

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF HIWINUI SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Hiwinui School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), 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 18, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwisport Statement, the list of Trustees and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

HIWINUI SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 2364

Principal: Brenda Leigh

School Address: Watershed Road, RD10, Palmerston North

School Postal Address: Watershed Road, RD10, Palmerston North

School Phone: 06 3268 078

School Email: principal@hiwinui.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Duncan Baker	Chair Person	Elected	2022
Brenda Leigh	Principal ex Officio		n/a
Matt Avery	Parent Rep	Elected	2022
Tracey Mouat	Parent Rep	Elected	2022
Stephen Radich	Parent Rep	Elected	2022
Blair Wilson	Parent Rep	Elected	2022
Fiona vandenBrink	Staff Rep	Elected	2022

Accountant / Service Provider: T Curtis

HIWINUI SCHOOL

Annual Report - For the year ended 31 December 2020

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Other Information

Analysis of Variance

Kiwisport

Hiwinui School

Statement of Responsibility

For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

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



Full Name of Board Chairperson



Full Name of Principal



Signature of Board Chairperson



Signature of Principal



Date:



Date:

Hiwinui School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,240,740	1,059,470	1,198,767
Locally Raised Funds	3	63,513	15,850	93,020
Interest income		3,680	4,200	5,173
		<u>1,307,933</u>	<u>1,079,520</u>	<u>1,296,960</u>
Expenses				
Locally Raised Funds	3	30,650	1,000	41,688
Learning Resources	4	853,898	681,580	826,213
Administration	5	67,385	63,474	64,055
Finance		592	-	422
Property	6	306,018	313,951	300,559
Depreciation	7	30,114	18,000	29,187
Loss on Disposal of Property, Plant and Equipment		-	-	242
		<u>1,288,657</u>	<u>1,078,005</u>	<u>1,262,366</u>
Net Surplus / (Deficit) for the year		19,276	1,515	34,594
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>19,276</u>	<u>1,515</u>	<u>34,594</u>

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



Hiwinui School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>532,170</u>	<u>532,170</u>	<u>497,576</u>
Total comprehensive revenue and expense for the year		19,276	1,515	34,594
Equity at 31 December	22	<u>551,446</u>	<u>533,685</u>	<u>532,170</u>
Retained Earnings		551,446	533,685	532,170
Reserves		-	-	-
Equity at 31 December		<u>551,446</u>	<u>533,685</u>	<u>532,170</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.



Hiwinui School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	258,457	308,309	577,511
Accounts Receivable	9	57,245	50,500	52,030
Prepayments		4,802	4,900	4,732
Investments	10	151,516	51,516	51,516
		<u>472,020</u>	<u>415,225</u>	<u>685,789</u>
Current Liabilities				
GST Payable		19,133	15,000	40,431
Accounts Payable	12	69,992	61,500	101,523
Revenue Received in Advance	13	-	-	971
Finance Lease Liability - Current Portion	15	3,510	3,000	2,912
Funds held for Capital Works Projects	16	30,070	-	217,482
		<u>122,705</u>	<u>79,500</u>	<u>363,319</u>
Working Capital Surplus/(Deficit)		349,315	335,725	322,470
Non-current Assets				
Property, Plant and Equipment	11	265,112	260,585	263,585
		<u>265,112</u>	<u>260,585</u>	<u>263,585</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	60,625	60,625	49,034
Finance Lease Liability	15	2,356	2,000	4,851
		<u>62,981</u>	<u>62,625</u>	<u>53,885</u>
Net Assets		<u>551,446</u>	<u>533,685</u>	<u>532,170</u>
Equity	22	<u>551,446</u>	<u>533,685</u>	<u>532,170</u>

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



Hiwinui School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		289,274	248,340	259,163
Locally Raised Funds		62,542	14,879	93,510
Goods and Services Tax (net)		(21,298)	(25,431)	23,116
Payments to Employees		(141,200)	(90,809)	(118,026)
Payments to Suppliers		(191,320)	(185,454)	(168,727)
Cyclical Maintenance Payments in the year		-	-	-
Interest Paid		(592)	-	(422)
Interest Received		4,489	4,518	5,352
Net cash from/(to) Operating Activities		1,895	(33,957)	93,967
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(30,545)	(15,000)	(11,665)
Purchase of Investments		(100,000)	-	98,296
Net cash from/(to) Investing Activities		(130,545)	(15,000)	86,631
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	-
Finance Lease Payments		(2,992)	(2,763)	(2,855)
Funds Held for Capital Works Projects		(187,412)	(217,482)	164,116
Net cash from/(to) Financing Activities		(190,404)	(220,245)	161,261
Net increase/(decrease) in cash and cash equivalents		(319,054)	(269,202)	341,859
Cash and cash equivalents at the beginning of the year	8	577,511	577,511	235,652
Cash and cash equivalents at the end of the year	8	258,457	308,309	577,511

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

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



Hiwinui School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Hiwinui School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.



i) 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.

j) 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 \$500 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:

Building improvements to Crown Owned Assets	5–40 years
Furniture and equipment	5–10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) 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.

l) 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.



m) Employee Entitlements

Short-term employee entitlements

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from parents 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.

