

# WESTERN HEIGHTS SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

**Ministry Number:** 1567

**Principal:** Ash Maindonald

**School Address:** 124-126 Sturges Road, Henderson, Auckland

**School Postal Address:** 124-126 Sturges Road, Henderson, Auckland

**School Phone:** 09 836 1213

**School Email:** admin@westernheights.school.nz

#### **Members of the Board of Trustees**

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Occupation</b>	<b>Term Expired/ Expires</b>
Aaron McGeal		Elected	Staff Rep	Jun-22
Ash Maindonald		Current	Principal	Jun-22
Malcolm Purdon		Elected	Parent Representative	Jun-19
Mark Sullivan		Elected	Chairperson	Jun-19
Michelle Pauling		Elected	Parent Representative	Jun-22
Nicola Yelash		Elected	Chairperson	Jun-22
Ray Renner		Elected	Parent Representative	Jun-19
Sarah Layton		Elected	Parent Representative	Jun-22
Talia Scott		Elected	Parent Representative	Jun-22
Tom Wu		Elected	Parent Representative	Jun-22

#### **Service Provider:**

Leading Edge Services (2017) Ltd, PO Box 20496, Glen Eden, Auckland

# WESTERN HEIGHTS SCHOOL

Annual Report - For the year ended 31 December 2019

## Index

<b>Page</b>	<b>Statement</b>
	<b>Financial Statements</b>
<a href="#">1</a>	Statement of Responsibility
<a href="#">2</a>	Statement of Comprehensive Revenue and Expense
<a href="#">3</a>	Statement of Changes in Net Assets/Equity
<a href="#">4</a>	Statement of Financial Position
<a href="#">5</a>	Statement of Cash Flows
<a href="#">6 - 11</a>	Statement of Accounting Policies
<a href="#">12 - 21</a>	Notes to the Financial Statements
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport

# Western Heights 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.

Nicola Yelash

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Full Name of Board Chairperson

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Signature of Board Chairperson



29 May 2020

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Date:

Ash Maindonald

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Full Name of Principal

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Signature of Principal



29 May 2020

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Date:

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

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	5,237,045	4,733,970	4,941,624
Locally Raised Funds	3	180,912	125,450	146,682
Interest income		8,813	11,500	10,675
International Students	4	16,826	25,600	45,739
		<hr/>	<hr/>	<hr/>
		5,443,596	4,896,520	5,144,720
<b>Expenses</b>				
Locally Raised Funds	3	127,011	58,450	86,390
International Students	4	590	600	355
Learning Resources	5	3,203,658	2,951,793	2,998,095
Administration	6	357,203	303,425	312,468
Finance		9,764	11,000	10,070
Property	7	1,472,369	1,426,250	1,613,113
Depreciation	8	143,646	138,000	127,179
Loss on Disposal of Property, Plant and Equipment		11,894	-	6,065
		<hr/>	<hr/>	<hr/>
		5,326,135	4,889,518	5,153,735
<b>Net Surplus / (Deficit) for the year</b>		117,461	7,002	(9,015)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		117,461	7,002	(9,015)

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

# Western Heights School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>		<u>1,482,039</u>	<u>1,482,039</u>	<u>1,491,054</u>
Total comprehensive revenue and expense for the year		117,461	7,002	(9,015)
<b>Equity at 31 December</b>	24	<u>1,599,500</u>	<u>1,489,041</u>	<u>1,482,039</u>
Retained Earnings		1,599,500	1,489,041	1,482,039
<b>Equity at 31 December</b>		<u>1,599,500</u>	<u>1,489,041</u>	<u>1,482,039</u>

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

# Western Heights School

## Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	774,332	532,063	397,061
Accounts Receivable	10	202,072	206,908	206,908
GST Receivable		-	-	13,169
Prepayments		17,668	16,925	16,921
		<u>994,072</u>	<u>755,896</u>	<u>634,059</u>
<b>Current Liabilities</b>				
GST Payable		15,497	(13,169)	-
Accounts Payable	12	242,753	294,933	294,934
Borrowings - Due in one year	13	10,418	-	-
Revenue Received in Advance	14	10,000	-	-
Provision for Cyclical Maintenance	15	21,376	3,250	3,250
Finance Lease Liability - Current Portion	16	32,246	39,497	39,497
Funds held in Trust	17	63,408	-	-
Funds held for Capital Works Projects	18	228,172	10,718	10,717
		<u>623,870</u>	<u>335,229</u>	<u>348,398</u>
<b>Working Capital Surplus/(Deficit)</b>		370,202	420,667	285,661
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,415,572	1,290,117	1,418,120
		<u>1,415,572</u>	<u>1,290,117</u>	<u>1,418,120</u>
<b>Non-current Liabilities</b>				
Borrowings	13	47,315	-	-
Provision for Cyclical Maintenance	15	87,277	162,431	162,431
Finance Lease Liability	16	51,682	59,312	59,312
		<u>186,274</u>	<u>221,743</u>	<u>221,743</u>
<b>Net Assets</b>		<u>1,599,500</u>	<u>1,489,041</u>	<u>1,482,039</u>
<b>Equity</b>	24	<u>1,599,500</u>	<u>1,489,041</u>	<u>1,482,039</u>

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

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

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,197,444	947,860	1,087,375
Locally Raised Funds		190,912	125,389	146,621
International Students		16,826	25,600	45,739
Goods and Services Tax (net)		28,666	206,360	4,389
Payments to Employees		(535,510)	(624,480)	(488,273)
Payments to Suppliers		(691,316)	(502,568)	(456,940)
Cyclical Maintenance Payments in the year		-	-	(49,078)
Interest Paid		(9,764)	(11,000)	(10,070)
Interest Received		9,296	10,830	10,631
Net cash from Operating Activities		<u>206,554</u>	<u>177,991</u>	<u>290,394</u>
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE		-	-	63,711
Purchase of PPE		(106,728)	(259,393)	(328,654)
Sale of Investments		-	152,158	152,158
Net cash from Investing Activities		<u>(106,728)</u>	<u>(107,235)</u>	<u>(112,785)</u>
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(61,151)	(347)	(101,407)
Loans Received/ Repayment of Loans		57,733	-	-
Funds Administered on Behalf of Third Parties		63,408	-	-
Funds Held for Capital Works Projects		217,455	9,471	9,470
Net cash from Financing Activities		<u>277,445</u>	<u>9,124</u>	<u>(91,937)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<u><u>377,271</u></u>	<u><u>79,880</u></u>	<u><u>85,672</u></u>
Cash and cash equivalents at the beginning of the year	9	397,061	452,183	311,389
<b>Cash and cash equivalents at the end of the year</b>	9	<u><u>774,332</u></u>	<u><u>532,063</u></u>	<u><u>397,061</u></u>

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.

