

# MISSION HEIGHTS PRIMARY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

**Ministry Number:** 570

**Principal:** Caroline Bush

**School Address:** Jeffs Road, Flat Bush

**School Postal Address:** P O Box 64448, Botany, Manukau, 2163

**School Phone:** 09 277 7888

**School Email:** finance@mhp.school.nz

#### Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Chris French	Chairperson	Elected	Director	May 2019
Ajenesh Lal	Chairperson	Elected	Senior Project Manager	May 2022
Veena Vohra	Principal	ex Officio		Dec 2019
John Bassano	Parent Rep	Elected	Head of Department/ Faculty	May 2019
Rohit Prasad	Parent Rep	Elected	Senior Business Advisory Manager.	May 2019
Sian Grant	Parent Rep	Elected	General Manager	May 2022
Andy Pratley	Parent Rep	Elected		Jan 2020
Jing Zhang	Parent Rep	Co-opted	Head of Commercial Philip Morris	May 2019
Anne Singh	Parent Rep	Elected	Centre Manager	May 2022
Jenny Wang	Parent Rep	Elected	Teacher	May 2022
Karen Hishey	Staff Rep	Elected	Teacher	May 2022

**Accountant / Service Provider:** Education Services Ltd

# MISSION HEIGHTS PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2019

## Index

Page	Statement
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	<b>Financial Statements</b>
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1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 12	Statement of Accounting Policies
13 - 21	Notes to the Financial Statements

	<b>Other Information</b>
--	--------------------------

	Analysis of Variance
--	----------------------

	Kiwisport
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# Mission Heights Primary School

## Statement of Responsibility

For the year ended 31 December 2019

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

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

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

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

AJENESH LAL

Full Name of Board Chairperson



Signature of Board Chairperson

3/12/20

Date:

Caroline Bush

Full Name of Principal



Signature of Principal

8.12.2020.

Date:

**Mission Heights Primary School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	5,124,792	5,154,547	5,002,178
Locally Raised Funds	3	311,212	167,210	347,233
Interest income		72,496	50,000	73,190
Gain on Sale of Property, Plant and Equipment		1,959	-	1,774
		<u>5,510,459</u>	<u>5,371,757</u>	<u>5,424,375</u>
<b>Expenses</b>				
Locally Raised Funds	3	193,213	57,100	182,678
Learning Resources	4	3,230,319	3,146,258	3,017,985
Administration	5	244,891	233,893	226,236
Finance		5,083	2,092	3,340
Property	6	1,614,786	1,772,624	1,711,145
Depreciation	7	148,599	157,219	140,411
Loss on Disposal of Property, Plant and Equipment		12,493	-	1,006
		<u>5,449,384</u>	<u>5,369,186</u>	<u>5,282,801</u>
<b>Net Surplus / (Deficit) for the year</b>		61,075	2,571	141,574
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>61,075</u>	<u>2,571</u>	<u>141,574</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 Primary School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		<u>2,427,474</u>	<u>2,274,214</u>	<u>2,266,400</u>
Total comprehensive revenue and expense for the year		61,075	2,571	141,574
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		12,671	-	19,500
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
<b>Equity at 31 December</b>	22	<u>2,501,220</u>	<u>2,276,785</u>	<u>2,427,474</u>
Retained Earnings		2,501,220	2,276,785	2,427,474
<b>Equity at 31 December</b>		<u>2,501,220</u>	<u>2,276,785</u>	<u>2,427,474</u>

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 Primary School Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	73,717	304,714	25,575
Accounts Receivable	9	227,155	194,790	241,980
GST Receivable		8,790	20,276	16,003
Prepayments		10,911	18,589	23,803
Investments	10	615,929	1,175,575	400,000
		936,502	1,713,944	707,361
<b>Current Liabilities</b>				
Accounts Payable	12	240,997	259,324	262,389
Revenue Received in Advance	13	29,848	19,562	23,771
Provision for Cyclical Maintenance	14	94,578	39,016	64,400
Finance Lease Liability - Current Portion	15	22,435	34,363	20,621
Funds held for Capital Works Projects	16	26,194	-	-
		414,052	352,265	371,181
<b>Working Capital Surplus/(Deficit)</b>		522,450	1,361,679	336,180
<b>Non-current Assets</b>				
Investments (more than 12 months)	10	1,337,208	400,000	1,515,929
Property, Plant and Equipment	11	673,589	562,006	641,986
		2,010,797	962,006	2,157,915
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	-	-	30,400
Finance Lease Liability	15	32,027	46,900	36,221
		32,027	46,900	66,621
<b>Net Assets</b>		2,501,220	2,276,785	2,427,474
<b>Equity</b>		2,501,220	2,276,785	2,427,474

