HUNTLY PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	1751
Principal:	Peta-Maree Parsonage
School Address:	25 Onslow Street, Huntly
School Postal Address:	P O Box 261, Huntly, 3740
School Phone:	07 828 7198
School Email:	office@huntlyprimary.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Mollie Gilmour	Chairperson	Elected	2019
Rina Pretorius	Principal	ex Officio	
Patricia Lowen	Parent Rep	Elected	2019
Gwen Thomas	Parent Rep	Elected	2019
Sia Tanaki	Parent Rep	Elected	2019
Tim Heal	Staff Rep	Elected	2019

Accountant / Service Provider: Education Services Ltd

HUNTLY PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2018

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Huntly Primary School

Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Heather Ayerst

Mollie Gilmour	Peta-Maree Parsonage
Full Name of Board Chairperson	Full Name of Principal
M. T. Gilmour	P Parsonage
Signature of Board Chairperson	Signature of Principal
30.05.19	30.5.19.
Date:	Date:

Huntly Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

	Notes	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Revenue				
Government Grants	2	1,863,214	1,809,058	1,879,116
Locally Raised Funds	3	95,052	66,850	99,312
Interest Earned		2,172	3,000	3,742
Gain on Sale of Property, Plant and Equipment		-	-	83
		1,960,438	1,878,908	1,982,253
Expenses				
Locally Raised Funds	3	46,604	26,180	53,172
Learning Resources	4	1,229,318	1,213,725	1,236,434
Administration	5	188,802	147,005	206,206
Finance Costs		1,255	570	1,125
Property	6	404,517	465,767	484,139
Depreciation	7	42,103	34,200	42,113
Loss on Disposal of Property, Plant and Equipment		2	-	258
		1,912,601	1,887,447	2,023,447
Net Surplus / (Deficit)		47,837	(8,539)	(41,194)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		47,837	(8,539)	(41,194)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

PKF Hamilton

Huntly Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual **2018** **$**	Budget (Unaudited) **2018** **$**	Actual **2017** **$**
Balance at 1 January	411,081	432,006	442,452
Total comprehensive revenue and expense for the year	47,837	(8,539)	(41,194)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	10,019	-	9,823
Equity at 31 December	468,937	423,467	411,081
Retained Earnings	468,937	423,467	411,081
Equity at 31 December	468,937	423,467	411,081

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

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Huntly Primary School
Statement of Financial Position
As at 31 December 2018

	Notes	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Current Assets				
Cash and Cash Equivalents	8	304,840	451,714	359,106
Accounts Receivable	9	90,667	55,845	79,969
GST Receivable		12,314	8,351	13,547
Prepayments		7,990	8,104	8,854
Inventories	10	6,676	6,848	6,925
Investments	11	-	-	10,699
Funds owed for Capital Works Projects	17	-	-	90
		422,487	530,862	479,190
Current Liabilities				
Accounts Payable	13	93,109	116,909	93,332
Revenue Received in Advance	14	1,328	4,386	1,218
Provision for Cyclical Maintenance	15	-	9,333	30,693
Finance Lease Liability - Current Portion	16	7,184	4,287	7,323
		101,621	134,915	132,566
Working Capital Surplus/(Deficit)		320,866	395,947	346,624
Non-current Assets				
Property, Plant and Equipment	12	184,162	136,165	172,282
		184,162	136,165	172,282
Non-current Liabilities				
Provision for Cyclical Maintenance	15	33,000	103,959	98,856
Finance Lease Liability	16	3,091	4,686	8,969
		36,091	108,645	107,825
Net Assets		468,937	423,467	411,081
Equity		468,937	423,467	411,081

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

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Huntly Primary School
Statement of Cash Flows
For the year ended 31 December 2018