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Provision for Cyclical Maintenance

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

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

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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



2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	244,483	221,788	223,238
Teachers' Salaries Grants	725,595	585,260	713,411
Use of Land and Buildings Grants	227,001	227,001	226,565
Resource Teachers Learning and Behaviour Grants	261	-	522
Other MoE Grants	43,400	25,421	35,031
	<u>1,240,740</u>	<u>1,059,470</u>	<u>1,198,767</u>

The school has not opted in to the donations scheme for this year.

Other MOE Grants total includes additional COVID-19 funding totalling \$4,922 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	18,688	12,350	22,210
Bequests & Grants	870	-	300
Activities	33,511	1,500	31,053
Fundraising	7,569	-	36,875
Other Revenue	2,875	2,000	2,582
	<u>63,513</u>	<u>15,850</u>	<u>93,020</u>
Expenses			
Activities	28,277	1,000	29,939
Fundraising (Costs of Raising Funds)	2,373	-	11,398
Other Locally Raised Funds Expenditure	-	-	351
	<u>30,650</u>	<u>1,000</u>	<u>41,688</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>32,863</u>	<u>14,850</u>	<u>51,332</u>

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	19,410	22,164	14,712
Equipment Repairs	343	1,000	2,536
Library Resources	-	-	239
Employee Benefits - Salaries	830,629	644,916	797,319
Staff Development	3,516	13,500	11,407
	<u>853,898</u>	<u>681,580</u>	<u>826,213</u>



5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	4,101	4,985	4,335
Board of Trustees Fees	3,130	3,400	3,240
Board of Trustees Expenses	968	400	1,310
Communication	2,310	2,605	2,534
Consumables	8,605	5,500	8,693
Operating Lease	4,126	5,945	3,865
Other	4,965	5,421	4,105
Employee Benefits - Salaries	32,750	27,860	30,648
Insurance	5,692	6,530	4,966
Service Providers, Contractors and Consultancy	738	828	360
	<u>67,385</u>	<u>63,474</u>	<u>64,055</u>

6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	5,823	4,800	3,341
Consultancy and Contract Services	26,482	28,400	22,813
Cyclical Maintenance Provision	11,591	11,591	11,591
Grounds	3,659	7,000	6,522
Heat, Light and Water	6,785	12,000	7,283
Repairs and Maintenance	20,381	18,359	18,379
Use of Land and Buildings	227,001	227,001	226,565
Security	660	1,600	459
Employee Benefits - Salaries	3,636	3,200	3,607
	<u>306,018</u>	<u>313,951</u>	<u>300,559</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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Buildings - School	7,440	4,000	6,700
Furniture and Equipment	8,149	4,000	8,124
Information and Communication Technology	10,533	6,000	10,376
Leased Assets	3,135	3,000	3,086
Library Resources	857	1,000	901
	<u>30,114</u>	<u>18,000</u>	<u>29,187</u>



8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	-	-	-
Bank Current Account	195,297	139,309	408,843
Bank Call Account	63,160	69,000	68,668
Short-term Bank Deposits	-	100,000	100,000
Cash and cash equivalents for Statement of Cash Flows	258,457	308,309	577,511

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

Of the \$258,457 Cash and Cash Equivalents, \$30,070 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Interest Receivable	1,009	1,500	1,818
Banking Staffing Underuse	-	-	1,131
Teacher Salaries Grant Receivable	56,236	49,000	49,081
	57,245	50,500	52,030
Receivables from Exchange Transactions	1,009	1,500	1,818
Receivables from Non-Exchange Transactions	56,236	49,000	50,212
	57,245	50,500	52,030

10. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	151,516	51,516	51,516
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	151,516	51,516	51,516



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Land	135,690	-	-	-	-	135,690
Buildings	71,197	11,019	-	-	(7,440)	74,776
Furniture and Equipment	22,790	3,753	-	-	(8,149)	18,394
Information and Communication Technology	20,157	15,223	-	-	(10,533)	24,847
Leased Assets	7,443	1,096	-	-	(3,135)	5,404
Library Resources	6,308	550	-	-	(857)	6,001
Balance at 31 December 2020	263,585	31,641	-	-	(30,114)	265,112

