

HASTINGS GIRLS' HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	228
Principal:	Catherine Bentley
School Address:	Pakowhai Road, Stortford Lodge, Hastings
School Postal Address:	P O Box 2441, Stortford Lodge, Hastings, 4153
School Phone:	06 873 1133
School Email:	pr@hastingsgirls.com

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Celia Dent	Chairperson	Elected	Jun 2019
Catherine Bentley	Principal	ex Officio	
Graeme Hunt	Parent Rep	Co-opted	Jun 2019
Bryan Grapes	Parent Rep	Elected	Jun 2019
Alieta Uelese	Parent Rep	Co-opted	Jun 2019
Ira Te Au	Parent Rep	Co-opted	Jun 2019
Hannah Smith	Parent Rep	Co-opted	Jun 2019
Grant Russell	Parent Rep	Co-opted	Jun 2019
Jacqui Davis	Parent Rep	Co-opted	Jun 2019
Alan Powdrell	Staff Rep	Elected	Jun 2019
Priscilla McLintock	Student Rep	Elected	Jun 2019

Accountant / Service Provider: Education Services Ltd

HASTINGS GIRLS' HIGH SCHOOL

Annual Report - For the year ended 31 December 2018

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Hastings Girls' High 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.

Celia Dent

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

22 May 2019

Date:

Catherine Sarita Bentley

Full Name of Principal

[Signature]
Signature of Principal

22 May 2019

Date:

Hastings Girls' High 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	7,434,444	7,054,345	7,173,500
Locally Raised Funds	3	514,460	422,300	563,968
Interest Earned		77,129	65,000	91,856
International Students	4	134,657	127,600	133,107
		<u>8,160,690</u>	<u>7,669,245</u>	<u>7,962,431</u>
Expenses				
Locally Raised Funds	3	453,851	291,050	338,511
International Students	4	44,590	44,000	54,857
Learning Resources	5	5,399,705	5,418,250	5,197,268
Administration	6	437,125	488,600	400,001
Finance Costs		3,360	4,000	2,492
Property	7	1,572,539	1,450,200	1,615,691
Depreciation	8	234,364	275,000	246,168
Loss on Disposal of Property, Plant and Equipment		-	-	4,533
Loss on Uncollectable Accounts Receivable		-	-	42,913
		<u>8,145,534</u>	<u>7,971,100</u>	<u>7,902,434</u>
Net Surplus / (Deficit)		15,156	(301,855)	59,997
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>15,156</u></u>	<u><u>(301,855)</u></u>	<u><u>59,997</u></u>

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

Hastings Girls' High 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	<u>3,646,009</u>	<u>3,646,009</u>	<u>3,578,629</u>
Total comprehensive revenue and expense for the year	15,156	(301,855)	59,997
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	19,716	-	-
Equity at 31 December	<u>3,680,881</u>	<u>3,344,154</u>	<u>3,638,626</u>
Retained Earnings	3,680,881	3,344,154	3,638,626
Travers Support Fund	-	-	7,383
Equity at 31 December	<u>3,680,881</u>	<u>3,344,154</u>	<u>3,646,009</u>

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

Hastings Girls' High School Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	9	162,601	462,107	554,819
Accounts Receivable	10	337,459	323,614	323,614
GST Receivable		41,309	48,012	48,012
Prepayments		9,518	27,366	27,366
Inventories	11	114,179	86,079	86,079
Investments	12	2,052,845	1,906,748	1,906,748
Funds owed for Capital Works Projects	19	2,539	-	-
		<u>2,720,450</u>	<u>2,853,926</u>	<u>2,946,638</u>
Current Liabilities				
Accounts Payable	14	497,843	393,313	393,313
Revenue Received in Advance	15	134,046	104,398	104,398
Provision for Cyclical Maintenance	16	79,051	20,118	20,118
Finance Lease Liability - Current Portion	17	28,142	14,755	14,755
Funds held in Trust	18	141,471	140,380	140,380
Funds held for Capital Works Projects	19	-	-	41,141
		<u>880,553</u>	<u>672,964</u>	<u>714,105</u>
Working Capital Surplus/(Deficit)		1,839,897	2,180,962	2,232,533
Non-current Assets				
Property, Plant and Equipment	13	1,338,986	1,484,531	1,363,531
Work in Progress		715,791	-	321,284
		<u>2,054,777</u>	<u>1,484,531</u>	<u>1,684,815</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	179,033	311,067	261,067
Finance Lease Liability	17	34,760	10,272	10,272
		<u>213,793</u>	<u>321,339</u>	<u>271,339</u>
Net Assets		<u><u>3,680,881</u></u>	<u><u>3,344,154</u></u>	<u><u>3,646,009</u></u>
Equity		<u><u>3,680,881</u></u>	<u><u>3,344,154</u></u>	<u><u>3,646,009</u></u>

