



**NORMAL INTERMEDIATE SCHOOL**

## **ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

School Directory

Ministry Number: 3372  
Principal: Andrea Knight  
School Address: Heaton Street, Merivale, Christchurch  
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# HEATON INTERMEDIATE NORMAL SCHOOL

Annual Report - For the year ended 31 December 2020

## Index

| <b>Page</b>            | <b>Statement</b>                               |
|------------------------|--|
|                        | <b>Financial Statements</b>                    |
| <a href="#">1</a>      | Statement of Responsibility                    |
| <a href="#">2</a>      | Board of Trustees                              |
| <a href="#">3</a>      | Statement of Comprehensive Revenue and Expense |
| <a href="#">4</a>      | Statement of Changes in Net Assets/Equity      |
| <a href="#">5</a>      | Statement of Financial Position                |
| <a href="#">6</a>      | Statement of Cash Flows                        |
| <a href="#">7 - 18</a> | Notes to the Financial Statements              |
|                        | <b>Other Information</b>                       |
|                        | Analysis of Variance                           |
|                        | Kiwisport                                      |

# Heaton Intermediate Normal 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 reflect the financial position and operations of the School.

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

Rebecca Anne Wilson

Full Name of Board Chairperson

RAW

Signature of Board Chairperson

25/05/2021

Date:

Andrea Knight

Full Name of Principal

A. Knight

Signature of Principal

25/5/2021

Date:

# Heaton Intermediate Normal School

## Members of the Board of Trustees

For the year ended 31 December 2020

| <b>Name</b>         | <b>Position</b> | <b>How Position Gained</b> | <b>Held Until</b> |
|---------------------|-----------------|----------------------------|-------------------|
| Bridget Frame       | Chairperson     | Elected                    | Nov 2020          |
| Andrea Knight       | Principal       | ex Officio                 |                   |
| Gaye Roberts        | Staff Rep       | Elected                    | May 2022          |
| Craig South         | Parent Rep      | Elected                    | Apr 2020          |
| Shane Dixon         | Parent Rep      | Elected                    | May 2022          |
| Rebecca Anne Wilson | Parent Rep      | Elected                    | May 2022          |
| Juliet Harris       | Parent Rep      | Elected                    | Nov 2022          |
| Kane Crossan        | Parent Rep      | Co-opted                   | Feb 2023          |

**Heaton Intermediate Normal School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2020

|   | Notes | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$   |
|---|-------|----------------------|-------------------------------------|------------------------|
| <b>Revenue</b>  |       |                      |                                     |                        |
| Government Grants   | 2     | 4,609,186            | 4,168,942                           | 4,365,919              |
| Locally Raised Funds  | 3     | 264,359              | 293,147                             | 424,533                |
| Interest Income   |       | 6,410                | 15,000                              | 13,659                 |
| Gain on Sale of Property, Plant and Equipment               |       | 1,209                | -                                   | 874                    |
| International Students                                      | 4     | 87,347               | 93,913                              | 40,453                 |
|   |       | <u>4,968,511</u>     | <u>4,571,002</u>                    | <u>4,845,438</u>       |
| <b>Expenses</b>   |       |                      |                                     |                        |
| Locally Raised Funds  | 3     | 116,370              | 217,122                             | 232,035                |
| International Students                                      | 4     | 11,800               | 10,652                              | 13,194                 |
| Learning Resources  | 5     | 2,972,090            | 2,851,513                           | 2,972,661              |
| Administration  | 6     | 227,789              | 252,008                             | 225,997                |
| Finance   |       | 7,545                | -                                   | 11,592                 |
| Property  | 7     | 1,401,106            | 1,308,737                           | 1,269,067              |
| Depreciation  | 8     | 160,049              | 156,651                             | 159,157                |
| Loss on Disposal of Property, Plant and Equipment           |       | -                    | -                                   | 275                    |
|   |       | <u>4,896,749</u>     | <u>4,796,683</u>                    | <u>4,883,978</u>       |
| <b>Net Surplus / (Deficit) for the year</b>                 |       | 71,762               | (225,681)                           | (38,540)               |
| <b>Total Comprehensive Revenue and Expense for the Year</b> |       | <u><u>71,762</u></u> | <u><u>(225,681)</u></u>             | <u><u>(38,540)</u></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.

# Heaton Intermediate Normal School Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

|  | Notes | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| <b>Balance at 1 January</b>  |       | 740,461              | 740,461                             | 767,859              |
| Total comprehensive revenue and expense for the year   |       | 71,762               | (225,681)                           | (38,540)             |
| Capital Contributions from the Ministry of Education<br>Contribution - Furniture and Equipment Grant |       | 29,617               | -                                   | 11,142               |
| <b>Equity at 31 December</b>   | 24    | 841,840              | 514,780                             | 740,461              |
| Retained Earnings  |       | 841,840              | 514,780                             | 740,461              |
| <b>Equity at 31 December</b>   |       | 841,840              | 514,780                             | 740,461              |

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.