	Note	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Cash flows from Operating Activities				
Government Grants		523,835	479,212	471,787
Locally Raised Funds		93,496	41,050	98,703
Goods and Services Tax (net)		1,233	-	(5,196)
Payments to Employees		(278,306)	(221,259)	(206,765)
Payments to Suppliers		(361,468)	(200,716)	(400,001)
Cyclical Maintenance Payments in the year		-	(23,100)	-
Interest Paid		(1,255)	(570)	(1,125)
Interest Received		2,418	3,000	3,402
Net cash from / (to) the Operating Activities		(20,047)	77,617	(39,195)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	83
Purchase of PPE (and Intangibles)		(50,795)	-	(36,169)
Proceeds from Sale of Investments		10,699	-	46,292
Net cash from / (to) the Investing Activities		(40,096)	-	10,206
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,019	-	9,823
Finance Lease Payments		(4,232)	-	(2,754)
Funds Administered on Behalf of Third Parties		-	-	11,610
Funds Held for Capital Works Projects		90	-	(4,681)
Net cash from Financing Activities		5,877	-	13,998
Net increase/(decrease) in cash and cash equivalents		(54,266)	77,617	(14,991)
Cash and cash equivalents at the beginning of the year	8	359,106	374,097	374,097
Cash and cash equivalents at the end of the year	8	304,840	451,714	359,106

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.

Huntly Primary School
Notes to the Financial Statements
For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Huntly 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 2018 to 31 December 2018 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".

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.

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

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

Classification of leases
The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

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.

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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
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 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.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

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 $250 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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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:

Building Improvements	15-40 years
Furniture and Equipment	5-15 years
Information and Communication	5 years
Motor Vehicles	5 years
Library Resources	8 years DV

Leased assets are depreciated over the life of the lease.

l) Intangible Assets
Software costs
Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under $1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

m) Impairment of property, plant, and equipment and intangible assets
The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets
Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

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The reversal of an impairment loss is recognised in the surplus or deficit.

n) Accounts Payable
Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

o) Employee Entitlements
Short-term employee entitlements
Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.
These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

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

• likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and

• the present value of the estimated future cash flows.

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

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

q) Funds Held in Trust
Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds
Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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

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

t) Financial Assets and Liabilities
The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

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

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

u) Borrowings
Borrowings are recognised at the amount borrowed. 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 the balance date.

v) Goods and Services Tax (GST)
The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

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

x) Services received in-kind
From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Operational grants	482,791	468,509	483,961
Teachers' salaries grants	1,016,517	1,026,717	1,067,286
Use of Land and Buildings grants	336,470	303,129	315,837
Resource teachers learning and behaviour grants	2,500	500	761
Other MoE Grants	24,936	10,203	11,271
	1,863,214	1,809,058	1,879,116

3. Locally Raised Funds

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

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Revenue			
Donations	2,041	850	2,569
Bequests & Grants	4,960	-	-
Activities	51,505	39,900	66,044
Trading	30,298	25,800	30,013
Fundraising	6,248	300	686
	95,052	66,850	99,312
Expenses			
Activities	19,315	5,080	25,636
Trading	25,203	21,100	27,105
Fundraising costs	2,086	-	431
	46,604	26,180	53,172
Surplus for the year Locally raised funds	48,448	40,670	46,140

4. Learning Resources

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Curricular	74,333	62,750	56,887
Library resources	7	250	144
Employee benefits - salaries	1,134,778	1,128,225	1,152,675
Staff development	20,200	22,500	26,728
	1,229,318	1,213,725	1,236,434

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5. Administration

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Audit Fee	4,239	4,324	4,324
Board of Trustees Fees	4,290	5,600	4,105
Board of Trustees Expenses	38,146	15,000	50,865
Communication	3,015	3,000	2,799
Consumables	10,519	8,500	9,315
Operating Lease	414	1,200	2,656
Other	24,125	25,400	27,455
Employee Benefits - Salaries	86,569	67,701	87,095
Insurance	7,705	6,500	7,812
Service Providers, Contractors and Consultancy	9,780	9,780	9,780
	188,802	147,005	206,206

6. Property

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Caretaking and Cleaning Consumables	10,040	8,200	7,791
Cyclical Maintenance Expense	(96,549)	16,700	17,267
Grounds	6,795	-	418
Heat, Light and Water	17,351	16,000	18,475
Rates	3,770	2,100	3,259
Repairs and Maintenance	22,513	20,000	22,485
Use of Land and Buildings	336,470	303,129	315,837
Security	1,694	3,700	3,913
Employee Benefits - Salaries	50,510	52,050	53,901
Consultancy And Contract Services	51,923	43,888	40,793
	404,517	465,767	484,139

