



Howick Primary School

Inspiring confident life long learners

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

Ministry Number: 1319

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Peter Mitchell	Chairperson	Re-elected June 2019	Jun 2022
Leyette Callister	Principal	Ex officio	
Franchelle Barker	Board Member	Elected June 2019	Jun 2022
Nicola Kay	Board Member	Elected June 2019	Jun 2022
Rian Swart	Board Member	Elected June 2019	Jun 2022
Kristen Oliphant	Staff Representative	Elected Jan 2018	Jan 2021
<i>Christina Bevan</i>	<i>Chairperson</i>	<i>Re-elected May 2016</i>	<i>Jan 2019</i>
<i>Stuart McColl</i>	<i>Board Member</i>	<i>Elected May 2016</i>	<i>May 2019</i>
<i>Mo Stewart</i>	<i>Montessori Representative</i>	<i>Co-opted</i>	<i>Mar 2019</i>

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Howick, Auckland 2014

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HOWICK PRIMARY SCHOOL

Financial Statements - For the year ended 31 December 2019

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Howick 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.

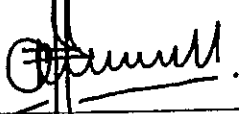
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Peter Mitchell

Full Name of Board Chairperson



Signature of Board Chairperson

11-12-2020

Date:

Leyette Callister

Full Name of Principal



Signature of Principal

10-12-20

Date:

Howick Primary 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	3,276,954	3,103,692	3,134,175
Locally Raised Funds	3	263,777	138,000	195,297
Interest Earned		6,820	5,000	5,856
International Students	4	80,925	45,000	57,752
		<u>3,628,478</u>	<u>3,291,692</u>	<u>3,393,080</u>
Expenses				
Locally Raised Funds	3	80,658	62,500	77,456
International Students	4	12,627	9,000	6,383
Learning Resources	5	1,728,703	1,603,465	1,537,945
Administration	6	167,272	174,638	176,297
Finance Costs		3,891	2,888	2,007
Property	7	1,493,269	1,422,123	1,430,122
Depreciation	8	57,151	40,000	37,765
Loss on Disposal of Property, Plant and Equipment		2,179	-	619
		<u>3,545,747</u>	<u>3,314,615</u>	<u>3,268,594</u>
Net Surplus / (Deficit)		82,730	(22,922)	124,487
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>82,730</u>	<u>(22,922)</u>	<u>124,487</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.



Howick Primary School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	248,970	248,971	120,340
Total comprehensive revenue and expense for the year	82,730	(22,922)	124,486
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	2,956	-	4,145
Equity at 31 December	334,656	226,049	248,970
Retained Earnings	334,656	226,049	248,970
Reserves	-	-	-
Equity at 31 December	334,656	226,049	248,970

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.



Howick Primary School Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	9	14,354	36,490	57,738
Accounts Receivable	10	122,162	88,223	98,186
GST Receivable		24,371	3,267	3,267
Prepayments		5,168	3,750	3,750
Investments	12	124,378	100,877	200,877
		<u>290,434</u>	<u>232,607</u>	<u>363,818</u>
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	14	160,865	109,161	109,161
Revenue Received in Advance	15	13,043	-	28,277
Provision for Cyclical Maintenance	16	39,661	37,850	44,042
Finance Lease Liability - Current Portion	17	14,394	9,566	14,219
Funds held in Trust	18	20	-	30,000
Funds held for Capital Works Projects	19	725	-	31,561
		<u>228,709</u>	<u>156,577</u>	<u>257,260</u>
Working Capital Surplus/(Deficit)		61,724	76,030	106,558
Non-current Assets				
Property, Plant and Equipment	13	391,737	277,365	262,640
		<u>391,737</u>	<u>277,365</u>	<u>262,640</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	94,637	99,364	109,183
Finance Lease Liability	17	24,168	27,982	11,044
		<u>118,805</u>	<u>127,346</u>	<u>120,227</u>
Net Assets		<u>334,656</u>	<u>226,049</u>	<u>248,971</u>
Equity		<u>334,656</u>	<u>226,049</u>	<u>248,970</u>

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

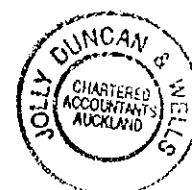


Howick Primary School
Statement of Cash Flows
For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash flows from Operating Activities				
Government Grants		587,221	549,285	570,722
Locally Raised Funds		240,154	140,527	237,787
International Students		68,523	45,000	65,885
Goods and Services Tax (net)		(21,104)	(553)	(553)
Payments to Employees		(352,943)	(369,170)	(287,636)
Payments to Suppliers		(390,981)	(465,184)	(410,768)
Cyclical Maintenance Payments		(56,540)	(44,042)	(36,244)
Interest Paid		(3,891)	(2,888)	(2,007)
Interest Received		7,605	3,331	4,187
Net cash from / (to) the Operating Activities		78,043	(143,694)	141,373
Cash flows from Investing Activities				
Proceeds from Sale of PPE		(2,179)	84,667	(619)
Purchase of PPE		(121,712)	(95,137)	(68,447)
Purchase of Investments		-	(100,877)	(200,877)
Proceeds from Sale of Investments		76,500	-	-
Net cash from / (to) the Investing Activities		(47,390)	(111,347)	(269,943)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,957	-	4,145
Finance Lease Payments		(16,178)	11,764	(12,340)
Funds Administered on Behalf of Third Parties		(29,980)	-	27,063
Funds Held for Capital Works Projects		(30,836)	-	22,408
Net cash from Financing Activities		(74,037)	11,764	41,276
Net increase/(decrease) in cash and cash equivalents		(43,384)	(243,278)	(87,294)
Cash and cash equivalents at the beginning of the year	9	57,738	279,767	145,032
Cash and cash equivalents at the end of the year	9	14,354	36,489	57,738

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 omitted.