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





**Mission Heights Primary School**  
**Statement of Cash Flows**  
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,061,241	991,592	1,008,012
Locally Raised Funds		322,802	198,860	350,625
Goods and Services Tax (net)		7,213	-	4,273
Payments to Employees		(556,731)	(454,872)	(495,329)
Payments to Suppliers		(676,358)	(499,523)	(646,940)
Cyclical Maintenance Payments in the year		-	(20,000)	-
Interest Paid		(5,083)	(2,092)	(3,340)
Interest Received		80,739	50,000	59,835
Net cash from Operating Activities		233,823	263,965	277,136
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		2,487	-	1,939
Purchase of PPE (and Intangibles)		(173,273)	(161,000)	(146,785)
Purchase of Investments		(227,387)	-	(600,000)
Proceeds from Sale of Investments		190,179	-	262,420
Net cash from Investing Activities		(207,994)	(161,000)	(482,426)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		12,671	-	19,500
Finance Lease Payments		(16,552)	(25,620)	(16,004)
Funds Held for Capital Works Projects		26,194	-	-
Net cash from Financing Activities		22,313	(25,620)	3,496
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>48,142</b>	<b>77,345</b>	<b>(201,794)</b>
Cash and cash equivalents at the beginning of the year	8	25,575	227,369	227,369
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>73,717</b>	<b>304,714</b>	<b>25,575</b>

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

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



# Mission Heights Primary School

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Preparation*

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

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

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

###### *Standard early adopted*

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

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

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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





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

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

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

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

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

Buildings	10-40 years
Building Improvements	3-40 years
Furniture and Equipment	3-18 years
Information and Communication	3-15 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 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	841,431	831,392	842,228
Teachers' Salaries Grants	2,671,284	2,645,529	2,547,102
Use of Land and Buildings Grants	1,365,302	1,507,532	1,435,669
Resource Teachers Learning and Behaviour Grants	5,959	200	2,783
Other MoE Grants	240,816	169,894	162,582
Other Government Grants	-	-	11,814
	<u>5,124,792</u>	<u>5,154,547</u>	<u>5,002,178</u>

## 3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	73,042	81,160	78,267
Bequests & Grants	1,491	-	23,107
Activities	162,900	22,750	175,543
Trading	38,899	40,000	30,184
Fundraising	34,880	23,300	40,132
	<u>311,212</u>	<u>167,210</u>	<u>347,233</u>
<b>Expenses</b>			
Activities	131,478	17,100	137,425
Trading	45,044	40,000	27,460
Fundraising (Costs of Raising Funds)	15,830	-	17,793
Other Locally Raised Funds Expenditure	861	-	-
	<u>193,213</u>	<u>57,100</u>	<u>182,678</u>
<i>Surplus for the year Locally raised funds</i>	<u>117,999</u>	<u>110,110</u>	<u>164,555</u>

## 4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	52,232	78,600	65,811
Library Resources	2,470	3,450	2,106
Employee Benefits - Salaries	3,070,136	2,945,529	2,865,771
Staff Development	84,763	79,000	58,000
R&M Curriculum	5,664	5,000	5,711
ICT	15,054	34,679	20,586
	<u>3,230,319</u>	<u>3,146,258</u>	<u>3,017,985</u>



## 5. Administration

	2019	2019 Budget (Unaudited)	2018
	Actual		Actual
	\$	\$	\$
Audit Fee	5,433	5,433	5,289
Board of Trustees Fees	4,850	5,000	4,135
Board of Trustees Expenses	22,555	7,000	2,141
Communication	17,532	21,500	18,794
Consumables	11,643	15,400	8,771
Operating Lease	390	360	1,440
Other	38,144	43,200	36,830
Employee Benefits - Salaries	117,692	113,000	122,098
Insurance	7,152	3,000	7,598
Service Providers, Contractors and Consultancy	19,500	20,000	19,140
	<u>244,891</u>	<u>233,893</u>	<u>226,236</u>