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

7. Depreciation

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Building Improvements	4,896	3,951	4,865
Furniture and Equipment	14,995	9,864	12,146
Information and Communication Technology	8,074	6,157	7,582
Motor Vehicles	4,550	8,011	9,865
Leased Assets	7,863	4,657	5,734
Library Resources	1,725	1,560	1,921
	42,103	34,200	42,113

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8. Cash and Cash Equivalents

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Cash on Hand	13	-	13
BNZ 50637-00	8,219	451,714	66,892
BNZ Call Account	34,138	-	34,104
BNZ 001 - Depreciation	168,389	-	193,990
BNZ -002 Cyclical Maintenance	72,464	-	55,706
BNZ 50637 - 003 OSCAR	21,617	-	8,401
Cash equivalents for Cash Flow Statement	304,840	451,714	359,106

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

9. Accounts Receivable

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Receivables	3,133	321	1,913
Receivables from the Ministry of Education	23,015	-	18,657
Interest Receivable	94	377	340
Teacher Salaries Grant Receivable	64,425	55,147	59,059
	90,667	55,845	79,969
Receivables from Exchange Transactions	3,227	698	2,253
Receivables from Non-Exchange Transactions	87,440	55,147	77,716
	90,667	55,845	79,969

10. Inventories

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Stationery	781	1,001	601
Uniforms	5,895	5,847	6,324
	6,676	6,848	6,925

11. Investments

The School's investment activities are classified as follows:

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Current Asset			
Short-term Bank Deposits	-	-	10,699

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12. Property, Plant and Equipment

2018	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	25,198	-	-	-	(4,896)	**20,301**
Furniture and Equipment	79,295	46,217	-	-	(14,995)	**110,518**
Information and Communication Tech	22,810	5,718	-	-	(8,074)	**20,455**
Motor Vehicles	17,285	-	-	-	(4,550)	**12,735**
Leased Assets	14,244	1,690	-	-	(7,863)	**8,071**
Library Resources	13,450	360	(2)	-	(1,725)	**12,082**
Balance at 31 December 2018	172,282	53,985	(2)	-	(42,103)	**184,162**

2018	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Building Improvements	138,541	(118,240)	**20,301**
Furniture and Equipment	580,055	(469,537)	**110,518**
Information and Communication	138,125	(117,670)	**20,455**
Motor Vehicles	73,837	(61,102)	**12,735**
Leased Assets	23,933	(15,862)	**8,071**
Library Resources	88,802	(76,720)	**12,082**
Balance at 31 December 2018	1,043,293	(859,131)	**184,162**

2017	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	28,751	1,312	-	-	(4,865)	**25,198**
Furniture and Equipment	64,986	26,711	(258)	-	(12,146)	**79,295**
Information and Communication Tech	25,627	4,766	-	-	(7,582)	**22,810**
Motor Vehicles	25,270	1,880	-	-	(9,865)	**17,285**
Leased Assets	11,460	8,518	-	-	(5,734)	**14,244**
Library Resources	15,371	-	-	-	(1,921)	**13,450**
Balance at 31 December 2017	171,465	43,187	(258)	-	(42,113)	**172,282**

2017	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Building Improvements	138,541	(113,343)	**25,198**
Furniture and Equipment	543,683	(464,388)	**79,295**
Information and Communication	132,407	(109,597)	**22,810**
Motor Vehicles	73,837	(56,552)	**17,285**
Leased Assets	22,243	(7,999)	**14,244**
Library Resources	88,486	(75,036)	**13,450**
Balance at 31 December 2017	999,197	(826,915)	**172,282**

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13. Accounts Payable

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Operating creditors	5,345	46,840	12,834
Accruals	4,655	4,900	4,531
Capital accruals for PPE items	-	-	(1,725)
Employee Entitlements - salaries	64,425	55,147	59,059
Employee Entitlements - leave accrual	18,684	10,022	18,633
	93,109	116,909	93,332
Payables for Exchange Transactions	93,109	116,909	93,332
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	93,109	116,909	93,332

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Income in Advance	1,328	4,386	1,218
	1,328	4,386	1,218

15. Provision for Cyclical Maintenance

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Provision at the Start of the Year	129,549	96,592	112,282
Increase/(decrease) to the Provision During the Year	(96,549)	16,700	17,267
Provision at the End of the Year	33,000	113,292	129,549
Cyclical Maintenance - Current	-	9,333	30,693
Cyclical Maintenance - Term	33,000	103,959	98,856
	33,000	113,292	129,549

