

HAMILTON EAST SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 1731

Principal: P Wright

School Address: Dawson St, Hamilton East

School Postal Address: Dawson St, Hamilton East, Hamilton 3216

School Phone: 07-839 3377

School Email:

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Therese Balvert	Chair Person	Elected	HR assistant	2022
Pippa Wright	Principal	ex Officio	Principal	
Toni Dobson	Parent Rep	Elected	Lawyer	2022
Elizabeth Nelson	Parent Rep	Elected	Lawyer	2022
David Robson	Parent Rep	Elected	Audit/Risk Manager	2022
Lavinia Taitoko	Parent Rep	Elected	Homemaker	2022
Sheryl Nagels	Staff Rep	Elected	Teacher	

Accountant / Service Provider: Granville & She Ltd

HAMILTON EAST SCHOOL

Annual Report - For the year ended 31 December 2019

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Hamilton East School

Statement of Responsibility

For the year ended 31 December 2019

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.


The School's 2019 financial statements are authorised for issue by the Board.

Therese Balvert
Full Name of Board Chairperson


Signature of Board Chairperson

31/5/2020
Date:

philippa Wright
Full Name of Principal


Signature of Principal

31/5/2020
Date:

Hamilton East School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,635,022	3,349,600	3,245,174
Locally Raised Funds	3	198,212	96,900	134,401
Interest income		4,426	7,000	7,050
		<hr/>	<hr/>	<hr/>
		3,837,660	3,453,500	3,386,625
Expenses				
Locally Raised Funds	3	77,459	45,100	69,193
Learning Resources	4	2,565,788	2,385,800	2,267,849
Administration	5	213,590	198,030	195,799
Finance		7,182	-	4,693
Property	6	755,826	760,350	611,796
Depreciation	7	104,719	68,000	92,208
		<hr/>	<hr/>	<hr/>
		3,724,564	3,457,280	3,241,538
Net Surplus / (Deficit) for the year		113,096	(3,780)	145,087
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		113,096	(3,780)	145,087

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

Hamilton East School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>808,623</u>	<u>808,623</u>	<u>621,768</u>
Total comprehensive revenue and expense for the year		113,096	(3,780)	145,087
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	29,250
Contribution - SNUP		-	-	12,518
Equity at 31 December	23	<u>921,719</u>	<u>804,843</u>	<u>808,623</u>
Retained Earnings		921,719	804,843	808,623
Reserves		-	-	-
Equity at 31 December		<u>921,719</u>	<u>804,843</u>	<u>808,623</u>

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

Hamilton East School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	352,788	235,790	167,740
Accounts Receivable	9	165,615	165,600	326,517
GST Receivable		6,755	6,710	6,721
Prepayments		20,295	19,000	19,567
Inventories	10	5,055	4,100	4,113
		<u>550,508</u>	<u>431,200</u>	<u>524,658</u>
Current Liabilities				
Accounts Payable	12	188,941	193,669	236,324
Borrowings - Due in one year	13	3,300	3,300	3,300
Painting Contract Liability - Current Portion	15	10,570	10,570	10,571
Finance Lease Liability - Current Portion	16	24,353	24,300	20,682
Funds held for Capital Works Projects	17	1,246	-	-
		<u>228,410</u>	<u>231,839</u>	<u>270,877</u>
Working Capital Surplus/(Deficit)		322,098	199,361	253,781
Non-current Assets				
Work in Progress		-	-	27,346
Property, Plant and Equipment	11	698,225	698,225	627,038
		<u>698,225</u>	<u>698,225</u>	<u>654,384</u>
Non-current Liabilities				
Borrowings	13	1,650	1,650	4,950
Provision for Cyclical Maintenance	14	50,617	44,693	40,493
Painting Contract Liability	15	-	-	10,570
Finance Lease Liability	16	46,337	46,400	43,529
		<u>98,604</u>	<u>92,743</u>	<u>99,542</u>
Net Assets		<u>921,719</u>	<u>804,843</u>	<u>808,623</u>
Equity	23	<u>921,719</u>	<u>804,843</u>	<u>808,623</u>