# Western Heights School

## Notes to the Financial Statements

### For the year ended 31 December 2019

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

Western Heights 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 28.

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

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

###### ***Measurement Base***

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

###### ***Presentation Currency***

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

###### ***Specific Accounting Policies***

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

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

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

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

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

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

### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

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

#### *Recognition of grants*

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

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

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

### **Other Grants**

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

### **Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

#### **d) Use of Land and Buildings Expense**

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

#### **e) Operating Lease Payments**

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

#### **f) Finance Lease Payments**

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

#### **g) Cash and Cash Equivalents**

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

#### **h) Accounts Receivable**

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

##### ***Prior Year Policy***

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

#### **i) Inventories**

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

#### **j) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

##### ***Prior Year Policy***

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

*Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.*

*After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.*

### **k) Property, Plant and Equipment**

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$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 years
Furniture and equipment	10 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	12.5% Diminishing value

### **l) Impairment of property, plant, and equipment**

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 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.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

#### *Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

### **o) Revenue Received in Advance**

Revenue received in advance relates to fees received from international, students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

#### **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 and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **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.

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.

#### **s) 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.

#### **t) 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.

#### **u) Budget Figures**

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

#### **v) 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	940,130	881,770	848,431
Teachers' Salaries Grants	2,823,686	2,485,700	2,662,819
Use of Land and Buildings Grants	1,243,515	1,208,000	1,225,393
Resource Teachers Learning and Behaviour Grants	60,351	45,000	51,841
Other MoE Grants	169,363	113,500	149,777
Other Government Grants	-	-	3,363
	<u>5,237,045</u>	<u>4,733,970</u>	<u>4,941,624</u>

## 3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	48,533	45,000	47,544
Activities	95,326	53,450	63,644
Trading	11,917	8,500	11,065
Fundraising	25,136	18,500	24,429
	<u>180,912</u>	<u>125,450</u>	<u>146,682</u>
<b>Expenses</b>			
Activities	115,708	49,950	73,440
Fundraising (Costs of Raising Funds)	11,303	8,500	12,950
	<u>127,011</u>	<u>58,450</u>	<u>86,390</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>53,901</u>	<u>67,000</u>	<u>60,292</u>

## 4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	2	2	4
	<u>2</u>	<u>2</u>	<u>4</u>
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
International Student Fees	16,826	25,600	45,739
<b>Expenses</b>			
International Student Levy	590	600	355
	<u>590</u>	<u>600</u>	<u>355</u>
<i>Surplus/ (Deficit) for the year International Students'</i>	<u>16,236</u>	<u>25,000</u>	<u>45,384</u>

## 5. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	127,158	150,893	106,596
Equipment Repairs	21,319	5,000	5,904
Extra-Curricular Activities	-	-	4,734
Library Resources	632	1,200	1,021
Employee Benefits - Salaries	3,025,841	2,735,700	2,852,734
Staff Development	28,708	59,000	27,106
	<u>3,203,658</u>	<u>2,951,793</u>	<u>2,998,095</u>

## 6. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,950	5,000	6,780
Board of Trustees Fees	4,220	4,000	4,119
Board of Trustees Expenses	13,264	6,000	74
Communication	10,848	11,050	11,099
Consumables	47,049	40,000	42,985
Operating Lease	2,841	2,000	2,046
Other	47,892	35,075	36,720
Employee Benefits - Salaries	196,420	179,500	185,881
Insurance	8,650	6,300	7,210
Service Providers, Contractors and Consultancy	19,069	14,500	15,554
	<u>357,203</u>	<u>303,425</u>	<u>312,468</u>

## 7. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	65,104	30,850	31,803
Cyclical Maintenance Provision	(57,028)	3,900	55,770
Grounds	32,549	12,750	12,064
Heat, Light and Water	50,512	40,750	46,310
Rates	165	-	-
Repairs and Maintenance	59,005	33,000	69,630
Use of Land and Buildings	1,243,515	1,208,000	1,225,393
Security	8,055	7,000	7,304
Employee Benefits - Salaries	70,492	90,000	164,839
	<u>1,472,369</u>	<u>1,426,250</u>	<u>1,613,113</u>

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

## 8. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	36,782	35,336	32,421
Furniture and Equipment	35,382	33,991	33,918
Information and Communication Technology	23,832	22,895	19,674
Leased Assets	44,016	42,286	36,801
Library Resources	3,634	3,492	4,365
	<u>143,646</u>	<u>138,000</u>	<u>127,179</u>

## 9. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	300	300	300
Bank Current Account	673,773	341,720	206,718
Bank Call Account	259	38,219	38,219
Short-term Bank Deposits	100,000	151,824	151,824
Cash and cash equivalents for Cash Flow Statement	<u>774,332</u>	<u>532,063</u>	<u>397,061</u>