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:

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
No Later than One Year	7,184	4,287	7,323
Later than One Year and no Later than Five Years	3,091	4,686	8,969
	10,275	8,973	16,292

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17. Funds Owed (Held) for Capital Works Projects

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

	2018	Opening Balances $	Receipts from MoE $	Payments $	BOT Contribution/ (Write-off to R&M)	Closing Balances $
Hall & Toilet Block Upgrade	*completed*	90	-	(90)	-	-
Totals		90	-	(90)	-	-

Represented by:	
Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	-
	-

	2017	Opening Balances $	Receipts from MoE $	Payments $	BOT Contribution/ (Write-off to R&M)	Closing Balances $
Hall & Toilet Block Upgrade	*in progress*	7,019	20,852	13,923	-	90
Totals		7,019	20,852	13,923	-	90

18. 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.

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and Heads of Departments.

	2018 Actual $	2017 Actual $
Board Members		
Remuneration	4,290	4,105
Full-time equivalent members	0.17	0.14
Leadership Team		
Remuneration	600,933	612,913
Full-time equivalent members	7.41	7.00
Total key management personnel remuneration	605,223	617,018
Total full-time equivalent personnel	7.58	7.14

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

Principal

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

	2018 Actual $000	2017 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	130 - 140
Benefits and Other Emoluments	2 - 3	3 - 4
Termination Benefits	20	-

Other Employees

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

Remuneration $000	2018 FTE Number	2017 FTE Number
100 - 110	-	-
	0.00	0.00

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

20. 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:

	2018 Actual	2017 Actual
Total	$0	$30,000
Number of People	0	1

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21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: 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, 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.

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2018 (Capital commitments at 31 December 2017: nil).

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of laptops;

	2018 Actual $	2017 Actual $
No later than One Year	-	94
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	94

23. 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.

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24. Financial Instruments

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

Loans and receivables

	2018 Actual $	2018 Budget (Unaudited) $	2017 Actual $
Cash and Cash Equivalents	304,840	451,714	359,106
Receivables	90,667	55,845	79,969
Investments - Term Deposits	-	-	10,699
Total Loans and Receivables	395,507	507,559	449,774
Financial liabilities measured at amortised cost			
Payables	93,109	116,909	93,332
Borrowings - Loans	-	-	-
Finance Leases	10,275	8,973	16,292
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	103,384	125,882	109,624

25. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

26. Comparatives

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

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Chartered Accountants
& Business Advisers

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HUNTLY PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Huntly Primary School (the School). The Auditor-General has appointed me, Bernard Lamusse, using the staff and resources of PKF Hamilton Audit Ltd, 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 20, that comprise the statement of financial position as at 31 December 2018, 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 2018; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 May 2019. 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.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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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 arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 21 to 28, 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.

Bernard Lamusse
Director
PKF Hamilton Audit Ltd
On behalf of the Auditor-General
Hamilton, New Zealand

MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

Analysis of Variance Reporting

School Name:	Huntly Primary School	School Number:	1751

Strategic Aim:	To increase engagement and interaction with the curriculum by developing student agency & teacher efficacy. • Accelerate achievement for all students with a particular emphasis on Māori learners and others at risk of not achieving equitable outcomes. • Increase staff cultural competency & knowledge of Tikanga Māori supported by Critical Histories of Aotearoa • Raise student achievement in writing, reading and mathematics through deliberate acts of teaching. • Analyse student achievement data to target teaching programmes & accelerate learning in Literacy & Numeracy. • Identify & put systems in place to target the requirement of students with special needs and or abilities. • Develop reflective, self-directed learners who monitor their progress against Literacy & Numeracy progressions.
Annual Aim:	**Writing** • Improve teacher knowledge, and use, of strategies to increase student engagement and raise achievement. • Lead teachers to attend SEED workshops. • Assess, moderate & analyse achievement data against e-Asttle, literacy progressions & Curriculum progressions. • Deliberate Acts of Teaching (model, prompt, question, give feedback, tell, explain and direct). • Deliberate teaching of language features. • Peer teacher observation, gathering of student voice, reflection and peer-coaching. • Target Māori students and others at risk of not achieving equitable outcomes, as priority learners. • Increase teacher knowledge of Tikanga Māori & support Māori learners to make accelerated progress as Māori. • Identify and put systems in place to meet the requirements of students with special learning needs/abilities. **Focus: Increase achievement of Year 2, 7 and 8.** **Reading** • Raise student achievement in Reading - increase number of students achieving Above the expectations • Identify and monitor target groups within each class who are at risk of not achieving equitable outcomes – ensure accelerated progress for priority students. • Analyse and summarise data from running records, PROBE & PAT to ensure that teaching meets student need. • Deliberate teaching of language features. • Quick 60 Programme for junior students at risk of not achieving. • **Focus on accelerating progress for junior students & engaging and accelerating progress of Māori students.**