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

Hamilton East School

Statement of Cash Flows

For the year ended 31 December 2019

	Note	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash flows from Operating Activities				
Government Grants		1,110,127	819,405	793,952
Locally Raised Funds		198,212	96,900	134,592
Goods and Services Tax (net)		(34)	290	(33,231)
Payments to Employees		(519,413)	(325,433)	(397,466)
Payments to Suppliers		(392,815)	(388,762)	(360,096)
Interest Paid		(7,182)	-	(4,693)
Interest Received		4,241	6,820	7,213
Net cash from Operating Activities		393,136	209,220	140,271
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(145,290)	(89,910)	(119,953)
Purchase of Investments		(98,520)	-	-
Net cash from Investing Activities		(243,810)	(89,910)	(119,953)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	29,250
Finance Lease Payments		(24,137)	(24,200)	(17,983)
Painting contract payments		(10,571)	(10,570)	(10,571)
Loans Received/ Repayment of Loans		(3,300)	(3,300)	(3,300)
Funds Held for Capital Works Projects		73,730	-	(302,216)
Net cash from Financing Activities		35,722	(38,070)	(304,820)
Net increase/(decrease) in cash and cash equivalents		185,048	81,240	(284,502)
Cash and cash equivalents at the beginning of the year	8	167,740	154,550	452,242
Cash and cash equivalents at the end of the year	8	352,788	235,790	167,740

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

Hamilton East School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Hamilton East School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as “having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders”.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

Prior Year Policy

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

i) Inventories

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

j) Investments

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

Prior Year Policy

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

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

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings	50 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	12.5% Diminishing value

l) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

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

Long-term employee entitlements

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

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

o) 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).

p) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, are categorised as "loans and receivables" 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.

q) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date. Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

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 at the start of the year.

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	700,182	596,000	612,235
Teachers' Salaries Grants	2,120,307	2,120,000	1,886,823
Use of Land and Buildings Grants	575,612	575,000	464,944
Other MoE Grants	238,921	58,600	281,172
	3,635,022	3,349,600	3,245,174

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	60,045	31,000	40,567
Activities	12,029	6,200	20,807
Trading	49,770	41,300	48,007
Other Revenue	76,368	18,400	25,020
	198,212	96,900	134,401
Expenses			
Activities	16,387	5,900	22,248
Trading	45,881	39,200	43,127
Other Locally Raised Funds Expenditure	15,191	-	3,818
	77,459	45,100	69,193
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	120,753	51,800	65,208

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	48,291	48,000	46,714
Equipment Repairs	10,664	-	3,640
Information and Communication Technology	10,841	22,500	8,096
Library Resources	2,212	5,300	1,488
Employee Benefits - Salaries	2,462,866	2,278,500	2,183,754
Staff Development	30,914	31,500	24,157
	2,565,788	2,385,800	2,267,849

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	3,875	5,730	5,922
Board of Trustees Fees	4,575	5,500	4,100
Board of Trustees Expenses	8,465	3,500	4,624
Communication	1,875	7,200	5,024
Consumables	2,517	4,000	1,682
Other	18,088	23,100	23,708
Employee Benefits - Salaries	138,653	121,000	120,190
Insurance	9,965	6,500	6,583
Service Providers, Contractors and Consultancy	25,577	21,500	23,966
	<u>213,590</u>	<u>198,030</u>	<u>195,799</u>

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	3,304	3,500	2,594
Consultancy and Contract Services	46,274	53,400	36,628
Cyclical Maintenance Provision	10,124	4,200	10,123
Grounds	12,817	14,400	10,638
Heat, Light and Water	25,208	24,000	22,561
Rates	10,003	10,500	8,913
Repairs and Maintenance	25,780	20,350	12,101
Use of Land and Buildings	575,612	575,000	464,944
Security	2,491	3,000	2,937
Employee Benefits - Salaries	44,213	52,000	40,357
	<u>755,826</u>	<u>760,350</u>	<u>611,796</u>

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

7. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	1,101	710	1,129
Furniture and Equipment	44,261	28,740	36,635
Information and Communication Technology	29,704	19,300	33,125
Leased Assets	27,102	17,600	18,793
Library Resources	2,551	1,650	2,526
	<u>104,719</u>	<u>68,000</u>	<u>92,208</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	550	550	550
Bank Current Account	152,238	135,240	65,710
Short-term Bank Deposits	200,000	100,000	101,480
Cash and cash equivalents for Cash Flow Statement	<u>352,788</u>	<u>235,790</u>	<u>167,740</u>