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

Hastings Girls' High School
Statement of Cash Flows
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,860,848	1,762,345	1,839,599
Locally Raised Funds		527,589	388,000	516,566
International Students		166,455	127,600	157,148
Goods and Services Tax (net)		6,703	-	(50,497)
Payments to Employees		(834,715)	(980,500)	(873,812)
Payments to Suppliers		(1,511,821)	(1,014,016)	(1,460,200)
Cyclical Maintenance Payments in the year		(7,740)	-	-
Interest Paid		(3,360)	(4,000)	(2,492)
Interest Received		88,550	65,000	79,788
Net cash from / (to) the Operating Activities		292,509	344,429	206,100
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	(4,538)
Purchase of PPE (and Intangibles)		(524,631)	(396,000)	(511,920)
Purchase of Investments		(146,097)	-	-
Proceeds from Sale of Investments		-	-	333,102
Net cash from / (to) the Investing Activities		(670,728)	(396,000)	(183,356)
Cash flows from Financing Activities				
Furniture and Equipment Grant		19,716	-	-
Finance Lease Payments		(8,785)	-	(10,747)
Funds Administered on Behalf of Third Parties		1,091	(41,141)	(10,230)
Funds Held for Capital Works Projects		(26,021)	-	(118,023)
Net cash from Financing Activities		(13,999)	(41,141)	(139,000)
Net increase/(decrease) in cash and cash equivalents		(392,218)	(92,712)	(116,256)
Cash and cash equivalents at the beginning of the year	9	554,819	554,819	671,075
Cash and cash equivalents at the end of the year	9	162,601	462,107	554,819

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.

Hastings Girls' High School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Hastings Girls' High 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.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

Critical Judgements in applying accounting policies

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

Classification of leases

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 17.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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 \$1000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings	10-50 years
Building Improvements	10-50 years
Furniture and Equipment	3-10 years
Information and Communication	3-20 years
Motor Vehicles	5 years
Textbooks	5 years
Leased Assets	3 years
Library Resources	12.5% D

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.

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.

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	1,685,918	1,655,345	1,645,397
Teachers' salaries grants	4,401,610	4,350,000	4,209,143
Use of Land and Buildings grants	1,129,711	925,000	1,110,246
Resource teachers learning and behaviour grants	-	15,000	18,531
Other MoE Grants	154,624	51,000	111,958
Other government grants	62,581	58,000	78,225
	7,434,444	7,054,345	7,173,500

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	24,453	18,000	34,148
Bequests & Grants	-	34,300	-
Activities	181,987	145,000	236,803
Trading	247,404	225,000	231,167
Other Revenue	60,616	-	61,850
	514,460	422,300	563,968
Expenses			
Activities	109,947	34,300	112,098
Trading	332,094	210,950	226,413
Fundraising costs	-	34,300	-
Vehicle Expenses	11,810	11,500	-
	453,851	291,050	338,511
<i>Surplus for the year Locally raised funds</i>	60,609	131,250	225,457

4. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	12	11	12
Revenue			
International student fees	134,657	127,600	133,107
Expenses			
Advertising	325	3,000	2,223
Recruitment	13,565	18,000	12,891
International student levy	3,931	5,000	3,737
Employee Benefit - Salaries	-	-	30,403
Other Expenses	26,769	18,000	5,603
	44,590	44,000	54,857
<i>Surplus for the year International Students'</i>	90,067	83,600	78,250

5. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	377,782	398,000	448,840
Library resources	6,188	12,000	5,117
Employee benefits - salaries	4,872,111	4,858,500	4,611,698
Staff development	30,868	41,000	32,394
Information & Communication Technology	56,723	50,000	44,715
Equipment Repairs	-	-	2,733
Non Curricular Expenses	56,033	58,750	51,771
	<u>5,399,705</u>	<u>5,418,250</u>	<u>5,197,268</u>

6. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,280	8,000	8,040
Board of Trustees Fees	5,535	5,500	4,380
Board of Trustees Expenses	8,691	14,000	16,319
Communication	17,145	19,600	14,502
Consumables	58,823	70,000	51,905
Operating Lease	916	7,000	8,266
Other	87,894	125,000	72,009
Employee Benefits - Salaries	210,968	217,000	200,477
Insurance	24,468	22,000	20,446
Service Providers, Contractors and Consultancy	14,405	500	3,657
	<u>437,125</u>	<u>488,600</u>	<u>400,001</u>

7. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	14,029	18,000	15,386
Cyclical Maintenance Expense	(15,361)	50,000	39,738
Grounds	20,744	34,500	36,996
Heat, Light and Water	88,265	89,000	83,112
Rates	2,035	2,500	1,896
Repairs and Maintenance	56,181	59,200	72,204
Use of Land and Buildings	1,129,711	925,000	1,110,246
Security	1,626	7,000	5,779
Employee Benefits - Salaries	215,829	255,000	239,310
Consultancy & Contract Services	59,480	10,000	11,024
	<u>1,572,539</u>	<u>1,450,200</u>	<u>1,615,691</u>

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

8. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	6,141	6,860	6,141
Building Improvements	12,284	13,710	12,273
Furniture and Equipment	112,606	130,282	116,622
Information and Communication Technology	56,634	84,495	75,636
Motor Vehicles	7,817	11,535	10,326
Textbooks	14,795	8,877	7,946
Leased Assets	18,243	12,880	11,530
Library Resources	5,844	6,361	5,694
	<u>234,364</u>	<u>275,000</u>	<u>246,168</u>

9. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	200	200
ANZ Current Account	77,913	62,940	55,652
ASB Current Account	54,695	70,293	70,293
ANZ Call Account	27,504	2,146	2,146
ANZ Serious Saver	2,289	26,528	26,528
ANZ Term Investment #003	-	300,000	400,000
Cash equivalents and bank overdraft for Cash Flow Statement	<u>162,601</u>	<u>462,107</u>	<u>554,819</u>