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

Of the \$774,332 Cash and Cash Equivalents, \$228,172 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	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables from the Ministry of Education	-	27,600	27,600
Interest Receivable	187	670	670
Teacher Salaries Grant Receivable	201,885	178,638	178,638
	<u>202,072</u>	<u>206,908</u>	<u>206,908</u>
Receivables from Exchange Transactions	187	670	670
Receivables from Non-Exchange Transactions	201,885	206,238	206,238
	<u>202,072</u>	<u>206,908</u>	<u>206,908</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	1,090,192	-	-	-	(36,782)	1,053,410
Furniture and Equipment	147,533	79,725	(30)	-	(35,382)	191,846
Information and Communication Technology	54,683	31,030	-	-	(23,832)	61,881
Leased Assets	95,157	31,852	-	-	(44,016)	82,993
Library Resources	30,552	10,388	(11,864)	-	(3,634)	25,442
<b>Balance at 31 December 2019</b>	<b>1,418,117</b>	<b>152,995</b>	<b>(11,894)</b>	<b>-</b>	<b>(143,646)</b>	<b>1,415,572</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	1,471,273	(417,863)	1,053,410
Furniture and Equipment	770,792	(578,946)	191,846
Information and Communication Technology	481,238	(419,356)	61,881
Leased Assets	180,802	(97,807)	82,993
Library Resources	50,015	(24,573)	25,442
<b>Balance at 31 December 2019</b>	<b>2,954,120</b>	<b>(1,538,545)</b>	<b>1,415,572</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	893,978	228,636	-	-	(32,421)	1,090,193
Furniture and Equipment	149,086	36,865	(4,500)	-	(33,918)	147,533
Information and Communication Technology	16,389	57,969	-	-	(19,674)	54,684
Leased Assets	127,304	68,365	(63,711)	-	(36,801)	95,157
Library Resources	28,501	7,981	(1,565)	-	(4,365)	30,552
<b>Balance at 31 December 2018</b>	<b>1,215,258</b>	<b>399,816</b>	<b>(69,776)</b>	<b>-</b>	<b>(127,179)</b>	<b>1,418,119</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	1,471,273	(381,081)	1,090,193
Furniture and Equipment	693,578	(546,045)	147,533
Information and Communication Technology	451,835	(397,152)	54,684
Leased Assets	150,955	(55,798)	95,157
Library Resources	64,783	(34,231)	30,552
<b>Balance at 31 December 2018</b>	<b>2,832,424</b>	<b>(1,414,307)</b>	<b>1,418,120</b>

## 12. Accounts Payable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	25,521	34,675	34,676
Accruals	6,950	6,780	6,780
Employee Entitlements - Salaries	201,885	253,478	253,478
Employee Entitlements - Leave Accrual	8,397	-	-
	<u>242,753</u>	<u>294,933</u>	<u>294,934</u>
Payables for Exchange Transactions	242,753	294,933	294,934
	<u>242,753</u>	<u>294,933</u>	<u>294,934</u>

The carrying value of payables approximates their fair value.

## 13. Borrowings

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Due in One Year	10,418	-	-
Due Beyond One Year	47,315	-	-
	<u>57,733</u>	<u>-</u>	<u>-</u>

The school has borrowings at 31 December 2019 of \$57,732 (31 December 2018 \$Nil). This loan is from the Energy Efficiency and Conservation Authority for the purpose of Updating of Lighting to LED. The loan is unsecured, interest is 8% per annum and the loan is payable with interest in equal instalments of \$3,682.

## 14. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	10,000	-	-
	<u>10,000</u>	<u>-</u>	<u>-</u>

## 15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	165,681	165,681	158,989
Increase/ (decrease) to the Provision During the Year	(57,028)	3,900	37,052
Use of the Provision During the Year	-	(3,900)	(30,360)
Provision at the End of the Year	<u>108,653</u>	<u>165,681</u>	<u>165,681</u>
Cyclical Maintenance - Current	21,376	3,250	3,250
Cyclical Maintenance - Term	87,277	162,431	162,431
	<u>108,653</u>	<u>165,681</u>	<u>165,681</u>

## 16. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	38,338	39,497	46,830
Later than One Year and no Later than Five Years	57,260	59,312	67,459
Later than Five Years	-	-	-
	<u>95,598</u>	<u>98,809</u>	<u>114,289</u>

## 17. Funds held in Trust

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	63,408	-	-
	<u>63,408</u>	<u>-</u>	<u>-</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

## 18. 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 \$	Refunded \$	Closing Balances \$
Roofing Works	<i>completed</i>	10,434	-	-	(10,434)	-
Electrical Upgrade	<i>completed</i>	283	-	-	(283)	-
Middle School Upgrade Ph1	<i>in progress</i>	-	290,000	(61,828)	-	228,172
Totals		10,717	290,000	(61,828)	(10,717)	228,172

### Represented by:

Funds Held on Behalf of the Ministry of Education	228,172
Funds Due from the Ministry of Education	-
	228,172

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Roofing Works	<i>in progress</i>	-	88,707	(78,273)	-	10,434
Electrical Upgrade	<i>in progress</i>	-	33,452	(33,169)	-	283
Storm Damage	<i>complete</i>	1,247	-	(1,247)	-	-
Totals		1,247	122,159	(112,689)	-	10,717

## 19. 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.

	<b>2019 Actual \$</b>	<b>2018 Actual \$</b>
<i>Board Members</i>		
Remuneration	4,220	4,119
Full-time equivalent members	0.11	0.18
<i>Leadership Team</i>		
Remuneration	351,361	340,996
Full-time equivalent members	3	3
Total key management personnel remuneration	355,581	345,115
Total full-time equivalent personnel	3.11	3.18

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:

	<b>2019 Actual \$000</b>	<b>2018 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### *Other Employees*

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

<b>Remuneration \$000</b>	<b>2019 FTE Number</b>	<b>2018 FTE Number</b>
0	0.00	0.00
	0.00	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 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:

	<b>2019 Actual \$</b>	<b>2018 Actual</b>
Total	6,000.00	-
Number of People	1	-

## 22. 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.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.

## 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:

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	774,332	532,063	397,061
Receivables	202,072	206,908	206,908
Total Financial assets measured at amortised cost	<u>976,404</u>	<u>738,971</u>	<u>603,969</u>

### Financial liabilities measured at amortised cost

Payables	242,753	294,933	294,934
Borrowings - Loans	57,733	-	-
Finance Leases	83,928	98,809	98,809
Total Financial Liabilities Measured at Amortised Cost	<u>384,414</u>	<u>393,742</u>	<u>393,743</u>

## 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 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.

## 27. Comparatives

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

## 28. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 10 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.
- 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 IFRS9 there were no material adjustments to these financial statements.