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

Of the **\$352,788** Cash and Cash Equivalents, **\$1,246** is held by the School on behalf of the Ministry of Education. These funds are required to be spent in **2020** on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables from the Ministry of Education	-	-	88,816
Interest Receivable	199	200	14
Banking Staffing Underuse	23,011	23,000	105,219
Teacher Salaries Grant Receivable	142,405	142,400	132,468
	<u>165,615</u>	<u>165,600</u>	<u>326,517</u>
Receivables from Exchange Transactions	-	200	88,816
Receivables from Non-Exchange Transactions	165,615	165,400	237,701
	<u>165,615</u>	<u>165,600</u>	<u>326,517</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	5,055	4,100	4,113
	<u>5,055</u>	<u>4,100</u>	<u>4,113</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	44,011	-	-	-	(1,101)	42,910
Furniture and Equipment	353,125	119,743	-	-	(44,261)	428,607
Information and Communication Technology	147,128	23,351	-	-	(29,704)	140,775
Leased Assets	63,469	30,616	-	-	(27,102)	66,983
Library Resources	19,305	2,196	-	-	(2,551)	18,950
Balance at 31 December 2019	627,038	175,906	-	-	(104,719)	698,225

The net carrying value of equipment held under a finance lease is \$66,983 (2018: \$63,469)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	74,797	(31,887)	42,910
Furniture and Equipment	723,080	(294,473)	428,607
Information and Communication Technology	591,399	(450,624)	140,775
Leased Assets	128,711	(61,728)	66,983
Library Resources	108,659	(89,709)	18,950
Balance at 31 December 2019	1,626,646	(928,421)	698,225

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	45,140	-	-	-	(1,129)	44,011
Furniture and Equipment	318,420	71,340	-	-	(36,635)	353,125
Information and Communication Technology	149,752	30,501	-	-	(33,125)	147,128
Leased Assets	23,968	58,294	-	-	(18,793)	63,469
Library Resources	18,545	3,286	-	-	(2,526)	19,305
Balance at 31 December 2018	555,825	163,421	-	-	(92,208)	627,038

The net carrying value of equipment held under a finance lease is \$63,469 (2017: \$23,968)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	74,798	(30,787)	44,011
Furniture and Equipment	603,335	(250,210)	353,125
Information and Communication Technology	568,049	(420,921)	147,128
Leased Assets	98,095	(34,626)	63,469
Library Resources	106,463	(87,158)	19,305
Balance at 31 December 2018	1,450,740	(823,702)	627,038

12. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	15,151	20,020	19,781
Accruals	9,693	9,682	9,501
Employee Entitlements - Salaries	142,405	142,400	191,362
Employee Entitlements - Leave Accrual	21,692	21,567	15,680
	<u>188,941</u>	<u>193,669</u>	<u>236,324</u>
Payables for Exchange Transactions	179,248	184,169	226,823
Payables for Non-exchange Transactions - Other	9,693	9,500	9,501
	<u>188,941</u>	<u>193,669</u>	<u>236,324</u>

The carrying value of payables approximates their fair value.

13. Borrowings

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Due in One Year	3,300	3,300	3,300
Due Beyond One Year	1,650	1,650	4,950
	<u>4,950</u>	<u>4,950</u>	<u>8,250</u>

The school has borrowings at **31 December 2019** of **\$4,950 (31 December 2018 \$8,250)**. This loan is from the Energy Efficiency & Conservation Authority (EECA) for the purpose of the installation of solar collectors to heat the swimming pool. The loan is unsecured, no interest is payable and the loan is payable in quarterly instalments of \$825 until May 2021.

