

# WESTERN HEIGHTS SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### School Directory

<b>Ministry Number:</b>	1567
<b>Principal:</b>	Ash Maindonald
<b>School Address:</b>	124-126 Sturges Road, Henderson, Auckland
<b>School Postal Address:</b>	124-126 Sturges Road, Henderson, Auckland
<b>School Phone:</b>	09 836 1213
<b>School Email:</b>	admin@westernheights.school.nz

#### Members of the Board of Trustees

<b>Name</b>	<b>How Position Gained</b>	<b>Position</b>	<b>Term Expires</b>
Mark Sullivan	Elected	Chair Person	Jun-19
Ash Maindonald	Appointed	Principal	Current
Nicola Yelash	Elected	Parent Rep	Jun-19
Malcolm Purdon	Elected	Parent Rep	Jun-19
Sarah Layton	Elected	Parent Rep	Jun-19
Ray Renner	Elected	Parent Rep	Jun-19
Aaron McGreal	Elected	Staff Rep	Jun-19

#### Service Provider:

Leading Edge Services (2017) Ltd, PO Box 20496, Glen Eden, Auckland

# WESTERN HEIGHTS SCHOOL

Annual Report - For the year ended 31 December 2018

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# Western Heights School

## Statement of Responsibility

For the year ended 31 December 2018

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


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


It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Nicola Jayne Jelash  
Full Name of Board Chairperson

Ash Bruce Maindonald  
Full Name of Principal

  
Signature of Board Chairperson

  
Signature of Principal

24 MAY 2019  
Date:

24 MAY 2019  
Date:

**Western Heights School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	4,941,624	4,368,625	4,670,005
Locally Raised Funds	3	146,682	141,450	196,741
Interest Earned		10,675	11,500	12,542
International Students	4	45,739	20,000	23,285
		<u>5,144,720</u>	<u>4,541,575</u>	<u>4,902,573</u>
<b>Expenses</b>				
Locally Raised Funds	3	86,390	62,450	116,500
International Students	4	355	500	643
Learning Resources	5	2,998,095	2,700,618	2,721,631
Administration	6	312,468	295,958	293,945
Finance		10,070	9,958	12,156
Property	7	1,613,113	1,296,296	1,584,844
Depreciation	8	127,179	119,999	124,982
Loss on Disposal of Property, Plant and Equipment		6,065	-	11,638
		<u>5,153,735</u>	<u>4,485,779</u>	<u>4,866,339</u>
<b>Net Surplus / (Deficit) for the year</b>		(9,015)	55,796	36,234
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(9,015)</u>	<u>55,796</u>	<u>36,234</u>

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

**Western Heights School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	<u>1,491,054</u>	<u>1,491,053</u>	<u>1,425,164</u>
Total comprehensive revenue and expense for the year	(9,015)	55,796	36,234
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	29,656
<b>Equity at 31 December</b>	<u>1,482,039</u>	<u>1,546,849</u>	<u>1,491,054</u>
Retained Earnings	1,482,039	1,546,849	1,491,054
<b>Equity at 31 December</b>	<u>1,482,039</u>	<u>1,546,849</u>	<u>1,491,054</u>

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

**Western Heights School**  
**Statement of Financial Position**  
As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	397,061	452,183	311,389
Accounts Receivable	10	206,908	220,155	220,155
GST Receivable		13,169	17,558	17,558
Prepayments		16,921	5,803	5,803
Investments	11	-	152,158	152,158
		<u>634,059</u>	<u>847,857</u>	<u>707,063</u>
<b>Current Liabilities</b>				
Accounts Payable	13	294,934	210,279	210,280
Revenue Received in Advance	14	-	61	61
Provision for Cyclical Maintenance	15	3,250	53,928	53,928
Finance Lease Liability - Current Portion	16	39,497	42,000	42,000
Funds held for Capital Works Projects	17	10,717	1,247	1,247
		<u>348,398</u>	<u>307,515</u>	<u>307,517</u>
<b>Working Capital Surplus/(Deficit)</b>		285,661	540,342	399,546
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	1,418,120	1,201,418	1,215,258
Work in Progress		-	-	71,160
		<u>1,418,120</u>	<u>1,201,418</u>	<u>1,286,418</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	162,431	105,061	105,061
Finance Lease Liability	16	59,312	89,850	89,850
		<u>221,743</u>	<u>194,911</u>	<u>194,911</u>
<b>Net Assets</b>		<u>1,482,039</u>	<u>1,546,849</u>	<u>1,491,054</u>
<b>Equity</b>		<u>1,482,039</u>	<u>1,546,849</u>	<u>1,491,054</u>

