

# **GULF HARBOUR SCHOOL**

## **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2018**



School Address:	64 Alec Craig Way, Gulf Harbour, Whangaparaoa 0930
School Postal Address:	64 Alec Craig Way, Gulf Harbour, Whangaparaoa 0930
School Phone:	09 428 020
School Email:	<a href="mailto:accounts@ghs.school.nz">accounts@ghs.school.nz</a>
Ministry Number:	6920
Accountant / Service Provider:	Accounting For Schools Ltd

# GULF HARBOUR SCHOOL

Financial Statements - For the year ended 31 December 2018

## Index

<b>Page</b>	<b>Statement</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 10	Statement of Accounting Policies
11 - 19	Notes to the Financial Statements
20	Members of the Board of Trustees
21	Kiwisport
22 - 24	Independent Auditor's Report
	Analysis of Variance

**GULF HARBOUR 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.

TONY NAIDU  
Full Name of Board Chairperson

Mel Crosbie  
Full Name of Principal

[Signature]  
Signature of Board Chairperson

[Signature]  
Signature of Principal

24/5/19  
Date:

24/5/19  
Date:

# GULF HARBOUR SCHOOL

## Statement of Comprehensive Revenue and Expense For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	3,741,674	3,679,171	3,640,845
Locally Raised Funds	3	454,209	316,000	444,057
Interest Earned		10,971	8,000	10,872
International Students	4	76,795	27,500	31,928
		4,283,649	4,030,671	4,127,702
<b>Expenses</b>				
Locally Raised Funds	3	216,366	119,550	217,019
International Students	4	6,917	1,500	1,135
Learning Resources	5	2,337,912	2,370,271	2,262,570
Administration	6	207,180	241,600	232,921
Property	7	1,223,696	1,244,830	1,274,993
Depreciation	8	94,259	50,000	70,977
Finance		14,451	1,500	7,233
Loss on Disposal of Property, Plant and Equipment		2,663	-	127
		4,103,444	4,029,251	4,066,975
<b>Net Surplus for the year</b>		180,205	1,420	60,727
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		180,205	1,420	60,727

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

# GULF HARBOUR SCHOOL

## Statement of Changes in Net Assets/Equity For the year ended 31 December 2018

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Balance at 1 January</b>	629,564	629,566	563,203
Total comprehensive revenue and expense for the year	180,205	1,420	60,727
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	12,145	-	5,634
<b>Equity at 31 December</b>	821,914	630,986	629,564
Retained Earnings	821,914	630,986	629,564
<b>Equity at 31 December</b>	821,914	630,986	629,564

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

# GULF HARBOUR SCHOOL

## Statement of Financial Position

As at 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	302,002	189,833	171,767
Accounts Receivable	10	139,588	108,150	108,103
Funds held for Capital Works Projects	18	37,160	21,400	21,397
GST Receivable		19,877	8,200	8,172
Inventories	11	32,156	30,800	30,841
Investments	12	321,219	310,850	310,850
Prepayments		8,216	-	-
		860,218	669,233	651,130
<b>Current Liabilities</b>				
Accounts Payable	14	346,513	150,600	150,501
Finance Lease Liability - Current Portion	17	40,119	30,480	30,480
Provision for Cyclical Maintenance	16	-	95,400	95,399
Revenue Received in Advance	15	50,588	13,135	13,104
		437,220	289,615	289,484
<b>Working Capital Surplus/(Deficit)</b>		422,998	379,618	361,646
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	495,842	375,250	375,312
		495,842	375,250	375,312
<b>Non-current Liabilities</b>				
Finance Lease Liability	17	56,885	74,500	74,541
Provision for Cyclical Maintenance	16	40,041	49,382	32,853
		96,926	123,882	107,394
<b>Net Assets</b>		821,914	630,986	629,564
<b>Equity</b>		821,914	630,986	629,564