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

Of the \$162,601 Cash and Cash Equivalents, \$14,374 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	360	15,857	15,857
Interest Receivable	25,704	37,125	37,125
Teacher Salaries Grant Receivable	311,395	270,632	270,632
	<u>337,459</u>	<u>323,614</u>	<u>323,614</u>
Receivables from Exchange Transactions	26,064	52,982	52,982
Receivables from Non-Exchange Transactions	311,395	270,632	270,632
	<u>337,459</u>	<u>323,614</u>	<u>323,614</u>

11. Inventories

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	-	8,855	8,855
Canteen	8,092	-	-
Uniforms	106,087	77,224	77,224
	<u>114,179</u>	<u>86,079</u>	<u>86,079</u>

12. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	2,052,845	1,906,748	1,906,748

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Buildings	263,448	-	-	-	(6,141)	257,307
Building Improvements	385,923	22,535	-	-	(12,284)	396,174
Furniture and Equipment	490,506	93,257	-	-	(112,606)	471,157
Information and Communication Tech	114,642	28,919	-	-	(56,634)	86,927
Motor Vehicles	30,438	1,312	-	-	(7,817)	23,933
Textbooks	14,795	-	-	-	(14,795)	-
Leased Assets	23,925	56,783	-	-	(18,243)	62,465
Library Resources	39,854	7,013	-	-	(5,844)	41,023
Balance at 31 December 2018	<u>1,363,531</u>	<u>209,819</u>	<u>-</u>	<u>-</u>	<u>(234,364)</u>	<u>1,338,986</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Buildings	307,064	(49,757)	257,307
Building Improvements	688,536	(292,362)	396,174
Furniture and Equipment	1,894,538	(1,423,381)	471,157
Information and Communication	810,265	(723,338)	86,927
Motor Vehicles	172,767	(148,834)	23,933
Textbooks	99,884	(99,884)	-
Leased Assets	95,290	(32,825)	62,465
Library Resources	125,718	(84,695)	41,023
Balance at 31 December 2018	<u>4,194,062</u>	<u>(2,855,076)</u>	<u>1,338,986</u>

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Buildings	269,589	-	-	-	(6,141)	263,448
Building Improvements	398,196	-	-	-	(12,273)	385,923
Furniture and Equipment	530,217	76,911	-	-	(116,622)	490,506
Information and Communication Tech	77,260	113,018	-	-	(75,636)	114,642
Motor Vehicles	26,994	13,770	-	-	(10,326)	30,438
Textbooks	19,063	3,678	-	-	(7,946)	14,795
Leased Assets	22,028	13,427	-	-	(11,530)	23,925
Library Resources	39,599	10,487	(4,538)	-	(5,694)	39,854
Balance at 31 December 2017	<u>1,382,946</u>	<u>231,291</u>	<u>(4,538)</u>	<u>-</u>	<u>(246,168)</u>	<u>1,363,531</u>

13. Property, Plant and Equipment - continued

2017	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	307,064	(43,616)	263,448
Building Improvements	666,001	(280,078)	385,923
Furniture and Equipment	1,801,280	(1,310,774)	490,506
Information and Communication	781,347	(666,705)	114,642
Motor Vehicles	171,455	(141,017)	30,438
Textbooks	99,884	(85,089)	14,795
Leased Assets	38,507	(14,582)	23,925
Library Resources	118,705	(78,851)	39,854
Balance at 31 December 2017	3,984,243	(2,620,712)	1,363,531

14. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	89,545	85,997	85,997
Accruals	8,280	8,040	8,040
Capital accruals for PPE items	23,092	-	-
Banking staffing overuse	41,388	-	-
Employee Entitlements - salaries	311,395	270,632	270,632
Employee Entitlements - leave accrual	24,143	28,644	28,644
	497,843	393,313	393,313
Payables for Exchange Transactions	456,455	393,313	391,468
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	41,388	-	1,845
Payables for Non-exchange Transactions - Other	-	-	-
	497,843	393,313	393,313

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Music Fees in Advance	3,900	6,550	6,050
International Student Fees in Advance	130,146	97,848	98,348
	134,046	104,398	104,398

16. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	281,185	281,185	241,447
Increase/(decrease) to the Provision During the Year	(15,361)	50,000	39,738
Use of the Provision During the Year	(7,740)	-	-
Provision at the End of the Year	258,084	331,185	281,185
Cyclical Maintenance - Current	79,051	20,118	20,118
Cyclical Maintenance - Term	179,033	311,067	261,067
	258,084	331,185	281,185

17. 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	\$ 30,806	\$ 14,755	\$ 14,755
Later than One Year and no Later than Five Years	36,685	10,272	10,272
	<u>67,491</u>	<u>25,027</u>	<u>25,027</u>

18. Funds held in Trust

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
Funds Held in Trust on Behalf of Third Parties - Current	\$ 141,471	\$ 140,380	\$ 140,380
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>141,471</u>	<u>140,380</u>	<u>140,380</u>