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



Howick Primary School

Notes to the Financial Statements

1 Statement of Accounting Policies

For the year ended 31 December 2019

a) Reporting Entity

Howick 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 27.

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.

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 13.



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 value 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 when 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 \$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.

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Depreciation

Property, plant and equipment 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:

Buildings	20 years
Building improvements – Crown	20 years
Furniture and equipment	10 years
Information and communication technology	3 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	12.5% Diminishing value



l) 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.

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.

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

o) Revenue Received in Advance

Revenue received in advance relates to international student fees 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.

p) 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. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) 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).

r) 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.

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



s) 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.

t) Budget Figures

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

u) 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	460,169	447,619	440,014
Teachers' salaries grants	1,445,606	1,329,917	1,339,881
Use of Land and Buildings grants	1,251,785	1,224,490	1,224,490
Other MoE Grants	103,755	101,666	109,546
Other government grants	15,638	-	20,245
	3,276,954	3,103,692	3,134,175

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	89,076	35,000	53,616
Fundraising	13,782	3,500	4,695
Other revenue	5,032	5,000	6,971
Trading	119,128	56,500	79,356
Activities	36,759	38,000	50,659
	263,777	138,000	195,297
Expenses			
Activities	38,114	38,000	44,685
Trading	41,842	24,500	32,771
Fundraising (costs of raising funds)	701	-	-
	80,658	62,500	77,456
	183,120	75,500	117,841

Surplus for the year Locally Raised Funds

4 International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	8	5	3
Revenue			
International student fees	80,925	45,000	57,752
Expenses			
Commissions	3,702	3,000	3,050
International student levy	1,170	1,500	513
Employee Benefit - Salaries	5,314	4,000	-
Other Expenses	2,440	500	2,820
	12,627	9,000	6,383
	68,298	36,000	51,369

Surplus for the year International Students



5 Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	28,648	27,691	21,436
Information and communication technology	3,770	2,000	5,594
Library resources	3,964	3,450	3,385
Employee benefits - salaries	1,626,109	1,530,124	1,476,471
Staff development	66,213	40,200	31,060
	<u>1,728,703</u>	<u>1,603,465</u>	<u>1,537,945</u>

6 Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	6,320	6,320	6,159
Board of Trustees Fees	2,580	4,455	3,610
Board of Trustees Expenses	5,339	5,600	3,992
Communication	3,923	4,500	5,117
Consumables	11,215	10,500	12,412
Operating Lease	3,189	5,255	7,794
Other	25,694	27,800	33,656
Employee Benefits - Salaries	91,061	91,970	86,729
Insurance	5,154	5,440	3,981
Service Providers, Contractors and Consultancy	12,797	12,798	12,847
	<u>167,272</u>	<u>174,638</u>	<u>176,297</u>

7 Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	12,543	9,170	11,689
Consultancy and Contract Services	36,360	38,000	32,351
Cyclical Maintenance Provision	37,613	28,031	28,889
Grounds	16,663	12,900	21,672
Heat, Light and Water	19,182	19,200	21,284
Repairs and Maintenance	36,250	24,920	33,011
Use of Land and Buildings - Non Integrated	1,251,785	1,224,490	1,224,490
Employee Benefits - Salaries	82,873	65,412	56,736
	<u>1,493,269</u>	<u>1,422,123</u>	<u>1,430,122</u>

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



8 Depreciation of Property, Plant and Equipment

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	4,233	-	-
Building Improvements - Crown	4,529	3,498	3,302
Furniture and Equipment	10,853	10,980	10,366
Information and Communication Technology	14,452	8,726	8,238
Leased Assets	19,739	13,136	12,402
Library Resources	3,344	3,661	3,457
	<u>57,151</u>	<u>40,000</u>	<u>37,765</u>

9 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	57	-	-
Bank Current Account	12,781	36,490	25,286
Bank Call Account	1,516	-	32,451
Short-term Bank Deposits	-	-	-
Bank Overdraft	-	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>14,354</u>	<u>36,490</u>	<u>57,738</u>

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

Of the \$14,534 Cash and Cash Equivalents, \$725 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.

10 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	30,575	9,782	9,782
Receivables from the Ministry of Education ✓	2,305	-	9,963
Interest Receivable	884	1,669	1,669
Teacher Salaries Grant Receivable	88,399	76,772	76,772
	<u>122,162</u>	<u>88,223</u>	<u>98,186</u>
Receivables from Exchange Transactions	31,459	11,451	11,451
Receivables from Non-Exchange Transactions	90,704	76,772	86,735
	<u>122,162</u>	<u>88,223</u>	<u>98,186</u>

12 Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset	124,378	100,877	200,877
Short-term Bank Deposits			



13 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	84,666	-	-	-	(4,233)	80,433
Building Improvements	46,878	73,172	-	-	(4,529)	115,520
Furniture and Equipment	57,315	10,662	(478)	-	(10,853)	56,647
Information and Communication Technology	25,146	69,036	(891)	-	(14,452)	78,840
Leased Assets	24,438	32,188	-	-	(19,739)	36,887
Library Resources	24,197	3,369	(810)	-	(3,344)	23,411
Balance at 31 December 2019	262,640	188,427	(2,179)	-	(57,151)	391,737

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	84,666	(4,233)	80,433
Building Improvements	209,784	(94,264)	115,520
Furniture and Equipment	258,896	(202,249)	56,647
Information and Communication Technology	127,327	(48,487)	78,840
Leased Assets	73,605	(36,718)	36,887
Library Resources	101,696	(78,285)	23,411
Balance at 31 December 2019	855,973	(464,236)	391,737

The net carrying value of equipment held under a finance lease is \$36,887.