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Land	135,690	-	135,690
Buildings	188,282	(113,506)	74,776
Furniture and Equipment	114,832	(96,438)	18,394
Information and Communication Technology	63,248	(38,401)	24,847
Leased Assets	10,228	(4,824)	5,404
Library Resources	42,824	(36,823)	6,001
Balance at 31 December 2020	555,104	(289,992)	265,112

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Land	135,690	-	-	-	-	135,690
Buildings	71,437	6,460	-	-	(6,700)	71,197
Furniture and Equipment	26,178	4,736	-	-	(8,124)	22,790
Information and Communication Technology	30,775	-	(242)	-	(10,376)	20,157
Leased Assets	1,398	9,131	-	-	(3,086)	7,443
Library Resources	6,739	470	-	-	(901)	6,308
Balance at 31 December 2019	272,217	20,797	(242)	-	(29,187)	263,585

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Land	135,690	-	135,690
Buildings	177,263	(106,066)	71,197
Furniture and Equipment	111,584	(88,794)	22,790
Information and Communication Technology	68,037	(47,880)	20,157
Leased Assets	9,132	(1,689)	7,443
Library Resources	42,274	(35,966)	6,308
Balance at 31 December 2019	543,980	(280,395)	263,585



12. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	6,042	5,000	45,063
Accruals	5,901	6,000	5,786
Employee Entitlements - Salaries	56,236	49,000	49,081
Employee Entitlements - Leave Accrual	1,813	1,500	1,593
	69,992	61,500	101,523
Payables for Exchange Transactions	69,992	61,500	101,523
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	69,992	61,500	101,523

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Other	-	-	971
	-	-	971

14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	49,034	49,034	37,443
Increase/ (decrease) to the Provision During the Year	11,591	11,591	11,591
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	60,625	60,625	49,034
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	60,625	60,625	49,034
	60,625	60,625	49,034



15. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	3,898	3,480	3,480
Later than One Year and no Later than Five Years	2,476	1,745	5,225
Later than Five Years			-
	<u>6,374</u>	<u>5,225</u>	<u>8,705</u>

16. 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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Outdoor Learning Environment <i>completed</i>		217,482	31,815	(249,297)	-	-
SIP Proj - Concrete Hard Stand <i>completed</i>		-	47,032	(47,032)	-	-
SIP Proj - Autex Sound Reduct. <i>completed</i>		-	11,108	(11,108)	-	-
SIP Projects - Pool Filtration <i>in progress</i>		-	22,650	-	-	22,650
SIP Projects - Gutter Guard <i>in progress</i>		-	7,420	-	-	7,420
Totals		<u>217,482</u>	<u>120,025</u>	<u>(307,437)</u>	<u>-</u>	<u>30,070</u>

Represented by:

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

30,070

-

30,070

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
New Toilet Facility <i>completed</i>		(2,436)	7,188	(4,752)	-	-
Block 1 Flood Repairs <i>completed</i>		7,785	106	(7,891)	-	-
New Water Supply Bore <i>completed</i>		49,574	48,210	(97,784)	-	-
Outdoor Learning Environment <i>in progress</i>		(1,557)	303,822	(84,783)	-	217,482
Totals		<u>53,366</u>	<u>359,326</u>	<u>(195,210)</u>	<u>-</u>	<u>217,482</u>



17. 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.

18. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,130	3,240
Full-time equivalent members	0.32	0.26
<i>Leadership Team</i>		
Remuneration	137,723	131,718
Full-time equivalent members	1	1
Total key management personnel remuneration	140,853	134,958
Total full-time equivalent personnel	1.32	1.26

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 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	-	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	0.00	0.00
	0.00	0.00

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



19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

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

21. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board had a capital commitment of \$20,550 for the Pool Upgrade

(Capital commitments at 31 December 2019: \$338,739 for an Outdoor Learning Environment of which \$86,340 had been spent at balance date. This was completed in 2020.)

(b) Operating Commitments

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

(a) operating lease of a photocopier

	2020 Actual \$	2019 Actual \$
No later than One Year	3,865	3,865
Later than One Year and No Later than Five Years	645	4,510
Later than Five Years		
	4,510	8,375
	4,510	8,375



22. 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.

23. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	258,457	308,309	577,511
Receivables	57,245	50,500	52,030
Investments - Term Deposits	151,516	51,516	51,516
Total Financial assets measured at amortised cost	<u>467,218</u>	<u>410,325</u>	<u>681,057</u>

Financial liabilities measured at amortised cost

Payables	69,992	61,500	101,523
Finance Leases	5,866	5,000	7,763
Total Financial Liabilities Measured at Amortised Cost	<u>75,858</u>	<u>66,500</u>	<u>109,286</u>

24. Events After Balance Date

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

25. Comparatives

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



Hiwinui School

- Analysis of Variance Data



2020

Hiwinui School Principals Annual Report 2020

To quote Queen Elizabeth, this year will go down in history as the "annus horribilis,"

School commenced on the 30th January 2020. The staff had met on the 27th, 28th, and 29th January for Teachers Only Days.