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

19. 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 & Stage Upgrade	<i>in progress</i>	(18,883)	-	4,509	-	(14,374)
40's Block upgrade	<i>completed</i>	(30,185)	-	30,185	-	-
MOE Funded - Rear Entry	<i>in progress</i>	-	23,391	26,636	-	3,245
MOE - Fire System Upgrade	<i>in progress</i>	7,927	20,870	26,611	-	13,668
MOE - Warm water to Toilets	<i>completed</i>	-	11,031	11,031	-	-
Totals		<u>(41,141)</u>	<u>55,292</u>	<u>98,972</u>	<u>-</u>	<u>2,539</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	(14,374)
Funds Due from the Ministry of Education	16,913
	<u>2,539</u>

	2017	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Hall & Stage Upgrade	<i>in progress</i>	20,620	-	1,737	-	(18,883)
40's Block upgrade	<i>in progress</i>	144,641	504,839	619,295	-	(30,185)
MOE - Fire System Upgrade	<i>in progress</i>	-	-	7,927	-	7,927
Front Entry	<i>completed</i>	1,830	-	1,830	-	-
Totals		<u>167,091</u>	<u>504,839</u>	<u>630,789</u>	<u>-</u>	<u>(41,141)</u>

20. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

21. 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 \$
<i>Board Members</i>		
Remuneration	5,535	4,380
Full-time equivalent members	0.14	0.15
<i>Leadership Team</i>		
Remuneration	1,273,355	1,164,848
Full-time equivalent members	13.04	12.00
Total key management personnel remuneration	1,278,890	1,169,228
Total full-time equivalent personnel	13.18	12.15

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	140 - 150	150 - 160
Benefits and Other Emoluments	-	4 - 5
Termination Benefits	-	-

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
110 - 120	-	1.00
100 - 110	2.00	1.00
	2.00	2.00

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

22. 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	-	\$20,000
Number of People	-	1

23. Contingencies

There are no contingent liabilities 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.

24. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2018 (Capital commitments at 31 December 2017: \$1,804,997).

(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	-	975
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>975</u>

25. 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.

26. Financial Instruments

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

Loans and receivables

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	162,601	462,107	554,819
Receivables	337,459	323,614	323,614
Investments - Term Deposits	2,052,845	1,906,748	1,906,748
Total Loans and Receivables	<u>2,552,905</u>	<u>2,692,469</u>	<u>2,785,181</u>

Financial liabilities measured at amortised cost

Payables	497,843	393,313	393,313
Finance Leases	62,902	25,027	25,027
Total Financial Liabilities Measured at Amortised Cost	<u>560,745</u>	<u>418,340</u>	<u>418,340</u>

27. Events After Balance Date

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

28. Comparatives

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

Achievement Targets 2018

Analysis of Variance

Annual Achievement Target 1

Strategic Goal: To enable our girls to be literate and numerate so that they can be contribute to and be successful in society.

Historical Position	Achievement Target	2018 Achievement Results	Explanation of Variation
<p>This strategic goal aligns with our COL achievement challenges: Literacy and Numeracy. A focus on addressing the levels of literacy and numeracy in years 9 and 10 in order to improve NCEA literacy and numeracy results in Year 11.</p> <p>PAT results in 2017 indicate students most students are either not making the expected progress or are regressing.</p>	<p>Level 1 literacy – 94% -Maori 93% Pasifika 84%</p> <p>Level 1 numeracy – 96% - Maori 94% - Pasifika 88%</p>	<p>Level 1 literacy – 89.7% -Maori 87% -Pasifika 74.2%</p> <p>Level 1 numeracy – 89.7% - Maori 91.3% - Pasifika 77.4%</p>	<p><i>2018 data is roll based and includes 2 Pasifika students not entered in Level 1 and 1 Maori student in alternative education.</i></p> <p>The move away from participation to roll based data has moved the goal post as far as our original targets. In the longer term, it is will provide a more accurate measure of student achievement.</p> <p>The evidence and monitoring below provide a detailed explanation of the variation between our 2018 targets and results.</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
March/April	<p><u>2018 Achievement data</u> Achievement data workshoped with staff during staff meeting (NCEA, PAT)</p>	BT, W, KY	<p>All staff 'own' the data. Teachers about to make informed decisions about their target students.</p> <p>Progress to date: Departmental reports: Leaders of learning need to be enabled to process the data in order to make decisions for students and their learning. PAT data has been used to label students into pathways for the school career. The school has agreed to move to eAsttle for the entry testing and junior monitoring. EAsttle reinforces the growth mindset for teacher and student, helps development of teaching and learning goals which will map against the curriculum. First round of testing has been done with year 8s, a decision to move away from streaming towards enrichment and PLD organised for staff on differentiation (Jan Tebbutt <i>Raising Achievement</i>) in the classroom using the Year 8 data (Nov 19th).</p> <p>Nov 2018: All targeted level one students listed above gained by their literacy and numeracy requirements for NCEA Level 1.</p> <p><i>Class organisation at Year 9 for 2019 will be House based. Through surrounding students with a groups of core teachers, led by the House Dean, it is hoped that academic and pastoral monitoring will become increasingly targeted – conversations of shared best practice and targeted PD for groups of teachers should further enhance learning outcomes.</i></p>