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

**Western Heights School**  
**Statement of Cash Flows**  
For the year ended 31 December 2018

	2018	2018	2017
Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>			
Government Grants	1,087,375	958,777	857,649
Locally Raised Funds	146,621	147,952	203,244
International Students	45,739	13,478	16,763
Goods and Services Tax (net)	4,389	(12,787)	(12,787)
Payments to Employees	(488,273)	(518,383)	(409,516)
Payments to Suppliers	(456,940)	(378,047)	(523,657)
Cyclical Maintenance Payments in the year	(49,078)	-	
Interest Paid	(10,070)	(9,958)	(12,156)
Interest Received	10,631	12,598	13,640
Net cash from / (to) the Operating Activities	<u>290,394</u>	<u>213,630</u>	<u>133,180</u>
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of PPE (and Intangibles)	63,711	-	
Purchase of PPE (and Intangibles)	(328,654)	3,067	(57,525)
Purchase of Investments	-	(152,158)	(152,158)
Proceeds from Sale of Investments	152,158	-	
Net cash from / (to) the Investing Activities	<u>(112,785)</u>	<u>(149,091)</u>	<u>(209,683)</u>
<b>Cash flows from Financing Activities</b>			
Furniture and Equipment Grant	-	-	29,656
Finance Lease Payments	(101,407)	(44,689)	(39,653)
Funds Held for Capital Works Projects	9,470	(6,854)	(6,855)
Net cash from Financing Activities	<u>(91,937)</u>	<u>(51,543)</u>	<u>(16,852)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<u><u>85,672</u></u>	<u><u>12,996</u></u>	<u><u>(93,355)</u></u>
Cash and cash equivalents at the beginning of the year	9 311,389	439,187	404,743
<b>Cash and cash equivalents at the end of the year</b>	9 <u><u>397,061</u></u>	<u><u>452,183</u></u>	<u><u>311,389</u></u>

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

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

# Western Heights School

## Notes to the Financial Statements

### For the year ended 31 December 2018

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

###### *Basis of Preparation*

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

###### *Financial Reporting Standards Applied*

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

###### *PBE Accounting Standards Reduced Disclosure Regime*

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

###### *Critical Accounting Estimates And Assumptions*

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

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

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.



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

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

#### ***Classification of leases***

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

#### ***Recognition of grants***

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

### **c) Revenue Recognition**

#### ***Government Grants***

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

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

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

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

#### ***Other Grants***

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

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

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

#### ***Interest Revenue***

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

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

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

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

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

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

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

#### **g) Cash and Cash Equivalents**

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

#### **h) Accounts Receivable**

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

#### **i) Investments**

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

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

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

#### **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 \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

#### **Leased Assets**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Leased assets held under a Finance Lease	3 - 5 years
Library resources	12.5% Diminishing value

### **k) Intangible Assets**

#### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

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

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

#### *Non cash generating assets*

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

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

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

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

### **m) Accounts Payable**

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

#### **n) Employee Entitlements**

##### *Short-term employee entitlements*

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

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

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

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

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

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

Revenue received in advance relates to fees received from international and other 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.

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

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

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

#### **q) Financial Assets and Liabilities**

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable 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.

#### **r) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**s) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

**t) Services received in-kind**

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

## 2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	848,431	828,996	819,199
Teachers' salaries grants	2,662,819	2,390,824	2,485,639
Use of Land and Buildings grants	1,225,393	1,039,296	1,207,918
Resource teachers learning and behaviour grants	51,841	23,300	32,452
Other MoE Grants	149,777	86,209	124,736
Other government grants	3,363	-	61
	<u>4,941,624</u>	<u>4,368,625</u>	<u>4,670,005</u>

## 3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	47,544	45,000	50,641
Activities	63,644	53,450	98,284
Trading	11,065	7,000	10,063
Fundraising	24,429	36,000	37,753
	<u>146,682</u>	<u>141,450</u>	<u>196,741</u>
<b>Expenses</b>			
Activities	73,440	49,950	102,373
Fundraising costs	12,950	12,500	14,127
	<u>86,390</u>	<u>62,450</u>	<u>116,500</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>60,292</u>	<u>79,000</u>	<u>80,241</u>

## 4. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	4	3	3
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
International student fees	45,739	20,000	23,285
<b>Expenses</b>			
International student levy	355	500	643
	<u>355</u>	<u>500</u>	<u>643</u>
<i>Surplus/ (Deficit) for the year International Students'</i>	<u>45,384</u>	<u>19,500</u>	<u>22,642</u>

## 5. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	106,596	101,794	72,985
Equipment repairs	5,904	15,000	26,910
Staff Development - Overseas Trips	4,734	-	-
Library resources	1,021	1,000	1,085
Employee benefits - salaries	2,852,734	2,535,824	2,582,173
Staff development	27,106	47,000	38,478
	<u>2,998,095</u>	<u>2,700,618</u>	<u>2,721,631</u>

During the year ended 31 December 2018 two Deputy Principals and a student travelled to China at a cost of \$3,534. The purpose of this trip was to attend an International Education Conference and establish a sister school. The travel was funded by the board and funding from the Chinese Government.

During the year ended 31 December 2018 the Principal travelled to South Korea at a cost of \$1,200. The purpose of this trip was to visit the Ministry of Education officials to discuss the changing approach to Primary Education, and establish a sister school. The travel was funded by the board and funding from the NZ Korean Education Centre.