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	84,666	-	-	-	-	84,666
Building Improvements	5,000	45,180	-	-	(3,302)	46,878
Furniture and Equipment	55,428	12,254	-	-	(10,366)	57,315
Information and Communication Technology	26,033	7,351	-	-	(8,238)	25,146
Leased Assets	26,556	10,283	-	-	(12,402)	24,438
Library Resources	23,992	4,280	(619)	-	(3,457)	24,197
Balance at 31 December 2018	221,675	79,348	(619)	-	(37,765)	262,640

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	84,666	-	84,666
Building Improvements	136,612	(89,734)	46,878
Furniture and Equipment	301,630	(244,315)	57,315
Information and Communication Technology	132,702	(107,555)	25,146
Leased Assets	44,126	(19,688)	24,438
Library Resources	101,731	(77,535)	24,197
Balance at 31 December 2018	801,466	(538,827)	262,640

The net carrying value of equipment held under a finance lease is \$24,438.



14 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating creditors	20,981	22,748	22,930
Accruals	6,320	6,340	6,159
Capital accruals for PPE items	35,058	-	-
Employee Entitlements - salaries	88,399	76,772	76,772
Employee Entitlements - leave accrual	10,108	3,301	3,301
	<u>160,865</u>	<u>109,161</u>	<u>109,161</u>
Payables for Exchange Transactions	160,865	109,161	109,161
	<u>160,865</u>	<u>109,161</u>	<u>109,161</u>

The carrying value of payables approximates their fair value.

15 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
International Student Fees	13,043	-	25,446
Other	-	-	2,831
	<u>13,043</u>	<u>-</u>	<u>28,277</u>

16 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	153,225	153,225	160,580
Increase to the Provision During the Year	37,613	28,031	28,889
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	(56,540)	(44,042)	(36,244)
Provision at the End of the Year	<u>134,298</u>	<u>137,214</u>	<u>153,225</u>
Cyclical Maintenance - Current	39,661	37,850	44,042
Cyclical Maintenance - Term	94,637	99,364	109,183
	<u>134,298</u>	<u>137,214</u>	<u>153,225</u>

17 Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	14,394	9,566	14,219
Later than One Year and no Later than Five Years	24,168	27,982	11,044
	<u>38,563</u>	<u>37,548</u>	<u>25,262</u>



18 Funds held in Trust

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	20	-	30,000
	<u>20</u>	<u>-</u>	<u>30,000</u>

These funds are retained from fundraising efforts for various charities. They will be passed onto a charitable cause in 2020. (2019: These funds are held in trust for the Lion Foundation, Pub Charity Ltd and the Four Winds Foundation. They are restricted donations received for the purpose of purchasing assets.)

19 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 Contribution/ (Write-off to R&M) \$	Closing Balances \$
Block 1 Window/Door Replace.	<i>completed</i>	10,249	26,164	(35,506)	(908)	-
Blocks 2, 3, 18 Roofing	<i>completed</i>	(1,857)	1,503	-	354	-
Block 4 Toilet Upgrade	<i>completed</i>	(1,872)	(2,978)	-	4,850	-
Block 12 Int. Classroom Upgrade	<i>completed</i>	(7,076)	7,076	-	-	-
Field Drainage Replacement	<i>in progress</i>	-	25,700	(24,975)	-	725
Heat Pumps	<i>completed</i>	(4,498)	4,498	-	-	-
Incident Storm Damage	<i>completed</i>	3,004	-	(3,004)	-	-
Security Upgrade	<i>completed</i>	7,883	11,384	(19,843)	576	-
Site Electric Upgrade	<i>completed</i>	25,727	-	(22,378)	(3,348)	-
Totals		<u>31,561</u>	<u>73,347</u>	<u>(105,707)</u>	<u>1,524</u>	<u>725</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	725
Funds Due from the Ministry of Education	-
	<u>725</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Block 1 Window/Door Replace.	<i>in progress</i>	-	10,249	-	-	10,249
Blocks 2, 3, 18 Roofing	<i>in progress</i>	-	21,626	(23,483)	-	(1,857)
Block 4 Toilet Upgrade	<i>in progress</i>	-	16,009	(17,881)	-	(1,872)
Block 10 Modernisation	<i>completed</i>	5,758	1,600	(7,358)	-	-
Block 12 Int. Classroom Upgrade	<i>in progress</i>	-	33,000	(40,076)	-	(7,076)
Drainage Replacement	<i>completed</i>	(17,370)	33,395	(16,025)	-	-
Field Drainage Replacement	<i>completed</i>	-	-	-	-	-
Heating Upgrade	<i>completed</i>	(3,449)	-	-	3,449	-
Heat Pumps	<i>in progress</i>	-	41,541	(46,039)	-	(4,498)
Incident Storm Damage	<i>in progress</i>	-	3,004	-	-	3,004
Security Upgrade	<i>in progress</i>	24,214	-	(16,331)	-	7,883
Site Electric Upgrade	<i>in progress</i>	-	28,800	(3,074)	-	25,727
Totals		<u>9,153</u>	<u>189,225</u>	<u>(170,267)</u>	<u>3,449</u>	<u>31,561</u>



20 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.

20 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	2,580	3,610
Full-time equivalent members	0.11	0.06
<i>Leadership Team</i>		
Remuneration	341,194	236,286
Full-time equivalent members	3.00	2.00
Total key management personnel remuneration	343,774	239,896
Total full-time equivalent personnel	3.11	2.06

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	140 - 150	130 - 140
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	1.00	0.00
	1.00	0.00

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



21 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 members 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	-	-

22 Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2019.

(Contingent liabilities and assets at 31 December 2018 - as below:)

Holidays Act Compliance - schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

23 Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into the following capital commitments:

- (a) Contract for field drainage to be completed in 2020, which will be fully funded by the Ministry of Education. \$25,700 has been received and \$24,975 has been spent on the project to date; and
- (b) \$35,000 contract to install a new shade system, which is fully funded by the school as a capital purchase and will be paid for in February 2020.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has no operating commitments.