## Independent Auditor's Report

### To the readers of Western Heights School's Financial statements For the year ended 31 December 2019

The Auditor-General is the auditor of Western Heights School (the School). The Auditor-General has appointed me, Kumar Aravinda, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 29 May 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 26 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

#### Basis of opinion

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

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

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

## **Responsibilities of the Board of Trustees for the financial statements**

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

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

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

## **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance and 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 (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 Western Heights School.



**Kumar Aravinda**  
RSM Hayes Audit  
On behalf of the Auditor-General  
Auckland, New Zealand

# Analysis of Variance - 2019 Targets Western Heights School - 1567:



## Strategic Aims:

- For our learners and leaders to develop the Key Traits of Self- Confidence, Self-Control, Empathy, Grit and a Service Mindset.
- For our learners to demonstrate critical and creative thinking, high levels of ownership, innovation and engagement in their learning.
- To introduce and implement PR1ME Maths as our maths curriculum for our whole school.
- To introduce and implement a Play Based Approach to early learning in our Junior School.
- For every learner to achieve a minimum of one year's progress for one year's learning.

## Annual Targets:

### Year 1 to 6 Reading -

- For each child to achieve a minimum of one year's progress for one year's learning.
- To track student achievement using Seesaw, Linc-Ed and our At Risk Register.
- To track starting points for achievement; ascertain specific learning needs; identify appropriate learning support interventions; ascertain the outcomes of said interventions - each term

### Year 1 to 6 Writing -

- For each child to achieve a minimum of one year's progress for one year's learning.
- To track student achievement using Seesaw, Linc-Ed and our At Risk Register.
- To track starting points for achievement; ascertain specific learning needs; identify appropriate learning support interventions; ascertain the outcomes of said interventions - each term

### Year 1 to 6 Maths -

- For each child to achieve a minimum of one year's progress for one year's learning.
- To track student achievement using Seesaw, Linc-Ed and our At Risk Register.
- To track starting points for achievement; ascertain specific learning needs; identify appropriate learning support interventions; ascertain the outcomes of said interventions - each term



End of Year	READING ALL STUDENTS Number of Students		
	Below the expected NZCF Level	At the expected NZCF Level	Above the expected NZCF Level
4	5	85	31
5	3	58	26
6	2	82	40

End of Year	READING MĀORI Number of Students		
	Below the expected NZCF Level	At the expected NZCF Level	Above the expected NZCF Level
4	1	9	3
5	1	17	5
6	1	11	3

End of Year	READING PASIFIKA Number of Students		
	Below the expected NZCF Level	At the expected NZCF Level	Above the expected NZCF Level
4	0	6	3
5	0	5	2
6	0	10	3

End of Year	WRITING ALL STUDENTS Number of Students		
	Below the expected NZCF Level	At the expected NZCF Level	Above the expected NZCF Level
4	5	85	31
5	3	58	26
6	2	82	40

End of Year	WRITING MĀORI Number of Students		
	Below the expected NZCF Level	At the expected NZCF Level	Above the expected NZCF Level
4	1	9	3
5	1	17	5
6	1	11	3

End of Year	WRITING PASIFIKA Number of Students		
	Below the expected NZCF Level	At the expected NZCF Level	Above the expected NZCF Level
4	0	6	3
5	0	5	2
6	0	10	3

End of Year	MATHEMATICS ALL STUDENTS Number of Students		
	Below the expected NZCF Level	At the expected NZCF Level	Above the expected NZCF Level
4	3	86	32
5	2	59	26
6	0	79	41

End of Year	MATHEMATICS MĀORI Number of Students		
	Below the expected NZCF Level	At the expected NZCF Level	Above the expected NZCF Level
4	1	8	4
5	1	15	7
6	1	11	3

End of Year	MATHEMATICS PASIFIKA Number of Students		
	Below the expected NZCF Level	At the expected NZCF Level	Above the expected NZCF Level
4	0	5	4
5	0	5	2
6	0	8	5

## **Analysis of Data**

While we are disappointed we did not achieve our targets, we take heart in the fact the number of children not achieving a year of progress for a year of learning reduces each additional year our children stay with us.

Research clearly indicates that we start children on the formal learning path quite young in New Zealand. Children in Scandinavia start at age 7, and in Finland Boys may start as late as 8 years of age.

Research also shows that children who start out a bit behind at an early age in most cases catch up within one year.

To have only 1% still not making a year's progress in one year by year six is evidence of the quality of teaching we provide.

We have quite a high number of high needs learners at all levels of our school. These needs range from high levels of autism, to severe social-emotional deprivation, and insufficient physical care.

31% of our children are ESOL funded.

It is probably not realistic in a school of this size (725 students), with such diverse backgrounds, with such a high percentage of ESOL children (221 funded – 31% of roll), such a preponderance of high needs children, and the identified prevalence of autistic Chinese children. This latter is a factor and challenge for two reasons – in China such children are ostracised and do not receive help (we are told), and there is a stigma attached which has led to a high number of parents acting in denial after diagnosis, or refusing to allow diagnosis of their child.

There is little appreciable gap between European, Maori and Pasifika student achievement.

### **Achieved Targets:**

- To track student achievement using Seesaw, Linc-Ed and our At Risk Register.
- To track starting points for achievement; ascertain specific learning needs; identify appropriate learning support interventions; ascertain the outcomes of said interventions - each term.

## Where To Next:

Even though we failed to meet our targets as such, we regard our final outcomes as evidence of a high level of success. We will therefore continue with our approaches and programmes in 2020.

The results show that over time our systems, programmes, support and interventions make a clear and measurable difference to student achievement.