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

**GULF HARBOUR SCHOOL**  
**Statement of Cash Flows**  
**For the year ended 31 December 2018**

		<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>Note</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
		<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
			<b>\$</b>	
<b>Cash flows from Operating Activities</b>				
Government Grants		720,213	631,500	782,578
Locally Raised Funds		450,168	316,054	438,937
International Students		116,141	27,500	23,522
Goods and Services Tax (net)		(11,702)	(25)	(5,382)
Payments to Employees		(477,452)	(445,886)	(522,003)
Payments to Suppliers		(340,891)	(467,595)	(573,508)
Cyclical Maintenance Payments in the year		(83,219)	-	-
Interest Paid		(14,451)	(1,500)	(7,233)
Interest Received		13,549	8,001	10,648
<b>Net cash from / (to) the Operating Activities</b>		<b>372,356</b>	<b>68,049</b>	<b>147,559</b>
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(190,838)	(50,008)	(74,617)
Purchase of Investments		(10,369)	-	(10,263)
<b>Net cash from / (to) the Investing Activities</b>		<b>(201,207)</b>	<b>(50,008)</b>	<b>(84,880)</b>
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(37,296)	28	(16,793)
Funds Held for Capital Works Projects		(15,763)	(3)	(33,231)
Furniture and Equipment Grant		12,145	-	5,634
<b>Net cash from Financing Activities</b>		<b>(40,914)</b>	<b>25</b>	<b>(44,390)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>130,235</b>	<b>18,066</b>	<b>18,289</b>
Cash and cash equivalents at the beginning of the year	9	171,767	171,767	153,478
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>302,002</b>	<b>189,833</b>	<b>171,767</b>

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.

# **GULF HARBOUR SCHOOL**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2018**

#### **1. Statement of Accounting Policies**

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

Gulf Harbour 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:



# **GULF HARBOUR SCHOOL**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2018**

#### **1. Statement of 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 carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

#### **c) Revenue Recognition**

##### **Government Grants**

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

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

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

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

##### **Other Grants**

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

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

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

##### **Interest Revenue**

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

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

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

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

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

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

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

# **GULF HARBOUR SCHOOL**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2018**

#### **1. Statement of Accounting Policies**

##### **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 under Schedule 6 Paragraph 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 \$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.

# GULF HARBOUR SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 1. Statement of Accounting Policies

##### **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 - School	10 - 50 years
Furniture and equipment	3 - 10 years
Information and communication technology	3 - 5 years
Leased assets held under a Finance Lease	3 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 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.

##### **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.

# GULF HARBOUR SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 1. Statement of Accounting Policies

##### *Long-term employee entitlements*

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

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

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

Revenue received in advance relates to fees received from Bike Track Donations and Community of Learning where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

##### **p) Provision for Cyclical Maintenance**

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

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

##### **q) Financial 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.

##### **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.

# GULF HARBOUR SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational Grants	582,586	555,000	588,731
Other MoE Grants	134,739	75,000	133,701
Resource Teachers Learning and Behaviour Grants	2,888	1,500	4,597
Teachers' Salaries Grants	1,960,067	1,987,671	1,837,439
Use of Land and Buildings Grants	1,061,394	1,060,000	1,076,377
	<b>3,741,674</b>	<b>3,679,171</b>	<b>3,640,845</b>

#### 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Activities	237,896	185,500	235,066
Donations	49,600	47,000	61,831
Fundraising	117,843	52,500	94,463
Other Revenue	1,420	2,000	2,294
Trading	47,450	29,000	50,403
	<b>454,209</b>	<b>316,000</b>	<b>444,057</b>
<b>Expenses</b>			
Activities	113,292	89,550	121,274
Fundraising (costs of raising funds)	62,543	5,000	50,754
Trading	40,531	25,000	44,991
	<b>216,366</b>	<b>119,550</b>	<b>217,019</b>
<i>Surplus for the year Locally raised funds</i>	<b>237,843</b>	<b>196,450</b>	<b>227,038</b>

#### 4. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	8	-	2
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
International student fees	76,795	27,500	31,928
<b>Expenses</b>			
International student levy	1,194	500	1,063
Other Expenses	5,723	1,000	72
	<b>6,917</b>	<b>1,500</b>	<b>1,135</b>
<i>Surplus for the year International Students'</i>	<b>69,878</b>	<b>26,000</b>	<b>30,793</b>



# GULF HARBOUR SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 5. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	40,537	43,000	32,077
Employee Benefits - Salaries	2,281,601	2,289,971	2,212,313
Equipment Repairs	1,323	500	428
Information and Communication Technology	1,518	28,800	5,991
Library Resources	-	-	86
Staff Development	12,933	8,000	11,675
	<u>2,337,912</u>	<u>2,370,271</u>	<u>2,262,570</u>