Completion	Actions	Person Responsible	Evidence & Monitoring
<p>February</p> <p>Ongoing</p>	<p><u>Achievement target and target students</u> Staff consulted on achievement in Literacy and Numeracy targets (In school COL leads, Operations team)</p> <p>Discussions held frequently to monitor well below and below students and their progress (diverse needs register)</p>	<p>BT</p> <p>PP</p> <p>Deans team</p> <p>SLT Curriculum</p>	<p>Agreed plan for the way forward. Whole school commitment to the challenge.</p> <p>Teachers see their role in raising student achievement and personalise it for their classroom.</p> <p>Diverse Needs register becomes a living document with identified strategies which work.</p> <p>Ongoing high quality dialogue occurs about student achievement at all levels (Akina coach, Deans, Operations, Staff meeting, Department meetings), supported by the use of data.</p> <p>Progress to date: July 2018: Appointment of SENCO. RTLB support funding for establishment of SENCO role, development of the strategic plan – which includes, job description, KPI's, and role within the school. Development of the Diverse Needs register is not yet underway. Some urgency needed including lines of management and accountability.</p> <p>Sept 2018: Lines of Management established and weekly meetings with SENCO and AP (Curric), RTLB and SENCO. Initial testing with wave 3 students done and a year 9/10 diverse needs register started and shared with staff. Liaison with yr 8 teachers has started asking for learning information, involvement with transition plan Flaxmere Kahui Ako. Aim is to build from year9-11 2019 and have all information and teaching strategies on kamar</p> <p>Nov 2018: The establishment of a transition team to streamline process for year 8 students. SENCO, Deans, SLT, Counsellor and RTLB have specific responsibilities. Regular meetings to continue through to the end of term 1 2019.</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
Term one	<p><u>Leadership</u> Appointment of Within School Leaders with responsibility for numeracy and literacy</p>	BT	<p>Leadership is further developed; Cross school networks lend support to our innovations. Planning to include specific strategies to develop lit /num across school.</p>
Term one	<p>Formation of Junior Curriculum Focus Group with representatives across the school.</p>	BT / SLT Curriculum	<p>Progress to date: July 2018: Mary Chamberlain review of SLT roles in line with our strategic vision, appointment of leader of Learning and Pedagogy. That roles are being shaped and clarification around the systems and structures to support the new roles. Created visual plan of systems and structures for whole school and pastoral. Working towards creating a process for curriculum around action and lines of accountability. Junior Curriculum Focus group consists of across school CoL, within school CoLs, AP Curriculum, SCT, and Principal. Focus has moved from junior curriculum to a school wide approach to cultural responsiveness at the centre of which aligns with the funding from our e-Learning Poutama Pounamu (support staff included). This is a Kahui Ako wide inquiry process for all.</p> <p>Sept 2018: A HGHS Middle Leadership Programme has been set up and 2 sessions already held. All HoDs are on this and are looking at leadership, managing teams and will then focus on developing curriculum and culturally responsive teaching. All HoDs meet biweekly with AP to continue support in developing Junior Curriculum and their role as a leader of learning.</p> <p>Literacy/Numeracy: Numeracy see below Literacy; Departmental reports and NCEA data 2016 and 2017 has highlighted literacy is a school wide concern and its' impact on school achievement across all subjects. Course design needs to be responsive to the needs of Maori and Pasifika students and culturally responsive pathways developed. AP/C&P</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
			<p>working with Curriculum team on school wide strategy to address literacy at all levels.</p> <p>Sept 2018: Following the 2017 PLD investment across most departments, PLD conversations have continued with Lara Meyer and are supportive of applying for 100 hrs work with departments on embedding literacy in their curriculum and teaching</p> <p>Dec 2018/Jan 2019 <i>The school has been successful in their application for PLD. Lara is working with the school to form a detailed delivery plan. Meetings with HOD English and setting some Literacy targets at Level 2 is a positive step forward. All curriculum areas have started including an element of targeted strategies for literacy in their planning.</i></p>
Term one	<p><u>Professional Development</u> Engage fully with Kāhui Ako PLD: TOD Rongohia te hau</p>	<p>COL Principal's</p> <p>In school COL leads / Zac Anderson facilitator</p> <p>WY</p>	<p>Teachers excited by challenge of developing their cultural responsiveness.</p> <p>Teachers across the Kahui Ako experience a Powhiri</p> <p>Student, teacher and Whanau voice is collected to inform and act as baseline data.</p> <p>Classroom observation data analysed as baseline.</p> <p>School based action plan is developed to guide our actions</p> <p>Strengthening of teaching strategies across the department.</p> <p>Progress to Date: July 2018: Kahui Ako piloting Poutama Pounamu. Mathematics PLD plan; testing through years 9 and 10 has been completed and now analysis needs to be brought forward from the data. Identifying the needs of current year 9 and 10 and then this will be used to develop strategies to build the capacity in the teachers. Currently facilitator completing classroom observations which feed into the overall staff</p>
Ongoing	<p>Mathematics department PLD plan developed with advisory support</p>		

