

HENDERSON NORTH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1308
Principal:	Irene Ogden
School Address:	Norval Road, Henderson
School Postal Address:	14 Norval Road, Henderson, Waitakere, 0610
School Phone:	09 838 8229
School Email:	tharris@hns.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Julie Ann Thumath	Chairperson	Elected	Jun 2022
Irene Ogden	Principal	ex Officio	
Anita Sarich	Parent Rep	Elected	Jun 2022
Delia Wilkinson	Parent Rep	Elected	Jun 2022
Sona Chawla	Staff Rep	Elected	Jun 2022
Ronald Crawford	Other	Elected	Jun 2022
Brent Reihana	Other	Elected	Jun 2022

Accountant / Service Provider: Education Services Ltd

HENDERSON NORTH SCHOOL

Annual Report - For the year ended 31 December 2020

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Henderson North School

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Julie Ann Thurmond
Full Name of Board Chairperson

Irene Ogden
Full Name of Principal

[Signature]
Signature of Board Chairperson

[Signature]
Signature of Principal

30.6.2021
Date:

30.6.2021
Date:

Henderson North School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,513,810	3,328,963	3,234,466
Locally Raised Funds	3	56,644	16,700	246,585
Interest income		7,823	7,000	11,390
		<u>3,578,277</u>	<u>3,352,663</u>	<u>3,492,441</u>
Expenses				
Locally Raised Funds	3	11,477	20,100	58,473
Learning Resources	4	2,401,489	2,237,552	2,113,173
Administration	5	165,144	163,728	168,234
Finance		2,408	2,100	2,460
Property	6	932,602	886,404	874,335
Depreciation	7	93,319	40,500	72,958
Loss on Disposal of Property, Plant and Equipment		-	500	16,155
		<u>3,606,439</u>	<u>3,350,884</u>	<u>3,305,788</u>
Net Surplus / (Deficit) for the year		(28,162)	1,779	186,653
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(28,162)</u>	<u>1,779</u>	<u>186,653</u>

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

Henderson North School
Statement of Changes in Net Assets/Equity
 For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		970,490	715,837	783,837
Total comprehensive revenue and expense for the year		(28,162)	1,779	186,653
Equity at 31 December	23	942,328	717,616	970,490
Retained Earnings		942,328	717,616	970,490
Equity at 31 December		942,328	717,616	970,490

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.

Henderson North School
Statement of Financial Position
As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	73,133	80,360	226,467
Accounts Receivable	9	149,846	118,585	113,048
GST Receivable		6,279	7,107	35,059
Prepayments		3,187	559	2,959
Inventories	10	4,011	4,455	4,931
Investments	11	307,413	292,106	299,668
Funds owed for Capital Works Projects	17	24,132	-	81,461
		<u>568,001</u>	<u>503,172</u>	<u>763,593</u>
Current Liabilities				
Accounts Payable	13	176,978	124,208	280,050
Revenue Received in Advance	14	-	11,424	31,843
Finance Lease Liability - Current Portion	16	14,379	21,520	13,251
		<u>191,357</u>	<u>157,152</u>	<u>325,144</u>
Working Capital Surplus/(Deficit)		376,644	346,020	438,449
Non-current Assets				
Property, Plant and Equipment	12	607,331	435,721	592,271
		<u>607,331</u>	<u>435,721</u>	<u>592,271</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	14,325	54,000	54,000
Finance Lease Liability	16	27,322	10,125	6,230
		<u>41,647</u>	<u>64,125</u>	<u>60,230</u>
Net Assets		<u>942,328</u>	<u>717,616</u>	<u>970,490</u>
Equity		<u>942,328</u>	<u>717,616</u>	<u>970,490</u>