## 6. Property

	2019	2019 Budget (Unaudited)	2018
	Actual		Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	70,221	68,000	72,651
Cyclical Maintenance Expense	(222)	10,000	11,167
Grounds	1,741	4,750	2,950
Heat, Light and Water	59,138	63,150	63,673
Repairs and Maintenance	66,344	64,500	67,369
Use of Land and Buildings	1,365,302	1,507,532	1,435,669
Security	6,454	4,500	5,359
Employee Benefits - Salaries	41,524	41,872	39,507
Contractors & Consultants	4,284	8,320	12,800
	<u>1,614,786</u>	<u>1,772,624</u>	<u>1,711,145</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 nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Depreciation

	2019	2019 Budget (Unaudited)	2018
	Actual		Actual
	\$	\$	\$
Buildings	1,863	2,086	1,863
Building Improvements	5,150	3,605	3,220
Furniture and Equipment	43,926	60,785	54,285
Information and Communication Technology	62,147	51,206	45,732
Motor Vehicles	7,165	8,094	7,229
Leased Assets	25,236	27,493	24,554
Library Resources	3,112	3,950	3,528
	<u>148,599</u>	<u>157,219</u>	<u>140,411</u>



## 8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	579	-	200
Bank Current Account	42,727	296,485	24,929
Bank Call Account	411	8,229	446
Short-term Bank Deposits	30,000	-	-
Cash equivalents for Cash Flow Statement	73,717	304,714	25,575

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

Of the \$73,717 Cash and Cash Equivalents, \$31,232 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

## 9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	4,560	11,042	10,123
Receivables from the Ministry of Education	376	-	-
Banking Staffing Underuse	8,517	-	-
Interest Receivable	35,688	30,576	43,931
Teacher Salaries Grant Receivable	178,014	153,172	187,926
	227,155	194,790	241,980
Receivables from Exchange Transactions	40,248	41,618	54,054
Receivables from Non-Exchange Transactions	186,907	153,172	187,926
	227,155	194,790	241,980

## 10. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	615,929	1,175,575	400,000
Non-current Asset			
Long-term Bank Deposits	1,337,208	400,000	1,515,929
Total Investments	1,953,137	1,575,575	1,915,929





# 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2019</b>						
Buildings	41,525	-	-	-	(1,863)	39,662
Building Improvements	38,907	36,472	-	-	(5,150)	70,229
Furniture and Equipment	345,706	25,913	(383)	-	(43,926)	327,310
Information and Communication Technology	129,377	105,218	(12,777)	-	(62,147)	159,671
Motor Vehicles	20,926	2,165	-	-	(7,165)	15,926
Leased Assets	53,227	21,013	(472)	-	(25,236)	48,532
Library Resources	12,318	3,053	-	-	(3,112)	12,259
<b>Balance at 31 December 2019</b>	<b>641,986</b>	<b>193,834</b>	<b>(13,632)</b>	<b>-</b>	<b>(148,599)</b>	<b>673,589</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
Buildings	49,131	(9,469)	39,662
Building Improvements	88,930	(18,701)	70,229
Furniture and Equipment	691,132	(363,822)	327,310
Information and Communication Technology	328,777	(169,106)	159,671
Motor Vehicles	38,309	(22,383)	15,926
Leased Assets	83,535	(35,003)	48,532
Library Resources	58,583	(46,324)	12,259
<b>Balance at 31 December 2019</b>	<b>1,338,397</b>	<b>(664,808)</b>	<b>673,589</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2018</b>						
Buildings	43,389	-	-	-	(1,863)	41,526
Building Improvements	42,127	-	-	-	(3,220)	38,907
Furniture and Equipment	350,612	50,385	(1,006)	-	(54,285)	345,706
Information and Communication Technology	120,049	55,225	(165)	-	(45,732)	129,377
Motor Vehicles	28,154	-	-	-	(7,229)	20,925
Leased Assets	42,376	35,405	-	-	(24,554)	53,227
Library Resources	12,532	3,314	-	-	(3,528)	12,318
<b>Balance at 31 December 2018</b>	<b>639,239</b>	<b>144,329</b>	<b>(1,171)</b>	<b>-</b>	<b>(140,411)</b>	<b>641,986</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2018</b>			
Buildings	49,131	(7,605)	41,526
Building Improvements	52,459	(13,552)	38,907
Furniture and Equipment	676,159	(330,453)	345,706
Information and Communication Technology	293,650	(164,273)	129,377
Motor Vehicles	36,143	(15,218)	20,925
Leased Assets	88,400	(35,173)	53,227
Library Resources	55,531	(43,213)	12,318
<b>Balance at 31 December 2018</b>	<b>1,251,473</b>	<b>(609,487)</b>	<b>641,986</b>