## 6. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,780	5,000	6,640
Board of Trustees Fees	4,119	3,900	4,119
Board of Trustees Expenses	74	1,500	1,080
Communication	11,099	10,750	9,875
Consumables	42,985	45,000	39,403
Operating Lease	2,046	3,000	3,154
Other	36,720	32,300	31,488
Employee Benefits - Salaries	185,881	174,000	177,596
Insurance	7,210	6,008	5,716
Service Providers, Contractors and Consultancy	15,554	14,500	14,874
	<u>312,468</u>	<u>295,958</u>	<u>293,945</u>

## 7. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	31,803	30,000	25,173
Cyclical Maintenance Expense	55,770	5,000	81,181
Grounds	12,064	7,000	30,440
Heat, Light and Water	46,310	37,000	42,119
Repairs and Maintenance	69,630	31,000	47,999
Use of Land and Buildings	1,225,393	1,039,296	1,207,918
Security	7,304	7,000	12,448
Employee Benefits - Salaries	164,839	140,000	137,566
	<u>1,613,113</u>	<u>1,296,296</u>	<u>1,584,844</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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Building Improvements	32,421	30,591	31,079
Furniture and Equipment	33,918	32,004	32,479
Information and Communication Technology	19,674	18,563	15,729
Leased Assets	36,801	34,723	41,624
Library Resources	4,365	4,118	4,071
	<u>127,179</u>	<u>119,999</u>	<u>124,982</u>

## 9. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	300	300	300
Bank Current Account	206,718	413,817	273,023
Bank Call Account	38,219	38,066	38,066
Short-term Bank Deposits	151,824	-	-
Cash and cash equivalents for Cash Flow Statement	<u>397,061</u>	<u>452,183</u>	<u>311,389</u>

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

## 10. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables from the Ministry of Education	27,600	-	61,563
Interest Receivable	670	626	626
Teacher Salaries Grant Receivable	178,638	219,529	157,966
	<u>206,908</u>	<u>220,155</u>	<u>220,155</u>
Receivables from Exchange Transactions	670	626	626
Receivables from Non-Exchange Transactions	206,238	219,529	219,529
	<u>206,908</u>	<u>220,155</u>	<u>220,155</u>

## 11. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	-	152,158	152,158
Non-current Asset			
Long-term Bank Deposits	-	-	-



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	893,978	228,636	-		(32,421)	1,090,193
Furniture and Equipment	149,086	36,865	(4,500)		(33,918)	147,533
Information and Communication	16,389	57,969	-		(19,674)	54,684
Leased Assets	127,304	68,365	(63,711)		(36,801)	95,157
Library Resources	28,501	7,981	(1,565)		(4,365)	30,552
<b>Balance at 31 December 2018</b>	<b>1,215,258</b>	<b>399,817</b>	<b>(69,776)</b>	<b>-</b>	<b>(127,179)</b>	<b>1,418,120</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	1,471,273	(381,081)	1,090,193
Furniture and Equipment	693,578	(546,045)	147,533
Information and Communication	451,835	(397,152)	54,684
Leased Assets	150,955	(55,798)	95,157
Library Resources	64,783	(34,231)	30,552
<b>Balance at 31 December 2018</b>	<b>2,832,424</b>	<b>(1,414,307)</b>	<b>1,418,120</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	925,499	-	(442)		(31,079)	893,978
Furniture and Equipment	164,847	16,838	(120)		(32,479)	149,086
Information and Communication Technology	22,463	9,655	-		(15,729)	16,389
Leased Assets	105,230	63,696	-		(41,624)	127,304
Library Resources	33,589	10,059	(11,076)		(4,071)	28,501
<b>Balance at 31 December 2017</b>	<b>1,251,628</b>	<b>100,248</b>	<b>(11,638)</b>	<b>-</b>	<b>(124,982)</b>	<b>1,215,258</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	1,242,638	(348,660)	893,978
Furniture and Equipment	672,324	(523,238)	149,086
Information and Communication Technology	436,265	(419,876)	16,389
Leased Assets	173,650	(46,346)	127,304
Library Resources	60,103	(31,602)	28,501
<b>Balance at 31 December 2017</b>	<b>2,584,980</b>	<b>(1,369,722)</b>	<b>1,215,258</b>

### 13. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	34,676	23,193	23,196
Accruals	6,780	6,640	6,640
Employee Entitlements - salaries	253,478	180,446	157,964
Employee Entitlements - leave accrual	-	-	22,480
	<u>294,934</u>	<u>210,279</u>	<u>210,280</u>
Payables for Exchange Transactions	294,934	210,279	210,280
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>294,934</u>	<u>210,279</u>	<u>210,280</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Other	-	61	61
	<u>-</u>	<u>61</u>	<u>61</u>

### 15. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	158,989	158,989	77,808
Increase/ (decrease) to the Provision During the Year	37,052	5,000	81,181
Use of the Provision During the Year	(30,360)	(5,000)	-
Provision at the End of the Year	<u>165,681</u>	<u>158,989</u>	<u>158,989</u>
Cyclical Maintenance - Current	3,250	53,928	53,928
Cyclical Maintenance - Term	162,431	105,061	105,061
	<u>165,681</u>	<u>158,989</u>	<u>158,989</u>