	2019 Actual \$	2018 Actual \$
No later than One Year	-	4,155
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>4,155</u>

24 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.



25 Financial Instruments

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

Loans and receivables

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	14,354	36,490	57,738
Receivables	122,162	88,223	98,186
Investments - Term Deposits	124,378	100,877	200,877
Total Cash and Receivables	260,894	225,590	356,802

Financial liabilities measured at amortised cost

Payables	160,865	109,161	109,161
Finance Leases	38,563	37,548	25,262
Total Financial Liabilities Measured at Amortised Cost	199,427	146,709	134,423

26 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 May 18, 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.

27 Adoption of PBE IFRS 9 Financial Statements

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 11 Investments: 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 IFRS 9 there were no material adjustments to these financial statements.

28 Failure to comply with section 87 of the Education Act 1989

The Board 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.



JOLLY DUNCAN & WELLS

CHARTERED ACCOUNTANTS | BUSINESS ADVISORS

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HOWICK PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Howick 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 3 to 20, 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 14 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 26 on page 20 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

School Name:	Howick Primary school	School Number:	1319
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Strategic Aim:	<p>Goal 1 Mana Tangata – Enhancing the potential of all Ākonga (learners) to access a responsive curriculum that will support and empower them to learn and realise their potential.</p>	<p>Goal 2 Hohou - Collaboration To develop effective collaborative practices between teachers and students within classrooms, the school and across schools.</p>	<p>Goal 3 Mahi Tahi – Working together as one To further develop relationships with each other and with parents/whānau to ensure a greater sense of belonging through embedding PB4L strategies and values</p>
Annual Aim:	<p>Annual Goal 1 Akonga (learners) to access a responsive curriculum that will support and empower them to learn and realise their potential</p>	<p>Annual Goal 2 To develop effective collaborative practices within classrooms, the school and across schools.</p>	<p>Annual Goal 3: To further develop relationships with each other and with parents/whanau to ensure a greater sense of belonging through embedding School values (PB4L)</p>
Target:	<ul style="list-style-type: none"> ● Building Culture ● Team Building ● Moving from meeting expectation to exceeding expectation 		

Baseline Data:

Target 1. Literacy - students below the expectation in the curriculum will show accelerated progress (more than 1 year) in reading or writing

Reading		Below and Well Below Students		ESOL		Tier 1 or 2		ORS	
210 students	%	# children	%	# children	%	# children	%	# children	
All students	24%	50	9.5	20	22	46	.9	2	
Male students	32%	32	9	11	19	23	1.6	2	
Female Students	31%	28	10	9	23	21	0	0	
Writing		Below and Well Below Students		ESOL		Tier 1 or 2		ORS	
209 students	%	# children	%	# children	%	# children	%	# children	
All students	31.5	66	7	20	22	46	.9	2	
Male students	33%	40	6	7	22.5	27	1.6	2	
Female Students	29	26	9	8	18	16	0	0	

Note that the data above includes the following students whose progress may be limited by identified barriers to learning.

Target 2. Teachers will demonstrate evidence in planning of knowledge and understanding of Computational Thinking and Designing and Developing Digital Outcomes

Data will compare planning documents from the start of the year and end of year.

Target 3

Our PB4L score will be raised.

	Expectations Defined	Expectations Taught	Reward System	Violations System	Decision Makers	Management	MoE Support	Implementation Average
2 nd year	75	60	66.7	75	25	93.8	50	63.6
3 rd year	100	90	66.7	87.5	62.5	93.8	100	85.8

Results:

Target 1:

Includes results and where to next:

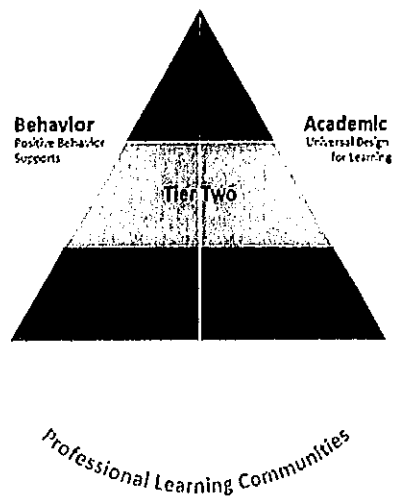
Special Education & Data Report EOY 2019



Howick Primary School

- Howick Primary continues to create an inclusive, safe and equitable environment to create a sense of belonging for children with additional needs.
- We support presence, participation, learning and achievement to enable all children to reach their potential.
- Children are supported to play, learn, contribute and participate in all aspects of school life.
- Staff understand that it is their responsibility to adapt to the needs of the student, differentiating their teaching, rather than make the student 'fit' their class.

Monitoring Students Needs through a Three Tier Model



Tier 1

- Children are monitored by the teacher for learning, behaviour or both.
- Children receive classroom support through effective classroom practice.
- Regular discussions between teachers and with the SENCO.

Tier 2

For a proportion of children targeted learning support is needed to enable them to be present, to participate, learn and achieve.

