years	51,558	-	20,051
	<u>87,205</u>	<u>2,045</u>	<u>52,182</u>

16. Funds Owed (Held) for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Performing Arts Centre	<i>in progress</i>	-	-	1,800	-	1,800
Shade Sail & Turf	<i>in progress</i>	-	-	21,741	-	21,741
Gates	<i>in progress</i>	-	-	7,557	-	7,557
Totals		-	-	31,098	-	31,098

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-
31,098
31,098

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Totals		-	-	-	-	-

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.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,370	3,625
Full-time equivalent members	0.09	0.13
<i>Leadership Team</i>		
Remuneration	1,130,775	1,107,440
Full-time equivalent members	11.00	11.00
Total key management personnel remuneration	1,134,145	1,111,065
Total full-time equivalent personnel	11.09	11.13

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	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	2019 FTE Number	2018 FTE Number
100 - 110	3.00	2.00
	3.00	2.00

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:

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

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: 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. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

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:

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	558,613	234,418	359,672
Receivables	378,222	324,855	321,951
Investments - Term Deposits	2,600,000	2,203,610	2,710,716

Total Financial assets measured at amortised cost

3,536,835	2,762,883	3,392,339
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Financial liabilities measured at amortised cost

Payables	505,888	398,177	368,874
Borrowings - Loans	-	-	-
Finance Leases	79,881	2,045	52,182
Painting Contract Liability	-	-	-

Total Financial Liabilities Measured at Amortised Cost

585,769	400,222	421,056
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24. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

25. Comparatives

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

26. Adoption of PBE IFRS 9 Financial Instruments

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

Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 8 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 9 Investments:

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

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

27. Failure to comply with section 87 of the Education Act 1989

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.

INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF MISSION HEIGHTS JUNIOR COLLEGE - FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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 21, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime

Our audit was completed on 9 April 2021. This is the date at which our opinion is expressed.

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

Emphasis of matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 27 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, 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
GROWING GREATNESS
KIA MANA AKE

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Phone: +64 (09) 277 7881
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KIWI SPORT FUNDING:

In 2019, the school received total Kiwisport funding of \$15,997.00 (excluding GST). The funding was spent on sports uniforms for lower-ranked teams, coach development (for growing sports such as Basketball and Badminton) and extra equipment for various sports. The number of students participating in organised sport increased from 70% of the school roll in 2018 to 76% of the school roll in 2019, and continues to grow in 2020. In 2019 the school offered a total of 20 sporting codes.

Signed

Sian Grant
Board Chairperson

Ian Morrison
Principal

Analysis of Variance Reporting



School Name:	Mission Heights Junior College	School Number:	553
Strategic Aim:	<p>MHJC will provide differentiated personalised learning to ensure all students achieve at their level. Curriculum planning, assessment and reporting will reflect high levels of self-efficacy and promote the successful transition of students to senior college.</p> <p>Greater consistency will be achieved with regular collaboration between teachers within learning areas and across whānau facilitated by the Curriculum DP.</p> <p>Priority learners will be identified and supported to accelerate achievement and progress.</p>		
Annual Aim:	<p>In 2019 there will be a focus on the new holistic reporting system introduced in 2019 which will recognise students for demonstrating our values of <i>pono</i>, <i>awhinatanga</i> and <i>whakamana</i> as well as acknowledging progress, achievement, excellence and engagement.</p> <p>The community will become more familiar with the new holistic reporting model and teachers with new assessment “bands”.</p>		



Target:

Target 1:

Overall GPA (whole school) - at, above or beyond curriculum level

	2018 actual	2019 target	2019 actual
Y7	84	85	82
Y8	79	85	86
Y9	82	85	71
Y10	77	85	80

Target 2:

Progress (whole school) - measured by e-asTTle tests at year end

Reading					Writing					Maths			
	2018	2019 target	2019 actual			2018	2019 target	2019 actual			2018	2019 target	2019 actual
Y7	78	80	66		Y7	34	55	61		Y7	67	75	74
Y8	74	80	52		Y8	43	65	44		Y8	49	65	76
Y9	67	75	49		Y9	64	75	57		Y9	32	55	67
Y10	41	65	31		Y10	40	65	58		Y10	15	45	70

Target 3:
Māori student achievement (Grade Point Average)

	2018 actual	2019 target	2019 actual
Y7 at above and beyond	80	85	88
Y8 at above and beyond	60	80	90
Y9 at above and beyond	31	75	42
Y10 at above and beyond	43	75	40

Overall progress measured by e-asTTle tests at year end:

Reading	2018	2019 target	2019 actual		Writing	2018	2019 target	2019 actual		Maths	2018	2019 target	2019 actual
Y7	75	85	69		Y7	57	65	50		Y7	67	75	88
Y8	55	65	80		Y8	25	50	30		Y8	42	55	70
Y9	60	70	50		Y9	33	50	78		Y9	31	50	60
Y10	29	50	38		Y10	60	70	50		Y10	14	50	67

Target 4: Pasifika student achievement (GPA)

	2018 actual	2019 target	2019 actual
Y7 at above and beyond	70	75	57
Y8 at above and beyond	85	85	73
Y9 at above and beyond	82	85	47
Y10 at above and beyond	73	80	71