# Heaton Intermediate Normal School

## Statement of Financial Position

As at 31 December 2020

|   |       | 2020           | 2020           | 2019           |
|---|-------|----------------|----------------|----------------|
|   | Notes | Actual         | Budget         | Actual         |
|   |       | \$             | (Unaudited)    | \$             |
|   |       |                | \$             |                |
| <b>Current Assets</b>                     |       |                |                |                |
| Cash and Cash Equivalents                 | 9     | 218,252        | 73,463         | 142,493        |
| Accounts Receivable                       | 10    | 207,467        | 184,859        | 184,859        |
| GST Receivable                            |       | 12,852         | 14,954         | 14,954         |
| Prepayments                               |       | 28,423         | 17,402         | 17,402         |
| Inventories                               | 11    | 11,954         | 3,888          | 3,888          |
| Investments                               | 12    | 289,208        | 290,762        | 290,762        |
| Funds owing for Capital Works Projects    | 18    | 5,127          | -              | -              |
|   |       | <u>773,283</u> | <u>585,328</u> | <u>654,358</u> |
| <b>Current Liabilities</b>                |       |                |                |                |
| Accounts Payable                          | 14    | 261,150        | 230,783        | 230,783        |
| Revenue Received in Advance               | 15    | 67,517         | 135,316        | 135,316        |
| Finance Lease Liability - Current Portion | 16    | 70,102         | 82,383         | 82,383         |
| Funds held in Trust                       | 17    | 411            | 2,408          | 2,408          |
|   |       | <u>399,180</u> | <u>450,890</u> | <u>450,890</u> |
| <b>Working Capital Surplus/(Deficit)</b>  |       | 374,103        | 134,438        | 203,468        |
| <b>Non-current Assets</b>                 |       |                |                |                |
| Property, Plant and Equipment             | 13    | 515,371        | 492,515        | 649,166        |
|   |       | <u>515,371</u> | <u>492,515</u> | <u>649,166</u> |
| <b>Non-current Liabilities</b>            |       |                |                |                |
| Finance Lease Liability                   | 16    | 47,634         | 112,173        | 112,173        |
|   |       | <u>47,634</u>  | <u>112,173</u> | <u>112,173</u> |
| <b>Net Assets</b>                         |       | <u>841,840</u> | <u>514,780</u> | <u>740,461</u> |
| <b>Equity</b>                             | 24    | <u>841,840</u> | <u>514,780</u> | <u>740,461</u> |

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

# Heaton Intermediate Normal School

## Statement of Cash Flows

For the year ended 31 December 2020

|  |      | 2020           | 2020            | 2019           |
|--|------|----------------|-----------------|----------------|
|  | Note | Actual         | Budget          | Actual         |
|  |      | \$             | (Unaudited)     | \$             |
|  |      | \$             | \$              | \$             |
| <b>Cash flows from Operating Activities</b>                        |      |                |                 |                |
| Government Grants  |      | 923,866        | 879,836         | 867,522        |
| Locally Raised Funds   |      | 267,416        | 293,147         | 448,731        |
| International Students   |      | 17,217         | 93,913          | 142,260        |
| Goods and Services Tax (net)                                       |      | 2,102          | -               | (3,822)        |
| Payments to Employees  |      | (467,205)      | (530,544)       | (459,855)      |
| Payments to Suppliers  |      | (597,928)      | (801,907)       | (752,512)      |
| Funds Administered on Behalf of Third Parties                      |      | (1,997)        | -               | 312            |
| Interest Received  |      | 6,984          | 15,000          | 13,692         |
| Net cash from/(to) Operating Activities                            |      | 150,455        | (50,555)        | 256,328        |
| <b>Cash flows from Investing Activities</b>                        |      |                |                 |                |
| Proceeds from Sale of Property Plant & Equipment (and Intangibles) |      | 1,555          | -               | 874            |
| Purchase of Property Plant & Equipment (and Intangibles)           |      | (18,979)       | (18,475)        | (29,693)       |
| Purchase of Investments  |      | 1,554          | -               | (45,281)       |
| Net cash from/(to) Investing Activities                            |      | (15,870)       | (18,475)        | (74,100)       |
| <b>Cash flows from Financing Activities</b>                        |      |                |                 |                |
| Furniture and Equipment Grant                                      |      | 29,617         | -               | 11,142         |
| Finance Lease Payments   |      | (83,316)       | -               | (95,690)       |
| Funds held for Capital Works Projects                              |      | (5,127)        | -               | -              |
| Net cash from/(to) Financing Activities                            |      | (58,826)       | -               | (84,548)       |
| <b>Net increase/(decrease) in cash and cash equivalents</b>        |      | <b>75,759</b>  | <b>(69,030)</b> | <b>97,680</b>  |
| Cash and cash equivalents at the beginning of the year             | 9    | 142,493        | 142,493         | 44,813         |
| <b>Cash and cash equivalents at the end of the year</b>            | 9    | <b>218,252</b> | <b>73,463</b>   | <b>142,493</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 Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements..



# Heaton Intermediate Normal School

## Notes to the Financial Statements

For the year ended 31 December 2020

### 1. Statement of Accounting Policies

#### 1.1. Reporting Entity

Heaton Intermediate Normal 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.

#### 1.2. 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.

##### **Useful lives of property, plant and equipment**

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

### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

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

#### *Recognition of grants*

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

### **1.3. 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.

### **1.4. 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.

### **1.5. 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.

### **1.6. 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.

### **1.7. 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.

### **1.8. Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The School's 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.