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

Henderson North School
Statement of Cash Flows
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		905,529	760,422	716,509
Locally Raised Funds		24,801	16,700	327,038
Goods and Services Tax (net)		28,780	-	(27,952)
Payments to Employees		(614,737)	(454,124)	(453,531)
Payments to Suppliers		(372,253)	(305,819)	(266,150)
Cyclical Maintenance Payments in the year		(61,900)	-	-
Interest Paid		(2,408)	(2,100)	(2,460)
Interest Received		7,059	7,000	9,970
Net cash from/(to) Operating Activities		(85,129)	22,079	303,424
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(104,105)	(46,500)	(184,448)
Purchase of Investments		(7,745)	-	(7,562)
Net cash from/(to) Investing Activities		(111,850)	(46,500)	(192,010)
Cash flows from Financing Activities				
Finance Lease Payments		(13,684)	-	(10,347)
Funds Held for Capital Works Projects		57,329	-	20,619
Net cash from/(to) Financing Activities		43,645	-	10,272
Net increase/(decrease) in cash and cash equivalents		(153,334)	(24,421)	121,686
Cash and cash equivalents at the beginning of the year	8	226,467	104,781	104,781
Cash and cash equivalents at the end of the year	8	73,133	80,360	226,467

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

Henderson North School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Henderson North School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. 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 2020 to 31 December 2020 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 and Training Act 2020 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.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward 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 (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

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.

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.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	20-40 years
Furniture and equipment	5-10 years
Information and communication technology	3-5 years
Library resources	8 years
Leased assets held under a Finance Lease	Term of Lease

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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

o) 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.

p) 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).

q) Financial Instruments

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 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' 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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

t) Services received in-kind

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

2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	766,855	679,228	623,763
Teachers' Salaries Grants	1,865,595	1,850,000	1,760,995
Use of Land and Buildings Grants	731,035	718,541	711,486
Resource Teachers Learning and Behaviour Grants	643	2,000	1,522
Other MoE Grants	122,070	79,194	92,746
Other Government Grants	27,612	-	43,954
	<u>3,513,810</u>	<u>3,328,963</u>	<u>3,234,466</u>

The school has opted in to the donations scheme for this year. Total amount received was \$59,400.

Other MOE Grants total includes additional COVID-19 funding totalling \$9,883 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	3,300	-	15,569
Activities	9,682	3,700	64,297
Trading	11,767	12,000	11,945
Fundraising	31,895	1,000	154,774
	<u>56,644</u>	<u>16,700</u>	<u>246,585</u>
Expenses			
Activities	1,386	9,100	48,172
Trading	10,091	10,500	10,301
Fundraising (Costs of Raising Funds)	-	500	-
	<u>11,477</u>	<u>20,100</u>	<u>58,473</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>45,167</u>	<u>(3,400)</u>	<u>188,112</u>

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	76,564	70,275	49,862
Library Resources	4,006	7,000	5,772
Employee Benefits - Salaries	2,318,312	2,155,277	2,052,428
Staff Development	2,607	5,000	5,111
	<u>2,401,489</u>	<u>2,237,552</u>	<u>2,113,173</u>

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,466	6,500	6,278
Board of Trustees Fees	2,655	3,000	2,725
Board of Trustees Expenses	1,550	2,500	2,332
Communication	3,157	3,540	3,722
Consumables	11,566	17,900	16,454
Other	6,066	11,594	14,574
Employee Benefits - Salaries	114,454	99,528	102,900
Insurance	5,430	5,366	5,449
Service Providers, Contractors and Consultancy	13,800	13,800	13,800
	<u>165,144</u>	<u>163,728</u>	<u>168,234</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	54,020	51,300	52,676
Cyclical Maintenance Expense	22,225	6,750	6,750
Grounds	11,700	17,594	21,398
Heat, Light and Water	20,675	24,000	25,419
Rates	114	100	96
Repairs and Maintenance	38,440	17,200	7,505
Use of Land and Buildings	731,035	718,541	711,486
Security	2,300	1,600	2,020
Employee Benefits - Salaries	52,093	49,319	46,985
	<u>932,602</u>	<u>886,404</u>	<u>874,335</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	16,946	9,393	16,921
Furniture and Equipment	44,751	15,659	28,209
Information and Communication Technology	7,923	5,460	9,836
Leased Assets	20,159	8,582	15,459
Library Resources	3,540	1,406	2,533
	<u>93,319</u>	<u>40,500</u>	<u>72,958</u>