Mathematics:

• All students will make progress & achievement in relation to the curriculum expectations- those below will make accelerated progress.
• Assess & analyse student achievement data: Identify strengths & gaps in student knowledge & strategies.
• Build teacher capability (knowledge/strategies) & use of modelling books & Numeracy activities/games to engage students & reinforce understanding – strengthen school/whānau partnerships.
• Use deliberate acts of teaching. Model, prompt, question, feedback, tell, explain and give directions.
• Engage students in 5 Talk Moves to strengthen student discourse, increase student agency and reinforce understanding.
• Identify and put systems in place to meet requirements of students with special learning needs & special abilities
Target Māori student engagement & achievement in classroom teaching as priority learners.

Target:

Writing:
Year 2, 7 and 8 students
Reading:
Year 2, 4 and 5 students
Maths:
Year 5 and 8 students

Baseline Data:

Analysis of school-wide Writing data (OTJ's against the Writing Progressions) identified concerns across the school. The data shows that in November 2018 , 81 (39%)of students are achieving below or well below the expected level and 125 (61%)
There is a need to continue to build on the gains made in this aspect of school life. Generally achievement has shown improvement however there are specific cohorts which need to increase. There has been a large school wide focus on writing and we changed our writing programme to align with the curriculum.

END OF the YEAR 2018 WRITING DATA:

NUMBER OF STUDENTS - 206				%age WELL BELOW OR BELOW	%age AT OR ABOVE
WELL BELOW	BELOW	AT	ABOVE		
33	48	107	18	39%	61%

DATA ANALYSIS:

WHOLE SCHOOL -206 students
81 (39%) students achieved below and well below the expected level
128 (63%) students achieved at and above the expected level

MAORI STUDENTS - 164 students
58 (35%) students achieved below and well below the expected level
106 (65%) students achieved at and above the expected level

Students not included in this data:
Students who have not complete the first 40 weeks of their schooling (Year 0 to Year 1 students)

NUMBER OF MAORI STUDENTS - 164				%age WELL BELOW OR BELOW	%age AT OR ABOVE
WELL BELOW	BELOW	AT	ABOVE		
15	43	98	8	35%	65%

Analysis of school-wide Reading data (OTJ's against the Reading Progressions) identified concerns across the school. The data shows that in November 2018 , 62 (30%)of students are achieving below or well below the expected level and 141 (70%) at the expected level. There is a need to continue to build on the gains made in this aspect of school life. Generally achievement has shown improvement however there are specific cohorts which need to increase. There has been a large school wide focus on reading and we changed our writing programme to Non-fiction.

END OF YEAR 2018 READING DATA:

NUMBER OF STUDENTS 206				%age WELL BELOW OR BELOW	%age AT OR ABOVE
WELL BELOW	BELOW	AT	ABOVE		
20	45	106	35	30%	70%

NUMBER OF MAORI STUDENTS 164				%age WELL BELOW OR BELOW	%age AT OR ABOVE
WELL BELOW	BELOW	AT	ABOVE		
15	38	98	13	32%	68%

DATA ANALYSIS:

WHOLE SCHOOL -206 students

62 (30%) students achieved below and well below the expected level

141 (70%) students achieved at and above the expected level

MAORI STUDENTS - 164 students

53(32%) students achieved below and well below the expected level

111(68%) students achieved at and above the expected level

Students not included in this data:

Students who have not complete the first 40 weeks of their schooling (Year 0 to Year 1 students)

Analysis of school-wide Maths data (OTJ's against the Mathematics Progressions) identified concerns across the school. The data shows that in November 2018 , 69 (33%)of students are achieving below or well below the expected

level and 137 (67%) at the expected level. There is a need to continue to build on the gains made in this aspect of school life. Generally achievement has shown improvement however there are specific cohorts which need to increase..