14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	40,493	40,493	30,371
Increase/ (decrease) to the Provision During the Year	10,124	4,200	10,122
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>50,617</u>	<u>44,693</u>	<u>40,493</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	50,617	44,693	40,493
	<u>50,617</u>	<u>44,693</u>	<u>40,493</u>

15. Painting Contract Liability

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Current Liability	10,570	10,570	10,571
Non Current Liability	-	-	10,570
	10,570	10,570	21,141

In 2006 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a fourteen year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2014, with regular maintenance in subsequent years. The agreement has an annual commitment of **\$15,495**. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

16. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	24,353	24,300	20,682
Later than One Year and no Later than Five Years	46,337	46,400	43,529
	70,690	70,700	64,211

17. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
MOE Lockdown Fire Security	<i>completed</i>	-	15,202	13,956	-	1,246
New Classrooms	<i>completed</i>	(86,327)	156,637	78,137	7,827	-
Totals		(86,327)	171,839	92,093	7,827	1,246

Represented by:

Funds Held on Behalf of the Ministry of Education	1,246
Funds Due from the Ministry of Education	-
	1,246

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	Closing Balances \$
Staff Bathroom Upgrade	<i>completed</i>	1,486	5,018	6,504	-
New Classrooms	<i>in progress</i>	214,403	920,039	1,220,769	(86,327)
Totals		215,889	925,057	1,227,273	(86,327)

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.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,575	4,100
Full-time equivalent members	0.20	0.19
<i>Leadership Team</i>		
Remuneration	346,271	339,434
Full-time equivalent members	3	3
Total key management personnel remuneration	350,846	343,534
Total full-time equivalent personnel	3.20	3.19

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	2.00	1.00
	2.00	1.00

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



20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2019 Actual	2018 Actual
Total	\$5,000	-
Number of People	1	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2019** (Contingent liabilities and assets at **31 December 2018**: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has no contract agreements for capital works:

(Capital commitments at 31 December 2018: \$1,222,266). The contract was for the demolition of E block and the construction of four new classrooms to be completed in 2019.

(b) Operating Commitments

As at 31 December 2019 the Board has no operating lease contracts (2018:\$Nil).

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 (2018: Loans and receivables)

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	352,788	235,790	167,740
Receivables	165,615	165,600	326,517
Total Financial assets measured at amortised cost	<u>518,403</u>	<u>401,390</u>	<u>494,257</u>

Financial liabilities measured at amortised cost

Payables	188,941	193,669	236,324
Borrowings - Loans	4,950	4,950	8,250
Finance Leases	70,690	70,700	64,211
Painting Contract Liability	10,570	10,570	21,141
Total Financial Liabilities Measured at Amortised Cost	<u>275,151</u>	<u>279,889</u>	<u>329,926</u>

25. Event After Balance Date

On March 11 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and Kura reopened on the 18th May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

26. Comparatives

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

27. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF HAMILTON EAST SCHOOL'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Hamilton East School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, 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 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 4 June 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.

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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 Analysis of Variance Report and Kiwisport Statement, 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.



Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Hamilton, New Zealand

Analysis of Variance Reporting



School Name:	Hamilton East School	School Number:	1731
Strategic Aim:	<p>Achievement We will prioritise student achievement by ensuring learning is focused and enjoyable. Assessments will be used effectively to support improvement in student outcomes. School targets will reflect student need. Opportunities will be provided for all children to progress whether they are above, at or below NZ Curriculum Standards. We want students to 'Stand tall, Reach high'.</p>		
Annual Aim:	<p>He Piko He Taniwha Kahui Ako Challenge 2. For Y4-8 raise student achievement for Boys, Maaori and Pasifika in Writing. Writing Target: Raise the standard of literacy in Years 4-6 so that 48% of students achieve or exceed the relevant curriculum levels in Writing by December 2019</p>		
Target:	<p>: Hamilton East School Challenge. Raise student achievement across the school in writing. Writing Target: Raise the standard of writing across the school so that there is an increase in 10% of students that achieve or exceed the relevant curriculum levels in Writing by December 2019.</p>		
Baseline Data:	<p>See He Piko He Taniwha Kahui Ako across school data</p>		