For 2020 we aim to develop a coherent and consistent approach to Social-Emotional Learning. Our Board agrees that this is an area where we need to focus professional development, resources and time. This is consistent with the change in responsibilities identified for Boards in the revisions to the Education Act - a focus on Wellbeing and Physical and Emotional Safety.

Our Board have identified 'soft-skills' as a factor that will mark out our children for leadership, and for employability in this rapidly changing world. We are focusing on The Five Key Traits in parallel with the Five Key Competencies and our Five Pōhatu Tūmu – Foundation Values Stones.

### The five **Key Traits** are

- Empathy
- Service Mindset
- Grit
- Self-Control
- Self Confidence

### Aligned to the **Five Key Competencies**

- Thinking
- Relating to Others
- Understanding
- Managing Self
- Participating

### Aligned to our **Five Pōhatu Tūmu**

- Manaakitanga
- Whanaungatanga
- Whakapono
- Whakamana
- Turangawaewae

## How We Apply and Develop the Key Traits

- Growth Mindset
- The Learning Pit
- GRIT in the Pit
- Pay It Forward
- Bucket Filling
- Love to Learn to Lead
- Fail Forward - FAIL = First Attempt in Learning

## **The Future**

- Global competence for our learners when they leave WHS
- Our collective contribution to local sustainability
- Academic achievement evidenced by appropriate assessment, also by application of knowledge and skills in real-life situations
- Entrepreneurial skill and achievement evidenced by real-world learning, and outcomes
- Effective engagement in community programs, campaigns and civic involvement
- Experience of a learning relationship with individuals from an older generation
- Contributions to the school as a thriving micro-community with positive, caring relationships as the norm
- Good mental health indicated by interactions and surveys
- Strong learner agency – evidenced by learners' initiation and leadership of aspects of learning
- Physical fitness habits and evidenced application of knowledge and understanding to personal health.

## **The Implications - Our Goals Will Focus On**

- Learning to live sustainably
- Protecting the earth's ecosystem - reverence for Papatuanuku - demonstrating Empathy
- Demonstrating Culturally Responsive Practice
- Demonstrating Flexibility of thinking and responding
- Emphasising Social Emotional Learning
- Demonstrating the ability to learn, re-learn, un-learn and to LOVE learning
- Fostering Equity of voice
- Fostering Equity of opportunity
- Regular connections with older generations
- Providing Structured Play Based Learning opportunities and sufficient resourcing for PD and equipment
- Teaching relationship skills
- Teaching mindfulness

## Specifically:

### We will focus on improving our Culturally Responsive Practice:

The 2018 Ministry document, “Tapasā Cultural competencies framework for teachers of Pacific learners” has some wonderful guidance for us as culturally responsive practitioners.

Tapasa identifies the following characteristics of a ‘good teacher’:

- Understands that my identity, language and culture is important to me
- Pronounces my name and words in my language properly
- Recognises that English might not be my and/or my parents’ first language and communicates with us in a way that we can understand
- Respects my parents’ limited English language skills if we don’t speak it fluently
- Makes an effort to learn and use simple words like saying ‘hello’ and ‘thank you’ in my language
- Knows that I want my parents to be part of my learning journey and that my parents value being part of that journey
- Communicates well and isn’t afraid to ask me and my parents questions
- Does research to know more about me, my family and my culture and island nation(s) that we come from
- Incorporates stories, legends and myths, events, activities and symbols that I understand and are relevant to me when they are teaching
- Understands the values that are important to me such as faith, spirituality (church) and family
- Is a strong, kind, honest, passionate, open-minded, understanding, flexible and compassionate leader who cares about me
- Knows that I want to learn but in a way and at a pace that is suitable for me.

Two areas of particular concern, and therefore of particular relevance in any reflection on the importance of Culturally Responsive Leadership, are Maori and Pasifika student achievement.

Leadership success for Māori can be viewed as drawing on traditional principles while managing the interconnected world.

We also extended our findings and surveyed employees about their beliefs in these values and their importance to them. We found that these values also relate to employee well-being and their thoughts on ethical leadership.

Pasifika is the other area of particular concern in terms of equality of achievement and outcomes for student achievement in New Zealand.

“Tapasa” (2018) reminds leaders that culture is more than just ethnicity and race which means the notion of culture is not just the domain of others or minority groups, as they themselves also have ‘culture’. Culturally Responsive Leaders further... “recognise that good outcomes are

dependent on good teaching practice and that in order to address educational inequality, a change in thinking and practice is required; recognise the importance of 'cultural locatedness' in education settings, and for learner well-being and achievement."

Robust culturally responsive practice is obviously about addressing the place, purpose and value of each child's culture to not just their learning but their personhood.

"Tapasa" (2018) advises us that, "teachers are responsible for groups of learners with histories, perspectives, values and cultures that may differ from their own. These differences can even vary between each learner, in significant ways." In other words, Culturally Responsive Practice is not enough. There can be so many differences with the culture, that Child Responsive Practice within culturally responsive practice is that which is required of us to be effective facilitators of learning for all learners.

Child Responsive Practice requires of us the understanding that each child is a story - that incorporates their culture, language, name but is also so much more than that. CRP is understood to be "culturally supported, learner-centred context, whereby the strengths students bring to school are identified, nurtured, and utilised to promote student achievement" Richards, Brown, & Forde, 2006.

### **We Will Focus on a Play-Based Approach to Learning in our Junior School:**

We have conducted extensive research into the value and importance of this approach – particularly in our junior school.

Our Kahui Ako invited Nathan Mikaere Wallis to come and speak to our parent community about Social-Emotional Learning, Brain development in children through to teenagers, touching on Play-Based Learning. His presentation was completely sold out – huge interest from our community and very evident support amongst community and staff for his findings and advice.

We have observed a consistent pattern over several years with our new entrant boys – many are totally unready for formal school. Many are unsocialised, inattentive in learning situations and lacking in oral language skills. They are not ready but they are expected to be.

### **Research showed us the following:**

A 2006 study showed increased problems in reading by starting too early. Evidence, for example, that the eye formation, in boys in particular, is not yet fully developed and that the risk of dyslexia is increased.