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	300	300	300
Bank Current Account	72,019	79,247	225,353
Bank Call Account	814	813	814
Cash and cash equivalents for Statement of Cash Flows	<u>73,133</u>	<u>80,360</u>	<u>226,467</u>

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

Of the \$73,133 Cash and Cash Equivalents \$15,959 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	15,791	-
Interest Receivable	764	387	1,806
Teacher Salaries Grant Receivable	149,082	102,407	111,242
	<u>149,846</u>	<u>118,585</u>	<u>113,048</u>
Receivables from Exchange Transactions	764	16,178	1,806
Receivables from Non-Exchange Transactions	149,082	102,407	111,242
	<u>149,846</u>	<u>118,585</u>	<u>113,048</u>

10. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	4,011	4,455	4,931
	<u>4,011</u>	<u>4,455</u>	<u>4,931</u>

11. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	307,413	292,106	299,668
Total Investments	<u>307,413</u>	<u>292,106</u>	<u>299,668</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements	271,469	2,364	-	-	(16,946)	256,887
Furniture and Equipment	262,478	58,903	-	-	(44,751)	276,630
Information and Communication Technology	14,174	3,409	-	-	(7,923)	9,660
Leased Assets	25,067	39,705	-	-	(20,159)	44,613
Library Resources	19,084	3,997	-	-	(3,540)	19,541
Balance at 31 December 2020	592,272	108,378	-	-	(93,319)	607,331

The net carrying value of equipment held under a finance lease is \$44,613 (2019: \$25,067)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	468,561	(211,674)	256,887
Furniture and Equipment	625,186	(348,556)	276,630
Information and Communication Technology	96,357	(86,697)	9,660
Leased Assets	85,910	(41,297)	44,613
Library Resources	65,450	(45,909)	19,541
Balance at 31 December 2020	1,341,464	(734,133)	607,331

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	288,388	-	-	-	(16,921)	271,467
Furniture and Equipment	98,303	192,384	-	-	(28,209)	262,478
Information and Communication Technology	16,725	7,286	-	-	(9,836)	14,175
Leased Assets	33,410	10,094	(2,978)	-	(15,459)	25,067
Library Resources	26,495	8,299	(13,177)	-	(2,533)	19,084
Balance at 31 December 2019	463,321	218,063	(16,155)	-	(72,958)	592,271

The net carrying value of equipment held under a finance lease is \$25,067 (2018: \$33,410)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	466,197	(194,730)	271,467
Furniture and Equipment	566,283	(303,805)	262,478
Information and Communication Technology	92,948	(78,773)	14,175
Leased Assets	69,790	(44,723)	25,067
Library Resources	61,452	(42,368)	19,084
Balance at 31 December 2019	1,256,670	(664,399)	592,271

13. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	11,518	18,909	155,547
Accruals	4,866	-	6,278
Employee Entitlements - Salaries	149,082	102,407	111,242
Employee Entitlements - Leave Accrual	11,512	2,892	6,983
	<u>176,978</u>	<u>124,208</u>	<u>280,050</u>
Payables for Exchange Transactions	176,976	124,208	280,050
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>176,976</u>	<u>124,208</u>	<u>280,050</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Other	-	11,424	31,843
	<u>-</u>	<u>11,424</u>	<u>31,843</u>

15. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	54,000	47,250	47,250
Increase to the Provision During the Year	6,749	6,750	6,750
Adjustment to the Provision	15,476	-	-
Use of the Provision During the Year	(61,900)	-	-
Provision at the End of the Year	<u>14,325</u>	<u>54,000</u>	<u>54,000</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	14,325	54,000	54,000
	<u>14,325</u>	<u>54,000</u>	<u>54,000</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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	17,305	21,520	13,251
Later than One Year and no Later than Five Years	29,630	10,125	6,230
	<u>46,935</u>	<u>31,645</u>	<u>19,481</u>

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:

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Block 2&3 MLE AMS	<i>in progress</i>	(76,892)	102,000	(45,417)	-	(20,309)
Toilets/Cloak Bays	<i>in progress</i>	-	15,959	-	-	15,959
Drainage	<i>completed</i>	30	-	(30)	-	-
Block 1,2,3 Spouting	<i>completed</i>	(4,599)	6,599	(2,000)	-	-
SIP	<i>in progress</i>	-	-	(19,307)	-	(19,307)
LSC Project	<i>in progress</i>	-	-	(475)	-	(475)
Totals		(81,461)	124,558	(67,229)	-	(24,132)

Represented by:

Funds Held on Behalf of the Ministry of Education	15,959
Funds Due from the Ministry of Education	(40,091)
	(24,132)

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Block 2&3 MLE AMS	<i>in progress</i>	-	-	(76,892)	-	(76,892)
Drainage	<i>in progress</i>	-	-	30	-	30
Block 1,2,3 Spouting	<i>in progress</i>	-	-	(4,599)	-	(4,599)
Totals		-	-	(81,461)	-	(81,461)

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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,655	2,725
Full-time equivalent members	0.10	0.46
<i>Leadership Team</i>		
Remuneration	351,687	327,277
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>354,342</u>	<u>330,002</u>
Total full-time equivalent personnel	<u>3.10</u>	<u>3.46</u>

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:

	2020 Actual \$000	2019 Actual \$000
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	140 - 150	140-150
Benefits and Other Emoluments	4 - 5	0-10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	-	-
	<u>0.00</u>	<u>0.00</u>

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:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2020 (Capital commitments at 31 December 2019: nil).

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2020 Actual \$	2019 Actual \$
No later than One Year	1,040	1,869
Later than One Year and No Later than Five Years	-	1,040
Later than Five Years	-	-
	<u>1,040</u>	<u>2,909</u>

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.

24. 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	73,133	80,360	226,467
Receivables	149,846	118,585	113,048
Investments - Term Deposits	307,413	292,106	299,668
Total Financial assets measured at amortised cost	<u>530,392</u>	<u>491,051</u>	<u>639,183</u>

Financial liabilities measured at amortised cost

Payables	176,978	124,208	280,050
Finance Leases	41,701	31,645	19,481
Total Financial Liabilities Measured at Amortised Cost	<u>218,679</u>	<u>155,853</u>	<u>299,531</u>

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.

Analysis of variance: Effective Pedagogy

School name: **Henderson North School (1308) - 2020**

Focus: Effective Pedagogy			
Strategic Aim: Review processes and procedures and ensure consistency throughout. Enhance teaching and learning practices across the school.			
Baseline data:			
Literacy			
<ul style="list-style-type: none"> Our first school wide goal for 2020 was for 65% (reading) and 60% (writing) of students or more to be at or above their national curriculum expectation by the end of the year. <p>End of year data showed that:</p> <ul style="list-style-type: none"> Reading: whole school achievement was 34.07% at or above National Curriculum Expectations and a further (15.93%) of students achieved one level below their National Curriculum Expectation. Maori and Pasifika achievement results at or above National Curriculum Expectation were a little lower than the whole school at (30.65%) and (29.91%) but these are very similar. Writing: Whole school achievement was 46.46% at or above National Curriculum Expectation. Maori achievement data showed that 38.46% of students achieved at or above expectations and Pasifika achievement was slightly higher at 44.76% at or above National Curriculum Expectation. The data shows achievement levels of children in 2020-literacy, has dropped when compared to 2019. Our second goal was to accelerate learning of targeted learners so that at least 50% of them reached at or above national expectations for their age. The evidence shows that in: <ul style="list-style-type: none"> Reading: in 2020, 11% of target learners reached their National Curriculum Expectation, with 17 % falling short by 1 or 2 sublevels. Writing: 12.20% of target students reached at or above National Curriculum Expectation, with 53.66% falling short by just 1 or 2 sublevels. 			
Numeracy			
<ul style="list-style-type: none"> Our first school wide goal for 2020 was for 75% of students or more to be at or above math curriculum expectation by the end of the year. End of year data showed that 56.72 % of all students achieved at or above expectation. Of Maori students, data showed 48.78% achieved at or above curriculum Expectation and Pasifika student results showed (54.24%) achieved at or above expectation. Boys outscored girls with 60.68% at or above compared to girls who scored 52.71%. Our second goal was to accelerate learning of targeted learners so that at least 50% of them reached National Curriculum Expectation for their age. Data showed that 13.64% of our mathematics target group achieved at or above expectations at the end of the year. 			
Target:			
<ul style="list-style-type: none"> To develop effective teaching and learning strategies to improve engagement. Through this effective pedagogy, we will achieve our goal of at least 75% numeracy, 70% writing and 75% reading at or above Curriculum expectations. The refinement of our pedagogical practice will also allow us to accelerate target students' learning so that 50% at target students meet their achievement expectation. 			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
1. Continued to refine what effective pedagogy means at HNS.	<ul style="list-style-type: none"> HNS effective pedagogy is being used to influence all areas of the curriculum and is used as part of our appraisal process. 	<ul style="list-style-type: none"> Impact varies according to the experience of our teachers, and also new teachers to the school. 	Continue implementing effective pedagogy through COL . WAPA 2020 DMIC and MOE funded literacy PD