Analysis of Variance Reporting



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>BOT • Continued to support staffing and participation in He Piko He Taniwha Kahui Ako</p> <ul style="list-style-type: none"> • Funded programmes and personnel for interventions for target students • Discussed and reflected on data updates. • Supported the PL provision based on teacher, learning assistant and leadership needs. <p>Literacy Leadership Team</p> <ul style="list-style-type: none"> • Literacy team amended guidelines, modelling and monitoring of class programmes. 	<p>Based on end of year assessments we can say that the following % of cohorts achieved at or above expected curriculum levels.</p> <ul style="list-style-type: none"> • <u>31.5%</u> of our whole Yr4-6 cohort ; in mid 2019 this was 41% • 28.7% of boys. • 41.8% of girls. • 31% of Maori • 39% of NZ European. • 35.7% of Asian. • 20% of other English Language Learners. • 11.8% of Pasifika 	<p>We wonder if the low achievement in writing has more to do with meeting boys needs in writing and that this also impacts the Maaori students data? Although writing has been an emphasis this year, we haven't been able to meet our challenge percentage. However there has been a general improvement in the numbers of students having success. We hope if this improvement continues, we can achieve success for our male and Maaori groups. PLD in this area continues.</p>	<p>We will continue to focus on Writing . Further analysis of DATs and observation of teaching/planning. Target for 2020 for writing will be created along with He Piko He Taniwha Kaahui Ako Target</p> <p>Highlight focus on writing in Science ##See below Further Analysis of Writing 2019</p>

<ul style="list-style-type: none"> • Analysed and reflected on mid year data . • Lead PL meetings re writing • Lead Team meeting reflections and discussions of DATs (Deliberate Acts of Teaching) and individual students. • Lead -Analysis and reflection of end year data . <p>Teachers</p> <ul style="list-style-type: none"> • Attended 1 Day workshop Writing 30/1/2019. • Classroom lessons and programmes monitored and observed. <ul style="list-style-type: none"> • Phonics PL teachers to Year 1-3 • Learning Assistants <p><u>Children who are having MSL instruction:</u> 3 Individuals 6 children have MSL weekly with STEPSs Web follow up in class time.</p> <ul style="list-style-type: none"> • Teachers report gains in alphabet sound knowledge, spelling, reading and writing • Reading Recovery Programme continues <ul style="list-style-type: none"> • Analysis and reflection on mid year data . <ul style="list-style-type: none"> • Survey of teachers re success of PL Internal review . <ul style="list-style-type: none"> • Analysis of data for Target students fully documented • Analysis of end of year data 	<p>This demonstrates that we have not achieved our target , and have actually slipped when achievement is considered against National Curriculum levels.</p>		
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Planning for next year:

See Charter and K Ako goals Writing in Science – school wide focus. See analysis bottom of doc

Strategic Aim:

Achievement

We will prioritise student achievement by ensuring learning is focused and enjoyable.

Assessments will be used effectively to support improvement in student outcomes. School targets will reflect student need. Opportunities will be provided for all children to progress whether they are above, at or below NZ Curriculum Standards. We want students to Stand tall, Reach high.

Annual Aim:	He Piko he Taniwha Kahui Ako For Y4-8 raise student achievement for Boys, Maori and Pasifika in Reading.		
Target:	Raise the standard of literacy in Years 4-6 so that 64% of students achieve or exceed the relevant curriculum levels in Reading by December 2019.		
Baseline Data:	See He Piko He Taniwha Kahui Ako across school data		
Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>BOT</p> <ul style="list-style-type: none"> Continued to support staffing and participation in the He Piko He Taniwha Kahui Ako Funded programmes and personnel for interventions for Target students Discussed and reflected on data updates. Supported the PL provision based on teacher, learning assistant and leadership needs. <p>Literacy Leadership Team</p> <ul style="list-style-type: none"> Literacy team working on amended guidelines, modelling and monitoring of class programmes. Analysis and reflection on mid year data . 	<p>Based on end of year assessments and PATs we can say that the following % of cohorts achieved at or above expected curriculum levels.</p> <p>69.7% of our whole Yr4-6 <i>In mid 2019 this was 74%</i></p> <p>65% of boys 73.7 % of girls 58% of Maori 88.8% of NZ European 64% of Asian 60% of other English Language Learners.</p> <p>The Pasifika group was too small to be valid, but 70%</p> <p>This demonstrates success in meeting our reading target, with most cohorts. Māori</p>	<p>Rich classroom programmes and strong support for Target students Years3-6</p>	<p>Continue to value, monitor and fund programmes of support (Reading Recovery, SMART, STEPs , Repeated Reading) and resource the delivery of reading programmes across the school.</p> <p>Teacher librarian and assistant funding continue in 2020.</p>