That study showed that reading for pleasure outweighed every social advantage, including a parent's income, in the future success of the child. It showed too that children in this country scored low on this indicator. It indicates we should concentrate less on whether a child can read and more on whether or not they like it.

A report by NBC News discovered that "child development experts from coast to coast were of the collective opinion that while young children can be made to recognise or memorise words, the brains of most infants and toddlers are just not developed enough to actually learn to read at the level the way the enticing television ads claim they can."

### **Opponents agree that forced reading:**

- Seems more like memorisation in babies and toddlers
- Causes children to get easily discouraged
- Seems more like a chore instead of a fun, leisure activity
- Doesn't guarantee an edge in the classroom

The age a child starts reading doesn't necessarily predict how they will do later on. Studies have found that there's no long-lasting advantage for students who learn to read early. In other words, children who learn to read later than others usually catch up so quickly once they start that within a few years there's no discernible difference in ability between them and early readers.

A University of Otago researcher has uncovered for the first time quantitative evidence that teaching children to read from age five is not likely to make that child any more successful at reading than a child who learns reading later, from age seven.

The ground-breaking Psychology PhD research, conducted by Dr Sebastian Suggate, has been placed on the University's "distinguished list" of doctoral theses for 2009. Dr Suggate has also been awarded a prestigious Postdoctoral Research Fellowship from the Humboldt Association in Germany to the University of Wurzburg in Bavaria to further his studies into childhood education.

Comparing children from Rudolf Steiner schools, who usually start learning to read from age seven, and children in state-run schools, who start learning to read at five, he found that the later learners caught up and matched the reading abilities of their earlier-reading counterparts by the time they were 11, or by Year 7.

Therefore, the previously unscientifically tested and widely held view that children in New Zealand should learn to read from age five, now appears contestable; Dr Suggate, in three years of studies, involving regular surveys of around 400 New Zealand children, found no statistical evidence of an advantage in reading from the earlier age of five.

"One theory for the finding that an earlier beginning does not lead to a later advantage is that the most important early factors for later reading achievement, for most children, are language and learning experiences that are gained without formal reading instruction," says Dr Suggate.

"Because later starters at reading are still learning through play, language, and interactions with adults, their long-term learning is not disadvantaged. Instead, these activities prepare the soil well for later development of reading."

“This research emphasises to me the importance of early language and learning, while de-emphasising the importance of early reading,” he says.

“In fact, language development is, in many cases, a better predictor of later reading, than early reading is. Secondly, this research should prompt educationalists, teachers and parents to reconsider what is important for children at age six or seven to learn,

Paediatricians and educationalists are now convinced, more than ever, that play is essential part of a child’s development as a whole person and is an important element in the happiness and well-being of each and every child. This has been borne out by numerous research studies and also advocated by the great educationalists such as Maria Montessori and Jean Piaget.

It is crucial that child playtime is not reduced in the kindergarten or pre-school stages and also not overwhelmed by screen time or early academic training. Let the children play and learn!

“Play is often talked about as if it were a relief from serious learning. But for children play is serious learning. Play is really the work of childhood.”  
– Fred Rogers

“Using data from the (ELCS), researchers concluded that preschool has a positive impact on reading and mathematics scores in the short-term and a negative effect on behaviour. While the positive academic impacts mostly fade away by the spring of the first grade, the negative effects persist into the later grades.”

Forcing education on children too early makes them resentful and combative. Children need to socialise and advance at their own pace.

“There is no evidence that such early instruction has lasting benefits, and considerable evidence that it can do lasting harm...If we do not wake up to the potential danger of these harmful practices, we may do serious damage to a large segment of the next generation...” (David Elkind, *Miseducation: Preschoolers at Risk* (New York: Knopf, 1997): 4, as quoted in Olsen, 2005).

“There is a large body of evidence indicating that there is little if anything to be gained by exposing middle-class children to early education... Those who argue in favour of universal preschool education ignore evidence that indicates early schooling is inappropriate for many four-year olds and that it may even be harmful to their development.” (Edward Ziglar, co-founder of Head Start and director of the Bush Center in Child Development and Social Policy at Yale University, *Formal Schooling for Four-Year-Olds? No*” in *Early Schooling: the National Debate*, ed. Sharon L. Kagan and Edward F. Zigler (New Haven, Conn.:Yale University Press, 1987, as quoted in Olsen, 2005)

### **Research shows those children who learn to read and write early will be:**

- Caught up to within a year or two
- Less creative
- Less engaged in their learning

- Less enthusiastic about school
- Less confident about themselves and their learning
- More susceptible to anxiety - especially in their teenage years
- More prone to suicidal thoughts and tendencies
- Earn less than their peers from age 30 onwards
- Much more likely to get into trouble with the law or be incarcerated
- More likely to be unemployed

So why would we do this if we know this is the outcome?

The answer is we are not going to fall into that trap of pushing children too far too soon.

And we are not alone - Ministry Officials I spoke to in South Korea realised they had made a huge mistake in their drive to achieve the highest Reading Writing and Maths standards in the world through direct instruction, drill and kill and massive learning loads.

Kids passed the tests but hated school, hated learning and lacked the Social Emotional skills the world desperately needs.

Emphasising Social-Emotional learning and Play-Based learning is not an easier path.

It requires far more engagement, planning, resourcing and interacting - but it is worth it.

Children learn best when they are engaged in activities geared to their developmental levels, prior experiences, and current needs. As they construct their ideas through play and hands-on activities that make sense to them, children's knowledge builds in a gradual progression that is solid and unshakable. They build a foundation of meaning that provides the basis for understanding concepts in language, literacy, math, science and the arts. In active learning, their capacities for language development, social and emotional awareness, problem solving, self-regulation, creativity, and original thinking develop, transforming them into effective learners.

This sums it up for us. As parents, we did not have anyone coming around saying, oh look your child is one year old and they are not walking yet. We knew with patience and support they would get there. We need to have the same attitude with reading, writing and maths.

