

HAUTAPU SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 1735

Principal: Tracey Bennett

School Address: 5 Hana Lane Cambridge

School Postal Address: 5 Hana Lane RD1 Cambridge 3494

School Phone: 07-8277466

School Email: accounts@hautapu.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Traci Bevan	Chair Person	Elected	Jun-22
Tracey Bennett	Principal		Jun-22
Sarah Tankard	Parent Rep	Elected	Jun-22
Anton Barr	Parent Rep	Elected	Jun-22
Frank Spence	Parent Rep	Elected	Jun-22
Richard Vipond	Parent Rep	Elected	Jun-22
Susan Reilly	Staff Rep	Appointed	Jun-22

Accountant / Service Provider: Granville & She Limited
Chartered Accountants

HAUTAPU SCHOOL

Annual Report - For the year ended 31 December 2019

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Hautapu 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.

Traci Bevan

Full Name of Board Chairperson

Tracey Bennett

Full Name of Principal

Bevan

Signature of Board Chairperson

BHB

Signature of Principal

3.6.20

Date:

3.6.2020

Date:

Hautapu School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	1,587,353	1,558,350	1,684,173
Locally Raised Funds	3	92,576	27,500	102,800
Interest income		5,875	5,000	7,023
		<u>1,685,804</u>	<u>1,590,850</u>	<u>1,793,996</u>
Expenses				
Locally Raised Funds	3	46,534	1,000	56,301
Learning Resources	4	973,451	986,640	1,123,385
Administration	5	97,580	80,050	117,347
Finance		1,359	-	734
Property	6	520,698	497,820	483,870
Depreciation	7	74,894	25,000	75,198
		<u>1,714,516</u>	<u>1,590,510</u>	<u>1,856,835</u>
Net Surplus / (Deficit) for the year		(28,712)	340	(62,839)
Total Comprehensive Revenue and Expense for the Year		<u>(28,712)</u>	<u>340</u>	<u>(62,839)</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.



Hautapu School

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		702,486	702,486	757,531
Total comprehensive revenue and expense for the year		(28,712)	340	(62,839)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	7,794
Equity at 31 December	22	673,774	702,826	702,486

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.

Hautapu School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	28,145	28,000	39,046
Accounts Receivable	9	69,355	82,500	74,685
GST Receivable		2,488	2,500	6,274
Prepayments		1,012	2,200	-
Inventories	10	196	-	825
Investments	11	175,588	170,000	124,128
Funds Held for Capital Work	16	742	-	47,324
		<u>277,526</u>	<u>285,200</u>	<u>292,282</u>
Current Liabilities				
Accounts Payable	13	82,666	85,000	117,161
Provision for Cyclical Maintenance Finance	14	17,507	15,000	11,364
Lease Liability - Current Portion	15	6,631	5,000	5,380
		<u>106,804</u>	<u>105,000</u>	<u>133,905</u>
Working Capital Surplus/(Deficit)		170,722	180,200	158,377
Non-current Assets				
Property, Plant and Equipment	12	543,679	557,626	577,813
		<u>543,679</u>	<u>557,626</u>	<u>577,813</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	30,986	25,000	25,973
Finance Lease Liability	15	9,641	10,000	7,731
		<u>40,627</u>	<u>35,000</u>	<u>33,704</u>
Net Assets		<u>673,774</u>	<u>702,826</u>	<u>702,486</u>
Equity				
	22	<u>673,774</u>	<u>702,826</u>	<u>702,486</u>

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

Hautapu School

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		350,429	290,970	306,917
Locally Raised Funds		91,313	12,500	98,424
Goods and Services Tax (net)		3,787	(2,500)	10,566
Payments to Employees		(143,216)	(137,440)	(148,274)
Payments to Suppliers		(219,438)	(149,950)	(234,823)
Cyclical Maintenance Payments in the year		-	12,080	-
Interest Paid		(1,357)	-	(734)
Interest Received		5,176	4,500	6,606
Net cash from Operating Activities		86,694	30,160	38,683
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(30,443)	23,740	(49,512)
Purchase of Investments		(51,460)	(170,000)	(42,770)
Net cash from Investing Activities		(81,903)	(146,260)	(92,282)
Cash flows from Financing Activities				
Furniture and Equipment Grant		(7,794)		14,409
Finance Lease Payments		(7,156)	4,000	(5,254)
Funds Held for Capital Works Projects		(742)	-	(60,814)
Net cash from Financing Activities		(15,692)	4,000	(51,659)
Net increase/(decrease) in cash and cash equivalents		(10,901)	(112,100)	(105,258)
Cash and cash equivalents at the beginning of the year	8	39,046	140,100	144,305
Cash and cash equivalents at the end of the year	8	28,145	28,000	39,046

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.

Hautapu School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Hautapu 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 25.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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.