<p>2. Continue to engage in professional development to refine our definition of effective pedagogy for HNS.</p>	<p>Professional development that has taken place this year are in the areas of:</p> <p><u>Literacy</u> - Write that Essay- MOE funding- through Zoom meetings and In Class Support</p> <p><u>DMIC</u> -Massey University</p> <p><u>STEAM</u> - WAPA 2020</p> <p><u>MASAM</u>- WAPA 2020</p> <ul style="list-style-type: none"> ● One expectation we continue to have difficulty meeting is the provision of release time to observe current practice in the classroom, 	<ul style="list-style-type: none"> ● Covid has had a huge impact on the amount of PD planned for and then received. ● What we did manage to implement has resulted in common goals, common language, practise within the school, especially the leadership team.e.g. DMIC, Write that Essay ● Teachers are coming on board now but this rate is slow due to release funding, time, impact of covid. ● Some areas are moving faster than others e.g. Literacy, ● As a result of covid much individual professional development revolved around technology to provide online learning to students. <p>As moderation becomes more effective so does consistency especially in the area of OTJ's which can be seen in data compared to 2017.especially in writing.</p>	<p>We have evaluated our appraisal process and have included links to our effective pedagogy vision, as well as to the PTS.</p> <ul style="list-style-type: none"> ● Literacy and Numeracy leaders will continue working together to assess our current practice against this vision and draw a plan to develop effective pedagogy in 2021. ● The new plan will become a strategic focus in our Charter. ● We will continue to ensure release and support for teachers and leaders to work together is provided, to ensure this process is collaborative, and progresses at a steady pace. ● The plan continues to include PD for all staff and includes BT's and their mentors ● We also will continue to hold regular leadership meetings to reflect on progress, review the plan and draw next steps. ● It is important this process builds on the progress we have achieved recently like: <ul style="list-style-type: none"> ✓ modelling tools ✓ Formative assessment ✓ Student voice ✓ Active learning ● See attached Effective Pedagogy strategic plan.
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Effective Pedagogy Plan 2020