Day 1 was Professional Development with MOE training in UBRS and Day 2 was preparing for 2020 and Day 3 was discussing the future of Literacy Assessment at Hiwinui and what it would look like in 2020.

The school roll was 147, (79 males and 68 females) at the beginning of the year and we ended the year with 161 (86 males and 75 females) We end the year with 1 less female student than in 2019.

Teaching Staff:

Room 1 =	Fiona Van den Brink	1x UPO1 1x PRT
Room 2 =	Rebecca Blatchford	1x UFT - Environ
Room 3=	Emma Mitchell - PRT Teacher, Year 2	
Room 4 =	Mark McKay - Deputy Principal	2x UPO2
Room 5 =	Kendall McCourt	1x UFT - Library
Room 6 =	Portia Clayton	1x UFT - Te Reo
Room 6 =	Holly Brown	1x UFT - ICT

.60 Release Allanah Radich - Holly Brown (1 day per week and 1 day per fortnight ORS)
.08 PRT Philippa Moss - Emma Mitchell

All teaching staff were fully registered and permanent.

CRT and SENCO covered by the Principal or P. Moss and A. Radich

Support Staff:

Debbie Stevenson:	Office Manager	28 hours
Cleantastic	Cleaners	15 hours per week
Sarah Stephens	Teacher's Assistant	25 hours - ORS - J.K
Irene Curtis	Teacher's Assistant	20 hours - SLT
Odette Wright	Teacher's Assistant	20 hours - Junior Rms
Novena Jorgensen	Teacher's Assistant	25 hours - Senior Rms
Charlotte Whitta	Teacher's Assistant	10hours - HHN - N.M.
Colin Leigh	Care Taker	4 hours

NAG 1 - Curriculum:

The school values of: Respect and Honesty for Self, Others and the Environment were upheld.

Due to COVID a number of midyear assessments did not happen e.g. P.A Tests - Listening, Comprehension, Vocabulary and Mathematics and Handwriting and Spelling.

Once students returned to school the following tests have occurred, with a focus on literacy and numeracy in Term 4.

Observational Drawing

Writing - Discussions and moderation using the Hiwinui School Matrix and Learning progressions

Reading - Prose and running records, Phonological Awareness and The Code Word Check

Mathematics - Gloss and Knowledge Testing

The Mid Year report was modified to cater for the students being off site between 30th March and 18th May. One family chose for their children not to return fully until Term 4 2020.

Hiwinui School had teams or students entered in the following

Manawatu Netball - 3 Teams
Touch Rugby - 4 Teams
Manawatu Cricket, Soccer, Rugby
Kainui Netball
Agri Kids
Kainui Speech Competition - Kids Lit Quiz

Due to COVID-19 the Kainui Swimming, Winter Sports with the exception of Netball, Cross Country and the Kainui Concert did not go ahead as didn't the Penhey Cup

Extension Programmes were offered in:

Maths: Banking, Otago Problem Solving, International Competitions and Assessment (Maths)
Literacy: Writing and Speech Making.
International Competitions and Assessment (Reading, writing and spelling)
Robotics, EPro 8
Music - Guitar, Drums, Ukulele and Piano
Leadership, National Young Leaders Day
Kahurangi Dance Group
Hiwinui's got Talent

Due to COVID - 19 the Year 8's Day Out with Kainui Cluster did not go ahead.

Special Programmes (Remedial) were offered in:

Maths: Everyday classroom programmes and problem solving
Literacy: Explicit teaching of Reading and Writing. Also oral Language
Phonological Awareness
Special Education: Speech Language Therapy, Behavioural Management
RTL B - Behaviour Management, Autism, Oppositional Defiance Disorder (Mana Potential)
Counselling - YOSS, ACROSS Social Services, Anxiety, Mindfulness, CAFS and Youthline.
A parent Support Group for those with children on the ASD spectrum - Transition to High School
LSC - Michelle o'Fee working in Rooms 3,4 and Manawanui
ICS - 1 child receiving ICS (Charlotte Whitta)

LEOTC

All students benefitted from the hard work of the Fundraising Committee who put money forward to substitute the students LEOTC experiences in Term 4. This greatly reduced the costs to the families. The senior students raised money towards their camp by selling pies and sausages on a Friday.