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 \$1,000 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 except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40-100
Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	3-4 years
Text Books and Library resources	12.5% Diminishing value

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) 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.

n) 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.

o) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

p) Financial Assets and Liabilities

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

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

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

q) 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.

r) 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.

s) Budget Figures

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

t) 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	273,850	257,390	266,335
Teachers' Salaries Grants	887,383	880,000	1,007,889
Use of Land and Buildings Grants	400,009	400,000	349,218
Resource Teachers Learning and Behaviour Grants	18,021	18,790	33,731
Other MoE Grants	8,090	2,170	27,000
	1,587,353	1,558,350	1,684,173

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	8,433	2,500	921
Activities	53,412	14,000	82,865
Trading	-	-	4,442
Other Revenue	30,731	11,000	14,572
	92,576	27,500	102,800
Expenses			
Activities	46,534	1,000	52,358
Trading	-	-	3,943
	46,534	1,000	56,301
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	46,042	26,500	46,499

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	23,945	25,000	26,421
Equipment Repairs	4,393	-	576
Information and Communication Technology	6,572	15,100	17,079
Library Resources	1,229	1,500	392
Employee Benefits - Salaries	926,998	928,040	1,067,796
Staff Development	10,314	17,000	11,121
	973,451	986,640	1,123,385

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	3,150	3,000	2,097
Board of Trustees Fees	2,230	2,500	1,860
Board of Trustees Expenses	2,981	1,400	2,005
Communication	3,983	3,100	4,019
Consumables	5,790	7,550	7,767
Operating Lease	2,670	8,000	9,433
Other	9,066	2,500	28,598
Employee Benefits - Salaries	57,479	45,400	52,238
Insurance	3,551	3,000	3,196
Service Providers, Contractors and Consultancy	6,680	3,600	6,134
	97,580	80,050	117,347

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	7,589	5,400	7,146
Cyclical Maintenance Provision	11,156	2,920	9,741
Grounds	18,902	15,000	14,905
Heat, Light and Water	23,286	21,500	20,701
Repairs and Maintenance	14,035	6,500	29,175
Use of Land and Buildings	400,009	400,000	349,218
Security	2,236	1,500	2,807
Employee Benefits - Salaries	43,485	45,000	50,177
	520,698	497,820	483,870

7. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	15,597	5,205	16,665
Furniture and Equipment	28,642	9,560	25,908
Information and Communication Technology	20,570	6,870	23,882
Textbooks	1,054	350	1,012
Leased Assets	7,187	2,400	5,622
Library Resources	1,844	615	2,109
	74,894	25,000	75,198

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Bank Current Account	28,145	28,000	39,046
Cash and cash equivalents for Cash Flow Statement	28,145	28,000	39,046

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	5,639	19,000	4,376
Interest Receivable	1,656	1,500	958
Banking Staffing Underuse	6,910	7,000	10,054
Teacher Salaries Grant Receivable	55,150	55,000	59,297
	69,355	82,500	74,685
Receivables from Exchange Transactions	7,295	20,500	5,334
Receivables from Non-Exchange Transactions	62,060	62,000	69,351
	69,355	82,500	74,685

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	196	-	825
	196	-	825

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	175,588	170,000	124,128
Total Investments	175,588	170,000	124,128



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	386,526	-	-	-	(15,597)	370,929
Furniture and Equipment	114,524	27,542	-	-	(28,642)	113,424
Information and Communication	41,560	1,858	-	-	(20,570)	22,848
Textbooks	7,981	1,044	-	-	(1,054)	7,971
Leased Assets	12,471	10,316	-	-	(7,187)	15,600
Library Resources	14,751	-	-	-	(1,844)	12,907
Balance at 31 December 2019	577,813	40,760	-	-	(74,894)	543,679

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

The net carrying value of equipment held under a finance lease is **\$15,601 (2018: \$12,471)**

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	623,068	(252,139)	370,929
Furniture and Equipment	319,671	(206,247)	113,424
Information and Communication	142,146	(119,298)	22,848
Textbooks	10,995	(3,024)	7,971
Leased Assets	34,421	(18,820)	15,601
Library Resources	38,228	(25,322)	12,906
Balance at 31 December 2019	1,168,529	(624,850)	543,679

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	403,191	-	-	-	(16,665)	386,526
Furniture and Equipment	112,362	28,070	-	-	(25,908)	114,524
Information and Communication	45,348	20,094	-	-	(23,882)	41,560
Textbooks	7,644	1,349	-	-	(1,012)	7,981
Leased Assets	7,829	10,264	-	-	(5,622)	12,471
Library Resources	16,860	-	-	-	(2,109)	14,751
Balance at 31 December 2018	593,234	59,777	-	-	(75,198)	577,813

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

The net carrying value of equipment held under a finance lease is **\$12,471 (2017: \$7,829)**



2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	623,068	(236,542)	386,526
Furniture and Equipment	292,129	(177,605)	114,524
Information and Communication Technology	140,288	(98,728)	41,560
Textbooks	9,951	(1,970)	7,981
Leased Assets	24,104	(11,633)	12,471
Library Resources	38,229	(23,478)	14,751
Balance at 31 December 2018	1,127,769	(549,956)	577,813

13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	13,564	15,000	39,933
Accruals	5,624	7,000	6,967
Employee Entitlements - Salaries	55,150	55,000	59,296
Employee Entitlements - Leave Accrual	8,328	8,000	10,965
	82,666	85,000	117,161
Payables for Exchange Transactions	19,188	85,000	46,900
Payables for Non-exchange Transactions - Other	63,478	-	70,261
	82,666	85,000	117,161

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	37,337	37,337	27,596
Increase/ (decrease) to the Provision During the Year	11,156	2,920	9,741
Provision at the End of the Year	48,493	40,257	37,337
Cyclical Maintenance - Current	17,507	15,000	11,364
Cyclical Maintenance - Term	30,986	25,000	25,973
	48,493	40,000	37,337

15. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	6,631	10,000	5,380
Later than One Year and no Later than Five Years	9,641	5,000	7,731
	<u>16,272</u>	<u>15,000</u>	<u>13,111</u>

16. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
A Block	<i>completed</i>	(47,324)	47,324	-	-	-
Special need Modification	<i>in progress</i>	-	-	(742)	-	(742)
Totals		<u>(47,324)</u>	<u>47,324</u>	<u>(742)</u>	<u>-</u>	<u>(742)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-
(742)

742

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution	Closing Balances \$
A Block	<i>completed</i>	(3,880)	343,121	(390,521)	3,956	(47,324)
D Block	<i>completed</i>	17,370	-	(18,355)	985	-
Totals		<u>13,490</u>	<u>343,121</u>	<u>(408,876)</u>	<u>4,941</u>	<u>(47,324)</u>

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	2,230	1,860
Full-time equivalent members	0.14	0.38
<i>Leadership Team</i>		
Remuneration	193,602	318,906
Full-time equivalent members	2	3
Total key management personnel remuneration	195,832	320,766
Total full-time equivalent personnel	2.14	3.38

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	120-130	110-120
Benefits and Other Emoluments	0-10	0-10

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
0	0.00	1.00
	0.00	1.00

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	-	8,500
Number of People	-	1

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

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

(a) A contract to upgrade the special needs facilities as agent for the Ministry of Education. This project is to be fully funded by the Ministry and to date 13,961 of funding is expected to be received and \$742 has been spent on the project. This project has been approved by the Ministry.

(Capital 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	28,145	28,000	39,046
Receivables	69,355	82,500	74,685
Investments - Term Deposits	175,588	170,000	124,128
Total Financial assets measured at amortised cost	273,088	280,500	237,859

Financial liabilities measured at amortised cost

Payables	82,666	85,000	117,161
Finance Leases	16,272	15,000	13,111
Total Financial Liabilities Measured at Amortised Cost	98,938	100,000	130,272

24. Subsequent Event

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. 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.

26. Breach of Law - Failure to meet Statutory Reporting Deadline.

The Board of Trustees did not comply with section 87A(1) of the Education Act 1989 in that it did not submit its annual financial statements for audit by the 31 March 2020. 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 which has caused time delays and resulted in a breach of Section 87A(1) of the Education Act. As this situation is out of the Board of Trustees' control no audit qualification has been issued for breach of Section 87A(1) of the Education Act.

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF HAUTAPU SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Hautapu School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 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 with Public Sector Public Benefit Entity Standards, Reduced Disclosure Regime

Our audit was completed on 3 June 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matters. 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 19 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.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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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 obtained at the date of our report is the Analysis of Variance 2019 Strategic Aims Report and the Kiwisport 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: *International 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.



Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Hamilton New Zealand

Hautapu School
Analysis of Variance 2019 Strategic Aims

Target	Actions Taken	Outcomes	Where to Next?
Strategic Aim One: Teacher Development and Student Learning 1a. All teachers and students will be aware of the Hautapu School Learner values.	Every certificate presented to students was presented based on the value they had displayed. School leaders and teachers referred back to The Hautapu Learner vision and values when reflecting with children regarding their learning and behaviour. Students encouraged and supported to reflect upon the Hautapu Learner vision and values on SeeSaw by gathering evidence to measure their progress against these.	Student voice is becoming more evident of progress in this area. They are heard using the language with their peers and are more able to talk about the values they're displaying during reflective discussions. The values are becoming more Integrated into school culture.	Refer to 2020 Charter Strategic Aim 1 – Learning and Wellbeing <i>By implementing strategies that support a future focused learning environment and curriculum, we will develop connected staff and learners who understand the need for continuous personal development and academic improvement.</i> 1a) Develop a culture of wellbeing based on shared values and positive relationships throughout the school community
Strategic Aim One: Teacher Development and Student Learning 1b. To raise the rate of progress for all students deemed at risk of not achieving at the expected level for Writing, Reading and Mathematics.	Team targets were established and linked to the Charter targets, these were regularly referred to in team meetings. Teaching as Inquiry was focused around priority learners in reading, writing and/or mathematics. Priority learners, who were just below the curriculum level, were continually tracked for accelerated progress. PLD in writing was centred around acceleration for all learners as well as motivation and engagement by our priority learners.	There was some accelerated progress for students. Shared expertise helped increase teacher knowledge and efficacy.	Refer to 2020 Charter Strategic Aim 1 – Learning and Wellbeing <i>By implementing strategies that support a future focused learning environment and curriculum, we will develop connected staff and learners who understand the need for continuous personal development and academic improvement.</i> 1c) To raise the rate of progress for learners for equity and excellence Refer to 2020 Charter Hautapu School Annual Targets to Lift Achievement in 2020
Strategic Aim One: Teacher Development and Student Learning 1c. To continue to develop effective evidence based practice within the school.	Students were offered individualised programmes to accelerate their progress. Teachers used the findings from their teaching as inquiry to implement new strategies in their teaching. These successes were also shared with other teachers. Some time in teams made available for teachers to share their teaching as inquiries with each other.	Motivation and engagement levels increased. Expertise shared among staff and trialled in classrooms.	Refer to 2020 Charter Strategic Aim 1 – Learning and Wellbeing <i>By implementing strategies that support a future focused learning environment and curriculum, we will develop connected staff and learners who understand the need for continuous personal development and academic improvement.</i> 1b) Develop a future focused, concept based local curriculum to engage learners and integrate the New Zealand Curriculum