We are not going to push our little ones towards false targets and damaging achievement goals.

We are going to focus on social-emotional learning through building the best and strongest relationships.

We are growing resilient, confident and creative kids - we are building learners for life.

## Additional Data Graphs:

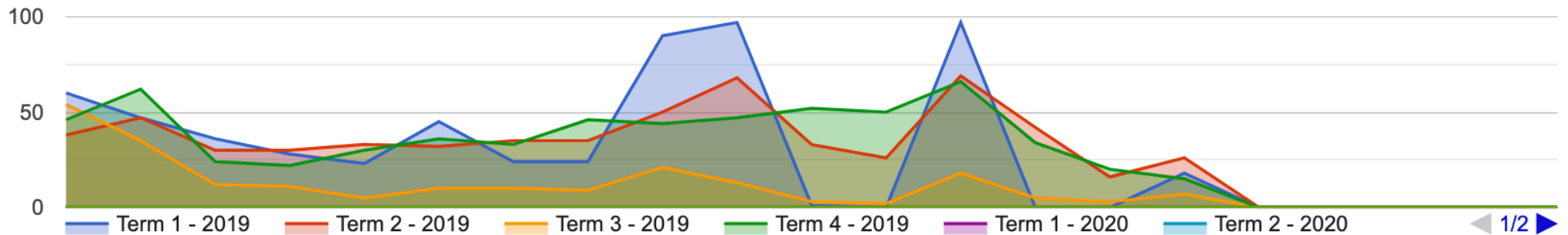
### DAILY 5: Reading

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Year	Term	Magenta	Red	Yellow	Blue	Green	Orange	Turq	Purple	Gold	2 Early	2 At	3 Early	3 At	Early 4	4 At	5 Early
2019	1	60 8.33% →60	47 6.53% →47	36 5% →36	28 3.89% →28	23 3.19% →23	45 6.25% →45	24 3.33% →24	24 3.33% →24	90 12.5% →90	97 13.47% →97	1 0.14% →1		97 13.47% →97			18 2.5% →18
2019	2	38 5.28% →38	47 6.53% →22→25	30 4.17% →21→9	30 4.17% →21→9	33 4.58% →24→9	32 4.44% →18→14	35 4.86% →23→12	35 4.86% →15→20	50 6.94% →7→43	68 9.44% →29→39	33 4.58% →31→2	26 3.61% →25→1	69 9.58% →26→43	42 5.83% →41→1	16 2.22% →16	26 3.61% →8→18
2019	3	54 7.5% →54	35 4.86% →10→25	12 1.67% →4→8	11 1.53% →7→4	5 0.69% →3→2	10 1.39% →4→6	10 1.39% →7→3	9 1.25% →4→5	21 2.92% →8→13	13 1.81% →3→10	3 0.42% →1→2	2 0.28% →2	18 2.5% →18	5 0.69% →5	3 0.42% →3	7 0.97% →7
2019	4	46 6.39% →46	62 8.61% →27→35	24 3.33% →15→9	22 3.06% →16→6	30 4.17% →22→8	36 5% →28→8	33 4.58% →26→7	46 6.39% →28→18	44 6.11% →16→28	47 6.53% →23→24	52 7.22% →37→15	50 6.94% →36→14	66 9.17% →16→50	34 4.72% →5→29	20 2.78% →9→11	15 2.08% →15

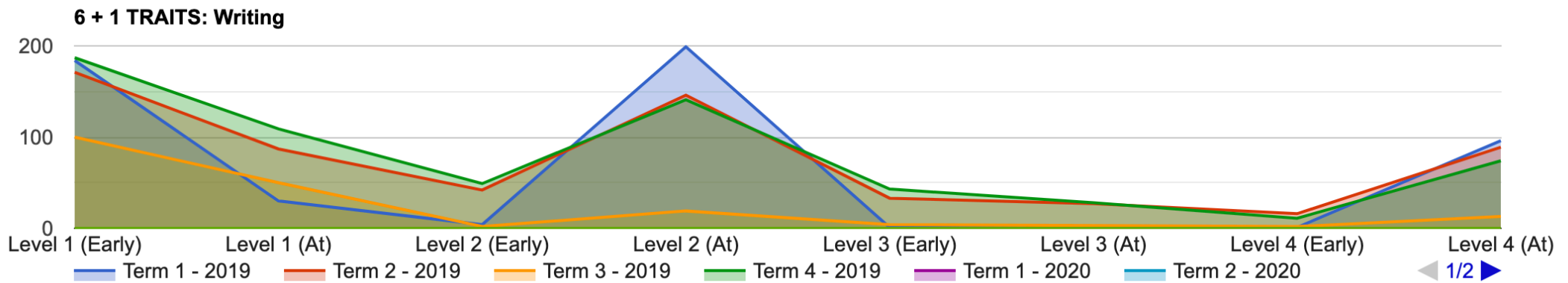
DAILY 5: Reading



# 6 + 1 TRAITS: Writing

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Year	Term	Level 1 (Early)	Level 1 (At)	Level 2 (Early)	Level 2 (At)	Level 3 (Early)	Level 3 (At)	Level 4 (Early)	Level 4 (At)
2019	1	184 25.56% →184	30 4.17% →30	4 0.56% →4	199 27.64% →199	1 0.14% →1		1 0.14% →1	96 13.33% →96
2019	2	171 23.75% →171	87 12.08% ↕37↔50	42 5.83% ↕7↔35	146 20.28% ↕5↔141	33 4.58% ↕23↔10	27 3.75% ↕23↔4	16 2.22% ↕14↔2	89 12.36% ↕5↔84
2019	3	100 13.89% →100	50 6.94% ↕10↔40	2 0.28% ↕1↔1	19 2.64% →19	4 0.56% →4	3 0.42% →3	2 0.28% →2	13 1.81% →13
2019	4	187 25.97% →187	109 15.14% ↕31↔78	49 6.81% ↕15↔34	141 19.58% ↕9↔132	43 5.97% ↕13↔30	28 3.89% ↕1↔27	11 1.53% →11	74 10.28% →74