Years 1 - 3 went to The Esplanade and the Wild Life Centre.

Year 4 went to Te Manawa and participated in a Robotic and Art module.

Years 5 and 6 went to Sixtus Lodge in Apiti with Pou Holly and Pou Portia.

Years 7 and 8 went to Mi Camp at Mission Bay, Taupo with Mr McKay.

NAG 2 - School Charter, Strategic Plan and School Review
--

The School Charter and Strategic Plan were sent to, and accepted by the MOE on 27th February 2020

School Targets for 2020

Target 1	The staff will be confident using the Google suite, The School Website, Seesaw, IXL, Skool Loop and Hapara Digital Technology is used as a tool to provide equity in learning outcomes.
Target 2 Writing	To share the knowledge of 'The Code' with new staff. To look at different ways to motivate boys to write. To research and attend Professional Development for motivating boys. To move boys who are working towards their curriculum level to within.

NAG 3 - Personnel:

Never in my long teaching career have I experienced such a difficult and anxious year. While we understand it is worldwide the anxieties and pressures have taken their toll on our staff. The students are also showing signs of stress and anxiety and this is particularly evident amongst the senior class with four girls receiving outside help as well as internal support for a variety of anxiety issues. Youthline have worked in the school since we returned from Lockdown with both girls and boys.

This has been a particularly difficult year with the health of the Teacher Assistants. With the exception of one, the Teacher Assistants have had Long term leave with health and family issues.

We also have a valued teacher now on long term sick leave until the new year.

The final blow and stressor being the identification of a surplus staff member.

It is my wish that we allow all staff to have a rest and relaxed Summer holiday and may we all returned with a spring in our step, ready for a better 2021.

All Staff were appraised and all teaching staff met the Professional Standards

All Teaching Staff hold Current Teacher Registration Certificates and are permanent.

All Teachers are now fully registered with Miss Mitchell receiving her Full Registration in November 2020.

All Teachers, the Office Manager and four Teacher Assistants completed their level 1 First Aide certificate.

All Staff Job Descriptions' were signed by week 3 of the year.

Simon Martin volunteered to maintain the school swimming pool until the year of the 2019 / 2020 summer season ended.

Staff Professional Development for 2020 included:

UBRS (Understanding Behaviour Responding Safely) Training - Lindsay Yeo & Matthew Willey

Supporting children with Autism - RTL B

Supporting children with Anxiety - RTL B, Youthline

Epipen training - Public Health Nurse

Using Zoom and also The Big Blue Button platform developed by Nick Look for communication as a community throughout COVID - 19

Manawatu Literacy Group Meeting - these meetings were reduced due to COVID

One Mathematics PD took place due to the provider having health issues keeping him at home.

Enviro Schools Planning with Rowena Brown

Anxiety and Depression Workshop

See Saw Professional Development for first time users

Term 1 Understanding Behaviour, Responding Safely

Term 2 No PD due to COVID - 19

Term 3 Kahui Ako Conference

Term 4 First Aide - Level 1 training with St John's

Our whole staff Professional Development with Pam Kastner, "The Lift to Literacy." was cancelled due to COVID - 19 travel restrictions.

Parent Forums:

Cyber Bullying - Robert Pereira

Before and After School Care presentation.

Open Classroom's at the end of each term

Brenda Leigh

PLG group

Manawatu Principals Association - Perry Rush

Kahui Ako

Holly Brown

Kahui Ako

Sixtus Lodge Professional Development

ORS visit to Cornerstone Christian School re their ORS students

Rebecca Blatchford

1-1 with Rowena Brown re Enviro Schools

Mt Lees Enviro Schools Training

Kendall McCourt

Mana Potential Training

Emma Mitchell

PCT 2 Courses

Debbie Stevenson

Kainui Cluster Office Managers meetings x3

Year 7 and 8 students:

National Young Leaders Day

NAG 3 - Finance:

A successful School Financial Audit was carried out by Cotton/Kelly. The visit by Cotton Kelly was carried out the day the school shut for Lockdown so was very pressured at that time.

The Xero financial package is becoming more understood by the Office Manager and she is feeling much more confident in using it now.

We're looking at getting as many accounts as possible onto a Direct Debit as possible.