### 1.9. 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.

### 1.10. 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.

### 1.11. Property, Plant and Equipment

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

Property, plant and equipment 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                    | 33-40 years             |
| Furniture and equipment                  | 4-10 years              |
| Information and communication technology | 4-5 years               |
| Motor vehicles                           | 5 years                 |
| Textbooks                                | 3 years                 |
| Leased assets held under a Finance Lease | Term of Lease           |
| Library resources                        | 12.5% Diminishing value |

### 1.12. 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.

### **1.13. 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.

### **1.14. Employment 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.

#### *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

### **1.15. Revenue Received in Advance**

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

### **1.16. 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.

### **1.17. 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, and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

### **1.18. Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

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

### **1.19. 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.

**1.20. Budget Figures**

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

**1.21. 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<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Operational Grants                              | 849,419              | 839,956                             | 809,275              |
| Teachers' Salaries Grants                       | 2,574,229            | 2,360,269                           | 2,564,390            |
| Use of Land and Buildings Grants                | 1,102,421            | 928,837                             | 928,837              |
| Resource Teachers Learning and Behaviour Grants | 2,739                | -                                   | 1,189                |
| Other MoE Grants                                | 79,308               | 39,880                              | 62,076               |
| Other Government Grants                         | 1,070                | -                                   | 152                  |
|   | <u>4,609,186</u>     | <u>4,168,942</u>                    | <u>4,365,919</u>     |

Other MOE Grants total includes additional COVID-19 funding totalling \$ 10,544 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

|  | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| <b>Revenue</b>                                   |                      |                                     |                      |
| Donations  | 128,462              | 91,020                              | 188,933              |
| Fundraising                                      | 3,299                | -                                   | -                    |
| Other Revenue                                    | 21,139               | 28,700                              | 42,730               |
| Trading  | 43,584               | 54,180                              | 61,825               |
| Activities                                       | 67,875               | 119,247                             | 131,045              |
|  | <u>264,359</u>       | <u>293,147</u>                      | <u>424,533</u>       |
| <b>Expenses</b>                                  |                      |                                     |                      |
| Activities                                       | 70,939               | 150,625                             | 158,303              |
| Trading  | 42,132               | 66,497                              | 73,732               |
| Fundraising (Costs of Raising Funds)             | 3,299                | -                                   | -                    |
|  | <u>116,370</u>       | <u>217,122</u>                      | <u>232,035</u>       |
| <i>Surplus for the year Locally raised funds</i> | <u>147,989</u>       | <u>76,025</u>                       | <u>192,498</u>       |

## 4. International Student Revenue and Expenses

|  | 2020<br>Actual<br>Number | 2020<br>Budget<br>(Unaudited)<br>Number | 2019<br>Actual<br>Number |
|--|--------------------------|---|--------------------------|
| International Student Roll                         | 10                       | 4                                       | 4                        |
|  |                          |   |                          |
|  |                          |   |                          |
|  |                          |   |                          |
| <b>Revenue</b>                                     |                          |   |                          |
| International Student Fees                         | 87,347                   | 93,913                                  | 40,453                   |
| <b>Expenses</b>                                    |                          |   |                          |
| Commissions  | 7,076                    | 3,471                                   | 8,552                    |
| International Student Levy                         | 2,179                    | 3,181                                   | 1,387                    |
| Other Expenses                                     | 2,545                    | 4,000                                   | 3,255                    |
|  | <u>11,800</u>            | <u>10,652</u>                           | <u>13,194</u>            |
| <i>Surplus for the year International Students</i> | <u>75,547</u>            | <u>83,261</u>                           | <u>27,259</u>            |

## 5. Learning Resources

|  | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Curricular                               | 73,419               | 93,040                              | 71,016               |
| Equipment Repairs                        | 313                  | 2,700                               | 1,273                |
| Information and Communication Technology | 29,735               | 45,600                              | 45,341               |
| Library Resources                        | 1,695                | 1,900                               | 1,244                |
| Employee Benefits - Salaries             | 2,855,493            | 2,688,273                           | 2,833,907            |
| Staff Development                        | 11,435               | 20,000                              | 19,880               |
|  | <u>2,972,090</u>     | <u>2,851,513</u>                    | <u>2,972,661</u>     |

## 6. Administration

|  | 2020           | 2020           | 2019           |
|--|----------------|----------------|----------------|
|  | Actual         | Budget         | Actual         |
|  | \$             | (Unaudited)    | \$             |
| Audit Fee                                      | 3,958          | 3,958          | 3,843          |
| Board of Trustees Fees                         | 3,555          | 5,000          | 3,095          |
| Board of Trustees Expenses                     | 14,790         | 7,300          | 11,266         |
| Communication                                  | 3,438          | 4,000          | 3,334          |
| Consumables                                    | 19,687         | 37,900         | 29,026         |
| Operating Lease                                | (771)          | -              | 5,443          |
| Legal Fees                                     | 6,500          | -              | -              |
| Other  | 29,219         | 30,550         | 27,023         |
| Employee Benefits - Salaries                   | 122,271        | 135,000        | 118,779        |
| Insurance                                      | 18,906         | 20,000         | 18,078         |
| Service Providers, Contractors and Consultancy | 6,236          | 8,300          | 6,110          |
|  | <u>227,789</u> | <u>252,008</u> | <u>225,997</u> |

## 7. Property

|                                     | 2020             | 2020             | 2019             |
|-------------------------------------|------------------|------------------|------------------|
|                                     | Actual           | Budget           | Actual           |
|                                     | \$               | (Unaudited)      | \$               |
| Caretaking and Cleaning Consumables | 5,852            | 5,000            | 5,128            |
| Consultancy and Contract Services   | 96,625           | 104,860          | 102,403          |
| Grounds                             | 21,288           | 23,500           | 20,750           |
| Heat, Light and Water               | 37,149           | 99,000           | 82,869           |
| Rates                               | 21,525           | 20,000           | 19,456           |
| Repairs and Maintenance             | 36,009           | 45,000           | 33,671           |
| Use of Land and Buildings           | 1,102,421        | 928,837          | 928,837          |
| Security                            | 10,865           | 15,000           | 13,503           |
| Employee Benefits - Salaries        | 69,372           | 67,540           | 62,450           |
|                                     | <u>1,401,106</u> | <u>1,308,737</u> | <u>1,269,067</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.