<ul style="list-style-type: none"> • Team meeting reflections and discussions of DATs and \individual students. • Analysis and reflection of end of year data and acceleration or otherwise of Target students. <p>Teachers</p> <ul style="list-style-type: none"> • Established strong classroom programmes • Followed guidelines • Phonics PL teachers to Year 1/2 teachers <p>Yolanda Soryl Programmes now in place . Y1/2</p> <p>Learning Assistants</p> <p><u>MSL-</u> <u>Multi sensory Structured Language</u> is a programme of teaching reading that combines visual, auditory and kinaesthetic instruction. It is particularly good for children with dyslexia and children who find hearing sounds in words difficult. Often these children have not succeeded using traditional methods. <u>Children who are having MSL instruction:</u> 3 Individuals 6 children have MSL weekly with Steps Web follow up in class time. Teachers report gains in alphabet sound knowledge, spelling, reading and writing . Reading Recovery Programme <u>Repeated Reading</u> is an early stage intervention; involving 1-1 Learning A support, using familiar text to strengthen early reading strategies and fluency. As students reach Reading L15, and spaces</p>	<p>students still achieve the lowest of these groups.</p> <p>Mid 8 Children have been or are currently on the Reading Recovery Programme this year. Maori 3, Pakeha,2. Pacifica 2,and Asian 1. <u>Currently:</u> 3 of the children have completed the programme successfully 3 children are making progress and continuing with the programme 1 child has been referred to other services 1 child has left the school</p> <p>Repeated Reading</p>		<p>You might like to consider the following questions:</p> <ul style="list-style-type: none"> - Based on the outcomes and the reasons for these, what will you do the same/ differently next year? - What impact is there on current and ongoing teaching practice as a result of the actions taken and the results? - Have you identified any ongoing teacher or student needs? - What funding/resourcing may be necessary to support identified actions and needs?
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became available, they are moved into the SMART intervention.

June -17 students, 10 are now working at Reading L15 or above. Some have already come off and 3 new students have begun. One student has left our school. The other 7 will be come off by the end of term and we will begin to support our Y2 students next Term.

[SMART](#)

This involves daily 10 minute Teacher Aide support of students, following a programme that is structured and supervised by Cathy Baine and Gaylene Bobsien.

The goal is to accelerate students who have had a delayed start to learning to read, and have established their early concepts of print and phonological awareness. Students enter the programme when they are reading at a Green or Orange level on the Reading Wheel, and will be discontinued when they are reading at a Gold level. This would usually take a child 1 to 1 and a half years. The TA intensely teaches strategy and fluency based on individual need, as prompted by teacher Cathy Baine, and aim for the acceleration to be achieved in 40-50 lessons. At the end of this time we hope to have accelerated the child's progress enough so they leave the programme at the expected level for their age, and return successfully to the classroom programme.

End Of Year

Mid Current students: 12 students. Past students in total:67

Past students still at HES: 37 38% Maori, 14% Pasifika, 25% ELL, 36% other ethnicities.

Achievement Data of past Students still at Hamilton East School

17 are now working At the Expected Curriculum Level

11 are on track to achieve Level at the end of the year.

9 are identified as still At Risk and of concern. 2 of these students are ELL and 7 are Maori. There is an even mix of girls and boys.

Analysis and reflection on mid year data .

Repeated Reading End Report 2019			
	Total number of students	Male	Female
Students	26 students	20 students	6 students
ELL	6 students	4 boys	2 girls
Maori	12 students	9 boys	3 girls
Pasifika	4 students	4 boys	
What has worked well:	<p>The aim of the programme is to develop early reading strategies, supporting the students that have not yet gotten underway. They work with one to one LA support. Once they reach level 15/16 they are removed from the programme. The students identified as needing further support go on to our SMART programme as places become available.</p> <p>Of these 26 students, 19 are Year 3s.</p> <ul style="list-style-type: none"> • 2 students left school. 		