Major items purchased were:

The Outdoor Learning Environment - 5YP

Concrete areas - Between Staffroom Rooms 4 and 5 and Staff Car Park - SIP

Upgrade of Swimming Pool filtration plant and new Swimming Pool heat pump - SIP
Shelving for the Room 3 Office / Reading Material
1x Shade Sail for Swimming Pool Area
4 TV's - Reception Area, OLE, Rms 1 and 2
Roller Blinds re purposed and new blinds for four large bi-fold doors in the OLE, Principals Office, Room 5 withdrawal area, Room 1 internal window.
Netball court marked and new netball goal posts installed - Fundraising

NAG 4 - Property:

5YP projects:

The Outdoor Learning Environment was completed. Officially Opened on the 30th June by Jackson Brown and Jono Pickford

SIP building carried out: (School Investment Package)

Concrete in the playground and staff Car Park

Autex installed in Manawanui and Reception Area

Swimming Pool Filtration System upgraded and new heat pump installed for the swimming pool

Gutter Guard installed around Junior Block and OLE. And at the back of the Principals Office.

NAG 5 - Health and Safety:

Building Warrant of Fitness Passed

Smoke alarms were tested once a month by Wormold

Drinking Water Tested once per Term by CEL

Sun Smart was reinforced and 25 hats purchased for New Entrants and 20 red Student Leader Hats purchased.

Fonterra Milk in Schools programme will end at the end of 2020 for decile 6 and higher schools.

3x Year 8 students had their HPV vaccinations

Year 7 immunizations were successfully carried out

Year 7 boys were tested for "Colour Blindness"

Hearing and Vision testing of New Entrants and students requiring a follow up were carried out

Professional Development for all staff on the safe use of an EpiPen

Professional Development was held in caring for someone who goes into anaphylactic shock, plus a Care Plan was revisited

Regular whole school emergency evacuations occurred including Fire, Earthquake and Lockdown.

Each term at least one emergency drill was held.

All Staff completed their Level 1 First Aide Certificates.

Focus was placed on washing of hands and using Hand Sanitizer.

The school has a Hand Sanitizer Dispenser in each classroom, the sick bay and the Reception Area.

Covid QR codes are placed at each entrance door.

The school has upgraded the Pandemic Kit which includes face shields and masks.

All adults still continue to sign in and out of the school at the office.

During the various stages of COVID the health and safety structures of the Nation were will adhered to.

NAG 6 - Compliance:

Kiwi Sport is a Government funded initiative to support students' participation in organised sport. In 2020 the school received a total Kiwisport funding of \$2,114.06.

The funding was spent on:

Kahurangi Dance Group - whole school	\$781.43
Netball Manawatu -	\$219.00
Sunhats	\$393.60
National Young Leaders	\$721.00

MUSAC: The Office Manager received training updates as and when necessary.

XERO: The training and support required has been ongoing and this is now making the Office Managers job much clearer.

Religion in Life: A motion was passed at the November 2020 Board meeting that the Religion in Life programme at Hiwinui School would not take place during 2021.

Hiwinui School Playgroup worked out of Room 4 once a fortnight at the beginning of the year and then from the OLE in Terms 3 and 4. Gemma Avery took over the leadership role of the Playgroup from Allanah Radich once Benson started school. Both ladies are extremely supportive and very considerate of the teaching staff and their needs. Since COVID the numbers children and their mothers attending has dropped. At 10.30 am each session the four year olds walk through to Room 1 where the children enjoy sitting on the mat for 'Story Time' or an activity. This forms part of the transition to school programme.

Before and After School Care research has been carried out due to current community member closing her Before and After School Care business and a need arising for families.

A Parent Forum, followed by a questionnaire, has been held to see what the needs of the Community are and from there a contract will be engaged with "The Y" to support the community using the School Facilities.

Permission was requested from the MOE to have The Y use the school grounds.

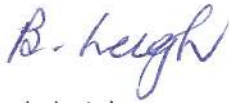
What a year 2020 has been, COVID, Sick and injured staff, the need for Before and After School Care, Anxious Students, Families requiring extra support and now supporting the staff through a Surplus Staffing issue. The later seems really ironical when this time last year we ended the year with 162 students and at the end of this year we end with 161 students!

I would like to thank the Board of Trustees for your highly professional support and encouragement especially when the job seemed just too overwhelming. I really appreciate everything that you all do, not only for me, but the students, the staff and the families. We have a very fortunate community to have a BOT with such skill and knowledge. Nga mihi nui.

A huge thank you also to the Fundraising Committee for their support and willingness to help when necessary. Although the Fundraising Committee had to postpone the 'Hops and Vines' Fundraiser as it is known they held an online auction between the 10 - 18th October which raised \$4, 629. This has enabled each class to have the end of the year activities including the Year 5 to 8 camps hugely subsidised.

The Thomas McCarthy kindly donated \$1,000 to the Hiwinui School Library. This is a biannual gift.

The school closed for the year on 11th December 2020 with a roll of 161 students.

A handwritten signature in blue ink that reads "B. Leigh". The signature is written in a cursive style with a large initial 'B' and a long, sweeping tail.