## 8. Depreciation of Property, Plant and Equipment

|  | 2020           | 2020           | 2019           |
|--|----------------|----------------|----------------|
|  | Actual         | Budget         | Actual         |
|  | \$             | (Unaudited)    | \$             |
| Building Improvements                    | 20,810         | 23,741         | 20,811         |
| Furniture and Equipment                  | 24,036         | 33,000         | 26,603         |
| Information and Communication Technology | 4,923          | 4,560          | 5,323          |
| Motor Vehicles                           | 6,261          | 8,125          | 6,261          |
| Leased Assets                            | 103,643        | 85,875         | 97,173         |
| Library Resources                        | 376            | 1,350          | 2,986          |
|  | <u>160,049</u> | <u>156,651</u> | <u>159,157</u> |

## 9. Cash and Cash Equivalents

|   | 2020           | 2020          | 2019           |
|---|----------------|---------------|----------------|
|   | Actual         | Budget        | Actual         |
|   | \$             | (Unaudited)   | \$             |
| Cash on Hand  | 200            | -             | 200            |
| Bank Current Account                                  | 181,448        | 73,463        | 63,092         |
| Short-term Bank Deposits                              | 36,604         | -             | 79,201         |
| Cash and cash equivalents for Statement of Cash Flows | <u>218,252</u> | <u>73,463</u> | <u>142,493</u> |

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

## 10. Accounts Receivable

|  | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Receivables                                | 1,123                | 1,849                               | 1,849                |
| Interest Receivable                        | 488                  | 1,062                               | 1,062                |
| Teacher Salaries Grant Receivable          | 205,856              | 181,948                             | 181,948              |
|  | <u>207,467</u>       | <u>184,859</u>                      | <u>184,859</u>       |
| Receivables from Exchange Transactions     | 1,611                | 2,911                               | 2,911                |
| Receivables from Non-Exchange Transactions | 205,856              | 181,948                             | 181,948              |
|  | <u>207,467</u>       | <u>184,859</u>                      | <u>184,859</u>       |

## 11. Inventories

|                 | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|-----------------|----------------------|-------------------------------------|----------------------|
| School Uniforms | 11,954               | 3,888                               | 3,888                |
|                 | <u>11,954</u>        | <u>3,888</u>                        | <u>3,888</u>         |

## 12. Investments

The School's investment activities are classified as follows:

|                          | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--------------------------|----------------------|-------------------------------------|----------------------|
| Current Asset            |                      |                                     |                      |
| Short-term Bank Deposits | 289,208              | 290,762                             | 290,762              |
| Total Investments        | <u>289,208</u>       | <u>290,762</u>                      | <u>290,762</u>       |

## 13. Property, Plant and Equipment

|  | Opening<br>Balance (NBV)<br>\$ | Additions<br>\$ | Disposals<br>\$ | Impairment<br>\$ | Depreciation<br>\$ | Total (NBV)<br>\$ |
|--|--------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| <b>2020</b>                              |                                |                 |                 |                  |                    |                   |
| Building Improvements                    | 342,609                        | -               | -               | -                | (20,810)           | 321,799           |
| Furniture and Equipment                  | 91,140                         | 14,930          | -               | -                | (24,036)           | 82,034            |
| Information and Communication Technology | 15,155                         | 1,041           | -               | -                | (4,923)            | 11,273            |
| Motor Vehicles                           | 23,487                         | -               | -               | -                | (6,261)            | 17,226            |
| Leased Assets                            | 176,775                        | 7,275           | -               | -                | (103,643)          | 80,407            |
| Library Resources                        | -                              | 3,008           | -               | -                | (376)              | 2,632             |
| <b>Balance at 31 December 2020</b>       | <u>649,166</u>                 | <u>26,254</u>   | <u>-</u>        | <u>-</u>         | <u>(160,049)</u>   | <u>515,371</u>    |

|  | Cost or<br>Valuation<br>\$ | Accumulated<br>Depreciation<br>\$ | Net Book<br>Value<br>\$ |
|--|----------------------------|-----------------------------------|-------------------------|
| <b>2020</b>                              |                            |                                   |                         |
| Building Improvements                    | 706,542                    | (384,743)                         | 321,799                 |
| Furniture and Equipment                  | 984,515                    | (902,481)                         | 82,034                  |
| Information and Communication Technology | 310,198                    | (298,925)                         | 11,273                  |
| Motor Vehicles                           | 49,104                     | (31,878)                          | 17,226                  |
| Leased Assets                            | 280,770                    | (200,363)                         | 80,407                  |
| Library Resources                        | 72,390                     | (69,758)                          | 2,632                   |
| <b>Balance at 31 December 2020</b>       | <u>2,403,519</u>           | <u>(1,888,148)</u>                | <u>515,371</u>          |