END OF the YEAR 2018 MATHEMATICS DATA:

NUMBER OF STUDENTS - 206				%age WELL BELOW OR BELOW	%age AT OR ABOVE
WELL BELOW	BELOW	AT	ABOVE		
28	41	103	34	33%	67%

NUMBER OF MAORI STUDENTS - 164				%age WELL BELOW OR BELOW	%age AT OR ABOVE
WELL BELOW	BELOW	AT	ABOVE		
22	36	88	18	36%	64%

DATA ANALYSIS:

WHOLE SCHOOL -206 students

69 (33%) students achieved below and well below the expected level

137 (67%) students achieved at and above the expected level

MAORI STUDENTS - 164 students

58 (36%) students achieved below and well below the expected level

106 (64%) students achieved at and above the expected level

Students not included in this data:

Students who have not complete the first 40 weeks of their schooling (Year 0 to Year 1 students)

Actions *What did we do?*	Outcomes *What happened?*	Reasons for the variance *Why did it happen?*	Evaluation *Where to next?*
Literacy: • Teacher professional Inquiry: Effective classroom writing programmes. Identify deliberate teaching strategies to lift achievement & accelerate progress. • Staff peer observation (student voice). Assess effectiveness of teaching practice against SLO: Collaborative reflection, professional conversations and peer coaching. • Regular assessment/analysis of student achievement data - teacher observations, running records, PAT, PROBE, & OTJ • PLD established robust moderation practice / accurate analysis • Identified need for deliberate teaching of language features. • Focus on student agency: self & peer appraisal of progress against Learning Progressions self-reflection • Teacher/student collaboration to set goals to achieve accelerate progress for target students • Targeted Yr 0-1. Integration of Reading/Writing programme • Graphed & tracked schoolwide literacy data at 6 mthly intervals, monitored individual student progress. • Target students, not meeting expected outcomes identified each term & placed in 3 tiered target circles • IEPs for target students reviewed & modified for max effect. • MOE Support agencies, GSE severe behaviour team, RTLB, SLT, CDC	Whole School By the end of 2018: **Writing:** 61% of total students are At or Above the expected level. 65% of Māori students are At or Above the expected level. The revised approach made a positive impact on many areas of the school including our target students: Year 2, 3 and 7 students. Boys achieving At/Above was 27% below target. With targeted teaching the acceleration students achieving Below the expectation are making steady progress with support which includes in-class T.Aide support, small group intervention and Quick 60 remedial groups. Whole School By the end of 2018: **Reading:** 70% of total students are at or above the expected level. 30% of Maori students are At or Above the expected level. The more focussed teaching produced a more confident attitude in the students but the struggle was to convert the confidence into competence. The revised approach made a positive impact on many areas of the school including our target students ,Year 2,3 and 4	Lead teachers in literacy attended writing moderation workshops to ensure robustness & accuracy of moderation process. All staff attended PLD on literacy & autism to further develop teacher capability, language development & literacy skills. Data shows high levels of transience and students enrolling with low literacy levels have impacted on literacy targets. A focus on increasing capability in teaching writing strategies & language features is reflected in improved achievement in writing for girls. An Accelerated Learning in Literacy Programme for students , who made accelerated progress. Through deliberate acts of teaching based on quality assessment we have seen an increase is student agency. Robust moderation and analysis of school-wide achievement data. We implement targeted learning programmes to raise achievement of those working below expectation, with a special focus on Māori & girls. Use of Google Docs has further engaged students. A teacher inquiry into developing effective writing programmes & increased student agency by students becoming increasingly self-reflective has raised achievement & teacher awareness of the need for deliberate acts of teaching.	We have seen some change in achievement in all curriculum areas and although there has been some reduction in achievement levels, it is noteworthy that in all curriculum areas, the majority of students who have been at school longer than 6 months are working At or Above the expected level. Based on the levels, it is evident that high transience has an effect on student engagement and achievement. It is noteworthy that achievement in maths is now not as strong as our achievement in Reading and Writing. **Next Steps**: • Build teacher capacity to integrate their knowledge of student identity, language and culture into teaching practice and programmes of learning – Manaakitanga. • Develop ability in knowing & understanding how to bring about change in Māori student achievement and address barriers in learning. • Understanding, how to bring about change in Māori student achievement and address barriers in learning. • SEED successful Literacy programme Teacher Inquiry (Alison Crookes). **Literacy:** • Increase teacher effectiveness in teaching writing features PLD coaching/modelling • Collect & analyse e-asTTle data - measure against Literacy Progressions & curriculum expectation • Identify target students. Set & review targeted leaning outcomes, analyse variance & set next steps (reflected in literacy plans). • Reassess target students each term. Target students, just below expected levels will join