Brenda Leigh
Principal
December 2020

Hiwinui Chairperson Report

2020 was a year we endured an unforeseeable crisis and we were fortunate to have Brenda for guidance and leadership. Nobody knew what we were in for and I compliment Brenda on her ability to lead her team and the school throughout this. I had more meetings with Brenda this year, than the last 5 years combined. During March and April, Brenda and myself were receiving up to 9 emails from the Ministry per day, as we in turn looked to the Ministry for direction, however much of the saga that unfolded was unknown and we had to feel our own way.

Brenda managed, reassured and kept our team safe, all while trying to keep the school environment as normal as possible. We are truly fortunate to support such an experienced, thoughtful leader.

Our teaching staff, Mark, Fiona, Rebecca, Holly, Portia, Kendall, Emma, Allanah, Phillipa showed skills and dedication this year that I didn't know were possible. The normal teaching environment was completely up ended and saw them adapted to an entirely new teaching style very quickly. This was done in an extremely professional manner that they should be proud of. 2020 saw the staff dealing with anxiety to a whole new level within the students, parents and the community. The ability they showed adapting through this was outstanding considering they also have families (and businesses) at home trying to navigate through COVID-19 issues as well.

As soon as the kids returned to school, they continued at that same pace organising school camps, sports and extra activities outside the classroom. Never have any of these fun aspects been needed or appreciated more than this year by our school families.

Our support team, Sarah, Irene, Novena, Odette, Charlotte, Debbie, Colin are on the front line going above and beyond their job descriptions. They are invaluable to our classrooms and school. Our teacher aids create special connections and help get the best out of our kids. Debbie is a true asset as the first contact for the school and Colin continued doing 'fix it' jobs and attending to many small boy requests.

Tedd Curtis completed the annual accounts for 2020 in the usual high standard. This service is also completed in his own time.

In a difficult year our fundraising team outshone themselves. They shifted our big annual fundraiser to a very successful online event. These funds add things to the school environment that would be otherwise out of reach. 2020 saw the completion of our all-weather cricket wicket, lime track, and various shade sails around the school. All funded from proceeds from this committee and the community. School families, businesses and other fund raisers like school pies, picking up hay bales make this possible.

As a BOT this year, the COVID-19 events have challenged every aspect of us. It was more often than not, we felt like we would take one step forward only to be pushed back two, however I felt we never wavered. I am proud to be able to lead such a skilled professional team. As a board it is a proud moment when we can observe the completion of our Ministry funded projects like the OLE, pool heater and the new concrete area. Seeing the school utilise the OLE and concrete it is hard to imagine how we ever managed without them.

When I sat with Brenda and we discussed these yearly highlights we both cautiously thought we had dealt to this year problems and come out the other side. Within a week of this meeting that we were informed by the Ministry that we needed to identify one of our teachers as surplus due to a drop in our student roll. As a Board and an employer of the staff much of our time is spent constructing the best team we can. We are immensely proud of our team so to be told that we needed to restructure and make a team member surplus was the biggest kick in the guts for the whole team. To our mind no one in our team is anywhere near surplus and as a Chairman I never expected to have to deal with this, especially after this year! It was a direct order and we needed to restructure the school with one less teacher. Mark Mackay was unfortunately the identified teacher. I have spent the last 4 years getting to know Mark in his teaching position. Mark is a highly qualified mathematician and will be sorely missed in our team. As a BOT we are confident of the new structure and will

continue to support our teachers in their new rolls and facilitate any personal development that is needed.

This year especially, the kind words and recognition from our parents were a huge moral boost and were more appreciated than ever.

It was a credit to our students on how they handled being taught at home and then adjusted to going back to school. Many of the events were cancelled that they look forward to, regardless they have still created some amazing work!

We are looking forward to 2021 year knowing that we have successful processes in place should we endure another lock down or adverse advent.

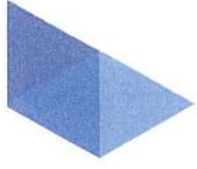
Kind regards

Duncan Baker

A handwritten signature in blue ink, appearing to read 'D Baker', written in a cursive style.

Hiwinui School (chairperson)

Analysis of Variance Reporting



School Name:	Hiwinui School Number: 02364
Strategic Aim:	In line with our school values, all students will be encouraged to explore their potential and foster healthy behaviours for life and learning across all curriculum areas.
Annual Aim:	To develop our skills using ICT as teachers within the classrooms and as a Teaching Tool. To provide an effective technology and innovation environment for our students.
Target:	The staff will be confident using the Google Suite, The School Website, Seesaw, IXL, Skool Loop and Hapara Digital technology is used as a tool to provide equity in learning outcomes.
Baseline Data:	At the end of 2019 the staff had varying degrees of knowledge in using Google Docs, Seesaw, IXL. Some staff lacked confidence and although they had made huge progress they needed support to grow. The BOT provided all staff with a Tela Laptop and had provided \$16,000 to upgrade iPads and Chrome books throughout the school with an aim to have Years 5 – 8 with their own Chrome Book and Year 4 students an individual iPad and Years 1 – 3 students sharing 1 iPad between two students.