Target	Actions Taken	Outcomes	Where to Next?
Strategic Aim Two: Fit for purpose Learning environments <i>Implement strategies and ideas to support a future focused learning environment and curriculum</i> 2a. Develop a future focused, concept based curriculum to engage learners and integrate the curriculum.	We're in the process of creating a Hautapu School curriculum, aimed at providing deep, meaningful learning where students put their learning into action. Created for our context, our children and their needs. Teachers are beginning to discuss and understand the need to move away from just attainment as our measurement of success, to the gathering of attitudes, skills and dispositions as being the key indicator of success for Hautapu School students moving ahead.	Real life, meaningful opportunities for learners. Increased student agency/ownership.	Refer to 2020 Charter Strategic Aim 1 – Learning and Wellbeing <i>By implementing strategies that support a future focused learning environment and curriculum, we will develop connected staff and learners who understand the need for continuous personal development and academic improvement.</i> 1b) Develop a future focused, concept based local curriculum to engage learners and integrate the New Zealand Curriculum
Strategic Aim Two: Fit for purpose Learning environments <i>Implement strategies and ideas to support a future focused learning environment and curriculum</i> 2b. Development of fit for purpose Learning Environments.	Fit for purpose furniture and spaces continued to be explored in classrooms- configurations and for childrens' needs. Some staff utilised teaching floor space to create additional teaching spaces for children. The use of the new teaching spaces and furniture is being monitored by staff, allowing them to continually tailor their learning environment to best suit the needs of their children. We utilised additional teaching spaces around the school as learning areas - the multipurpose room and hall.	Children used areas to suit their learning style/needs. More of our property fully utilised to aid learning.	Continue to modernise our school's physical environment through careful planning and budgeting. 5YA plan has been updated to reflect our current needs.
Strategic Aim Two: Fit for purpose Learning environments <i>Implement strategies and ideas to support a future focused learning environment and curriculum</i> 2c. To empower students, staff and the wider school community to be discerning users of eLearning digital technologies to enhance their learning and life.	A range of technology was used more often as a tool to enhance the learning taking place in the class and at home. Students confidently choose to use either Microsoft 365 or google platforms to aid and share their learning depending on its purpose and accessibility. The school communicated with parents through a variety of medium- Facebook, school app, website, SeeSaw to share the learning opportunities that are taking place at Hautapu School. We applied for Digital Technology PLD with Geoff Bentley but we were unsuccessful. Two digital leaders begun the Digital Passport online PLD.	Increased student agency/ownership and creativity. Improved communication between school and home. We are beginning to use technology creatively and explore how it can enhance teaching and learning opportunities.	Refer to 2020 Charter Strategic Aim 1 – Learning and Wellbeing <i>By implementing strategies that support a future focused learning environment and curriculum, we will develop connected staff and learners who understand the need for continuous personal development and academic improvement.</i> 1b) Develop a future focused, concept based local curriculum to engage learners and integrate the New Zealand Curriculum

Target	Actions Taken	Outcomes	Where to Next?
<p>Strategic Aim Three: Community Partnerships <i>Strengthening home/school partnerships by engaging the wider community with student learning</i> 3a. To develop intentional opportunities to strengthen the partnership between home, school and the wider community to support student learning.</p>	<p>We regularly visited and engaged with ECEs, providing opportunities for them to visit us as well as our new entrant teacher visiting pre-enrolled students prior to them starting at our school.</p> <p>We provided a wide range of opportunities for parents to enter the school and discuss their child's learning in both formal and informal settings.</p>	<p>ECEs are aware of what learning opportunities are available at Hautapu School.</p> <p>Students became familiar with their new teacher in a context they felt secure in.</p> <p>Partnerships between all stakeholders were strengthened and learning became a two way experience (home and school colliding).</p> <p>Increased communication between community and school and vice versa.</p>	<p>Refer to 2020 Charter Strategic Aim 2 – Community Partnerships <i>Strengthening home-school partnerships by engaging the wider community with student learning</i></p> <p>2a) Develop reciprocal partnerships between home, school and the wider community to support student learning</p>
<p>Strategic Aim Three: Community Partnerships <i>Strengthening home/school partnerships by engaging the wider community with student learning</i> 3b. To increase links between home, school and the wider community using a range of electronic communication. 3c. To develop communication between home, school and the wider community so all students are supported in their learning.</p>	<p>School website / Facebook continues to be the main communication port for Hautapu School and is updated regularly.</p> <p>Seesaw used on a daily basis across the school showcasing the learning within classrooms.</p> <p>School app is used as additional communication tools for the school to communicate clearly and timely with parents.</p> <p>Science learning was shared in Term 3 by displaying it in the hall and inviting parents/whanau to visit.</p>	<p>Increased engagement and communication with all stakeholders.</p>	<p>Refer to 2020 Charter Strategic Aim 2 – Community Partnerships <i>Strengthening home-school partnerships by engaging the wider community with student learning</i></p> <p>2b) To clearly communicate between home, school and the wider community by using a range of communication techniques</p>

Writing Target:

To raise the rate of progress for all students deemed at risk of not achieving at the level of the expected curriculum level for Writing.

At the end of 2018 we had 82% of students across the school At or Above the expected level for writing.

DATA ANALYSIS:

1% of students were achieving **Well Below** Writing standard;
16.5% of students were achieving **Below** expectations;
79.5% of students were achieving **At** expectations;
3% of students achieved **Above** Writing standard;
73% (8/11) Māori students were achieving **Well Below or Below** –

This data includes students with special education learning needs.
Māori students are achieving below that of NZ European students.