• Targeted students just below writing progressions received intervention T.A modified Pfs intervention for students identified with HLN. • Quick 60 Reading Recovery Programme • Board fund additional T.A hrs for severe behaviour/ learning needs. • Full staff pd in Critical Histories of Atearoa • Snr students use Google Docs Aps, Read Theory, STEPS to support literacy & spelling class programmes. **Mathematics:** • Teacher inquiry into developing student efficacy – student discourse through use of 5 talk moves • Data from gloss, JAM, PAT used to identify need for deliberate teaching of strategies & knowledge • All students individual maths data is recorded against progressions & progress tracked at 6 mthly intervals. • Data used to identify target students & level of intervention needed through Numeracy CAAP. IEPS designed & monitored • ORRS & Board funded Teacher Aides support daily numeracy programme for students with high learning & behaviour needs. • SENCO & classroom teachers collaborated with GSE to support classroom programmes & develop behaviour modification programmes.	With the Quick 60 programme in the junior school 25% more boys are At or Above the expected level. Whole School By the end of 2018: **MATHS:** 67% of total students are at or above the expected level. 64% of Maori students are At or Above the expected level. 25% of students achieving below expected levels, are achieving At in some domains, but require consolidation of strategies & knowledge. By collecting data regularly showed the need for urgency. The data showed lower/slower progress Our target students Year 4 made great progress but the Year 7 girls showed no or very little progress and we still have 7 girls working below the expected level.	Robust moderation and analysis of school-wide achievement data. We implement targeted learning programmes to raise achievement of those working below standard, with a special focus on Māori & girls. Use of Google Docs has further engaged students. A teacher inquiry into developing effective writing programmes & increased student agency by students becoming increasingly self-reflective has raised achievement & teacher awareness of the need for deliberate acts of teaching. **Reading:** The use of Reading Eggs, STEPS; Read Theory & Google Aps has strengthened classroom programmes & developed knowledge of phonics and spelling patterns. Collaborative learning engaged senior students in literacy learning tasks. A focus on deliberate teaching of reading strategies and language features across the school has made a difference to achievement. A focus in Yr 0-1 on teaching phonetics & reading strategies resulted in an increase in student achievement in the first 2 years at school. A teacher aide within each class supports learning programmes & supports priority students. Regular liaison with whānau has resulted in some improvement in parent engagement re students' home reading but is still an identified issue.	• Monitor Yr. 0 –Yr. 1 and students entering school with low literacy levels, & target students who have shown min progress in past year at 3mthly assessment checkpoints • Identified 6yr olds attend Quick 60. Students with HLN receive individual literacy programme supported by TA • Assess whether current literacy programme & teaching of language features is accelerating progress for target students - modify teaching strategies and IEPs if not meeting need. • Deliberate teaching of language features: DATS, model, prompt question, give feedback, tell, explain & give directions. • Teachers peer observe, video & gather student voice to reflect on & gauge effectiveness of writing programmes. Teachers self-reflect & co-construct lessons & analyse effectiveness. • Engage staff in cultural competency & Literacy workshops to collaboratively modify practice in order to achieve improved outcomes. Utilise all Mentor & RTLB, SLT & GSE colleagues. **Mathematics:** • Deliberate Acts of Teaching are now required to accelerate students from achieving At expectation to Above. • Regular monitoring of schoolwide achievement through JAM, GLOSS & PAT Maths assessments to identify strengths and weaknesses. • Analyse achievement data to guide teaching programmes to meet needs. • Track & monitor students at risk of not achieving expected outcomes Review target students IEPs each term.