Some 2019 examples:

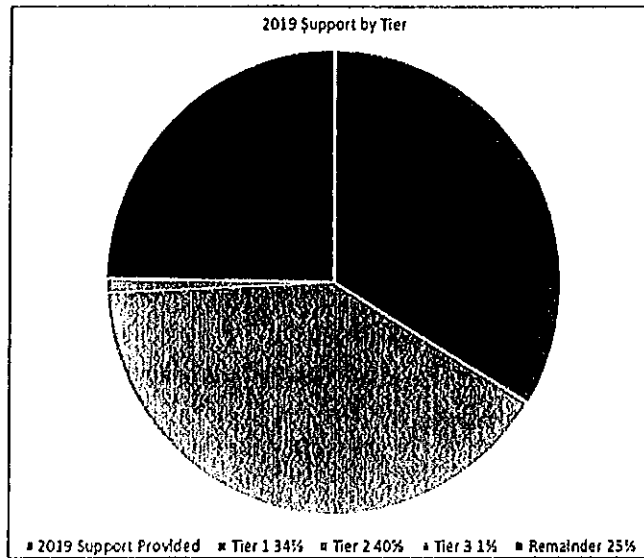
- *Numicon Maths Support for Juniors (In House Support)*
- *Literacy Support Groups (In House Support)*
- *ESOL (In House Support)*
- *Resource Teacher of Learning and Behaviour (RTLB)*
- *Language and Learning Intervention (T/A supported and funded by the Ministry of Education (MOE))*
- *In Class Support (T/A funded by MOE)*
- *Speech Language Therapists (MOE)*
- *SENCO (Pastoral Care)*
- *Oranga Tamariki (Pastoral Care)*

Tier 3

For a small proportion of students.

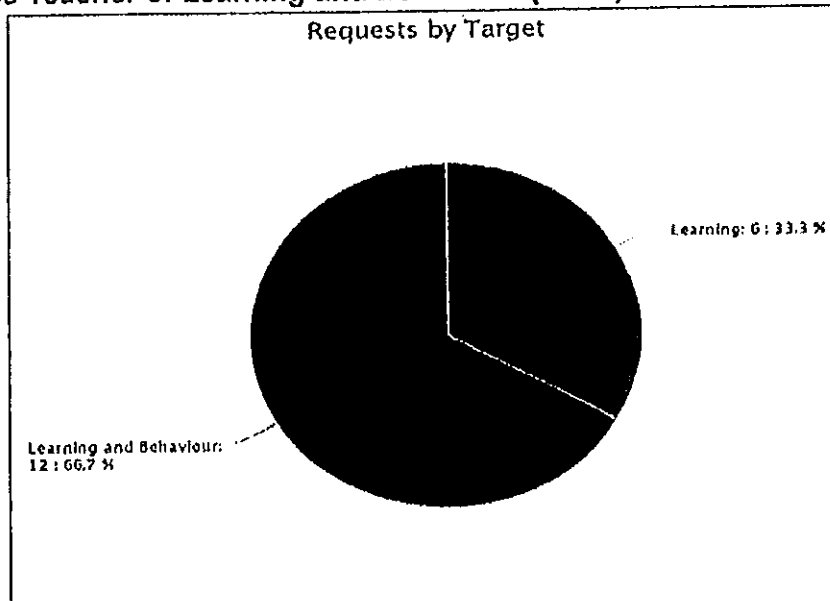
Some 2019 examples:

- *Ministry of Education (MOE) Special Education - Ongoing Resourcing Scheme (ORS) - about 1% of the NZ school population (T/A funded by MOE), Individual Education Plan (SENCO)*
- *High Needs transitions from Early Childhood Centres (MOE Early Intervention/SENCO)*
- *Whirinaki - Children's Mental Health*
- *Oranga Tamariki (Foster placement, Family Violence)*
- *Solomon Group (Truancy Support)*
- *Severe Behaviour Crisis Response (MOE)*
- *Psychologists (MOE)*
- *Interim Response Behaviour (T/A funded by MOE)*
- *High and Complex Needs Unit (MOE/Oranga Tamariki)*