Overall progress measured by e-asTTle tests at year end

Reading	2018	2019 target	2019 actual		Writing	2018	2019 target	2019 actual		Maths	2018	2019 target	2019 actual
Y7	64	75	50		Y7	42	55	45		Y7	100	80	71
Y8	81	85	79		Y8	29	50	29		Y8	59	70	57
Y9	71	80	64		Y9	86	85	70		Y9	38	50	50
Y10	50	60	14		Y10	18	50	43		Y10	18	50	83



Baseline Data:

See above tables for 2018 data comparison.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Target 1: GPA whole school</p> <p>A new way of assessing and reporting was introduced which is in the implementation phase . Consistency across and within the school is achieved through regular meetings of Whanau staff (PLC's) and Learning Areas. Individual Learning Plans and differentiated assessment tasks are used for all students who are operating well below the curriculum.</p>	<p>A very pleasing overall set of results was achieved.</p> <p>No significant shift occurred in the "below" band except in Year 9.</p> <p>A shift within the "at, above and beyond" broad definition occurred with fewer students achieving above and beyond than in 2018.</p>	<p>Teachers are still getting used to the new assessment levels and this may have caused some inconsistency.</p> <p>Our parameters for each band may not be reflecting the real achievement levels of our cohort.</p>	<p>More PD will help teachers to implement the new assessment "bands" of achievement.</p> <p>The DP curriculum will continue to support Learning Areas and PLCs to maintain consistency.</p>

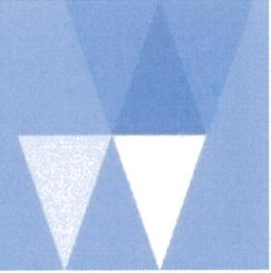


<p>Target 2: Progress data whole school</p> <p>It was decided to assess students using e-asTTle only once a year instead of the start and end of year with the exception of Y7 and students new to the school.</p>	<p>While still at high levels, reading progress has shown a decline of 10% or more.</p> <p>Writing has shown a pleasing improvement in Y7 and 10.</p> <p>Maths has shown generally pleasing improvements in every level.</p>	<p>The holiday "drop" could explain the decline in reading data.</p> <p>A focus on surface features has resulted in better structured paragraphs essays.</p> <p>The move from PAT to e-asTTle testing has benefited students.</p>	<p>Continue with general expectations for Reading Plus and extend to Y9 and 10 and promote deeper reading skills (Literacy coordinator).</p> <p>Teachers will maintain their focus on surface features and extend to more sophisticated ideas in practice.</p> <p>Schoolwide targets for Maths Buddy homework will be introduced following the success of this strategy in reading and writing using Reading Plus. (Numeracy coordinator).</p>
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<p>Target 3: Māori students</p> <p>Overall achievement (GPA)</p> <ul style="list-style-type: none"> - A concerted effort to support Māori students achieved its desired objective. - A focus on celebrating the Māori culture through, for example, whole school haka celebrations. <p>Progress:</p> <ul style="list-style-type: none"> - It was decided to assess students using e-asTTle only once a year instead of the start and end of year with the exception of Y7 and students new to the school. 	<p>Y7 and 8 students have shown excellent results and a similar trend to 2019 was experienced for Y 9 and 10.</p> <p>Despite the change to our method of testing students showed excellent progress across Reading, Writing and Mathematics, particularly in Y8.</p>	<p>Homework club, data analysis and sharing, development of individual plans and a school wide focus on cultural inclusion has led to higher levels of engagement and thus progress and achievement.</p> <p>Teachers discuss progress and achievement using e-asTTle reports in Student Led Conferences which helps parents to support their children.</p>	<p>Further qualitative gains are expected from the integration of the Māori World View into our curriculum.</p> <p>Senior Leaders will continue to engage with the Māori community and hold hui to ascertain what individual or collective support they can provide students which will lead to even higher levels of engagement.</p>
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<p>Achievement target 4: Pasifika students</p> <p>Overall achievement (GPA)</p> <ul style="list-style-type: none"> - identification and active support of Pasifika students has helped achieve excellent achievement data. <p>Progress</p> <ul style="list-style-type: none"> - It was decided to assess students using e-asTTle only once a year instead of the start and end of year with the exception of Y7 and students new to the school. 	<p>Slightly lower levels of achievement have been attained by Pasifika students.</p>	<p>Pasifika students are included in many of the practices listed under Māori students e.g. homework club.</p> <p>As mentioned SLCs help parents to understand our homework and assessment practices and analysis of e-asTTle reports help whānau identify strengths and weaknesses.</p>	<p>A new Pasifika student support position will strengthen the role of Māori and Pasifika student coordinator.</p> <p>A school wide focus on Pasifika culture will complement the celebrations already enjoyed by the school.</p> <p>A Senior Leader will continue with his work with the community to guide practices in the school in support of the coordinator and Senior Leaders.</p>
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Planning for next year: <p>The school will continue to provide students with authentic learning opportunities which show connections between learning areas and raise awareness of local and global challenges.</p> <p>Creativity will be promoted which supports collaboration, critical thinking, curiosity and problem solving.</p> <p>A special focus on integrating the Māori world-view into our curriculum will help to engage our Maori and Pasifika students as will the other practices which celebrate cultural inclusion.</p> <p>A new Pasifika student support person will help to focus on our Pasifika community and provide some point of difference for a community which has been combined with Māori students in most of our other successful initiatives to date.</p> <p>A continued focus on providing students with a differentiated approach to learning which implies traditional as well as digital platforms for assessment and learning will help to personalise the curriculum.</p>			