## 12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	51,373	88,694	63,406
Accruals	5,433	5,140	5,289
Capital Accruals for PPE items	1,748	-	2,199
Employee Entitlements - Salaries	178,014	153,172	187,926
Employee Entitlements - Leave Accrual	4,429	12,318	3,569
	<u>240,997</u>	<u>259,324</u>	<u>262,389</u>

Payables for Exchange Transactions	240,997	259,324	262,389
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>240,997</u>	<u>259,324</u>	<u>262,389</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	29,848	19,562	23,771
	<u>29,848</u>	<u>19,562</u>	<u>23,771</u>

## 14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	94,800	29,016	83,633
Increase/(decrease) to the Provision During the Year	(222)	10,000	11,167
Provision at the End of the Year	<u>94,578</u>	<u>39,016</u>	<u>94,800</u>
Cyclical Maintenance - Current	94,578	39,016	64,400
Cyclical Maintenance - Term	-	-	30,400
	<u>94,578</u>	<u>39,016</u>	<u>94,800</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	24,318	34,363	23,035
Later than One Year and no Later than Five Years	34,486	46,900	40,563
	<u>58,804</u>	<u>81,263</u>	<u>63,598</u>



## 16. Funds Held (Owed) 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 \$
AMS combined - A,B1,C	<i>in progress</i>	-	64,064	32,832	-	31,232
Gates Project Shared	<i>in progress</i>	-	-	5,038	-	(5,038)
Totals		-	64,064	37,870	-	26,194

### Represented by:

Funds Held on Behalf of the Ministry of Education

31,232

Funds Due from the Ministry of Education

(5,038)

26,194

	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	4,850	4,135
Full-time equivalent members	0.15	0.14
<i>Leadership Team</i>		
Remuneration	758,866	457,873
Full-time equivalent members	7.00	4.00
Total key management personnel remuneration	763,716	462,008
Total full-time equivalent personnel	7.15	4.14

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
110 - 120	1.00	-
100 - 110	2.00	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	73,717	304,714	25,575
Receivables	227,155	194,790	241,980
Investments - Term Deposits	1,953,137	1,575,575	1,915,929

Total Financial assets measured at amortised cost	2,254,009	2,075,079	2,183,484
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### Financial liabilities measured at amortised cost

Payables	240,997	259,324	262,389
Borrowings - Loans	-	-	-
Finance Leases	54,462	81,263	56,842
Painting Contract Liability	-	-	-

Total Financial Liabilities Measured at Amortised Cost	295,459	340,587	319,231
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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.

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

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

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

- Note 10 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. Breach of Law - Statutory Reporting

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 PRIMARY SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Mission Heights Primary School (the School). The Auditor-General has appointed me, Pradeep Singh, 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 8 December 2020. This is the date at which our opinion is expressed.

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

**Emphasis of matter – COVID-19**

Without modifying our opinion, we draw attention to the disclosures in note 24 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.

**Partners**

Brian Sheridan B.Com CA  
Murray Wells B.Com CA CMA



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 Statement of Responsibility, the Analysis of Variance, 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.



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

## 2019 - Achievement of Targets Analysis of Variance – Section 3

**Annual Aim:** Raising student achievement across the curriculum.

**Annual Aim:** To increase the number of students achieving at or above the curriculum expectations for Reading, Writing and Maths across the school.

### Targets

#### Writing - Improve the writing skills of Year 4 and 5 cohort based on 2018 data.

- To have 75% of Y4 students achieving at or above curriculum expectations.
- To have 75% of Y5 students achieving at or above curriculum expectations.

#### Maori & Pasifika

- All Maori and Pasifika students are making one year's progress in reading, writing and maths. Those students at risk to have an acceleration plan in place.

#### Learning Framework

- Evidence that the Learning Framework is used to enhance students' thinking skills in inquiry.

#### E-Skills

- Improve the e-skills of students and teachers across the school

#### **Baseline Data:**

Analysis of school data from the end of 2018 showed:

- 80% of students were achieving at writing. The most vulnerable cohort were our Y3s (77%) and Y4s (64%). Therefore it was decided we would put a particular emphasis on our Year 4s and Year 5 cohorts in 2019.
- The number of Maori and Pasifika not achieving was relatively small. Therefore it was decided that it would be more useful to put any Maori and Pasifika students who were below on individual intervention plans, rather than assigning a percentage target.