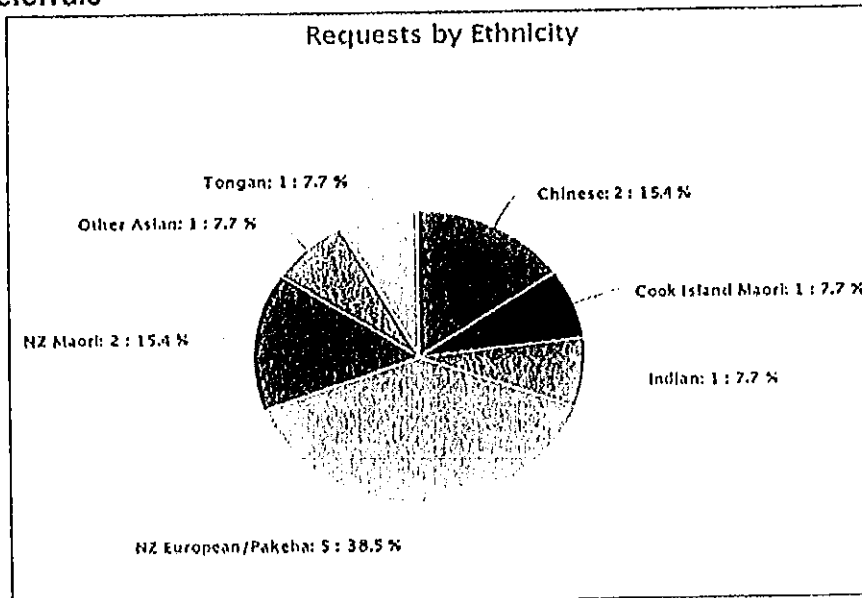


Resource Provided Received - 2018	Num. of Entries (Num. Students)	Male	Female	Moorl (ethnic 1 only)	Pasifika (ethnic 1 only)	Indian (ethnic 1 only)	Other (ethnic 1 only)	Resource Provided Received - 2019	Num. of Entries (Num. Students)	Male	Female	Maori (ethnic 1 only)	Pasifika (ethnic 1 only)	Indian (ethnic 1 only)	Other (ethnic 1 only)
Not entered	5 (5)	5 (5)	0	0	0	0	5 (5)	Diagnosis	17 (16)	12 (12)	5 (4)	0	0	1 (1)	16 (15)
CYFS	1 (1)	1 (1)	0	0	0	0	1 (1)	ESOL	88 (65)	47 (34)	41 (31)	0	1 (1)	5 (4)	82 (60)
MOE	8 (7)	7 (6)	1 (1)	0	1 (1)	2 (1)	5 (5)	Tier 2	203 (148)	117 (80)	86 (68)	17 (11)	16 (12)	11 (8)	159 (117)
Tier 3	3 (2)	3 (2)	0	0	0	0	3 (2)	Literacy Support	28 (28)	12 (12)	16 (16)	5 (5)	4 (4)	1 (1)	18 (18)
Diagnosis	8 (8)	6 (6)	2 (2)	1 (1)	0	1 (1)	6 (6)	MOE	13 (12)	11 (10)	2 (2)	1 (1)	1 (1)	1 (1)	10 (9)
ESOL	61 (57)	38 (34)	26 (23)	0	2 (2)	2 (2)	60 (53)	Tier 3	6 (5)	6 (5)	0	0	0	0	6 (5)
Tier 1	166 (112)	89 (60)	77 (52)	19 (11)	10 (7)	6 (4)	131 (90)	Numicon	38 (36)	19 (17)	19 (19)	6 (6)	1 (1)	2 (2)	29 (27)
Tier 2	142 (104)	89 (62)	58 (42)	11 (8)	15 (10)	7 (5)	114 (81)	Oranga	2 (2)	2 (2)	0	1 (1)	0	1 (1)	0
IEP	1 (1)	1 (1)	0	0	0	0	1 (1)	ORS	1 (1)	1 (1)	0	0	0	0	1 (1)
Numicon	41 (42)	19 (18)	25 (24)	2 (2)	6 (6)	3 (2)	33 (32)	Other	5 (5)	2 (2)	3 (3)	0	1 (1)	0	4 (4)
ORS	1 (1)	1 (1)	0	0	0	0	1 (1)	Priority	54 (54)	26 (26)	28 (28)	27 (27)	27 (27)	0	0
Other	8 (8)	7 (7)	1 (1)	1 (1)	0	0	7 (7)	RTLB	23 (23)	22 (22)	1 (1)	1 (1)	1 (1)	2 (2)	19 (19)
Reading Recovery	6 (6)	2 (2)	4 (4)	1 (1)	2 (2)	0	3 (3)	Social Support	3 (3)	3 (3)	0	0	1 (1)	0	2 (2)
RTLB	13 (13)	10 (10)	3 (3)	1 (1)	2 (2)	0	10 (10)	Tier 1	156 (124)	86 (69)	70 (55)	16 (13)	14 (11)	10 (8)	116 (92)
Social Support	3 (3)	3 (3)	0	1 (1)	1 (1)	0	1 (1)	Attendance	20 (16)	15 (11)	5 (5)	5 (4)	7 (5)	2 (2)	6 (5)
RTLit	6 (5)	6 (5)	0	2 (2)	1 (1)	0	3 (2)	Maths	6 (6)	3 (3)	3 (3)	0	4 (4)	1 (1)	1 (1)
Literacy Support	10 (9)	7 (6)	3 (3)	3 (3)	1 (1)	0	6 (5)		662	384	229	29	28	32	469
	494	294	200	42	41	21	309			58%	42%	12%	12%	6%	71%

Resource Teacher of Learning and Behaviour (RTLB) Referrals



RTLB referrals



Transitions: Additional Needs

From Early Childhood Centres

5 (RTL/SENCO)

From Other Schools

1 (MOE/SENCO)

To Intermediate

3 (RTL)

Sunflowers

2018

38 /38 - children who attended Sunflowers went on to attend Howick Primary.