#### 6. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,407	8,000	6,220
Board of Trustees Expenses	851	5,000	11,229
Board of Trustees Fees	2,655	6,000	3,885
Communication	2,762	5,500	4,871
Consumables	18,012	35,500	30,000
Employee Benefits - Salaries	110,432	96,600	103,938
Insurance	4,456	5,500	4,192
Operating Lease	1,370	2,000	2,347
Other	50,531	63,000	56,507
Service Providers, Contractors and Consultancy	9,704	14,500	9,732
	<u>207,180</u>	<u>241,600</u>	<u>232,921</u>

#### 7. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	12,335	9,500	9,634
Consultancy and Contract Services	24,015	35,000	38,160
Cyclical Maintenance Expense	(4,992)	16,530	9,473
Employee Benefits - Salaries	45,882	47,000	47,876
Grounds	18,060	11,000	15,452
Heat, Light and Water	47,591	31,700	38,989
Rates	83	100	-
Repairs and Maintenance	17,260	31,000	34,308
Security	2,068	3,000	4,724
Use of Land and Buildings	1,061,394	1,060,000	1,076,377
	<u>1,223,696</u>	<u>1,244,830</u>	<u>1,274,993</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.

**GULF HARBOUR SCHOOL**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2018**

**8. Depreciation**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building & Grounds	3,546	1,500	3,262
Furniture and Equipment	33,178	16,500	31,505
Information Technology	13,511	7,000	15,674
Leased Assets	42,028	24,000	18,255
Library Resources	1,996	1,000	2,281
	<u>94,259</u>	<u>50,000</u>	<u>70,977</u>

**9. Cash and Cash Equivalents**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	238,139	99,833	79,934
Bank Call Account	63,863	90,000	91,833
Cash equivalents and bank overdraft for Cash Flow Statement	<u>302,002</u>	<u>189,833</u>	<u>171,767</u>

**10. Accounts Receivable**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	2,802	600	623
Interest Receivable	1,635	1,550	1,551
Teacher Salaries Grant Receivable	135,151	106,000	105,929
	<u>139,588</u>	<u>108,150</u>	<u>108,103</u>
Receivables from Exchange Transactions	4,437	2,150	2,174
Receivables from Non-Exchange Transactions	135,151	106,000	105,929
	<u>139,588</u>	<u>108,150</u>	<u>108,103</u>

**11. Inventories**

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	32,156	30,800	30,841

# GULF HARBOUR SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 12. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	321,219	310,850	310,850

#### 13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2018</b>						
Building & Grounds	49,277	59,683	-	-	(3,546)	105,414
Furniture and Equipment	153,796	54,078	(2,663)	-	(33,178)	172,033
Hall Work in Progress	36,676	74,413	-	-	-	111,089
Information Technology	15,694	-	-	-	(13,511)	2,183
Leased Assets	103,902	29,278	-	-	(42,028)	91,152
Library Resources	15,967	-	-	-	(1,996)	13,971
Balance at 31 December 2018	375,312	217,452	(2,663)	-	(94,259)	495,842

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
<b>2018</b>			
Building & Grounds	122,627	(17,213)	105,414
Furniture and Equipment	368,694	(196,661)	172,033
Hall Work in Progress	111,089	-	111,089
Information Technology	48,737	(46,554)	2,183
Leased Assets	154,347	(63,195)	91,152
Library Resources	77,711	(63,740)	13,971
Balance at 31 December 2018	883,205	(387,363)	495,842

The net carrying value of equipment held under a finance lease is \$91,152 (2017: \$51,399).

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2017</b>						
Building & Grounds	12,790	39,750	-	-	(3,262)	49,278
Furniture and Equipment	150,957	34,343	-	-	(31,505)	153,795
Hall Work in Progress	36,150	526	-	-	-	36,676
Information Technology	31,369	-	-	-	(15,674)	15,695
Leased Assets	15,892	106,264	-	-	(18,255)	103,901
Library Resources	18,248	-	-	-	(2,281)	15,967
Balance at 31 December 2017	265,406	180,883	-	-	(70,977)	375,312