The net carrying value of equipment held under a finance lease is \$80,407 (2019: \$176,775)



|  | Opening<br>Balance (NBV) | Additions      | Disposals    | Impairment | Depreciation     | Total (NBV)    |
|--|--------------------------|----------------|--------------|------------|------------------|----------------|
| 2019                                     | \$                       | \$             | \$           | \$         | \$               | \$             |
| Building Improvements                    | 363,420                  | -              | -            | -          | (20,811)         | 342,609        |
| Furniture and Equipment                  | 99,308                   | 18,435         | -            | -          | (26,603)         | 91,140         |
| Information and Communication Technology | 12,481                   | 7,997          | -            | -          | (5,323)          | 15,155         |
| Motor Vehicles                           | 29,748                   | -              | -            | -          | (6,261)          | 23,487         |
| Leased Assets                            | 181,911                  | 92,037         | -            | -          | (97,173)         | 176,775        |
| Library Resources                        | -                        | 3,261          | (275)        | -          | (2,986)          | -              |
| <b>Balance at 31 December 2019</b>       | <b>686,868</b>           | <b>121,730</b> | <b>(275)</b> | <b>-</b>   | <b>(159,157)</b> | <b>649,166</b> |

|  | Cost or<br>Valuation | Accumulated<br>Depreciation | Net Book<br>Value |
|--|----------------------|-----------------------------|-------------------|
| 2019                                     | \$                   | \$                          | \$                |
| Building Improvements                    | 706,541              | (363,932)                   | 342,609           |
| Furniture and Equipment                  | 969,586              | (878,446)                   | 91,140            |
| Information and Communication Technology | 318,064              | (302,909)                   | 15,155            |
| Motor Vehicles                           | 49,104               | (25,617)                    | 23,487            |
| Leased Assets                            | 292,699              | (115,924)                   | 176,775           |
| Library Resources                        | 75,514               | (75,514)                    | -                 |
| <b>Balance at 31 December 2019</b>       | <b>2,411,508</b>     | <b>(1,762,342)</b>          | <b>649,166</b>    |

#### 14. Accounts Payable

|                                       | 2020<br>Actual | 2020<br>Budget<br>(Unaudited) | 2019<br>Actual |
|---------------------------------------|----------------|-------------------------------|----------------|
|                                       | \$             | \$                            | \$             |
| Operating creditors                   | 37,687         | 36,619                        | 36,619         |
| Accruals                              | 2,958          | 3,269                         | 3,269          |
| Employee Entitlements - salaries      | 206,312        | 181,948                       | 181,948        |
| Employee Entitlements - leave accrual | 14,193         | 8,947                         | 8,947          |
|                                       | <b>261,150</b> | <b>230,783</b>                | <b>230,783</b> |
| Payables for Exchange Transactions    | 261,150        | 230,783                       | 230,783        |
|                                       | <b>261,150</b> | <b>230,783</b>                | <b>230,783</b> |

The carrying value of payables approximates their fair value.

#### 15. Revenue Received in Advance

|                            | 2020<br>Actual | 2020<br>Budget<br>(Unaudited) | 2019<br>Actual |
|----------------------------|----------------|-------------------------------|----------------|
|                            | \$             | \$                            | \$             |
| International Student Fees | 63,261         | 133,391                       | 133,391        |
| Other                      | 4,256          | 1,925                         | 1,925          |
|                            | <b>67,517</b>  | <b>135,316</b>                | <b>135,316</b> |

#### 16. Finance Lease Liability

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

|  | 2020<br>Actual | 2020<br>Budget<br>(Unaudited) | 2019<br>Actual |
|--|----------------|-------------------------------|----------------|
|  | \$             | \$                            | \$             |
| No Later than One Year                           | 73,075         | 90,354                        | 90,354         |
| Later than One Year and no Later than Five Years | 47,885         | 115,013                       | 115,013        |
|  | <b>120,960</b> | <b>205,367</b>                | <b>205,367</b> |

## 17. Funds Held in Trust

|  | 2020<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|--|----------------------|-------------------------------------|----------------------|
| Funds Held in Trust on Behalf of Third Parties - Current | 411                  | 2,408                               | 2,408                |
|  | <u>411</u>           | <u>2,408</u>                        | <u>2,408</u>         |

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

## 18. Funds Held for Capital Works

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

|           | 2020        | Opening<br>Balances<br>\$ | Receipts<br>from MoE<br>\$ | Payments<br>\$ | BOT<br>Contributions<br>\$ | Closing<br>Balances<br>\$ |
|-----------|-------------|---------------------------|----------------------------|----------------|----------------------------|---------------------------|
| Heatpumps | Completed   | -                         | 174,359                    | (174,359)      | -                          | -                         |
| Flooding  | In Progress | -                         | -                          | (5,127)        | -                          | (5,127)                   |
| Totals    |             | -                         | 174,359                    | (179,486)      | -                          | (5,127)                   |

### Represented by:

|  |                |
|--|----------------|
| Funds Due from the Ministry of Education | <u>(5,127)</u> |
|  | <u>(5,127)</u> |

## 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, and Deputy and Assistant Principals.

|   | 2020<br>Actual<br>\$ | 2019<br>Actual<br>\$ |
|---|----------------------|----------------------|
| <i>Board Members</i>                        |                      |                      |
| Remuneration                                | 3,555                | 3,095                |
| Full-time equivalent members                | 0.16                 | 0.03                 |
| <i>Leadership Team</i>                      |                      |                      |
| Remuneration                                | 465,886              | 441,562              |
| Full-time equivalent members                | 4.00                 | 4.00                 |
| Total key management personnel remuneration | <u>469,441</u>       | <u>444,657</u>       |
| Total full-time equivalent personnel        | <u>4.16</u>          | <u>4.03</u>          |

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

### Principal

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

|  | 2020<br>Actual<br>\$000 | 2019<br>Actual<br>\$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: |                         |                         |
| Salary and Other Payments                        | 150 - 160               | 150 - 160               |
| Benefits and Other Emoluments                    | 0 - 0                   | 0 - 0                   |
| Termination Benefits                             | 0 - 0                   | 0 - 0                   |

### Other Employees

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

| Remuneration<br>\$000 | 2020<br>FTE Number | 2019<br>FTE Number |
|-----------------------|--------------------|--------------------|
| 100 -110              | 3.00               | 1.00               |
|                       | <u>3.00</u>        | <u>1.00</u>        |

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

## 21. 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<br>Actual | 2019<br>Actual |
|------------------|----------------|----------------|
| Total            | \$ -           | \$ -           |
| Number of People | -              | -              |

## 22. 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.

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board has entered into the following contract agreements for capital works.