At the end of 2019 we continued to have 82% of students across the school At or Above the expected level for writing.

DATA ANALYSIS:

4% (n=7) of students were achieving **Well Below** Writing standard; up 3% despite learning support programmes in classrooms (2 students achieving well below were new to Hautapu School in Term 3; this may have skewed the results).

14% (n=29) of students were achieving **Below** expectations; a slight improvement on 2018 data

74% (n=152) of students were achieving **At** expectations; although it appears there was a decline in the percentage of students achieving At, there were a number of students who moved from achieving At to Above in 2019.

9% (n=17) of students achieved **Above** Writing standard; an increase of 6%

62% (5/8) Māori students were achieving **Below** (no students achieving well below);

75% of male students are achieving At or Above expectations;

88% of female students are achieving At or Above expectations.

This data includes students with special education learning needs.
Māori students continue to achieve below that of NZ European students.
There is disparity between male and female achievement results.

2019 Achievement Data shared with the BoT

Blue = above Green = At Orange = below Red = Well below

2019 End of Year Reading Data

Whole School:

Reading (Term 4 2019)											
Whole School											
Description	Early 1	At 1	Early 2	At 2	Early 3	At 3	Early 4	At 4	Early 5	At 5	Total
Year 0	13										13
Year 1	14	12									26
Year 2	3	7	5	2							17
Year 3		5	5	21							31
Year 4		1	2	23	12						38
Year 5	1			2	12	16					31
Year 6					2	9	10				21
Year 7				1		1	2	10	1		15
Year 8						1	2	4	2	4	13
Total	31	25	12	49	26	27	14	14	3	4	205

At or above 90% (184)

At 43% (89)

Above 46% (95)

Below 8% (17)

Well below 2% (4)

Gender Analysis:

Reading (Term 4 2019)											
Whole School											
Description	Early 1	At 1	Early 2	At 2	Early 3	At 3	Early 4	At 4	Early 5	At 5	Total
Year 0 Male	4										4
Year 1 Male	6	7									13
Year 2 Male	2	4	1	2							9
Year 3 Male		2	2	4							8
Year 4 Male			1	13	6						20
Year 5 Male	1			1	7	2					11
Year 6 Male					2	8	3				13
Year 7 Male								7			7
Year 8 Male						1	1			1	3
Total	13	13	4	20	15	11	4	7		1	88

Reading (Term 4 2019)											
Whole School											
Description	Early 1	At 1	Early 2	At 2	Early 3	At 3	Early 4	At 4	Early 5	At 5	Total
Year 0 Female	9										9
Year 1 Female	8	5									13
Year 2 Female	1	3	4								8
Year 3 Female		3	3	17							23
Year 4 Female		1	1	10	6						18
Year 5 Female				1	5	14					20
Year 6 Female						1	7				8
Year 7 Female				1		1	2	3	1		8
Year 8 Female							1	4	2	3	10
Total	18	12	8	29	11	16	10	7	3	3	117

Males (n=88)	Females (n=117)
At or above 88% (77)	At or above 91% (107)
At 50% (44)	At 38% (45)
Above 38% (33)	Above 53% (62)
Below 10% (9)	Below 7% (8)
Well below 2% (2)	Well below 2% (2)

Ethnicity Analysis:

Reading (Term 4 2019)					
Whole School					
Description	At 1	Early 2	At 2	At 3	Total
Year 2 Maori		1			1
Year 3 Maori	3		1		4
Year 4 Maori		1	1		2
Year 6 Maori				1	1
Total	3	2	2	1	8

Reading (Term 4 2019)			
Whole School			
Description	Early 1	At 4	Total
Year 1 Cook Islands Maori	1		1
Year 8 Cook Islands Maori		1	1
Total	1	1	2

Reading (Term 4 2019)											
Whole School											
Description	Early 1	At 1	Early 2	At 2	Early 3	At 3	Early 4	At 4	Early 5	At 5	Total
Year 0 NZ European/Pakeha/Other European	13										13
Year 1 NZ European/Pakeha/Other European	13	12									25
Year 2 NZ European/Pakeha/Other European	3	7	4	2							16
Year 3 NZ European/Pakeha/Other European		2	5	20							27
Year 4 NZ European/Pakeha/Other European		1	1	22	12						36
Year 5 NZ European/Pakeha/Other European	1			2	12	16					31
Year 6 NZ European/Pakeha/Other European					2	8	10				20
Year 7 NZ European/Pakeha/Other European				1		1	2	10	1		15
Year 8 NZ European/Pakeha/Other European						1	2	3	2	4	12
Total	30	22	10	47	26	26	14	13	3	4	195

Maori (n=8)

At or above 50% (4)
At 25% (2)
Above 25% (2)
Below 50% (4)

Pasifika (n=2)

At 100% (2)

European/Pakeha (n=195)

At or above 91% (178)
At 44% (85)
Above 48% (93)
Below 6% (13)
Well below 2% (4)

Reading Priority Learners

Reading (Term 1 2019)							
Reading Priority Learners							
Description	Early 1	At 1	Early 2	At 2	Early 3	At 3	Total
Year 1	10						10
Year 2	2	1					3
Year 3	2	5					7
Year 4		2	1				3
Year 5	1		1	1			3
Year 6					1	1	2
Year 7			1		1	1	3
Total	15	8	3	1	2	2	31