# GULF HARBOUR SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 13. Property, Plant and Equipment (Cont.)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2017</b>			
Building & Grounds	62,946	(13,668)	49,278
Furniture and Equipment	317,278	(163,483)	153,795
Hall Work in Progress	36,676	-	36,676
Information Technology	48,738	(33,043)	15,695
Leased Assets	125,068	(21,167)	103,901
Library Resources	77,711	(61,744)	15,967
Balance at 31 December 2017	668,417	(293,105)	375,312

#### 14. Accounts Payable

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
Operating Creditors	179,297	24,150	24,150
Accruals	25,583	14,350	14,336
Employee Entitlements - Salaries	135,151	106,000	105,929
Employee Entitlements - Leave Accrual	6,482	6,100	6,086
	346,513	150,600	150,501
Payables for Exchange Transactions	340,031	144,500	144,415
Payables for Non-exchange Transactions - Other	6,482	6,100	6,086
	346,513	150,600	150,501

The carrying value of payables approximates their fair value.

#### 15. Revenue Received in Advance

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
International Student Fees	49,781	10,435	10,435
Other	807	2,700	2,669
	50,588	13,135	13,104

# GULF HARBOUR SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 16. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	128,252	128,252	118,779
Increase to the Provision During the Year	7,188	16,530	9,473
Adjustment to the Provision	(12,180)	-	-
Use of the Provision During the Year	(83,219)	-	-
Provision at the End of the Year	40,041	144,782	128,252
Cyclical Maintenance - Current	-	95,400	95,399
Cyclical Maintenance - Term	40,041	49,382	32,853
	40,041	144,782	128,252

#### 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	40,119	30,480	30,480
Later than One Year and no Later than Five Years	56,885	74,500	74,541
	97,004	104,980	105,021

#### 18. Funds Held for Capital Works Projects

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

2018		Opening Balances \$	Receipts from MoE \$	Payments/ Payables \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Block 8 Toilet Upgrade	<i>In progress</i>	-	-	(8,500)	-	(8,500)
Courtyard Upgrade	<i>In progress</i>	-	-	(5,400)	-	(5,400)
MOE MLE	<i>In progress</i>	-	-	(520)	-	(520)
Sickbay	<i>In progress</i>	(21,397)	-	(1,343)	-	(22,740)
Totals		(21,397)	-	(15,763)	-	(37,160)

#### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Due from the Ministry of Education

-  
(37,160)

(37,160)

# GULF HARBOUR SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 18. Funds Held for Capital Works Projects (Continued)

2017		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
MOE Project - 10YP	<i>Completed</i>	26,607	-	(26,607)	-	-
MOE MLE	<i>Completed</i>	(14,773)	-	(7,912)	22,685	-
Sickbay	<i>In progress</i>	-	-	(21,397)	-	(21,397)
Totals		11,834	-	(55,916)	22,685	(21,397)

#### 19. Related Party Transactions

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

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

#### 20. Remuneration

##### Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	2,655	3,885
Full-time equivalent members	0.09	0.15
<i>Leadership Team</i>		
Remuneration	311,584	302,262
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	314,239	306,147
Total full-time equivalent personnel	3.09	3.15

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.

# GULF HARBOUR SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 20. Remuneration (Continued)

##### *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	120 - 130	120 - 130
Benefits and Other Emoluments	3 - 4	4 - 5

##### *Other Employees*

There were no other employees with remuneration greater than \$100,000.

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

#### 21. Contingencies

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

##### **Holidays Act Compliance – schools payroll**

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

#### 22. Commitments

##### **(a) Capital Commitments**

As at 31 December 2018 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2017: \$20,850.)

##### **(b) Operating Commitments**

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

(a) operating lease for TELA laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	938
Later than One Year and No Later than Five Years	-	-
	-	938

# GULF HARBOUR SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 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:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Loans and receivables</b>			
Cash and Cash Equivalents	302,002	189,833	171,767
Receivables	139,588	108,150	108,103
Investments - Term Deposits	321,219	310,850	310,850
<b>Total Loans and Receivables</b>	<b>762,809</b>	<b>608,833</b>	<b>590,720</b>
<b>Financial liabilities measured at amortised cost</b>			
Payables	346,513	150,600	150,501
Finance Leases	97,004	62,517	45,957
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>443,517</b>	<b>213,117</b>	<b>196,458</b>