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next in 2020</i>
<p><b>Writing:</b></p> <ul style="list-style-type: none"> <li>● Use of data analysis which showed teachers which students they needed to target and a shared understanding of who these students were.</li> <li>● A continuation of the intensive Gail Loane PD</li> <li>● Use of the ACE program as an intervention program to target these students for additional help.</li> <li>● A writing intervention for vulnerable Maori/Pasifika students.</li> </ul> <p><b>Maori &amp; Pasifika:</b></p> <ul style="list-style-type: none"> <li>● Use of data analysis that showed teachers which students they needed to target and a shared understanding of who these students were.</li> <li>● Use of the ACE program as an intervention program to target these students for additional help.</li> <li>● The maori/pasifika intervention to target specific students in literacy for additional help.</li> <li>● Interventions are being clearly</li> </ul>	<p><b>Writing:</b></p> <p>81% of all students achieved at or above curriculum expectation (1% improvement from 2019).  Our particular focus:  *74% of Y4 students achieved (1% below the target).  *66% of the Y5 students achieved (9% below the target).  * The difference between boys and girls was 11%, with the gap narrowing from 2018.  *All ethnicities, other than the Asian ethnicity category, had results ranging from 63-67%.</p> <p><b>Maori &amp; Pasifika:</b></p> <ul style="list-style-type: none"> <li>● Maori and Pasifika students who have been at MHP for a full year have shown good progress.</li> <li>● All existing Pasifika students are 'at' in reading</li> <li>● Only 1 existing Pasifika student is below in writing</li> <li>● 2 out of 4 Pasifika students have moved from 'below' to 'at' in maths.</li> <li>● 6 out of 9 Maori students who were</li> </ul>	<p><b>Writing:</b></p> <ul style="list-style-type: none"> <li>● Analysis of writing data by class shows that the variation of results between classes in the same year group were quite large (after moderation) - particularly in the JLC. This suggests that some teachers are not teaching as effectively as others. Newer teachers have not had the benefit of the extensive PD that more experienced teachers have had.</li> <li>● While our writing programs are largely successful for the majority of learners, most teachers don't have the expertise necessary to target students with specific needs, such as dyslexia, dyspraxia and language difficulties.</li> </ul> <p><b>Maori &amp; Pasifika:</b></p> <ul style="list-style-type: none"> <li>● Most students that were with us for the entire year showed success.</li> <li>● Only one Maori student did not make a year's progress in one subject. Seven students made more than a year's progress and the rest made at least a year's progress.</li> <li>● Only one Pasifika student did not make a year's progress in one subject. Four students made more than a year's progress and the rest</li> </ul>	<p><b>Writing:</b></p> <ul style="list-style-type: none"> <li>● Assistant Principals will manage internal PD during their PLC meetings on identifying next steps for writing in order to increase the efficiency of teaching.</li> <li>● We will continue to consolidate our writing pedagogy.</li> </ul> <p><b>Maori &amp; Pasifika:</b></p> <ul style="list-style-type: none"> <li>● There are 6 Maori students that have arrived during 2019 or the beginning of 2020 that are likely to need significant intervention next year. Some will have long term academic issues.</li> <li>● We have 30 new Pasifika students that arrived during 2019 or the beginning of 2020. There are many that will need significant interventions during the year due to hardship and learning delays.</li> <li>● Assistant Principals to monitor the individualised acceleration plans for 2020. LC meetings used to review the progress of students and to get feedback and support on what else could be done.</li> <li>● A more intensive outreach program</li> </ul>