### 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:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	46,830	42,000	42,000
Later than One Year and no Later than Five Years	67,459	89,850	89,850
Later than Five Years	-	-	-
	<u>114,289</u>	<u>131,850</u>	<u>131,850</u>

## 17. Funds Held for Capital Works Projects

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

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Roofing Works	<i>in progress</i>	-	88,707	78,273	-	10,434
Storm Damage	<i>completed</i>	1,247	-	1,247	-	-
Electrical Upgrade	<i>in progress</i>	-	33,452	33,169	-	283
Totals		<u>1,247</u>	<u>122,159</u>	<u>112,689</u>	<u>-</u>	<u>10,717</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	10,717
Funds Due from the Ministry of Education	-
	<u>10,717</u>

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Re-Roof Block 1 & 2 Toilets	<i>completed</i>	5,412	-	5,412	-	-
Storm Damage	<i>in progress</i>	2,689	-	1,442	-	1,247
Totals		<u>8,101</u>	<u>-</u>	<u>6,854</u>	<u>-</u>	<u>1,247</u>

## 18. Related Party Transactions

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

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

## 19. Remuneration

### Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,119	4,119
Full-time equivalent members	0.18	0.17
<i>Leadership Team</i>		
Remuneration	340,996	356,321
Full-time equivalent members	3	4
Total key management personnel remuneration	345,115	360,440
Total full-time equivalent personnel	3.18	4.17

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

### Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
nil	0.00	0.00
	0.00	0.00

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

## 20. Compensation and Other Benefits Upon Leaving

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

	2018 Actual \$0	2017 Actual -
Total	\$0	-
Number of People	0	-

## 21. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2018 the Board has entered into contract agreements for capital works.

(Capital commitments at 31 December 2017: nil)

### (b) Operating Commitments

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

	2018 Actual \$	2017 Actual \$
No later than One Year	-	-
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

## 23. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

## 24. Financial Instruments

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

### Loans and receivables

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	397,061	452,183	311,389
Receivables	206,908	220,155	220,155
Investments - Term Deposits	-	152,158	152,158
Total Loans and Receivables	<u>603,969</u>	<u>824,496</u>	<u>683,702</u>

### Financial liabilities measured at amortised cost

Payables	294,934	210,279	210,280
Finance Leases	98,809	131,850	131,850
Total Financial Liabilities Measured at Amortised Cost	<u>393,743</u>	<u>342,129</u>	<u>342,130</u>

## 25. Events After Balance Date

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

# Analysis of Variance Reporting



<b>School Name:</b>	Western Heights School	<b>School Number:</b>	1567												
<b>Strategic Aim:</b>	<p>Our students will demonstrate critical and creative thinking, high levels of ownership, innovation and engagement in their learning.</p> <p>Our students will show continued improvement and high levels of achievement in their learning.</p> <p>To develop self-motivated, self-managing, self-monitoring, independent leaders of our own learning.</p> <p>To provide a balanced, differentiated learning and teaching programme focused on achievement.</p>														
<b>Annual Aim:</b>	<p>1.1 For children to lead their learning supported by best teaching practice.</p> <p>1.2 To provide an authentic future-focused approach to learning.</p> <p>1.3 To improve student and teacher effectiveness through a focus on STEAM - Science Technology Engineering Arts Multi-Media; Play-Based Learning Approach; Growth Mindset, and effective use of technology to assist teaching and learning.</p> <p>1.4 To address achievement deficiencies according to need.</p>														
<b>Target:</b>	<p>Year 1 to 6 Reading, Writing, Maths - By the end of the year</p> <p>To achieve a minimum of one year's progress for one year's instruction.</p> <p>To track student achievement using Seesaw, Linc-Ed and our At Risk Register.</p> <p>To track starting points for achievement; ascertain specific learning needs; identify appropriate learning support interventions; ascertain the outcomes of said interventions - each term.</p>														
<b>Baseline Data:</b>	<p>Each child was tracked according to our SMS – Linc-Ed.</p> <p>Children previously not experiencing success, or at risk of not experiencing success, were identified and grouped according to four categories:</p> <table border="0"> <tr> <td>Very High</td> <td>-</td> <td>7 children</td> </tr> <tr> <td>High</td> <td>-</td> <td>29 children</td> </tr> <tr> <td>Moderate</td> <td>-</td> <td>76 children</td> </tr> <tr> <td>Low</td> <td>-</td> <td>157 children</td> </tr> </table> <p>Each child was assessed individually and an IDP/IEP developed for them. Interventions were devised and progress was measured at the end of each term, prior to new interventions being devised, and IDP/IEPs being updated accordingly.</p>			Very High	-	7 children	High	-	29 children	Moderate	-	76 children	Low	-	157 children
Very High	-	7 children													
High	-	29 children													
Moderate	-	76 children													
Low	-	157 children													