		Close liaison with RTLB, Speech & Language and GSE supports SENCO & teaching staff/parents to form wrap around programmes for HLN students. **Mathematics:** An area of strength has been the use of modelling books & an increased focus on developing the 5 Talk Moves to elicit meaningful student dialogue. We have focused on developing students' ability to reflect on their justification/choice of most effective strategies to develop student agency & facilitate collaborative discussion. Regular and robust assessment using PAT, Gloss, IKAN and JAM provides accurate data, and is used to guide teaching practice. Mathletics supports Numeracy practice activities and games to reinforce concepts. Progress of target students is monitored to ensure teaching meets student need through the use of flexible grouping and Individual Education Plan targets. Peer teacher observations, videoing, gathering student voice and analysis of gathered data helped teachers reflect on the effectiveness of teaching practice and questioning skill	• T. Aide supports grp teaching to help accelerate progress for target students • Develop problem solving strategies across all maths domains • Monitor progress of students with special abilities in Maths. • Develop student agency through students self-monitoring progress against Numeracy expectations. Skills & strategies to accelerate student achievement from St 6 to 7. • Utilise 5 talk moves to elicit meaningful student discourse. • Focus on implementation of Numeracy Project guidelines. Teaching, Practice & Games – strategic use of numeracy games to elicit conversation & reinforce strategies & knowledge • Utilise google site: home maths activities to engage whānau. • Focus on Māori student achievement.
Planning for next year:			

Mathematics:
• Focus on strategic Mathematics planning and teaching utilising Numeracy Project planning tools. Incorporate Numeracy games and activities on a daily basis in targeted (flexible) Maths teaching groups to complement Mathletics and on-line challenges to support daily lessons.
• Strategic use of modelling books & problem solving. Weekly reflection of effectiveness of teaching during weekly staff meetings.
• Planning incorporates use of 5 Talk Moves to develop student mathematical discourse
Literacy:
• Accelerate learning for all students in literacy with a particular emphasis on Māori learners and others at risk of not achieving equitable outcomes by building teacher knowledge and effective use of high interest writing programmes targeted to meet individual learning needs
• Accelerating Learning in Literacy. Two teachers work with one group of 5 students each. • Upskill staff in accelerating progress in writing through attending Literacy PLD – interschool support and observations. Collaborative literacy planning with neighbouring schools.
• Monitor Boys' progress in writing to ensure they continue to make accelerated progress • Build teacher capacity to integrate their knowledge of student identity, language and culture into teaching practice and programmes of learning through Cultural competency. Integrate knowledge developed through 2018 Critical Histories pld.
• Utilise Quick 60 teacher to provide targeted literacy support for Junior students working below expectation and HLN students.
• Utilise DATS & Reading theory.
School-wide planning:
• Develop capability to know and understand how to bring about change in Māori student achievement and address barriers to learning.
• Increase engagement and interaction with curriculum thorough deliberate focus on growing student agency and teacher efficacy.
• Develop school-wide culture of self-agency. Teachers initially model daily action & expectations for student in order to become self-directed, future- focused learners who demonstrate ownership for their own achievement and improvement.
• Intensively target students who are just below the expected level to achieve accelerated progress – focus on Māori and Boys progress in writing and girls in Maths
• Target student working at the expected level to see a shift in their achievement to achieve above expected curriculum levels.
• Deputy Principal to teach Quick 60 reading recovery and Acceleration writing programme daily, to target students in order to accelerate progress in literacy.
• Board funding: Teacher aide support to support target student learning programmes
• RTLB support for High learning needs.
• Sports Waikato – Sports Energize partnership – healthy eating, healthy exercise programme to develop healthy bodies and minds.
Physical Education Curriculum implementation
• 2018 focus on PLD in developing learner agency/student voice
TARGET GROUPS
WRITING: Year 2, Year 7 and Year 8
READING: Year 2, Year 4 and Year 5
MATHS: Year 2, Year 7 and Year 8

Kiwi Sport Funding Report 2018

Huntly Primary School enjoys the flexibility of make our own spending decisions thanks to Kiwi Sport funding.

This year we have once again enjoyed increased student participation in sports due to the purchasing of new sports equipment and being able to subsidize costs for whole school swimming at the local pool complex for a longer period of time. We also have been able to participate in a after school miniball programme. Our funds were used in these areas.

Sheree McGaughran
Executive Officer