2019

54/61 - children who attended Sunflowers went on to attend Howick Primary

2 moved out of the area

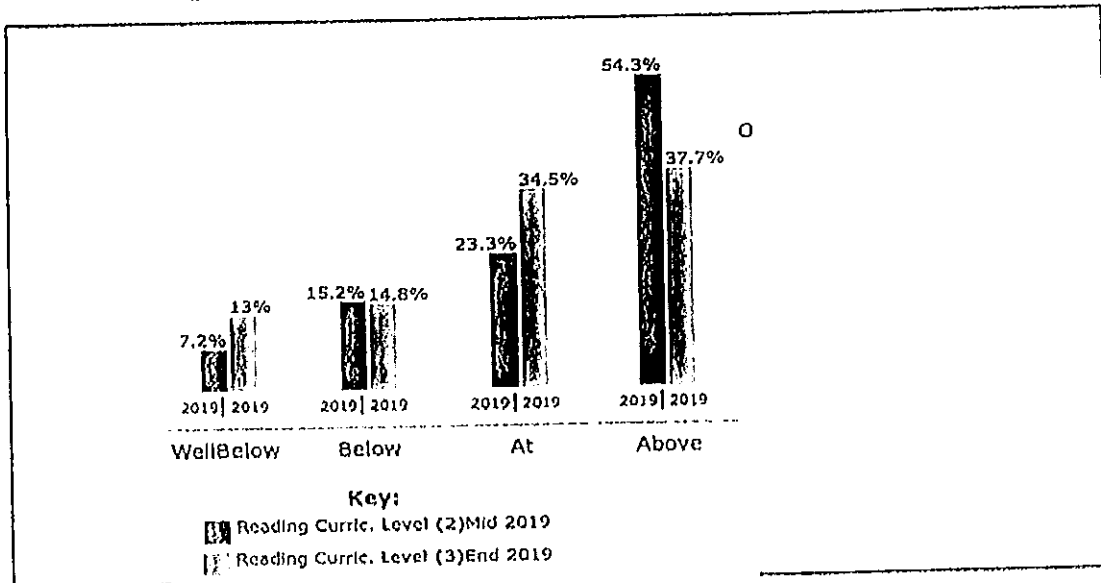
1 went to Preschool

1 went to another local school

2 moved overseas

1 decided too far to travel - however, transferred here in 2020

Data Reading: Mid to End of Year

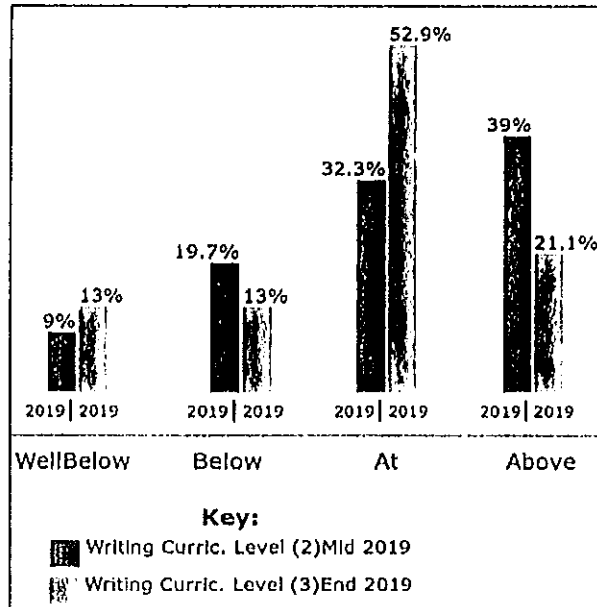


Reading Progress: Mid to End of Year

(2)Mid Reading Curric. Level & (3)End Reading Curric. Level 2019
For: Mrs Leanna Hurley Whole School

Year	Accelerated Progress (more than a step progress)				Sufficient Progress (a step progress)				Insufficient Progress (less than a step progress)				Year Total (Boys+Girls)
	Boy	Girl	Maori % out of 26	Pasifika % out of 14	Boy	Girl	Maori % out of 26	Pasifika % out of 14	Boy	Girl	Maori % out of 26	Pasifika % out of 14	
1													0
2	6 (15%)	4 (10%)	1 (4%)		11 (27%)	4 (10%)	5 (19%)	1 (7%)	7 (17%)	9 (22%)	6 (23%)	1 (7%)	41
3	7 (16%)	5 (11%)	1 (4%)	1 (7%)	8 (18%)	7 (16%)			11 (25%)	6 (14%)	3 (12%)	2 (14%)	44
4	4 (8%)	6 (12%)		1 (7%)	12 (24%)	10 (20%)	2 (8%)	2 (21%)	10 (20%)	8 (16%)		1 (7%)	50
5	5 (11%)	3 (7%)	1 (4%)		4 (9%)	8 (17%)	1 (4%)	1 (7%)	16 (35%)	10 (22%)	2 (8%)	2 (14%)	46
6	9 (21%)	4 (10%)			6 (14%)	4 (10%)		1 (7%)	13 (31%)	6 (14%)	4 (15%)		42
	53 (24%)				74 (33%)				96 (43%)				223

Data Writing: Mid to End of Year

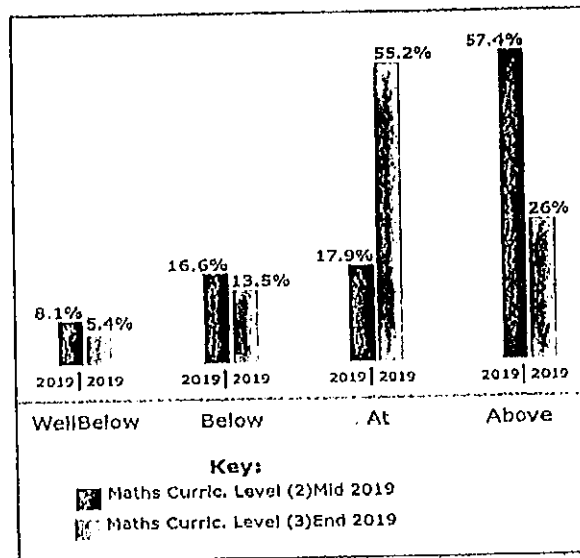


Writing Progress: Mid to End of Year

(2)Mid Writing Curric. Level & (3)End Writing Curric. Level 2019
For: Mrs Leanne Hurley Whole School

Year	Accelerated Progress (more than a step progress)				Sufficient Progress (a step progress)				Insufficient Progress (less than a step progress)				Year Total (Boys+Girl)
	Boy	Girl	Maori % out of 26	Pasifika % out of 14	Boy	Girl	Maori % out of 25	Pasifika % out of 14	Boy	Girl	Maori % out of 26	Pasifika % out of 14	
1													0
2	2 (22%)	4 (10%)	3 (12%)	1 (7%)	10 (24%)	10 (24%)	6 (23%)		5 (12%)	3 (7%)	3 (12%)	1 (7%)	41
3	3 (7%)	2 (5%)	1 (4%)		9 (20%)	10 (23%)	2 (8%)	1 (7%)	14 (32%)	6 (14%)	1 (4%)	2 (14%)	44
4	2 (18%)	10 (20%)		3 (21%)	10 (20%)	7 (14%)	1 (4%)	1 (7%)	7 (14%)	7 (14%)	1 (4%)	1 (7%)	50
5	8 (17%)	6 (13%)	1 (4%)		6 (13%)	5 (11%)	1 (4%)	2 (14%)	11 (24%)	10 (22%)	2 (8%)	1 (7%)	46
6	7 (17%)	6 (14%)	1 (4%)	1 (7%)	10 (24%)	4 (10%)	2 (8%)		11 (26%)	4 (10%)	1 (4%)		42
	54 (29%)				81 (36%)				78 (35%)				223