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>																																																
<p>Children previously not experiencing success, or at risk of not experiencing success, were identified and grouped according to four categories:</p> <ul style="list-style-type: none"> <li>Very High - 7 children</li> <li>High - 29 children</li> <li>Moderate - 76 children</li> <li>Low - 157 children</li> </ul> <p>Each child was assessed individually and an IDP/IEP developed for them. Interventions were devised and progress was measured at the end of each term, prior to new interventions being devised, and IDP/IEPs being updated accordingly.</p>	<p>The data matches quite closely with our previous data set as recorded under National Standards.</p> <p>The pattern was a big gap at year one level, dropping steadily over time to a point where there was almost no gap by year six.</p> <p>In fact, when focusing only on cohort children who began with us, there was no gap – children not achieving At Standard or Above Standard (2017) or making one year's progress for one year's instruction by the end of year six.</p> <p>The average percentage of children not making one year's progress for one year's instruction at year two was 11%.</p> <p>By the end of year six the average had dropped to 2%.</p> <table border="1" data-bbox="869 1041 1149 1668"> <thead> <tr> <th>Year</th> <th>Reading</th> <th>Writing</th> <th>Maths</th> <th>Year Totals</th> <th>% Reading</th> <th>% Writing</th> <th>% Maths</th> </tr> </thead> <tbody> <tr> <td>2</td> <td>13</td> <td>14</td> <td>14</td> <td>105</td> <td>9%</td> <td>12%</td> <td>12%</td> </tr> <tr> <td>3</td> <td>9</td> <td>6</td> <td>5</td> <td>112</td> <td>8%</td> <td>5%</td> <td>4%</td> </tr> <tr> <td>4</td> <td>6</td> <td>6</td> <td>4</td> <td>98</td> <td>6%</td> <td>6%</td> <td>4%</td> </tr> <tr> <td>5</td> <td>6</td> <td>5</td> <td>5</td> <td>110</td> <td>5%</td> <td>5%</td> <td>5%</td> </tr> <tr> <td>6</td> <td>3</td> <td>4</td> <td>2</td> <td>141</td> <td>2%</td> <td>3%</td> <td>1%</td> </tr> </tbody> </table>	Year	Reading	Writing	Maths	Year Totals	% Reading	% Writing	% Maths	2	13	14	14	105	9%	12%	12%	3	9	6	5	112	8%	5%	4%	4	6	6	4	98	6%	6%	4%	5	6	5	5	110	5%	5%	5%	6	3	4	2	141	2%	3%	1%	<p>While we are disappointed, we did not achieve our targets, we take heart in the fact the number of children not achieving a year of progress for a year of learning reduces each additional year our children stay with us.</p> <p>Research clearly indicates that we start children on the formal learning path quite young in New Zealand. Children in Scandinavia start at age 7, and in Finland Boys may start as late as 8 years of age.</p> <p>Research also shows that children who start out a bit behind at an early age in most cases catch up within one year.</p> <p>To have only 2% still not making a year's progress in one year by year six is evidence of the quality of teaching we provide.</p> <p>As a final point of explanation, we have quite a high number of high needs learners at all levels of our school. These needs range from high levels of autism, and foetal alcohol syndrome to severe social-emotional deprivation, and insufficient physical care.</p>	<p>Again, while we are disappointed to not achieve 100%, it is probably not realistic in a school of this size (close to 700 students), with such diverse backgrounds, with such a high percentage of ESOL children (149 funded), such a preponderance of high needs children, and the identified prevalence of autistic Chinese children. This latter is a factor and challenge for two reasons – in China such children are ostracised and do not receive help (we are told), and there is a stigma attached which has led to a high number of parents acting in denial after diagnosis, or refusing to allow diagnosis of their child.</p> <p>In light of this and what we regard as a high level of success, we will continue with our approaches and programmes in 2019.</p>
Year	Reading	Writing	Maths	Year Totals	% Reading	% Writing	% Maths																																												
2	13	14	14	105	9%	12%	12%																																												
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5	6	5	5	110	5%	5%	5%																																												
6	3	4	2	141	2%	3%	1%																																												



## Planning for next year:

Although we were a little disappointed with the outcomes, we have to be realistic and accept it was a very positive outcome overall. The results show that over time our systems, programmes, support and interventions make a clear and measurable difference to student achievement.

There are two main areas we wish to address for 2019. The first is to develop a coherent and consistent approach to Social-Emotional Learning. Our Board agrees that this is an area where we need to focus professional development, resources and time. Our Board have identified 'soft-skills' as a factor that will mark out our children for leadership, and for employability in this rapidly changing world. We are focusing on The Five Key Traits in parallel with the Five Key Competencies and our Five Pōhātu Tūmu – Foundation Values Stones.