#### 25. Events After Balance Date

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

## GULF HARBOUR SCHOOL

### Members of the Board of Trustees

For the year ended 31 December 2018

Name	Position	How position on Board gained	Occupation	Term expired/expires
Tony Naidu	Chairperson	Re-elected 2016	Company Director	June 2019
Mel Crosbie	Principal		Principal	
Bobby-Jo Wilson	Deputy Chairperson	Elected June 2016	Mother	June 2019
Dagmar Goodall	Staff Rep	Elected September 2016	Teacher	June 2019
Rachel McDonald	Parent Rep	Elected June 2016	Intellectual Property Lawyer	June 2019
Doug Muller	Parent Rep	Elected June 2016	Teacher	June 2019
Dave Saunders	Parent Rep	Co-opted July 2017	Accountant	July 2019

## **GULF HARBOUR SCHOOL**

### **Kiwisport Statement**

**For the year ended 31 December 2018**

Kiwisport is a Government funding initiative to support student participation in organised sport.

In 2018 the School received funding of \$6,335 (2017: \$5,567) to increase our student participation in organised sport.

Kiwisport funding was spent on resources and programmes. This assisted in sports equipment, sports extension and leadership opportunities through the sports academy. Additional coaching occurred through contracts with North Harbour Sports –Tennis and cricket. The school employed additional specialist staff to promote and support the programmes. Resources purchased were primarily upkeep and maintaining class sets. All children were involved with organised sports and demonstrated improved levels of fitness and participation.

## Independent Auditor's Report

### To the Readers of Gulf Harbour School's Financial Statements For the Year Ended 31 December 2018

The Auditor-General is the auditor of Gulf Harbour School (the School). The Auditor-General has appointed me, Darren Wright, using the staff and resources of William Buck Audit (NZ) Limited, 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 19, 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 30 May 2019. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### CHARTERED ACCOUNTANTS & ADVISORS

Level 4, 21 Queen Street  
Auckland 1010, New Zealand  
PO Box 106 090  
Auckland 1143, New Zealand  
Telephone: +64 9 366 5000  
[williambuck.co.nz](http://williambuck.co.nz)

William Buck (NZ) Limited.



### **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 controls.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures

are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information in the Annual Report. The other information comprises the information included in the annual report being the Kiwisport Report, the Members of the Board of Trustees and the Analyses of Variance, 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.



**Darren Wright**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Auckland, New Zealand



## GULF HARBOUR SCHOOL

### Be the Difference

Analysis of Variance 2018



STUDENT			
<b>Strategic Aim</b> <i>Focus on the whole child to achieve the highest possible individual success.</i> All children will see themselves as successful learners developing a 'learning confidence' that will support them as they move towards adulthood.			
Student Goals	Commentary on variance	Evaluation	Next steps
<b>ALL</b> children will make achievement progress over the year in reading, writing and maths.	Our data 2018 indicates that, overall, we have made great achievement progress against GHS expectations. Reading (+ 11%), Writing (+ 4%) Maths remains the same as last year.	The school wide focus on literacy with the emphasis on phonics and explicit guided reading lessons is evident in the higher percentage increase for Reading over Writing.	To continue to work on the foundational skills and explicit teaching models ( including phonics, guided reading strategies and comprehension skills) during 2019, to maintain and improve the achievement progress of our students in 2019. Introduce the following new initiatives:- <ul style="list-style-type: none"> <li>• school wide oral language programme and staff PD,</li> <li>• improving the connections between reading and writing.</li> <li>• development of student self assessment skill sets,</li> <li>• Ministry funded PLD for Maths with focus on culturally responsive practice and use of materials to embed mathematical thinking.</li> </ul>
	During the year all Maori students achievement was tracked and action plans for those needing further	The school wide focus on phonics and guided reading sessions have	