Reading (Term 4 2019)							
Reading Priority Learners							
Description	Early 1	At 1	Early 2	At 2	At 3	Early 4	Total
Year 1	5	5					10
Year 2	2	1					3
Year 3		4	1	2			7
Year 4			2	1			3
Year 5	1			2			3
Year 6					1	1	2
Year 7				1	1	1	3
Total	8	10	3	6	2	2	31

Term 1 2019 (n=31)

At 39% (12)
Below 35% (11)
Well below 26% (8)

Term 4 2019 (n=31)

At or above 52% (16)
At 29% (9)
Above 23% (7)
Below 39% (12)
Well below 9% (3)

Term 2 2019

	Chronological age	Equivalent Reading Age	Difference	Support
1	6y 03m	5.06	- 9 months	Quick60
1	6y 01m	6.00	1 month	
1	6y 00m	5.07	- 5 months	Quick60
1	6y 03m	5.10	- 5 months	Quick60
1	5y 11m	5.02	- 9 months	Quick60
1	6y 03m	5.09	- 6 months	Quick60
1	6y 01m	5.10	3 months	
1	5y 11m	5.02	- 9 months	Quick60
1	6y 00m	5.06	- 6 months	Quick60
1	6y 02m	5.09	- 5 months	
2	7y 00m	6.00	- 1yr	Quick60
2	7y 02m	7.03	1 month	Quick60
2	6y 09m	5.07	- 1yr 2 months	Quick60
3	8y 04m	8.03	1 month	
3	8y 01m	8.03	2 months	
3	7y 08m	7.03	- 5 months	Quick60
3	7y 05m	6.06	- 11 months	Quick60
3	7y 05m	6.00	- 1yr 5 months	Quick60
3	7y 04m	7.10	+ 6 months	
3	7y 04m	7.00	-4 months	Quick60
4	9y 00m	7.10	- 1yr 2 months	Quick60
4	9y 03m	8.03	- 1yr	
4	9y 00m	7.10	- 1yr 2 months	REV
5	10y 02m	5.11	-4 yrs 3 months	ORS
5	9y 09m	7.10	- 1yr 11 months	Quick60
5	9y 04m	8.06	-10 months	REV
6	10y 10m	10.06	- 4 months	RTLit support
6	11y 04m	12.06	+1yr 2 months	
7	11y 09m	9.00	-2yrs 9 months	ICS support & REV
7	11y 09m	11.06	3 months	
7	12y 08m	11.06	- 1yr 2 months	

Term 4 2019

	Chronological Age	Equivalent Reading Age	Difference	Support
1	6y 08m	5.09	-11 months	Quick60
1	6y 06m	7.03	+ 9 months	
1	6y 05m	5.09	- 8 months	Quick60
1	6y 08m	6.09	1 month	Quick60
1	6y 04m	5.02	- 1yr 2 months	Quick60
1	6y 08m	6.00	- 8 months	Quick60
1	6y 06m	6.03	3 months	
1	6y 04m	5.05	- 11 months	Quick60
1	6y 05m	6.03	2 months	Quick60
1	6y 07m	5.11	- 8 months	
2	7y 05m	6.00	- 1yr 5 months	Quick60
2	7y 07m	7.08	1 month	Quick60
2	7y 02m	5.08	- 1yr 6 months	Quick60
3	8y 09m	8.06	3 months	
3	8y 06m	8.03	3 months	
3	8y 01m	7.08	- 5 months	Quick60
3	7y 10m	7.00	- 10 months	Quick60
3	7y 10m	7.08	2 months	Quick60
3	7y 09m	8.00	3 months	
3	7y 09m	7.03	- 6 months	Quick60
4	9y 05m	8.03	- 1yr 2 months	Quick60
4	9y 08m	8.06	-1yr 2 months	
4	9y 05m	8.03	-1yr 2 months	REV
5	10y 07m	5.11	-4yrs 8 months	ORS
5	10y 02m	8.06	-1yr 8 months	Quick60
5	9y 09m	8.06	-1yr 3 months	REV
6	11y 03m	11.00	3 months	RTLit support
6	11y 09m	12.06	+ 9 months	
7	12y 02m	9.00	-2yrs 10 months	ICS support & REV
7	12y 02m	13.00	+ 10 months	
7	13y 01m	12.00	-1yr 1 month	

Comparative Running Record Data for Priority Learners

<u>Term 2 2019 (n=31)</u>	<u>Term 4 2019 (n=31)</u>
Above 7% (2) At 19% (6) Below 42% (13) Well below 32% (10)	Above 10% (3) At 29% (9) Below 29% (9) Well below 32% (10)
<u>Progress:</u> 48% (15) of students - gap between chronological age and reading age has increased 29% (9) of students - gap between chronological age and reading age has decreased 23% (7) of students gap between chronological age and reading age has stayed the same <i>20% (6) of students made accelerated progress (more than 6 months from T2 to T4)</i> <i>23% (7) students did not make progress in reading age at all from T2 to T4</i>	

Strengths

Almost achieving excellence for all students

Equity achieved between genders

Achieving excellence for females

NZ European/Pakeha and Females are achieving close to excellence

Priority students showed a 30% increase of students achieving at their level by the end of the year

Weaknesses

50% of Maori students are achieving below their expected level

Next Steps

Continue to target lifting achievement, focus on equity and excellence.

Measure progress and achievement against the targets set.

Continue priority learner programmes with Teacher aide support.

Actively address the disparity between our ethnic groups.