The five Key Traits are	Aligned to the Five Key Competencies	Aligned to our Five Pōhātu Tūmu
• Empathy	Thinking	Manaakitanga
• Service Mindset	Relating to Others	Whanaungatanga
• Grit	Understanding	Whakapono
• Self-Control	Managing Self	Whakamana
• Self Confidence	Participating	Turangawaewae

## How We Apply and Develop the Key Traits

- Growth Mindset
- The Learning Pit
- GRIT in the Pit
- Pay It Forward
- Bucket Filling
- Love to Learn to Lead
- Fail Forward
- FAIL = First Attempt in Learning

### **The Future**

- Global competence for our learners when they leave WHS
- Our collective contribution to local sustainability
- Academic achievement evidenced by appropriate assessment, also by application of knowledge and skills in real-life situations
- Entrepreneurial skill and achievement evidenced by real-world learning, and outcomes Effective engagement in community programs, campaigns and civic involvement, Experience of a learning relationship with individuals from an older generation Contributions to the school as a thriving micro-community with positive, caring relationships as the norm
- Good mental health indicated by interactions and surveys
- Strong learner agency – evidenced by learners' initiation and leadership of aspects of learning
- Physical fitness habits and evidenced application of knowledge and understanding to personal health.

### **The Implications - Our Goals Need to Focus On**

- Learn to live sustainably
- Protect the earth's ecosystem - reverence Papatuanuku Demonstrate Empathy
- Demonstrate Culturally responsive practice
- Demonstrate Flexibility of thinking and responding
- Emphasise Social Emotional Learning
- Demonstrate ability to learn, re-learn, un-learn and LOVE learning Foster Equity of voice
- Foster Equity of opportunity
- Regular connections with older generations
- Provide Structured Play Based Learning opportunities
- Teach relationship skills
- Teach mindfulness

### **Introducing Original Learning Practice**

Original Learning Practice involved hands-on, practical, experiential, play and practice-based learning. It was social, interactive, mentor-based, relationship driven, involved mixed ages and a mix of fun and challenge. It had a clear purpose. Often songs and stories were involved. It was visual - you saw what to do. It involved problem-solving and finding out.

The village raised and educated the child

It was successful - for hundreds of thousands of years.

Piaget Vygotsky Montessori, John Dewey and Sir Ken Robinson have all grasped key parts of the whole picture. As did the people of Regio Emilia in Italy. As does our New Zealand curriculum's focus on the spiral of inquiry.



Until now, all of these have not been pulled together into the greater whole.

Original practice acknowledges all these pillars of learning but also draws upon the original knowledge of tribal elders of all cultures - such as Native Americans of the Americas, the Aboriginal of Australia, and the Kaumatua and Kuia of New Zealand .

From the Mammoth Hunter to the Mōa Hunter - original practice principles and practices were the same.

As a school, we are revisiting our approach to teaching and learning to move us closer to the principals of original practice.

### **We will focus on improving our Culturally Responsive Practice:**

The recently released (2018) Ministry document, "Tapasā Cultural competencies framework for teachers of Pacific learners" has some wonderful guidance for us as culturally responsive practitioners.

Tapasa identifies the following characteristics of a 'good teacher':

- Understands that my identity, language and culture is important to me
- Pronounces my name and words in my language properly
- Recognises that English might not be my and/or my parents' first language and communicates with us in a way that we can understand
- Respects my parents' limited English language skills if we don't speak it fluently
- Makes an effort to learn and use simple words like saying 'hello' and 'thank you' in my language
- Knows that I want my parents to be part of my learning journey and that my parents value being part of that journey
- Communicates well and isn't afraid to ask me and my parents questions
- Does research to know more about me, my family and my culture and island nation(s) that we come from
- Incorporates stories, legends and myths, events, activities and symbols that I understand and are relevant to me when they are teaching
- Understands the values that are important to me such as faith, spirituality (church) and family
- Is a strong, kind, honest, passionate, open-minded, understanding, flexible and compassionate leader who cares about me
- Knows that I want to learn but in a way and at a pace that is suitable for me.

Two areas of particular concern, and therefore of particular relevance in any reflection on the importance of Culturally Responsive Leadership, are Māori and Pasifika student achievement.

Leadership success for Māori can be viewed as drawing on traditional principles while managing the interconnected world.

We also extended our findings and surveyed employees about their beliefs in these values and their importance to them. We found that these values also relate to employee well-being and their thoughts on ethical leadership.

Pasifika is the other area of particular concern in terms of equality of achievement and outcomes for student achievement in New Zealand.

"Tapasa" (2018) reminds leaders that culture is more than just ethnicity and race which means the notion of culture is not just the domain of others or minority groups, as they themselves also have 'culture'. Culturally Responsive Leaders further... "recognise that good outcomes are dependent on good teaching practice and that in order to address educational inequality, a change in thinking and practice is required; recognise the importance of 'cultural locatedness' in education settings, and for learner well-being and achievement."

Robust culturally responsive practice is obviously about addressing the place, purpose and value of each child's culture to not just their learning but their personhood.

"Tapasa" (2018) advises us that, "teachers are responsible for groups of learners with histories, perspectives, values and cultures that may differ from their own. These differences can even vary between each learner, in significant ways." In other words, Culturally Responsive Practice is not enough. There can be so many differences with the culture, that Child Responsive Practice within culturally responsive practice is that which is required of us to be effective facilitators of learning for all learners.