\$4,615 contract for Flooding to be completed 2021 which will be fully funded by the Ministry of Education. No funds have been received and \$5,127 has been spent on the project to date.

(Capital commitments at 31 December 2019: nil)

### (b) Operating Commitments

As at 31 December 2020 the Board has not entered into any operating contracts:

(Operating commitments at 31 December 2019: nil)

## 24. 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.

## 25. 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<br>Actual<br>\$ | 2020<br>Budget<br>(Unaudited)<br>\$ | 2019<br>Actual<br>\$ |
|---|----------------------|-------------------------------------|----------------------|
| Cash and Cash Equivalents                         | 218,252              | 73,463                              | 142,493              |
| Receivables                                       | 207,467              | 184,859                             | 184,859              |
| Investments - Term Deposits                       | 289,208              | 290,762                             | 290,762              |
| Total Financial assets measured at amortised cost | <u>714,927</u>       | <u>549,084</u>                      | <u>618,114</u>       |

### Financial liabilities measured at amortised cost

|  |                |                |                |
|--|----------------|----------------|----------------|
| Payables   | 261,150        | 230,783        | 230,783        |
| Finance Leases   | 117,736        | 194,556        | 194,556        |
| Total Financial liabilities measured at amortised Cost | <u>378,886</u> | <u>425,339</u> | <u>425,339</u> |

## 26. Events After Balance Date

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



|                       |   |                       |      |
|-----------------------|---|-----------------------|------|
| <b>School Name:</b>   | Heaton Normal Intermediate  | <b>School Number:</b> | 3372 |
| <b>Strategic Aim:</b> | Every Heaton student is a successful lifelong learner.  |                       |      |
| <b>Annual Aim:</b>    | Students at risk of not achieving within level 4 of the <b>mathematics</b> curriculum by the end of Year 8 are identified as early as possible, progress is tracked and supported by intervention programmes that aim to accelerate progress.   |                       |      |
| <b>Target:</b>        | For the <b>46 Year 8 students</b> at the beginning of level 3 and mid-level 3 of the NZ curriculum to make accelerated progress, achieving within level 4 by the end of 2020.   |                       |      |
| <b>Baseline Data:</b> | Using the <b>2019</b> end of year overall teacher judgement (OTJ) achievement data, <ul style="list-style-type: none"> <li>• 13 students were achieving at <b>beginning Level 3</b> at the start of Year 8</li> <li>• 33 students were achieving at <b>middle level 3</b> at the start of Year 8</li> </ul> |                       |      |

| <b>Actions</b><br><i>What did we do?</i>  | <b>Outcomes</b><br><i>What happened?</i>  | <b>Reasons for the variance</b><br><i>Why did it happen?</i>  | <b>Evaluation</b><br><i>Where to next?</i>   |
|---|---|---|--|
| <p>Staff reviewed the data in house and year level groups, and identified who the target students were.</p> <p>These students became a target group for teams of teachers to accelerate and track their progress in mathematics.</p> <p>Student interviews/feedback helped to inform teaching and learning.</p> <p>Additional support was provided by the SENCO, teacher aides and ESOL teacher both in classrooms and withdrawal groups.</p> <p>Teachers worked together to design and implement effective programmes and interventions for target students.</p> <p>The lead teacher of mathematics, the mathematics curriculum team and SENCO supported teachers to utilise evidence-based programmes and strategies. The team also developed new programmes and purchased additional resources to engage</p> | <p>All but 3 of the 46 Year 8 target students made progress over the year.</p> <ul style="list-style-type: none"> <li>○ 9 of the 13 students achieving at the <b>beginning of level 3</b> made accelerated progress (2-3 sublevels). <b>1 of these students progressed to achieving within the Year 8 curriculum expectation.</b></li> <li>○ 26 of the 33 students achieving at <b>mid-curriculum level 3</b> made accelerated progress (2 sublevels). <b>26 of these students progressed to achieving within the Year 8 curriculum expectation.</b></li> </ul> <p>Therefore, <b>27 students out of the 46</b> achieved the Year 8 expectation (within level 4) by the end of the year, achieving the target set.</p> | <p>Identifying target students, ongoing tracking and adapting programmes and teaching strategies when needed had a significant impact on many of the target group.</p> <p>Teachers endeavoured to form learning partnerships with parents/whānau in order to accelerate learning. Successful partnerships contributed to greater improvement in progress.</p> <p>The SENCO, ESOL teacher, teacher aides and the mathematics curriculum team provided valuable support to teachers to implement effective programmes.</p> <p>Less progress was made by students where there were issues with attendance and general wellness. The COVID 19 pandemic may have also contributed to a lack of progress for some students.</p> | <p>Continue with the current strategies including rigorous and frequent tracking of the progress of target students.</p> |



## Tātaritanga raraunga

students and make connections to real-life contexts.

Regular moderation meetings were held to ensure consistent standards and expectations across the year level.