Completion	Actions	Person Responsible	Evidence & Monitoring
			<p>development plan. Maths staff teacher inquiry is connected to the PLD focus.</p> <p>Sept 2018: Appointment of Assistant Head of Maths with numeracy expertise.</p> <p>Nov 2018: A PLD application for a further 100hrs for 2019 to continue the work started with Jim Hogan (Auckland). Should this be approved, it would enable the department to continue the targeted PD they have been working on throughout the year.</p> <p>Dec 2018: <i>PLD application successful. Jim is working to prepare the delivery plan, with a focus on moving towards junior mathematics being nonstreamed and ensuring staff are upskilled with providing differentiated learning programmes. HOD Mathematics has resigned. Acting HOD for term one.</i></p>
Term one / Ongoing	<p>12 Teachers/ Akina Coaches /leaders selected for blended e-learning course.</p> <p>Kaiwhakaako attend 2 day Wananga Marae.</p> <p>School based Kaiaranga supports Kaiwhakaako to share their learning widely</p>	BT/SLT	<p>Teachers with enthusiasm and influence are selected.</p> <p>Kaiwhakaako share their learning with their Akonga.</p> <p>Sept 2018: Resourcing provided for staff through incorporating Akonga groups into staff meeting time (to ensure time is made for these discussions, giving them value)</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
Term two	The Teaching as Inquiry process links directly to Kāhui Ako achievement challenge and the learning they are undertaking.	SLT Appraisal Leader/SCT	<p>Teachers are exploring the impact of culturally responsive practices on the achievement of targeted learners.</p> <p>Teaching as Inquiry is authentic and supported by quality evidence.</p> <p>Progress to date:</p> <p>Appraisal Inquiry cycle updated to be authentic and interweaved with Poutama/Pounamu inquiry. An opportunity for staff has been provided through Te Wananga o Aotearoa for support in the development of Te Reo Maori and Tikanga.</p> <p>Term 4 will also see a further opportunity for staff to upskill in using Te Reo by EIT facilitators.</p>
Term two	All Teachers have opportunity to attend one 2 day Noho Marae	Kahui Ako	<p>Teachers are growing in their confidence in Marae settings and understanding of Tikanga.</p> <p>Progress to date: First Marae visit organised for Oct 1st/2nd</p> <p>Sept 2018: Kahui Ako requested the Noho marae be an expectation for all staff; this is not the case for HGHS staff who were not happy with this. Instead HGHS will 'encourage' staff to attend, hoping to build upon the positive experience through providing future opportunities. There is a scheduled Hui for our Maori Community at Mihiroa Marae, led by Donna Keefe and Shona West which will create an opportunity to gather voice from our Maori whanau.</p> <p>Nov 2018: 14 staff attended the noho marae, including the entire Visual Arts department.</p> <p>Hui included current students, 2 students new in 2019, 14 staff and approximately 20 whanau members, including past</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
			<p>students of HGHS. Voice requested: more visible symbols of Maori culture around the school, including the wearing of taonga. Staffing of Kapa Haka including a practice space. Ongoing regular opportunities for the Maori community to meet and be listened to.</p> <p>Dec 2018: Appointment of an additional teacher of Maori – with a specific focus on growing senior courses up to and including Scholarship Maori</p> <p>BOT approved new uniform bylaws permitting students to wear an item of cultural significance as part of their uniform from the start of 2019.</p> <p>The establishment of a PLD Leadership Group – PLD time will provide targeted strategies for teachers; 2019 main focus will be differentiation.</p> <p>Late starts for staff PLD will provide school time for students to practice Kapa Haka. Hastings Girls and Hastings Boys working towards combining Kapa Haka groups in 2019 – this is a first.</p>

2019 Possible targets and suggested actions:

- 90% Level 1
- Yr 12 UE Literacy -75%

Actions:

- High Expectation culture and responsibility of each teacher, Akina coach, deans and SLT
- Tuakana Teina peer support programme
- Library open until 4.30 Homework Club
- Fri night Internals support in Library (teacher recommended)
- Mentor groups for 'at risk' – Maori, Pasifika
- HoDs i/c ensuring credits and courses offered meet needs
- Akina Coaches - have information and regular times to go over entries and courses and credits
- Reporting review and community involvement

Achievement Targets 2018 Analysis of Variance Annual Achievement Target 2

Strategic Goal: To ensure that all our students feel connected to and have strong positive relationships with at least one significant adult in the school who knows their story.