Personalisation	Curiosity and Creativity	Possibility	Experiences	Community	Professionalism
<i>As a HNS teacher, I am committed to modelling and encouraging:</i>					
<i>personalising teaching and learning.</i>	<i>engaging children's curiosity and creativity.</i>	<i>creating a climate of possibility.</i>	<i>learning through experience.</i>	<i>reflecting the cultures of our community.</i>	<i>promoting teachers as professionals.</i>
How do I do this?					
<ul style="list-style-type: none"> ✓ Learning environment is inclusive ✓ Interests of children drive learning ✓ Children reflect on their learning ✓ Children know their Next Steps 	<ul style="list-style-type: none"> ✓ Children self manage and are engaged in planning and learning ✓ Learning is inquiry and discovery based ✓ Children ask questions ✓ Questions encourage critical thinking ✓ Classrooms have humour and fun ✓ Creativity has a central role across the curriculum 	<ul style="list-style-type: none"> ✓ Children feel confident taking risks ✓ Programmes are flexible and adaptive ✓ Goals are set and expectations are high for everybody ✓ Planning responds to children's interests ✓ Learning leads into action 	<ul style="list-style-type: none"> ✓ Children present/share work and ideas in original and varied forms. ✓ Children are engaged. ✓ Practical, hands on activities ✓ Learning focused on process rather than product ✓ Learning draws on experiences children already have 	<ul style="list-style-type: none"> ✓ Successes are celebrated ✓ Cultural backgrounds of children are identified and catered for. ✓ Children have a sense of belonging ✓ Parents feel appreciated and welcomed to interact with school 	<ul style="list-style-type: none"> ✓ I confidently use a variety of strategies and resources to meet learners' needs. ✓ My strengths are utilised ✓ I collect, analyse and use assessment data. ✓ I attend PD based on staff needs. ✓ I use TAs effectively ✓ I use time allocated to support and share. ✓ We work together to meet whole school co-constructed goals (Strategic Plans)

Focus: Literacy			
Strategic Aim: Review processes and procedures and ensure consistency throughout. Enhance teaching and learning practices across the school.			
Baseline data:			
Literacy			
<ul style="list-style-type: none"> • Our first school wide goal for 2020 was for 65% (reading) and 60% (writing) of students or more to be at or above the national curriculum expectation by the end of the year. End of year data showed that: <ul style="list-style-type: none"> ○ Reading: whole school achievement results showed 34.07% of students were at or above expectations with a further (15.93%) of the students achieving at only one level below their National Curriculum Expectation. Maori and Pasifika achievement was slightly lower than the whole school at(30.65%) and (29.91 %) reaching at or above National Curriculum Expectation. Girls achieved only slightly better when compared to boys-(35.64%) compared to (32.52%) ○ Writing: Whole school achievement showed 46.46% of students were at or above National Curriculum Expectation. Maori classified students showed that 38.46% achieved at or above expectations and Pasifika achievement was slightly higher at 44.76% at or above National Curriculum Expectation.. The data shows achievement levels of children in 2020-literacy, was less when compared to 2019. Girls again achieved higher results in writing (50.52%) compared to boys at (42.33%). • Our second goal was to accelerate learning of targeted learners so that at least 50% reached the national standard for their age. The evidence shows that in: <ul style="list-style-type: none"> ○ Reading: in 2020, 11% of target learners reached their National Curriculum Expectation, with a further 17 % being 1 or 2 sublevels below the expectation. ○ Writing: 12.20% of target students reached at or above National Curriculum Expectation, however a further 53% were 1 or 2 sublevels below. 			
Target:			
<ul style="list-style-type: none"> • To improve oral language and vocabulary that ultimately will have an impact on Writing. • Our school wide goal is for 65%(reading) and 60% (Writing) of all students or more will reach National Curriculum Expectation by the end of 2020. • Based on 2019 results reading and writing target groups have been identified and will be tracked regularly during the year. Our specific target for 2020 is to shift at least 50% of these students or more to the National Standards or above by the end of the year. 			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
	Covid pandemic 2020- Much of what we had planned for 2020 had to be put on hold	A huge impact on end of year results as students were away from school for long periods of time due to the pandemic and this was consolidated by having a contact case within the school making parents more apprehensive about sending children to school during this time.	
1. Oral Language:			