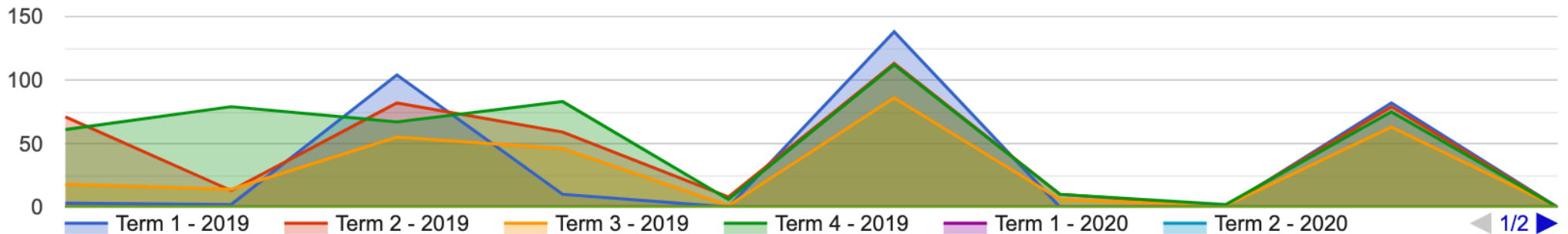
# Prime Maths

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Year	Term	Pre L1 Prime KA/B	Pre L1 Prime KA/B	L1 (Early) Prime 1A/B	L1 (At) Prime 1A/B	L2 (Early) Prime 1A/B	L2 (At) Prime 2A/B	L3 (Early) PRIME 3A	L3 (At) Prime 3B	L4 (Early) Prime 4A/B	L4 (At) Prime 4A/B					
2019	1	123 17.08% →123	3 0.42% →3	2 0.28% →2	104 14.44% →104	10 1.39% →10		138 19.17% →138			82 11.39% →82		24 3.33% →24		1 0.14% →1	
2019	2	121 16.81% →121	71 9.86% →26→45	13 1.81% →1→12	82 11.39% →13→69	59 8.19% →50→9	8 1.11% →6→1→1	113 15.69% →1→112	10 1.39% →10	1 0.14% →1	79 10.97% →13→66	5 0.69% →5	18 2.5% →2→16	5 0.69% →5	2 0.28% →2	
2019	3	114 15.83% →114	18 2.5% →3→15	14 1.94% →1→13	55 7.64% →55	46 6.39% →5→41	1 0.14% →1	86 11.94% →86	6 0.83% →6	1 0.14% →1	63 8.75% →63	5 0.69% →5	16 2.22% →16	5 0.69% →5		
2019	4	121 16.81% →121	61 8.47% →35→26	79 10.97% →62→17	67 9.31% →5→62	83 11.53% →21→62	6 0.83% →6	112 15.56% →1→111	10 1.39% →10	2 0.28% →2	75 10.42% →75	5 0.69% →5	18 2.5% →18			

Prime Maths



## **Addendum:**

### **Minister Hipkins' Thoughts on PISA International Testing Results and Future of Education:**

New Zealand 15-year-olds scored above the international average in each of the three subjects measured as part of the study – ranking eighth out of 36 for reading and seventh for science.

The score for maths, while still above the OECD average, was lower, ranking 22nd out of 37 OECD countries.

### **Education Minister Chris Hipkins says childrens' wellbeing and achievement go hand-in-hand.**

It's possible to argue from these numbers that we're largely holding our own, but when you look over a longer period the picture changes.

A series of PISA surveys has shown an overall decline among our 15-year-olds in academic achievement and standards over the last 20 years.

**While there is no one reason why we are seeing the decline, what stood out in the study was the close link between student wellbeing and achievement. It reinforced that disruptive behaviour, not just in New Zealand but across the OECD, is increasing, and that bullying is a persistent factor in lower performance, particularly in reading. This is set against a backdrop of unprecedented societal and technological change during that 20 years.**

New Zealand ranks at the top-end of the overall reading, maths and science results in the latest PISA report published by the OECD on Tuesday.

**We've known about the link between wellbeing and achievement for some time. Not just from education experts but from parents and students themselves. If there was any lingering doubt, it was dispelled last year during two big education summits that were attended**

**by thousands of New Zealanders. When asked the key question: what would make the education system better? The overwhelming response was "a greater focus on wellbeing". They were clear that achievement and wellbeing go hand in hand.**

So, as we roll out our comprehensive reforms, how are we applying our collective insights? I'll make the point up front that there's no one, single silver bullet. You can't turn around overnight what's been 20 years in the making. So the actions we're taking look out 30 years and involve a conveyor belt of coordinated programmes and policies that collectively will make the difference.

The first major lever we're pulling is to reset the environment schools operate in – the 30-year-old Tomorrow's Schools system. **The role of school boards will be refocused so that they will need to place as much emphasis on efforts to eliminate discrimination, stigma and bullying as they do on driving achievement.**

The reset also recognises that schools aren't the same. It sounds obvious, but the system hasn't been anywhere near flexible enough. Some schools want a light touch from government and others need closer and more tailored support. The changes will put resources where they're needed.

Progress maps will help teachers chart the progress of students under the Government's education reforms

**We're also well underway with work to ensure students make a year's worth of progress for a year's worth of teaching.** It involves building progress maps to enable teachers to know where students are at against a broad set of curriculum markers so that they know what to do next to build on that earlier learning.

**School**

**Western Heights School**

**KIWISPORT NOTE**

**Please modify the standard MoE note below for Kiwisport to match your school**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwisport funding of \$9393 (excluding GST). \$8792 of this funding was spent on employing a Kiwisport Activator through Sport Waitakere in a cluster with Henderson North Primary, Henderson School and Holy Cross School. The remaining balance of \$601 was put towards the cost of new sand for the sandpit for Athletics day. The number of students participating in organised sport increased from [xx% to yy%] of the school roll.