2019 End of Year Writing Data

Whole School:

Writing (Term 4 2019)												
Whole School												
Description	Early 1	At 1	Early 2	At 2	Early 3	At 3	Early 4	At 4	Early 5	At 5	Total	
Year 0	13										13	
Year 1	25	1									26	
Year 2	2	10	4								16	
Year 3		6	26								32	
Year 4		1	10	27							38	
Year 5		1	1	3	21	5					31	
Year 6					4	17					21	
Year 7			1		1	1	9	1	2		15	
Year 8					1	1	3	4	1	3	13	
Total	40	19	42	30	27	24	12	5	3	3	205	

At or above 82% (169)

At 74% (152)

Above 8% (17)

Below 14% (29)

Well below 4% (7)

Gender Analysis:

Writing (Term 4 2019)											
Whole School											
Description	Early 1	At 1	Early 2	At 2	Early 3	At 3	Early 4	At 4	Early 5	At 5	Total
Year 0 Male	4										4
Year 1 Male	12	1									13
Year 2 Male	2	3	3								8
Year 3 Male		2	7								9
Year 4 Male		1	7	12							20
Year 5 Male		1	1	2	7						11
Year 6 Male					4	9					13
Year 7 Male							6	1			7
Year 8 Male					1	1		1			3
Total	18	8	18	14	12	10	6	2			88

Writing (Term 4 2019)											
Whole School											
Description	Early 1	At 1	Early 2	At 2	Early 3	At 3	Early 4	At 4	Early 5	At 5	Total
Year 0 Female	9										9
Year 1 Female	13										13
Year 2 Female		7	1								8
Year 3 Female		4	19								23
Year 4 Female			3	15							18
Year 5 Female				1	14	5					20
Year 6 Female						8					8
Year 7 Female			1		1	1	3	1	1		8
Year 8 Female							3	3	1	3	10
Total	22	11	24	16	15	14	6	4	2	3	117

Males (n=88)

At or above 75% (66)
 At 69% (61)
 Above 6% (5)
 Below 19% (17)
 Well below 6% (5)

Females (n=117)

At or above 88% (103)
 At 78% (91)
 Above 10% (12)
 Below 10% (12)
 Well below 2% (2)

Ethnicity Analysis:

Writing (Term 4 2019)					
Whole School					
Description	At 1	Early 2	At 2	Early 3	Total
Year 2 Maori	1				1
Year 3 Maori	3	1			4
Year 4 Maori		1	1		2
Year 6 Maori				1	1
Total	4	2	1	1	8

Writing (Term 4 2019)			
Whole School			
Description	Early 1	Early 4	Total
Year 1 Cook Islands Maori	1		1
Year 8 Cook Islands Maori		1	1
Total	1	1	2

Writing (Term 4 2019)												
Whole School												
Description	Early 1	At 1	Early 2	At 2	Early 3	At 3	Early 4	At 4	Early 5	At 5	Total	
Year 0 NZ European/Pakeha/Other European	13										13	
Year 1 NZ European/Pakeha/Other European	24	1									25	
Year 2 NZ European/Pakeha/Other European	2	9	4								15	
Year 3 NZ European/Pakeha/Other European		3	25								28	
Year 4 NZ European/Pakeha/Other European		1	9	26							36	
Year 5 NZ European/Pakeha/Other European		1	1	3	21	5					31	
Year 6 NZ European/Pakeha/Other European					3	17					20	
Year 7 NZ European/Pakeha/Other European			1		1	1	9	2	1		15	
Year 8 NZ European/Pakeha/Other European					1	1	2	4	1	3	12	
Total	39	15	40	29	26	24	11	6	2	3	195	

Maori (n=8)

At 38% (3)
Below 62% (5)

Pasifika (n=2)

At 50% (1)
Below 50% (1)

European/Pakeha (n=195)

At or above 85% (165)
At 76% (148)
Above 9% (17)
Below 12% (23)
Well below 3% (7)

Writing Priority Learners

Writing (Term 1 2019)							
Writing Priority Learners							
Description	Early 1	At 1	Early 2	At 2	Early 3	At 3	Total
Year 1	4						4
Year 2	2						2
Year 3	3	3					6
Year 4		3					3
Year 5		1	2	2			5
Year 6				3	2		5
Year 7			1		1	2	4
Year 8					1		1
Total	9	7	3	5	4	2	30

Writing (Term 4 2019)								
Writing Priority Learners								
Description	Early 1	At 1	Early 2	At 2	Early 3	At 3	Early 4	Total
Year 1	4							4
Year 2	1	1						2
Year 3		4	2					6
Year 4		1	2					3
Year 5		1	1	2	1			5
Year 6					2	3		5
Year 7			1			1	2	4
Year 8						1		1
Total	5	7	6	2	3	5	2	30

Term 1 2019 (n=30)

At 13% (4)

Below 37% (11)

Well below 50% (15)

Term 4 2019 (n=30)

At 43% (13)

Below 40% (12)

Well below 17% (5)

Strengths

Large majority of students are achieving at and above

NZ European/Pakeha and Females are achieving close to excellence

Priority students showed a 30% increase of students achieving at their level by the end of the year

Weaknesses

62% of Maori students are achieving below their expected level

Next Steps

Continue to target lifting achievement, focus on equity and excellence.

Measure progress and achievement against the targets set.

Continue priority learner programmes with Teacher aide support.

Actively address the disparity between our ethnic and gender groups.