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>We purchased 25x chrome Books iPads.</p> <p>Just before going into Lockdown all students gained access to IXL.</p> <p>All staff had an introductory session before Lockdown to use Seesaw,</p> <p>Skool Loop was used to communicate with the families for a variety of reason – during Lockdown this was a daily tool for the Principal to use to check-in with families.</p> <p>We discovered that there were a number of families that didn't have the technologies or the connection to support their children's Learning Needs.</p>	<p>We discovered that the iPads in the Junior School were too old to sync with the programmes we now use.</p> <p>This is a great tool for students to practice their numeracy, especially during Lockdown.</p> <p>Those that were confident used this tool all year to report and share to whanau.</p> <p>These staff also allocated student learning via his portal.</p> <p>Those less confident used email or telephone.</p> <p>There was a big buy in to this and we now nearly have all parents connected.</p> <p>This was a huge success and something that families looked forward to each day.</p> <p>Some children missed out but other families were able to correct this by purchasing their own devices.</p>	<p>Aging technology.</p> <p>This is a great tool for the students to practice their numeracy both at school and at home.</p> <p>The time frame between the introduction of Seesaw and Covid was too short for some staff to introduce it.</p> <p>The technology was too old in the Junior rooms to be able to access the tools required.</p> <p>It was daily and for some families they were looking forward to getting this communication.</p> <p>It strengthened the school /home relationship.</p> <p>Families weren't aware that their technologies weren't able to support their children's learning.</p>	<p>To continue to update the technology within the school. Rolling over the devices within 5 years.</p> <p>As a school we have decided to continue with IXL and all students will have access to this.</p> <p>To purchase seesaw for Schools so that we have a whole school data base and this will become a stationery requirement for all students. We will also have the technology to support this and have a ratio of 1 between 2 in the Junior School and 1 each for Years 4 – 8</p> <p>We will continue to encourage new parents to access this app and continue to make posts.</p> <p>We needed to identify the families with needs so that technology wouldn't be an issue to the children's learning. Also the BOT</p>

HIWINUI SCHOOL – MATHS - 2020

Green Shading – Student is working beyond the curriculum level
 White Shading – Student is working within the curriculum level
 Blue Shading – Student is working towards the curriculum level

NZC Level	Numeracy Stage	6 mth	1 yr	18 mth	2 yr	30 mth	3 yr	June	Dec	June	Dec	June	Dec	June	Dec	
Level 5	Stage 8 Advanced Proportional															5
Level 4	Stage 7 Advanced Multiplicative										9					4
Level 3	Stage 6 Advanced Additive						1		8		9				1	10
Level 2	Stage 5 Early Additive				12		8		9		9					
Level 1	Stage 4 Advanced Counting		8		7		8		4		4					
	Stage 3 Count from one imaging		11				1									
	Stage 2 Count from one materials		9													
	Stage 1 One to one counting															
		After 1 Year	After 2 Years	After 3 Years	After 4 Years	After 5 Years	After 6 Years	End of Year 4	End of Year 5	End of Year 6	End of Year 7	End of Year 8				

2020 end of year data in Reading, Writing and Mathematics.

Green: working towards to the curriculum level. Blue: Working within the curriculum level. Yellow: Working Beyond the curriculum level

	Working Towards	Working Within	Working Beyond	Within and Beyond
Maths	15%	55%	30%	85%
Reading	20%	61%	19%	80%
Writing	14%	67%	19%	86%

Maori and Tongan Students achievement in Reading, Writing and Mathematics.

Maori	Boys	Girls	Boys	Girls	Boys	Girls
Maths	1	1	1	1	3	1
Reading	1	1	1		3	2
Writing	1	1	1	1	3	1

Tongan	Boys	Girls	Boys	Girls	Boys	Girls
Maths			1	2	1	
Reading	1			2	1	
Writing	1		1	2		

Comparison between boys and girls in Maths, Reading and Writing

	Boys	Girls	Boys	Girls	Boys	Girls
Maths	16.66%	10.81%	44.04%	56.75%	39.28%	32.43%
Reading	17.85%	12.16%	45.23%	32.43%	36.90%	55.40%
Writing	26.18	8.10%	44.04%	43.25%	29.76%	48.64%