Data Maths: Mid to End of Year



Maths Progress: Mid to End of Year

(2)Mid Maths Curric. Level 8 & (3)End Maths Curric. Level 2019
For: Mrs Leanne Hurley Whole School

Year	Accelerated Progress (more than a step progress)				Sufficient Progress (a step progress)				Insufficient Progress (less than a step progress)				Year Total (Boys+Girl)
	Boy	Girl	Maori % out of 26	Pasifika % out of 14	Boy	Girl	Maori % out of 26	Pasifika % out of 14	Boy	Girl	Maori % out of 26	Pasifika % out of 14	
1													0
2					10 (24%)	4 (10%)	3 (12%)		14 (34%)	13 (32%)	9 (35%)	2 (14%)	41
3	5 (11%)	5 (11%)	1 (4%)		12 (27%)	5 (11%)		1 (7%)	9 (20%)	8 (18%)	3 (12%)	2 (14%)	44
4	13 (26%)	12 (24%)		2 (14%)	6 (12%)	7 (14%)	1 (4%)	1 (7%)	7 (14%)	5 (10%)	1 (4%)	2 (14%)	50
5	10 (22%)	5 (11%)	1 (4%)	1 (7%)	7 (15%)	7 (15%)			8 (17%)	9 (20%)	3 (12%)	2 (14%)	46
6	15 (36%)	7 (17%)	3 (12%)		4 (10%)	4 (10%)		1 (7%)	9 (21%)	3 (7%)	1 (4%)		42
	72 (32%)				66 (30%)				85 (38%)				223

Transience: Data Impact

2019 Admissions:		Withdrawals:	
Year 1	27	Year 1	5
Year 2	35	Year 2	12
Year 3	12	Year 3	17
Year 4	12	Year 4	21
Year 5	11	Year 5	6
Year 6	8	Year 6	14 (during the year)
Total:	105 - (71 after first day of 2019)	Total	75 - (55 during the year)

Attendance: Data Impact

2018 - no need to record.

2019 - 16 children, including most that needed multiple follow-ups.

Recommendations:

- Learning Support Co-ordinator (LSC) - to take extension groups in literacy and numeracy.
- LSC to use schoolwide data to capture the needs early and address them 'in house' where possible to reduce the wait time when children are referred to agencies.
- Develop an effective School Entry assessment tool to identify additional needs.
- Return to smaller group teaching for Reading and Writing.
- Continue to embed consistent schoolwide teaching practice in all areas, through our School Curriculum, Professional Development and Appraisal System.
- PB4L again needs embedding to continue our momentum following our successful audit.

Target 2

Included in the planning for term 4 - senior school:

Integrate tech into writing

- Creating an advert/ 30 second video/ Screen Castify/ Audio tools to record (radio advert)
- E.g. unpacking auction language/ Think "The Block"
- Unpacking adverts - imperative words e.g. "You'll never buy better" "You'll always get a bargain" "You'll never buy better" "We're having a sale"
- Visual imagery/ position and placing of things/ Golden Ratio/ rule of thirds < - - > compare and contrast with a radio ad (same job but catchy lingo/ sound effects - things designed to make you listen / opportunity for music, music composition)
- More engaging - genuine purpose
- Making adverts for coming to the Disco (what will you experience?)

Instructional texts

- Explanation - computational thinking (clear precise unambiguous steps)

- Ask students to create instructional videos to give to kids next year - on how to use Google Docs
- Adverts: design and developing digital outcome
- (NZC) Everyone starts with authentic users and taking account of end users (who are they making it for) → students → student agency → testing it → given specific tools, techniques, and parameters (e.g. no longer than 30 secs, no less than 10 secs)

<http://resourcesat.thelearning.zone/>

Computational thinking cycle

Find problem

Determine Outcome

Break it all down into the smallest parts possible

First thing: piece of food that I'm going to eat - all info about eating etc.

End: come out of digestive tract

Have to think about the system they've understood and explain it

Y4: Click on the different parts in order.

Creating a technological outcome on Scratch?

Way to pitch it: Who is the audience? Why are you making this?

Sense of legacy - turn the page and it's gone x help me teach kids next year → authentic context, that's the agency, not just doing it for the teacher; not doing it out of compliance

Compliant?

Engaged? - kids about the stuff that teachers want them to do

Or Empowered classroom? - children saying I'm really interested in how a horse's stomach works. I'm interested in whatever other system works. Empowered because it's their learning. We facilitate. Ok these are the gaps so I need to fill in just in time for you (not just in case).

Where to next - continue to integrate DT into all planning to be inclusive rather than an add-on.

Target 3 - Improving our PB4L scores

Summary Scores	A	B	C	D	E	F	G	Implementation Average
	Expectations Defined	Expectations Taught	Reward System	Violations System	Decision Making	Management	MOE Support	
3rd Year	100.0%	90.0%	66.7%	87.5%	62.5%	93.8%	100.0%	85.8%

Summary Scores	A	B	C	D	E	F	G	Implementation Average
	Expectations Defined	Expectations Taught	Reward System	Violations System	Decision Making	Management	MOE Support	
4th Year	100.0%	100.0%	100.0%	87.5%	100.0%	100.0%	100.0%	98.2%

Where to from here? - Apply for Tier 2 acceptance to continue or PB4L journey



Howick Primary School

Willoughby Ave, PO Box 82-015, Highland Park,
Manukau 2143, Auckland
Ph 09 534-6082

Howick Primary school use of Kiwisport funding 2019:

Kiwisport funding of \$4,520 was used for the following opportunities:

- Transporting students to sporting events to experience new sports they hadn't previously such as hockey, netball, soccer, cricket,
- Entry costs to participate in sporting events such as those listed above
- Transport to "Wero Whitewater Park" for senior students.

L Callister
Principal