Child Responsive Practice requires of us the understanding that each child is a story - that incorporates their culture, language, name but is also so much more than that. CRP is understood to be "culturally supported, learner-centred context, whereby the strengths students bring to school are identified, nurtured, and utilised to promote student achievement" Richards, Brown, & Forde, 2006.

#### **Play-Based Learning:**

We have conducted extensive research into the value and importance of this approach – particularly in our junior school.

We invited Nathan Mikaere Wallis to come and speak to our parent community about Social-Emotional Learning, Brain development in children through to teenagers and touch on Play-Based Learning. His presentation was completely sold out – huge interest from our community and very evident support amongst community and staff for his findings and advice.

In 2018 we observed a cohort of new entrant boys who were totally unready for formal school. They were unsocialised, inattentive in learning situations and lacked in oral language skills. They were not ready but they were forced to be.

Research showed us the following:

A 2006 study showed increased problems in reading by starting too early. Evidence, for example, that the eye formation, in boys in particular, is not yet fully developed and that the risk of dyslexia is increased.

That study showed that reading for pleasure outweighed every social advantage, including a parent's income, in the future success of the child. It showed too that children in this country scored low on this indicator. It indicates we should concentrate less on whether a child can read and more on whether or not they like it.



A report by NBC News discovered that "child development experts from coast to coast were of the collective opinion that while young children can be made to recognise or memorize words, the brains of most infants and toddlers are just not developed enough to actually learn to read at the level the way the enticing television ads claim they can."

Opponents agree that forced reading:

- Seems more like memorization in babies and toddlers
- Causes children to get easily discouraged
- Seems more like a chore instead of a fun, leisure activity
- Doesn't guarantee an edge in the classroom

The age a child starts reading doesn't necessarily predict how they will do later on. Studies have found that there's no long-lasting advantage for students who learn to read early. In other words, children who learn to read later than others usually catch up so quickly once they start that within a few years there's no discernible difference in ability between them and early readers.

A University of Otago researcher has uncovered for the first time quantitative evidence that teaching children to read from age five is not likely to make that child any more successful at reading than a child who learns reading later, from age seven.

The ground-breaking Psychology PhD research, conducted by Dr Sebastian Suggate, has been placed on the University's "distinguished list" of doctoral theses for 2009. Dr Suggate has also been awarded a prestigious Postdoctoral Research Fellowship from the Humboldt Association in Germany to the University of Wurzburg in Bavaria to further his studies into childhood education.

Comparing children from Rudolf Steiner schools, who usually start learning to read from age seven, and children in state-run schools, who start learning to read at five, he found that the later learners caught up and matched the reading abilities of their earlier-reading counterparts by the time they were 11, or by Year 7.

Therefore, the previously unscientifically tested and widely held view that children in New Zealand should learn to read from age five, now appears contestable; Dr Suggate, in three years of studies, involving regular surveys of around 400 New Zealand children, found no statistical evidence of an advantage in reading from the earlier age of five.

"One theory for the finding that an earlier beginning does not lead to a later advantage is that the most important early factors for later reading achievement, for most children, are language and learning experiences that are gained without formal reading instruction," says Dr Suggate.

"Because later starters at reading are still learning through play, language, and interactions with adults, their long-term learning is not disadvantaged. Instead, these activities prepare the soil well for later development of reading."

"This research emphasises to me the importance of early language and learning, while de-emphasising the importance of early reading," he says.

"In fact, language development is, in many cases, a better predictor of later reading, than early reading is. Secondly, this research should prompt educationalists, teachers and parents to reconsider what is important for children at age six or seven to learn,

Paediatricians and educationalists are now convinced, more than ever, that play is essential part of a child's development as a whole person and is an important element in the happiness and well-being of each and every child. This has been borne out by numerous research studies and also advocated by the great educationalists such as Maria Montessori and Jean Piaget.

It is crucial that child playtime is not reduced in the kindergarten or pre-school stages and also not overwhelmed by screen time or early academic training. Let the children play and learn!

"Play is often talked about as if it were a relief from serious learning. But for children play is serious learning. Play is really the work of childhood." – Fred Rogers

"Using data from the (ELCS), researchers concluded that preschool has a positive impact on reading and mathematics scores in the short-term and a negative effect on behavior. While the positive academic impacts mostly fade away by the spring of the first grade, the negative effects persist into the later grades."

Forcing education on children too early makes them resentful and combative. Children need to socialise and advance at their own pace.

"There is no evidence that such early instruction has lasting benefits, and considerable evidence that it can do lasting harm...If we do not wake up to the potential danger of these harmful practices, we may do serious damage to a large segment of the next generation..." (David Elkind, Miseducation: Preschoolers at Risk (New York: Knopf, 1997): 4, as quoted in Olsen, 2005).