<p>To develop oral language from experiences and involvement from the wider curriculum</p>	<p>Oral language matrix to support teachers at each year level had to be put on hold.</p> <p>Conducted staff meetings, team meetings to model and build resource tools around oracy and how to integrate this into curriculum.</p> <p>Leaders and teachers worked with Write that Essay facilitators to develop techniques which encouraged vocabulary growth in students.</p>	<p>Some year levels focussed more than others on oracy and visual literacy. (Sharing and discussing)</p> <p>A key impact is the low oracy levels of children entering school, the number of ESOL students and the transience of students.</p> <p>Also impacting results are the high number of new teachers to the school with limited experience.</p> <p>The continued drop in children reaching at or above curriculum expectations in literacy over the past 5 years has led to senior management considering dropping expectation levels in charter from 75% to 65%.in reading and 70% to 60% in writing</p>	<p>The oracy matrix has been introduced but still needs to be embedded.</p> <p>Continue with oracy focus</p> <p>Continue providing a variety of experiences and visual prompts to build vocabulary across the curriculum.</p> <p>Ensure that students oral language and writing exhibit a wider use of precise words and topic specific language.</p>
<p>Writing:</p> <p>To embed writing for a purpose across the curriculum</p>	<p>Baseline data was collected by Write that Essay on year 4 students and feedback was provided.</p> <p>Write that Essay facilitators gave in class support on sentence structure and expansion.</p> <p>Writing samples were collected at the beginning and end of the year to show progress</p> <p>Individual writing sample folders have now been established throughout the school and writing matrix is now being used in the Senior School</p>	<p>Through observations and collection of samples leaders have a better perception of teaching and learning gaps.</p> <p>Teachers are becoming more consistent with OTJ's especially at Junior school level.</p>	<p>Continue to work with Write that Essay facilitators (years4-6)</p> <p>At year 0-3 work with focusEd facilitator through MOE literacy funding to work through our literacy plan.</p> <p>Moderation processes and work with outside agencies have shown gaps which have been identified and now have been included in charter for 2021</p> <p>These are:</p> <ul style="list-style-type: none"> • to embed writing for a purpose across the curriculum • Develop deeper understanding of the writing processes.g plan, write,edit,share,publish • Scaffold teachers on how to plan and teach writing.



				<ul style="list-style-type: none">• Giving formative feedback and feed-forward
		<p>Matrix tools are now introduced in the Senior School area. These will become embedded in 2021</p> <p>Writing matrix across the school is becoming embedded.</p>		
			<p>Children have come to school forming letters incorrectly and with incorrect pencil grips</p> <p>Teachers are becoming more familiar with this approach and a common language is starting to develop.</p>	
<p>3. Handwriting</p>	<p>Familise teachers with Barbara Bran approach to handwriting particularly in the Junior school. (Use of elements)</p> <p>Attended Casey caterpillar course with Barbara Bran (February)</p> <p>Provided Resources</p> <p>Model this approach within classrooms.</p>			<p>Continue to develop and embed this approach with teachers in 2021 .</p>

Focus: Numeracy			
Strategic Aim: Review processes and procedures and ensure consistency throughout. Enhance teaching and learning practices across the school.			
Baseline data: Numeracy			
<ul style="list-style-type: none"> Our first school wide goal for 2020 was for 75% of students or more to be at or above math curriculum expectations by the end of the year. End of year data showed that 56.72% of all students achieved at or above national expectations. Results also show that (48.78%) of Maori students achieved at or above expectation, and (54.24%) of Pasifika students achieved at or above National Curriculum Expectation. Boys outscored girls with 60.68% at or above expectation compared to 52.71%. Our second goal was to accelerate learning of targeted learners so that at least 50% of them reached national curriculum expectations for their age. Data showed that 13.64% of our mathematics target group achieved at or above this expectation at the end of the year with a further 42.05% achieving a sublevel below. 			
Target:			
<ul style="list-style-type: none"> to focus on Number Knowledge, Maths Literacy and problem solving Our school wide goal is for 75% of students to be at or above Maths National Standards by the end of 2019. Based on 2018 results a math target group has been identified and will be tracked regularly during the year. Our specific target for 2019 is to shift at least 50% of these students to the Curriculum expectations or above by the end of the year. 			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>1.Number Knowledge Develop through strand</p>	<p>The COL leadership in Maths, introduced DMIC in 2018 which has focused number knowledge through the strands and number sense warm ups. Throughout 2020 In school leaders have continued to implement this new practice with support from impact coaches from Massey University. Maths Leadership in School is very strong PD on DMIC has been provided to staff over the year by Massey Impact coaches and maths school leaders. Impact coaches have also continued to provide teachers with in class support giving feedback and next steps. Held staff meetings to model effective teaching of number knowledge through DMIC.</p>	<p>DMIC is challenging our teachers to change their pedagogies. DMIC mentors have been working with teachers individually as support. Much professional support has been given to teachers by in school leader. Process of changing maths teaching techniques has impacted on levels. Leader observations show that Number knowledge is being taught differently in each class. Teacher confidence in maths knowledge varies. Support has been provided to some teachers but finding release time has proven to be difficult at times due to funding and other COL commitments</p>	<p>Children have achieved well in Maths but observations and feedback from teachers tell us that we need to continue building support and raising confidence in teachers. In 2021 we as a school are going to ensure all teachers continue to adopt the DMIC approach. ICS with mentors from DMIC will help build confidence and knowledge in teachers. TOD planned for 2021 Focus area for 2021-planning, scaffolding children's learning and assessment. Will encourage a more accurate assessment procedure by developing through COL pre and post tests for each strand.</p>