### Planning for next year:

1. Continue with established identification, tracking, programmes and processes.
2. Participate in a second year of ALiM in 2021 and widen staff involvement.
3. Aim to engage all parents/whānau of every target student in order to work together to accelerate learning.
4. Monitor the attendance of target students and follow-up quickly when there are concerns.
5. Continue to work on school-wide moderation so that there are consistent understandings, expectations and evidence-based teaching by every teacher.

# Analysis of Variance Reporting

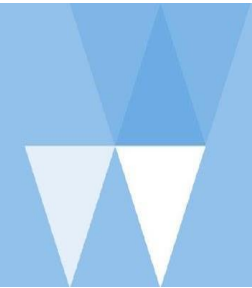


|                     |                                   |                       |      |
|---------------------|-----------------------------------|-----------------------|------|
| <b>School Name:</b> | Heaton Normal Intermediate School | <b>School Number:</b> | 3372 |
|---------------------|-----------------------------------|-----------------------|------|

|                       |  |
|-----------------------|--|
| <b>Strategic Aim:</b> | Every Heaton student is a successful lifelong learner.   |
| <b>Annual Aim:</b>    | Students at risk of not achieving within level 4 of the <b>writing</b> curriculum by the end of Year 8 are identified as early as possible, progress is tracked and supported by intervention programmes that aim to accelerate progress.  |
| <b>Target:</b>        | For the <b>44 Year 8 students</b> at the beginning of level 3 and mid-level 3 of the NZ curriculum to make accelerated progress, achieving within level 4 by the end of 2020.  |
| <b>Baseline Data:</b> | Using the <b>2019</b> end of year overall teacher judgement (OTJ) achievement data, <ul style="list-style-type: none"> <li>○ 12 students were achieving at the <b>beginning of curriculum level 3.</b></li> <li>○ 32 students were achieving <b>mid-curriculum Level 3.</b></li> </ul> |



| <b>Actions</b><br><i>What did we do?</i>   | <b>Outcomes</b><br><i>What happened?</i>   | <b>Reasons for the variance</b><br><i>Why did it happen?</i>   | <b>Evaluation</b><br><i>Where to next?</i>   |
|--|--|--|--|
| <p>Staff reviewed the data at senior staff, house and year level groups, and identified target students.</p> <p>These students became a target group for teams of teachers to accelerate and track their progress in writing.</p> <p>Literacy leaders and teachers worked together to design and implement effective programmes and interventions. Varied evidence-based intervention strategies were used to support progress.</p> <p>Two of our teachers completed the second year of ALL (Accelerated Literacy Learning) professional development, an in-class tier 2 teaching intervention. ALL lead teachers mentored other teachers.</p> <p>Student interviews/feedback helped to inform teaching and learning.</p> <p>Regular whānau contact and feedback deepened relationships and motivated students with their progress.</p> <p>Additional support was provided by the SENCO, teacher aides and ESOL teacher both in classrooms and withdrawal groups.</p> <p>The Learning Resource Centre (LRC) and staff leadership promoted reading engagement, research &amp; digital citizenship skills to support learners.</p> | <p>All of the <b>44 Year 8 students</b> made progress over the year.</p> <ul style="list-style-type: none"> <li>○ 12 of the 12 students achieving at the <b>beginning of level 3</b> made accelerated progress (2-3 sublevels). <b>2 of these students progressed to achieving within the Year 8 curriculum expectation.</b></li> <li>○ 32 of the 32 students achieving at <b>mid-curriculum level 3</b> made accelerated progress (1-2 sublevels). <b>26 of these students progressed to achieving within the Year 8 curriculum expectation.</b></li> </ul> <p>Therefore, <b>28 students out of the 44</b> achieved the Year 8 expectation (within level 4) by the end of the year, achieving the target set.</p> | <p>Regular tracking and adaption of programmes and teaching strategies had a significant impact on many of the target group.</p> <p>Teachers implemented very effective individual programmes and plans for the target students in consultation with the Literacy lead teacher, SENCO, ESOL teachers, Learning Resource Centre Coordinator and House leaders.</p> <p>The ALL (Accelerated Literacy Learning) intervention programme was an excellent example of student acceleration.</p> <p>Teachers endeavoured to form learning partnerships with parents/whānau in order to accelerate learning. Successful partnerships contributed to greater improvement in progress.</p> <p>Less progress was made by students in which there were issues with attendance and general wellness. The COVID 19 pandemic may have also contributed to a lack of progress for some students.</p> | <p>Continue with the current strategies including rigorous and frequent tracking of the progress of target students.</p> |



## Tātaritanga raraunga

Regular moderation meetings were held to ensure consistent standards and expectations across the year level.

Attendance was tracked to ensure any barriers coming to school were addressed in a timely manner.

Resources purchased, aimed to provide quality and engaging literary models for students' writing.

### Planning for next year:

1. Complete the third year of ALL professional learning. Extend this intervention to cater to more students across the school while also providing professional learning for more teachers.
2. Continue with established identification, tracking, programmes and processes.
3. Aim to engage all parents/whānau of every target student in order to work together to accelerate learning.
4. Monitor the attendance of target students and follow-up quickly when there are concerns.
5. Continue to work on school-wide moderation so that there are consistent understandings, expectations and evidence-based teaching by every teacher.