<p>recorded on the intranet.</p> <ul style="list-style-type: none"> <li>● Maori culture continues to be acknowledged and celebrated. Each class sees Jason Tuhaka, our kaiako, once a week for half an hour where they learn a mixture of te reo and tikanga. The school also celebrates Matariki and te wiki o te reo Maori.</li> <li>● The school has introduced language/culture weeks for the different Pasifika cultures. This has been led by Jason Tuhaka and well supported by all our Maori and Pasifika teachers.</li> <li>● There have been a variety of Maori and Pasifika ACEs held this year including Kapa Haka, Moari Art and a junior and senior Pasifika dance group.</li> </ul>	<p>below in maths have moved from 'below' to 'at'.</p> <ul style="list-style-type: none"> <li>● 3 out of 6 Maori students who were below in reading have moved from 'below' to 'at'.</li> <li>● 2 out of 5 Maori students who were below in writing have moved from 'below' to 'at'.</li> </ul>	<p>made at least a year's progress.</p> <ul style="list-style-type: none"> <li>● We have struggled to engage our Maori and Pasifika community in targeted evenings this year and will have to try a different strategy in 2020.</li> </ul>	<p>to the Maori and Pasifika communities will be implemented by the new community connection team, led by our teachers who have expertise with Maori and Pasifika.</p> <ul style="list-style-type: none"> <li>● PD will be given to staff around the Tapasa document and pedagogies relating to Maori and Pasifika</li> </ul>
<p><b>MHP Learning Framework and Inquiry:</b></p> <ul style="list-style-type: none"> <li>● Teachers used the learning framework to varying degrees throughout their teaching.</li> <li>● The framework was displayed in all classrooms.</li> <li>● SLC students used the framework in their books.</li> </ul>	<p><b>MHP Learning Framework and Inquiry</b></p> <ul style="list-style-type: none"> <li>● Conversations with students showed that the learning framework was in use around the school but was not having the desired impact in improving students' thinking skills.</li> </ul>	<p><b>MHP Learning Framework and Inquiry</b></p> <ul style="list-style-type: none"> <li>● Some teachers did not have a greater enough understanding of the framework or did not believe it would have impact on their teaching to use it to the level required to improve students' thinking skills.</li> </ul>	<p><b>MHP Learning Framework and Inquiry</b></p> <ul style="list-style-type: none"> <li>● The Learning Framework will be reviewed during 2020 to make it more useful for teachers and students.</li> </ul>
<p><b>Improving e-skills:</b></p> <ul style="list-style-type: none"> <li>● Students have attended weekly digital technology lessons with Mr Church, the digital technology specialist.</li> </ul>	<p><b>Improving e-skills:</b></p> <ul style="list-style-type: none"> <li>● There has been no measurable improvement in teachers' e-skills in 2019.</li> <li>● Students learning in Digital</li> </ul>	<p><b>Improving e-skills:</b></p> <ul style="list-style-type: none"> <li>● The planned PD sessions for teachers did not eventuate.</li> <li>● Less emphasis was put on teachers' teaching digital skills</li> </ul>	<p><b>Improving e-skills:</b></p> <ul style="list-style-type: none"> <li>● A different teacher has been given the responsibility of upskilling teachers in Google products using after school PD sessions.</li> </ul>



	<p>Technologies during their weekly specialist lessons were tracked and reported on in summative reports.</p> <ul style="list-style-type: none"> <li>• It was difficult to measure whether students' skills improved as a result of the weekly specialist lessons.</li> </ul>	<p>throughout the week, with some teachers relying on students learning through these skills during the specialist weekly lesson.</p>	<ul style="list-style-type: none"> <li>• PD on the Digital Technologies curriculum has been scheduled into the 2020 staff meeting calendar.</li> <li>• Emphasis is being placed on teachers integrating the Digital Technology curriculum into their general teaching, rather than teaching it only as a stand alone subject.</li> <li>• Students will still attend weekly digital technology lessons to supplement their learning.</li> </ul>
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Health and P.E. Curriculum  
Kiwisport Funded Initiatives Mission Heights Primary School  
Report 2019

Kiwi sport funding has been used in 2019 to continue facilitating competitive sports at school and inter-school level. It has also been used to help develop students skills in a wide variety of sports, and in order to complement and enhance the delivery of the Health and PE curriculum. We have also used equipment purchased to enhance the enjoyment of sports and physical activity for our students.

Allocation of the budget has resulted in the purchase of equipment for Junior School skill development, soccer, touch, netball, cricket, softball and basketball. We have also used the funds to provide students with access to PE and fitness gear for lunchtimes in order to promote positive and enjoyable social and physical interactions within the context of sporting games.

External sports providers have continued to be used as part of the school's PE skills initiative and through our ACE programme in order to develop students' physical and sporting abilities at all school year levels. NZ Badminton, Kempo Martial Arts, Youthtown, Football Kids NZ, Auckland Basketball, Softball New Zealand, Northern Netball, Easter Marist Rugby and Eastern Cricket, along with community members and parents, have all provided coaching using our sports equipment.

Further initiatives that have resulted from our desire to be participants of sporting opportunities in the East Auckland/Counties Manukau areas are our participation in the 'Field of Dreams' Community Swim programme, the water safety programme, and the White Water safety program at Vero.