	<p>We have appointed another junior coordinator. Established planning and CCD assessment groups for assessment.</p>		
<p>2. Maths Literacy</p>	<p>Leaders have observed how teachers model what vocabulary is being used in oral and written forms. Teachers launch problem by talking specifically about the language being used. Students are using language appropriate vocabulary to describe strategies they use.</p>	<p>Talking conversations with students is showing an improvement. Working in groups to develop strategies leads to this. Need to work on identifying gaps in teaching and next step for students</p>	<p>Talk Moves prompt cards have been issued to be used by teachers and displayed as prompts for children. 2021 aim is to continue to promote; Calendar Maths in Juniors, maths centres, modelling books. also the inclusion of Te Reo.</p>
<p>3. Problem Solving</p>	<p>Impact coaches from Massey University have also held staff meetings on How to develop problem solving questions.</p>	<p>'Talk moves' is being used effectively by some teachers Observations have shown teachers modelling good pedagogy in this area.</p>	<p>Continue to work in this area by providing authentic experiences through the Math Strands - DMIC approach with all staff in 2021.</p>
<p>4. Assessment Moderation</p>	<p>Leaders have collected some GLOSS/JAM forms from classes. PAT are being used from year 4 -6</p>	<p>Some inconsistencies with OTJ'S</p>	<p>Continue with moderation processes in 2021. Working with DMIC on planning and assessment to develop alignment across the school Senior management will continue to support Junior and Senior Maths leaders Review data collection procedure across school to match DMIC approach.</p>

Reports on Special and Contestable funding 2019

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019 the Henderson North School received total Kiwisport funding of \$5400 (excluding GST).

This year we used our funding differently. Our \$5,400 funding from Kiwisport was matched by Sport Waitakere to employ a full time 'Activator' in a Henderson pod.

Outcomes of the project:

- Increase the numbers of school aged children participating in organised sport during school, after school and by strengthening links with sports clubs (more kids).
- Increase the availability and accessibility of sport opportunities for all school aged children (more opportunities)
- Support children in developing skills that will enable them to participate effectively in sport at both primary and secondary school (better skills).

The expiry date of this contract is December 31st 2020.

At Henderson North School our 'Activator' delivers her programme every Friday. At the beginning of each term she is given time to plan her activities to suit our school curriculum. She has made a big contribution to the professional development of our teachers taking PE lessons and our tamariki easily talk about the benefits of having an 'Activator' in school.

The team at Henderson North School really appreciate the support of Kiwisport.

Paul Simmons
Deputy Principal
Henderson North School

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HENDERSON NORTH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Henderson North School (the School). The Auditor-General has appointed me, Matthew Coulter, using the staff and resources of BDO Auckland, 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 2020, 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 2020; 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 as applicable to entities that qualify as tier 2.

Our audit was completed on 30 June 2021. 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 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 for the financial statements

The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board 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's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 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 is responsible for the other information. The other information comprises the information included on pages 21 to 29, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Matthew Coulter
BDO Auckland
On behalf of the Auditor-General
Auckland, New Zealand