Repeated Reading is an early stage intervention; involving 1-1 LA support, using familiar text to strengthen early reading strategies and fluency. As students reach Reading L15, and spaces became available, they are moved into the SMART intervention.

- 1 of these left below level at the end of Term 1. The other reached level 16 before leaving.
- 17 reached level 15 or above.
- 1 student has only moved 2 reading levels. He is getting further learning support with RTLB and Yolanda Soryl support.
- The other 7 students are Year 2 students that were picked up during Term 3 and 4 as places become available. These 7 students are still working below L15. They have all made gains of between 2 and 5 levels. They will continue on the programme and receive one-to-one intensive support in 2020 if it is available.

17 Students that completed the programme to Level 15/16

	Boys	Girls
Maori	4	2
Pasifika	4	
ELL	3	2
European	1	1

The Curriculum Expectation by the End of Year 1 is to be working at Level 12
 The Curriculum Expectation by the End of Year 2 is to be working at Level 17
 The Curriculum Expectation by the End of Year 3 is to be working at Level 21

SMART (Strategy, Mileage Acceleration Reading Tuition): December 2019:
 This involves daily 10 minute Teacher Aide support of students, following a

programme that is structured and supervised by literacy leaders. The goal is to accelerate students who have had a delayed start to learning to read, and have established their early concepts of print and phonological awareness. Students enter the programme when they are reading at a Green or Orange level on the Reading Wheel, and will be discontinued when they are reading at a Gold level. This would usually take a child 1-1 and a half years. The TA intensely teaches strategy and fluency based on individual need, as prompted by teacher Cathy Baine, and aim for the acceleration to be achieved in 40-70 lessons. At the end of this time we hope to have accelerated the child's progress enough so they leave the programme at the expected level for their age, and return successfully to the classroom programme.

Current students: 7 students (capacity of 12)

Past students still at HES: 45 37% Maori, 5.6% Pasifika, 38.9% ELL, 18.5% NZ European.

Achievement Data of past SMART Students still at Hamilton East School

- 6 are working above curriculum level in reading
- 22 are now working at the expected curriculum level
- 7 are making progress.
- 10 are identified as still At Risk and of concern. 2 of these students are ELL and 2 are Maori., There is an even mix of girls and boys.

Strategic Aim:

Achievement

We will prioritise student achievement by ensuring learning is focused and enjoyable. Assessments will be used effectively to support improvement in student outcomes. School targets will reflect student need. Opportunities will be provided for all children to progress whether they are above, at or below National Standards. We want students to 'Stand tall, Reach high'.

Annual Aim:	For Y4-8 raise student achievement for Boys, Maaori and Pasifika in Mathematics.
Target:	Raise the standard of Mathematics in Years 4-6 so that 60% of students achieve or exceed the relevant curriculum levels in Mathematics by December 2019
Baseline Data:	See Data He Piko He Taniwha Kahui Ako . PAT Analysis

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>BOT-supported school organisation for Maths programme and funded 'Mathletics'</p> <p>Maths Team-monitored and lead PL for teachers and individually for new teachers</p>	<p>Based on end of year assessments we can say that the following % of cohorts achieved at or above expected curriculum levels.</p> <ul style="list-style-type: none"> •44.3% of our whole Yr4-6 , in mid 2019 this was 62.5% •44.7% of boys •42% of girls •34% of Maori • 61% of NZ European •47.6% of Asian •40% of other English Language Learners. <p>•80% of Pasifika(small sample) This demonstrates that we have not achieved success in achieving our targets. The % of achievement at appropriate levels has dropped over the year in all cohorts and year levels, with the exception of Year 3. Māori are achieving the lowest of all the cohorts. PATs provided further information about this.</p>	<p>We are concerned that our recording of Data through Linc-ed has skewed our results.</p>	<p>We will pay close attention to data trends in order to understand better the results and make changes to specific teaching if necessary.</p>
Planning for next year:			
<p>Monitor data, continue to fund Mathletics and leadership time to build teacher capacity through observation and modelling.</p>			

##Further Discussion regarding Writing 2019

The table below shows our writing achievement across 2 years, for the whole school. It includes all children, so the students are different from one year to another.