<p><b>ALL</b> maori learners will be closely monitored and <b>ALL</b> focus maori maths children will make accelerated progress.</p>	<p>support was made. Maori achievement in reading improved by 7% and Maths by 1%. Writing however dropped by 3% Our Maori girls achievement in reading and writing out performed their peers but our Maori boys are struggling across Reading, Writing and Math.</p>	<p>been effective in raising achievement in reading for our Maori students. The parent workshops about helping reading may have improved parent confidence. This year parents interviews were well attended 80% of Maori parents attended .</p>	<p>In 2019 engaging Maori boys with reading and writing will be a school wide focus. We will be encouraging stronger home to school connections with our Maori families through our work with our community cultural advisor (who is also a parent at our school) We will be using the Math ministry funded PLD to support Maori Math teaching and learning. Our local COL focus on Maori achievement should influence and guide our understanding from a broader platform across the coast.</p>
<p>ALL ESOL children will make progress in literacy and communication skills.</p>	<p>When we remove the ESOL (49) students from our school wide data we notice they influence the data by -5%.</p>	<p>Including ESOL students who have not completed 2 years of schooling and comparing their achievement against their peers is not allowing us a true picture of their individual progress.</p>	<p>In 2019 we will exclude all ESOL students who haven't completed two years of schooling from our school wide data and only report to the board on their progress through the ELLP (English Language learning progressions)</p>
<p><b>ALL</b> focus (tier 1 &amp; 2) children will make accelerated progress in reading and writing.</p>	<p>Focus students reading data shows acceleration with Yr 2 (80%) , Yr 3 and 4 (64%) and Year 5 and 6 ( 65%) now within GHS expectations for reading. All focus students who remained below expectation also made shift.</p> <p>Writing did not show the achievement progress that reading did in 2018. On further inspection the difference in gender achievement was particularly noticeable with 75%</p>	<p>The explicit teaching and staff PD for phonics and guided reading in 2018 had a huge impact on the achievement data of all students and focused interventions at Year 3 and 4 resulted in accelerated progress for some.</p> <p>At the start of each curriculum level our data dips and we have been wondering if the composite classes and teacher expectations of the</p>	<p>In 2019 the school will continue to up skill new teachers and embed the explicit teaching and learning of Phonics and Guided reading that improved the reading achievement across the school for all our focus students.</p>

	of girls meeting expectations but only 56% of boys.	younger students in these rooms have affected this.	In 2019 we will use newly developed self assessment /conferencing tools to allow greater student agency and will work with teachers on how to connect their reading and writing programmes more successfully. Writing intervention for boys in our school are being developed using research based theories and ideas.
ALL focus (tier 3) children will make progress relative to their individual learning, social and emotional goals.	The school wide data includes our students on our special needs register, 2 ORS funded students and around 60 students who receive various levels of support/invention.	Including our ORS funded students and comparing their achievement against their peers is not showing us a true picture of their individual progress.	In 2019 we will exclude our ORS funded and high learning needs students from our data and report to the board on these students sharing their existing IEP (individual education plan) progress.

COMMUNITY			
Strategic Aim			
Increase parental involvement, engagement and connection within the whole School.			
Community Goals	Commentary on variance	Evaluation	Next steps
Promote cultural understanding and embracing diversity	Adult Te Reo Maori classes not held.	School improving in this area. Whole staff and Board Hautu took place.  Staff workshop held T3 2018.  Well being survey carried out.	Termly PD planned for 2019. Teacher released one day each week in 2019 to teach Te Reo. Bicultural 5 year Plan developed. Staff and children need to visit local marae. Offer Te Reo adult night classes T3 2019.

Forward plan and fully communicate special events to the community, including celebrations of learning	Love my School Day cancelled due to bad weather.	Meet the teacher took place. Celebrations of learning took place each term. Facebook page up and running. Ladies night, Shakespear planting day - all advertised well of Facebook and Yammer.	Y2,3,4,5,6 camp evening celebrations planned for 2019.
Improve reporting to parents	New report for ESOIL using ELLP documents not developed.	parent/Teacher interviews took place in T2 and T3 2018. Mid and end of year written reports sent out.	Parent interviews planned for week 6 T1 2019. Using Linc Ed from Feb 2019 to report to parents vis progressions.  ESOL reports planned.
Grow an effective and engaged PTA from within our school community	Groups of parent helpers for organisation of certain events not	Social event took place at beginning of year to recruit more members. 16 more.  Parent Class Crew members active throughout the year.	Ensure regular reviews take place. <a href="#">New events</a> calendar developed.
Develop communications between home and school - choosing most effective methods of communication & ensuring consistency across the school, including effective, regular communication from the Board of Trustees	Teachers did not all communicate with parents each term with a quick positive message.	New Entrant and International Parent handbooks developed.  Board sent out end of year communication.  Porthole sent out every Tuesday to keep parents informed.  Some teachers better than others at posting on Yammer. This communication platform is being reviewed for 2019.	Linc Ed being introduced in 2019 to further improve communication. Development plan being put in place. F.Southgate to lead.  International handbooks need to be translated into Chinese and South african.  New look school website to be designed and launched T2 2019. Make it more user friendly for the community.  Whanau Leaders to ensure positive