Historical Position	Achievement Target	2018 Achievement Results	Explanation of Variation																														
<p>This strategic goal aligns with our COL achievement challenge : Student Wellbeing. It covers the dimensions of Taha Hinengaro: mental wellbeing, Taha Wairua: spiritual wellbeing, Taha Tinana: physical health and wellbeing, and Taha Whanau: wellbeing that comes through extended family and social systems.</p>	<table border="1"> <thead> <tr> <th>Attendance: Attending regularly</th> <th>% of half days attended</th> <th>HGHS</th> </tr> </thead> <tbody> <tr> <td>Attending Regularly</td> <td>95-100%</td> <td>36%</td> </tr> <tr> <td>Not Attending regularly</td> <td>85-90%</td> <td>20%</td> </tr> <tr> <td></td> <td>75-85%</td> <td>7%</td> </tr> <tr> <td></td> <td>0-75%</td> <td>13%</td> </tr> </tbody> </table>	Attendance: Attending regularly	% of half days attended	HGHS	Attending Regularly	95-100%	36%	Not Attending regularly	85-90%	20%		75-85%	7%		0-75%	13%	<table border="1"> <thead> <tr> <th>Attendance: Attending regularly</th> <th>% of half days attended</th> <th>HGHS</th> </tr> </thead> <tbody> <tr> <td>Attending Regularly</td> <td>95-100%</td> <td>45.1%</td> </tr> <tr> <td>Not Attending regularly</td> <td>85-90%</td> <td>26.7%</td> </tr> <tr> <td></td> <td>75-85%</td> <td>14.6%</td> </tr> <tr> <td></td> <td>0-75%</td> <td>13.5%</td> </tr> </tbody> </table>	Attendance: Attending regularly	% of half days attended	HGHS	Attending Regularly	95-100%	45.1%	Not Attending regularly	85-90%	26.7%		75-85%	14.6%		0-75%	13.5%	<p>Over all, there was a marginal change to the attendance statistics for the year. Mostly, failure to attend or being late to class has punitive consequences – changing this mind set across the school is crucial to improving attendance.</p> <p>Community engagement, restorative practices and strengthening the AKINA role will continue to be a focus in 2019. The measure of the success needs to be relationships – the quality of the relationship with the school is key. The measure needs to be in the hands of the student, teacher and whanau. The target for 2019 will measure individual learning goals and individual student success.</p>
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Completion	Actions	Person Responsible	Evidence & Monitoring
<p>Ongoing</p> <p>Term one / ongoing</p>	<p><u>Pastoral Structure</u> The development of a learning to learn programme that will be implemented through Akina Groups.</p> <p>The Akina coaches supported by Deans to develop the skills and knowledge necessary to be an effective learning coach.</p> <p>The Deans developing as leaders tasked with implementing new pastoral system. Akina groups – a vertical, house based pastoral system.</p> <p>All students to set at least two goals one of which is academic and to work alongside their Akina coach to track and monitor these with students.</p>	<p>Deans team, School Counsellor, SLT Pastoral, Curriculum Focus Group</p> <p>Deans team, School Counsellor, SLT Pastoral</p> <p>SLT Pastoral / School Counsellor / Deans</p> <p>Akina Coach / Academic Dean</p>	<p>Akina coaches / Students engaged in a relevant programme. Students having a greater understanding of what learning looks, feels and sounds like.</p> <p>Note a change in the confidence and ability of the Akina Coach. Akina coaches more proactive in finding solutions and taking increased responsibility in their role.</p> <p>Noted strengthening of relationships student to student, student to staff, staff to whanau.</p> <p>Students able to articulate what their academic goal is and how they are tracking towards it. Akina coaches taking an active interest in student academic achievement.</p> <p>A drop in the number of senior students needing to access off site courses in term 4.</p> <p>Indicators of Progress: Co-constructed a plan to effectively manage pastoral care and behaviour of students to roll out at</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
			<p>the start of term 3, under-pinned and supported by targeted professional development so that all staff are empowered to fulfill their level of responsibility. Deans have developed a new job description to support our vertical pastoral system and aligning our systems with our new student centered pastoral vision. RTLB has been used extensively to support the effective change management within the systems. Akina Coaches are offered on-going PLD in an on-going programme of support in manageable pieces. Non-teaching Akina Staff are supported by weekly meetings with SLT and where deemed necessary, buddy systems are put in place to provide a further layer of support. The appointment of a programme co-ordinator for Akina Group resource materials in terms 3 and 4 should streamline the process connecting all aspects of school life. All students have worked alongside their Akina Coaches in unpacking their report and progress towards their academic goals and in identifying next steps. Academic Mentoring by some Akina Coaches is ongoing in assisting students to understand, track and monitor their</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
			<p>academic pathway. This will be further strengthened across 2019 and beyond.</p> <p>Sept 2018: Pastoral roll out completed. New system in place. PLD offered for all staff on Teacher Only Day at the start of term - dealing with difficult students. Ongoing targeted professional development for staff will be an ongoing focus to ensure the system is robust.</p> <p>Cell phone Guidelines continue to be modified to support both staff and students by providing clarity of expectations; this continues to be a challenge for all stakeholders. Principal has gathered voice from students/parents and staff to inform next steps.</p> <p>Nov 2018: DP to lead a review of the current pastoral system – this has only included staff voice to date. Voice is very positive with some key modifications to be considered for 2019. SLT to meet and discuss.</p> <p>After considering the data from all stakeholders, SLT have requested that from 2019, cell phones not be permitted for use at school between 9 and 3. BOT have ratified HGHS Bylaws to reflect this.</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
	<p><u>Partnerships</u> A schoolwide, streamlined attendance system and process.</p>	<p>Akina Coach / Deans / SLT Pastoral / Attendance Officer / MOE</p>	<p>Students/staff and parents have clarity around attendance processes and take increasing responsibility for its effectiveness.</p> <p>Indicators of progress: Establishment of Akina award system to recognise good attendance, house competitions initiated to raise the awareness of good attendance to Akina coaches and students, planned Hui for Maori and Pasifika Communities. Formalized in co-curricular activities as a key requirement to participate in Tournaments/competitions/ambassador for the school.</p> <p>Sept 2018: Partnership developing with Pasifika community through meeting, work around Fiafia night and building of a parent group. Connection with HB Pasifika Health Board wellbeing team which will be ongoing</p> <p>Community Hui at the Marae organised NCEA review of senior Maori students and wellbeing which will feed into messages</p> <p>Nov 2018: the appointment of two new within school COL roles; one to lead Pasifika and one Maori engagement.</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
	<p><u>Behaviour Management</u> Development of a school wide approach to restorative practices</p>	<p>SLT Pastoral / School Counsellor / Deans team</p>	<p>Part of these roles will include the development of a Maori and Pasifika education plan.</p> <p>A behavior management plan which aligns with restorative practices. Staff growing in confidence in using 'mini chats' for issues/incidents Progress to date: as above Nov 2018: Secured Margaret Thorsborne to run a 2 day workshop in May 2019. Dec 2019 Research indicates that having attendance as the target will ultimately not impact upon the attendance rates; truancy officer, school based NCEA attendance policies, detentions, stand downs etc... have not raised attendance in the past, and do not align with strengthening relationships or restorative practices.</p>