# Analysis of Variance Reporting



|                     |                                   |                       |      |
|---------------------|-----------------------------------|-----------------------|------|
| <b>School Name:</b> | Heaton Normal Intermediate School | <b>School Number:</b> | 3372 |
|---------------------|-----------------------------------|-----------------------|------|

|                       |   |
|-----------------------|---|
| <b>Strategic Aim:</b> | Every Heaton student is a successful lifelong learner.  |
| <b>Annual Aim:</b>    | Students at risk of not achieving within level 4 of the <b>reading curriculum</b> by the end of Year 8 are identified as early as possible, progress is tracked and supported by intervention programmes that aim to accelerate progress.                                 |
| <b>Target:</b>        | For the <b>26 Year 8 students</b> at the beginning of level 3 and mid-level 3 of the NZ curriculum to make accelerated progress towards achieving within level 4 by the end of the year.  |
| <b>Baseline Data:</b> | Using the <b>2019</b> end of year overall teacher judgement (OTJ) achievement data, <ul style="list-style-type: none"> <li>● 8 students were achieving at the <b>beginning of curriculum level 3</b></li> <li>● 18 students were achieving <b>mid-Level 3</b>.</li> </ul> |

| <b>Actions</b><br><i>What did we do?</i>  | <b>Outcomes</b><br><i>What happened?</i>   | <b>Reasons for the variance</b><br><i>Why did it happen?</i>  | <b>Evaluation</b><br><i>Where to next?</i>   |
|---|--|---|--|
| <p>Staff reviewed the data at senior staff, house and year level groups, and identified who the target students were.</p> <p>These students became a target group for teams of teachers to accelerate and track their progress in reading.</p> <p>Literacy leaders and teachers worked together to design and implement effective programmes and interventions for target students. Varied evidence-based intervention strategies were used to support progress.</p> <p>Two of our teachers completed the second year of ALL (Accelerated Literacy Learning) professional development, an in-class tier 2 teaching intervention. ALL lead teachers mentored other teachers.</p> <p>Student interviews/feedback helped to inform teaching and learning.</p> <p>Additional support was provided by the SENCO, teacher aides and ESOL teacher both in classrooms and withdrawal groups.</p> <p>The Learning Resource Centre (LRC) and staff leadership promoted reading engagement, research &amp; digital citizenship skills to support learners.</p> <p>Regular moderation meetings were held to ensure consistent standards and expectations across the year level.</p> | <p>All of the <b>26 Year 8 students</b> made progress over the year.</p> <ul style="list-style-type: none"> <li>○ 7 of the 8 students achieving at the <b>beginning of level 3</b> made accelerated progress (2-4 sublevels). 1 student reached the Year 8 curriculum expectation.</li> <li>○ 17 of the 18 students achieving at <b>mid-curriculum level 3</b> made accelerated progress (2- 3 sublevels). 14 reached the Year 8 curriculum expectation and 1 student (ELL) accelerated to above.</li> </ul> <p>Therefore, <b>15 students out of 26</b> achieved the target of achieving within (14) or above (1) the Year 8 expectation (within level 4).</p> | <p>Regular tracking and adaption of programmes and teaching strategies had a significant impact on many of the target group.</p> <p>Teachers implemented very effective individual programmes and plans for the target students in consultation with the Literacy lead teacher, SENCO, ESOL teachers, Learning Resource Centre Coordinator and House leaders.</p> <p>The ALL (Accelerated Literacy Learning) programme was an excellent example of student acceleration.</p> <p>Teachers endeavoured to form learning partnerships with parents/whānau in order to accelerate learning. Successful partnerships contributed to greater improvement in progress.</p> <p>Less progress was made by students in which there were issues with attendance and general wellness. The COVID 19 pandemic may have also contributed to a lack of progress for some students.</p> | <p>Continue with the current strategies including rigorous and frequent tracking of the progress of target students.</p> |



## Tātaritanga raraunga

Attendance was tracked to ensure any barriers coming to school were addressed in a timely manner.

Resources were purchased to engage and extend the readers' interests and acknowledge their backgrounds. New for 2020 was the Wheelers ePlatform Audiobooks subscription which successfully engaged many students in reading.

### Planning for next year:

1. Complete the third year of ALL professional learning. Extend this intervention to cater to more students across the school while also providing professional learning for more teachers.
2. Continue with established identification, tracking, programmes and processes.
3. Aim to engage all parents/whānau of every target student in order to work together to accelerate learning.
4. Monitor the attendance of target students and follow-up quickly when there are concerns.
5. Continue to work on school-wide moderation so that there are consistent understandings, expectations and evidence-based teaching by every teacher.



## Normal Intermediate School

125-133 Heaton Street, Merivale, Christchurch  
03 355 9555      [admin@heaton.school.nz](mailto:admin@heaton.school.nz)

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15 December 2020

### **Kiwi sport declaration**

Kiwisport is a Government funding initiative to support students' participation in organized sport. In 2020 the school received total Kiwisport funding of \$7737.74 ex GST.

The funding was spent on school sports equipment, subscription to Primary Sports Canterbury, which gave all of our student's access to weekly tournaments and sporting events, and some subsidized transport to various sporting tournaments.

The number of students that participate in organised sport was 546 (full school roll)

A handwritten signature in black ink, appearing to read "Timothy Evers".

Timothy Evers

PE and Sport  
Coordinator

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE READERS OF HEATON NORMAL INTERMEDIATES' FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Heaton Normal Intermediate (the School). The Auditor-General has appointed me Michael Rondel, using the staff and resources of BDO Christchurch, 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 3 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 Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 25 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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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



- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the board of trustee's listing, analysis of variance and the kiwisport report but does not include the financial statements, and our auditor's report thereon.

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

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

#### **Independence**

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *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.



**Michael Rondel**  
**BDO Christchurch**

On behalf of the Auditor-General  
Christchurch, New Zealand