2019 End of Year Mathematics Data

Whole School:

Best Fit (Term 4 2019)											
Whole School											
Description	Early 1	At 1	Early 2	At 2	Early 3	At 3	Early 4	At 4	Early 5	At 5	Total
Year 0	13										13
Year 1	22	3	1								26
Year 2		11	5								16
Year 3		6	25	1							32
Year 4			9	24	5						38
Year 5	1			3	15	12					31
Year 6					1	17	2	1			21
Year 7				1		2	7	4	1		15
Year 8							7	2	1	3	13
Total	36	20	40	29	21	31	16	7	2	3	205

At or above 85% (175)

At 66% (136)

Above 19% (39)

Below 15% (30)

Gender Analysis:

Best Fit (Term 4 2019)											
Whole School											
Description	Early 1	At 1	Early 2	At 2	Early 3	At 3	Early 4	At 4	Early 5	At 5	Total
Year 0 Male	4										4
Year 1 Male	10	2	1								13
Year 2 Male		5	3								8
Year 3 Male		2	6	1							9
Year 4 Male			3	15	2						20
Year 5 Male	1			2	5	3					11
Year 6 Male					1	10	2				13
Year 7 Male							1	5	1		7
Year 8 Male							2			1	3
Total	15	9	13	18	8	13	5	5	1	1	88

Best Fit (Term 4 2019)											
Whole School											
Description	Early 1	At 1	Early 2	At 2	Early 3	At 3	Early 4	At 4	Early 5	At 5	Total
Year 0 Female	9										9
Year 1 Female	12	1									13
Year 2 Female		6	2								8
Year 3 Female		4	19								23
Year 4 Female			6	9	3						18
Year 5 Female				1	10	9					20
Year 6 Female					7			1			8
Year 7 Female				1		2	5				8
Year 8 Female						5	2	1	2		10
Total	21	11	27	11	13	18	10	3	1	2	117

Males (n=88)

At or above 88% (77)
 At 64% (56)
 Above 24% (21)
 Below 11% (10)
 Well below 1% (1)

Females (n=117)

At or above 84% (98)
 At 68% (79)
 Above 16% (19)
 Below 15% (18)
 Well below 1% (1)

Ethnicity Analysis:

Best Fit (Term 4 2019)					
Whole School					
Description	At 1	Early 2	At 2	At 3	Total
Year 2 Maori	1				1
Year 3 Maori	2	2			4
Year 4 Maori			2		2
Year 6 Maori				1	1
Total	3	2	2	1	8

Best Fit (Term 4 2019)			
Whole School			
Description	Early 1	Early 4	Total
Year 1 Cook Islands Maori	1		1
Year 8 Cook Islands Maori		1	1
Total	1	1	2

Best Fit (Term 4 2019)											
Whole School											
Description	Early 1	At 1	Early 2	At 2	Early 3	At 3	Early 4	At 4	Early 5	At 5	Total
Year 0 NZ European/Pakeha/Other European	13										13
Year 1 NZ European/Pakeha/Other European	21	3	1								25
Year 2 NZ European/Pakeha/Other European		10	5								15
Year 3 NZ European/Pakeha/Other European		3	24	1							28
Year 4 NZ European/Pakeha/Other European			9	22	5						36
Year 5 NZ European/Pakeha/Other European	1			3	15	12					31
Year 6 NZ European/Pakeha/Other European					1	16	2	1			20
Year 7 NZ European/Pakeha/Other European				1		2	6	5	1		15
Year 8 NZ European/Pakeha/Other European							6	2	1	3	12
Total	35	16	39	27	21	30	14	8	2	3	195

Maori (n=8)

At 75% (6)
Below 25% (2)

Pasifika (n=2)

At 50% (1)
Below 50% (1)

European/Pakeha (n=195)

At or above 87% (169)
At 66% (129)
Above 21% (40)
Below 12% (24)
Well below 1% (2)

Mathematics Priority Learners

Best Fit (Term 1 2019)							
Mathematics Priority Learners							
Description	Early 1	At 1	Early 2	At 2	Early 3	At 3	Total
Year 1	3						3
Year 2	2	1					3
Year 3	3	1					4
Year 4		4	4				8
Year 5	1		3				4
Year 6					2		2
Year 7				2	2		4
Year 8					1	3	4
Total	9	6	7	2	5	3	32

Best Fit (Term 4 2019)								
Mathematics Priority Learners								
Description	Early 1	At 1	Early 2	At 2	At 3	Early 4	At 4	Total
Year 1	3							3
Year 2		3						3
Year 3		3	1					4
Year 4			4	4				8
Year 5	1			3				4
Year 6					2			2
Year 7				1	2	1		4
Year 8						3	1	4
Total	4	6	5	8	4	4	1	32

Term 1 2019 (n=32)

At 16% (4)

Below 24% (6)

Well below 60% (15)

Term 4 2019 (n=32)

At 34% (11)

Below 44% (14)

Well below 22% (7)

Strengths

Almost achieving excellence for all students

Almost achieving equity between genders

Almost achieving excellence for males

NZ European/Pakeha and Males are achieving close to excellence

Maori students are achieving at 75%

Priority students showed a 28% increase of students achieving at their level by the end of the year

Weaknesses

50% of Pasifika students are achieving below their expected level

Next Steps

Continue to target lifting achievement, focus on equity and excellence.

Measure progress and achievement against the targets set.

Continue priority learner programmes with Teacher aide support.

Actively address the disparity between our ethnic groups.

Kiwisport Report 2019 – Hautapu School

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2019, Hautapu School received total Kiwisport funding of \$2619.77 (excluding GST). The funding was spent on sports equipment for the school and other sporting opportunities for the students.