2019 possible targets and suggested actions:

- Having a target set around individual student academic goals – this in turn should grow both teacher efficacy and, if approached through engagement of whanau, will strengthen relationships. Moving from a deficit model to a strength based approach.
- Communication – strengthening communication with home.
- Whanau engagement – creating meaningful opportunities for whanau to engage in conversations centred around their students learning.
 - regular Hui with both Maori and Pasifika communities
- Further targeted PLD for Akina coaches – including goal setting and effective coaching conversations.

Achievement Targets 2018

Annual Achievement Target 3

Strategic Goal: To develop and implement, a junior curriculum that works across all five competencies.

Historical Position	Achievement Target	2018 Achievement Results	Explanation of Variation
<p>The school has not used the New Zealand Curriculum since it was published. This has impacted upon engagement, teacher professional and pedagogical development and learning outcomes for all students.</p> <p>Learning will be student centred and highly relevant to the lives and experiences of our mostly Maori and Pasifika students.</p> <p>A strong focus on a curriculum which uses local contexts, resources, people and which is focused on increasing equity, social justice, critical thinking and enhancing democracy.</p>	<p>To complete planning and teaching of four units of work in Year 9 using the NZC</p>	<p>All curriculum areas completed units of work for term 4 2018 and term 1 2019.</p>	<p>See the detailed analysis below.</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
Whole year	<p><u>Data Analysis</u> Better use of PAT to inform teaching Collate Year 9 entry data into a central platform to inform practice for staff Teach staff how to read data</p>	Cross COL lead, Curriculum focus group, SLT Curriculum leader, Operations team	<p>Data up to date on KAMAR and accessed regularly by staff to inform practice</p> <p>Teachers having increased understand of individual needs of students in their classes</p> <p>Teachers from multiple subject areas having increased conversations about the learning of the same group of students</p> <p>Progress to date: Work in progress with SENCO as above. All data is on KAMAR. Next steps are to find time to have conversations about data across departments especially around literacy. Numeracy PLD (Maths dept) is working closely with data.</p> <p>Work done with staff and as Akina coaches on entries in Markbooks and involving girls in conversations around their NCEA data. A school wide approach to greater transparency with NCEA entries implemented and now ensured.</p>
Whole year	<p><u>Curriculum Planning</u> Support staff in planning cross curricular units Unlock the NZC and associated pedagogy Staff encouraged to work with autonomy to best</p>	Cross COL lead, Curriculum focus group, SLT Curriculum leader, Curriculum team	<p>Increased understanding and use of NZC to inform teaching and learning</p> <p>Progress to date: Work in departments starting with skills, attitudes and knowledge and outcomes and moving to using NZC for planning using frameworks. English Department have done this for Term 4 2018.</p>

Completion	Actions	Person Responsible	Evidence & Monitoring
	<p>meet the needs of their students</p> <p>Review what and how we report and/or measure student achievement</p>		<p>Technology and Performing Arts planning hub approach in year 9 2019 starting from students' passions/skills</p> <p>NOV 2018: all departments trialing a new unit using NZC – with an overarching lens of culturally responsive pedagogy.</p> <p>Time created for departments to work collaboratively to prepare a unit for Year 9, 2019.</p> <p>Next step is to create departmental curriculum vision statements.</p> <p>PLD middle leaders program is supporting HOD's in their new role, as leaders of learning.</p> <p>Some departments have requested a formal examination type assessment for year 10's in term 4, 2018.</p> <p>DEC 2018: the appointment of a teacher tasked with the project of developing Samoan as a subject from 2020.</p>

2019 possible target and suggested actions:

Target to remain the same for 2019.

- establishing a cycle of regular review of junior programmes
- schoolwide PLD focusing on differentiation, Literacy and Numeracy
- streaming removed from all curriculum areas for 2019 apart from Mathematics.

School Name:	Hastings Girls' High School
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Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwisport funding of \$17,471 (excluding GST). The funding was spent on sporting endeavours.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HASTINGS GIRLS' HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Hastings Girls' High School (the School). The Auditor-General has appointed me, Maxwell John Dixon, using the staff and resources of PricewaterhouseCoopers, 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 Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

Our audit was completed on 22 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.

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 within the Analysis of Variance, and the Kiwisport Statement, which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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



Independence

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

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

A handwritten signature in blue ink, appearing to read 'M. John Dixon', with a stylized flourish at the end.

Maxwell John Dixon
PricewaterhouseCoopers
On behalf of the Auditor-General
Napier, New Zealand