			communication gets home each term. Priority during Team Meetings.
Develop and fully promote educational workshops for parents and whanau in key curriculum areas	Did not carry out survey to find out parents needs of workshops.	<p>ESOL and reading workshops carried out in 2018. Not a very good uptake from the senior school. Investigate why this is?</p> <p>Parenting Place workshops took place successfully. 18 parents attended. DP now trained in delivering the course.</p>	<p>Survey monkey being developed for end of T1 2019 to be sent out to parents asking what they would like more info about - workshops planned around need.</p> <p>Hold child friendly events during workshops for a greater turn out.</p> <p>GHS Parenting workshops to be held in T3 2019.</p>

STAFF			
Strategic Aim			
Increase personal development and collaboration, to achieve effectiveness and success of staff.			
Staff Goals	Commentary on variance	Evaluation	Next steps
Develop further competency and commitment to Ka hikitia and tataiako through TS and appraisal	Support staff appraisal cycle not fully implemented during 2018.	<p>Consultation with staff took place.</p> <p><a href="#">Presentation 1</a></p> <p><a href="#">Presentation 2</a></p> <p>All teachers have made their own google sites.</p> <p>GHS <a href="#">Appraisal cycle</a> developed for teachers.</p> <p>12 teachers attended coaching 2 day PD.</p>	<p>Need to now make the teacher code bespoke to GHS. - completed &amp; ready for 2019.</p> <p>Linc Ed to be used in 2019 to record evidence and inquiries.</p> <p>Implement Support Staff Appraisal Cycle in 2019.</p> <p>More teachers to attend coaching PD in 2019 (funded by CoL).</p>

Opportunities to develop as teachers and leaders within our school		<p>100% of staff attended internal PD day.</p> <p>Quality CRT planned and time locked in for whole year.</p> <p>Leaders all received specific management time throughout the year.</p> <p>Successful application of 80hr math support in 2019.</p> <p>CoL appointments made - both ADST and WS.</p>	All leadership roles to be linked to the annual plan with associated action plans in place.
--	--	---	---

ENVIRONMENT			
Strategic Aim			
To enhance and provide a positive learning culture and environment for all.			
Student Goals	Commentary on variance	Evaluation	Next steps
Create a class/school culture which promotes high expectations and the values of the school through PB4L		<p><a href="#">2018 PB4L action plan developed</a>;</p> <p>Shared with staff</p> <p><a href="#">PB4L environment expectations</a> developed and shared at TOD</p> <p>TOD held along with a number of workshops each term.</p> <p>PB4L Team regularly meets and attends development sessions at Silverdale School.</p> <p>Behaviour data collected and inputted each week by the same person so that it is reliable and consistent.</p> <p>Weekly PB4L assemblies.</p>	<p>New 2019 Action Plan needs to be developed.</p> <p>School values - taglines - consultations.</p> <p>LincEd to be used for recording behaviours instead of SWISS.</p> <p>Start Tier 2 PB4L.</p>



Create an environment that embodies and preserves New Zealand's bicultural heritage		<p>Consultation with the children around new house team mascots and signage.</p> <p>Community consultation around mission statement.</p> <p>New signage in the process of being ordered - T3.</p>	<p>More signage to go up around the school.</p> <p>Marai style school fence to be designed and painted by all our families in 2019.</p>
---	--	---	---

OPERATIONS			
<b>Strategic Aim</b> Effective and efficient procedures firmly in place to continue improvements to our school.			
Operations Goals	Commentary on variance	Evaluation	Next steps
Continue to source grants/sponsorships/outside funding to enhance the learning environment including fundraising for a school hall	Only 2 grants sourced in 2018.	<a href="#">Draft sponsorship criteria</a> developed	Source more grants in 2019 - Student Leadership, netball posts and uniforms, Community play equipment
Develop a long term property plan		New Property Advisor appointed 10YPP developed	DP has position to ensure property action plan followed.