It appears from this table, that the whole school achievement in writing, has declined over time.

What needs to be further considered is that:

- The SMS tracking has changed over this time. The 2017 data, was from our old SMS; and in 2018 our new SMS system, changed the way progress was tracked- using progressions. The new and old systems are quite different, and the latest change to progressions is quite subjective, based on goals that we set aligned to curriculum levels. It has taken a while for us to set this latter system up so it is giving a true representation of our students' learning.
- We have also fine-tuned our assessment skills in levelling students in writing over this time. I wonder if it is because the 2019 data shows a greater degree of accuracy than 2017, and that reads as an apparent drop.

We consider the levels generated in 2019 were an accurate representation of learners' abilities. We also believe that students' writing abilities have improved over the last few years, so the drop off suggested by this table is not accurate.

However, it is clear that we have lower achievement success in writing, when compared to reading and maths. It is also clear that there is discrepancy in Boys and Pasifika and Māori achievement.

The second table shows any accelerated progress that was made by our identified At Risk writers, in 2019.

Writing: At or Above

Whole School	Beginning 2017	2017	2018	2019
		Due to changes in our SMS we cannot give you a whole school break down of data for 2017.		
All	168/381 44%	187/394 47%(54%)	139/369 38%(43%)	179/446 40% (48%)
Māori	68/155 43.9%		43/128 34%	54/147 36%
Māori Boys	26/75 34.6%			
Pākehā	54/97 55.6%		52/113 46%	72/150 48%
Pasifika	10/35 28.6%		6/33 18%	10/34 29%
Boys	64/188 34%		52/178 29%	73/228 32%
Girls	104/193 53.9%		87/191 45%	106/218 48%

School-wide Accelerated Progress 2019- January to December (pure data)

We considered at-risk students to be those achieving more than 1 year below their expected curriculum level. Accelerated progress means more than a year's progress is made over a year's period.

This table shows us that, for these At Risk students, accelerated gain was made by 27% students in reading, 34.8% in writing and 15% in mathematics.

Considering the writing, it is clear that substantial acceleration was achieved last year across all cohorts, including English Language Learners. Although our target groups, boys and Māori, made less gain than other groups- significant acceleration was still achieved.

This data suggests that intervention programmes of 2019, **were** successful for many students. Acceleration was made, but that acceleration was not great enough to impact schoolwide curriculum level data. We would hope that with continued focus on our writing programmes, this acceleration will continue and be showing on our school-wide data by the end of this year.

Year 3-6	Reading 81 students total	Writing 221students total	Mathematics 46 students total
All students (at-risk in school)	22/81 27%	77/221 34.8%	7/46 15%
Māori	9/29 31%	14/62 22.6%	4/18 22%
Boys	8/46 17%	33/125 26.4%	5/24 20%
Girls	14/35 40%	45/96 46.8%	2/22 9%
<i>English Language Learners</i>	8/38 21%	35/99 35.5%	2/14 14%
<i>NZE</i>	5/14 36%	28/60 46.6%	1/7 14%

It is evident that boys and Māori continue to be the most challenged with writing success and acceleration.

In response to these needs, our Literacy Leaders Team have suggested the following interventions in 2020.

Factors to consider	What can we do? Ideas
Students need to have a platform to celebrate our writing more	Blogs as home pages- up all day in classrooms Kids Notice board.. A new piece a week. School newsletter... a piece a week.. Teams rotate
Students need to feel an authentic purpose for writing	Writing through science.
Surface Features are a weakness: Spelling; punctuation; story structuring.	Examine our spelling programme. Review our deliberate acts of teaching - skills lessons.
The LincEd progressions- need to work better for us	Investigate- connect with other schools. Find out what the barriers are in the school.
Genres and contexts need to excite and engage our target learners.	Write through science. Give Years 4-6 the opportunity to use their choice of genres.
A home connection with writing needs to be expended.	Through blogs... encouraging specific comments ...linked through student conversation with home. Newsletters

Hamilton East School

Kiwisport Statement

For the Year Ended 31 December 2019

In 2019 the school received Kiwisport funding of \$6,434 (2018:\$6,014)

The funding was spent on sports equipment, uniforms and exercise programmes.