"There is a large body of evidence indicating that there is little if anything to be gained by exposing middleclass children to early education... Those who argue in favor of universal preschool education ignore evidence that indicates early schooling is inappropriate for many four-year olds and that it may even be harmful to their development." (Edward Ziglar, co-founder of Head Start and director of the Bush Center in Child Development and Social Policy at Yale University, Formal Schooling for Four-Year-Olds? No" in Early Schooling: the National Debate, ed. Sharon L. Kagan and Edward F. Zigler (New Haven, Conn.:Yale University Press, 1987, as quoted in Olsen, 2005)

Research shows those children who learn to read and write early will be:

- Caught up to within a year or two
- Less creative
- Less engaged in their learning
- Less enthusiastic about school
- Less confident about themselves and their learning
- More susceptible to anxiety - especially in their teenage years
- More prone to suicidal thoughts and tendencies
- Earn less than their peers from age 30 onwards



- Much more likely to get into trouble with the law or be incarcerated
- More likely to be unemployed

So why would we do this if we know this is the outcome.

The answer is we are not going to fall into that trap of pushing children too far too soon.

And we are not alone - Ministry Officials I spoke to in South Korea realised they had made a huge mistake in their drive to achieve the highest Reading Writing and Maths standards in the world through direct instruction, drill and kill and massive learning loads.

Kids passed the tests but hated school, hated learning and lacked the Social Emotional skills the world desperately needs.

Emphasising Social-Emotional learning and Play-Based learning is not an easier path.

It requires far more engagement, planning, resourcing and interacting - but it is worth it.

**Children learn best when they are engaged in activities geared to their developmental levels, prior experiences, and current needs. As they construct their ideas through play and hands-on activities that make sense to them, children's knowledge builds in a gradual progression that is solid and unshakable. They build a foundation of meaning that provides the basis for understanding concepts in language, literacy, math, science and the arts. In active learning, their capacities for language development, social and emotional awareness, problem solving, self-regulation, creativity, and original thinking develop, transforming them into effective learners.**

This sums it up for us. As parents, we did not have anyone coming around saying, oh look your child is one year old and they are not walking yet. We knew with patience and support they would get there. We need to have the same attitude with reading, writing and maths.

We are not going to push our little ones towards false targets and damaging achievement goals.

We are going to focus on social-emotional learning through building the best and strongest relationships.

We are growing resilient, confident and creative kids - we are building learners for life.

### Addressing the Nationwide Decline in Maths Skills:

In 1995 NZ ranked very low in terms of student maths achievement - but we were on the improve. That improve was quite rapid and positive until 2003. In 2003 a \$70 million dollar project - called the Numeracy Project was introduced.

Sadly, from that point on our upward progression halted and we began to slide back. The Numeracy Project seemed like a good idea with its big focus on strategies. Sadly it pushes children to thinking and computing numbers in their head; it pushes children towards imaging pretty early and a lot of kids begin to slip and struggle from this point on.

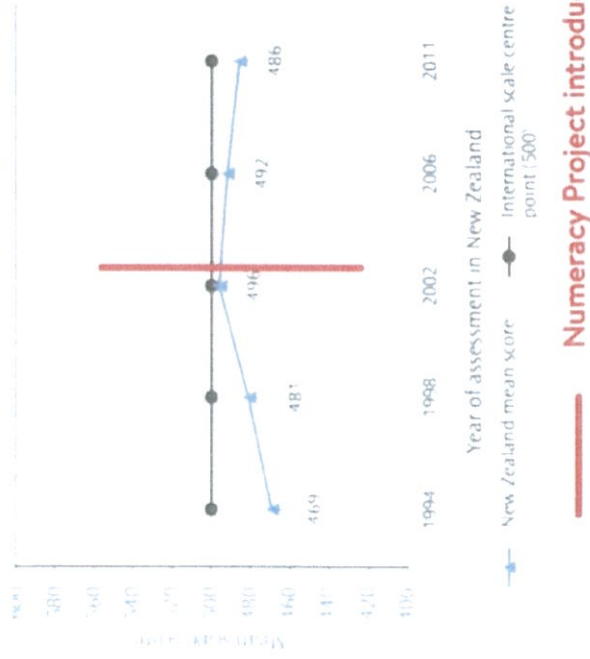
TIMSS Grade 4 Mathematics Achievement



Scholastic Australia. (2016). Retrieved from <http://au.scholastic.com/ien/scholastic-prime-mathematics/prime-maths-proven-best-practices>



**Figure 2: Trends in New Zealand Year 5 mathematics achievement, 1994/95–2010/11**



Chamberlain, M., & Caygill, R. (2013). Key findings from New Zealand's participation in the Progress in International Reading Literacy Study (PIRLS) and Trends in International Mathematics and Science Study (TIMSS) in 2010/2011. Wellington, New Zealand: Comparative Education Research Unit, Research Division, Ministry of Education.

PR1ME was selected because it builds a solid foundation in maths by developing deep conceptual understanding with a strong focus on problem-solving to prepare students for the challenges of a fast-changing world. It combines the standards and best practices of South Korea, Singapore and Hong Kong, the three top-performing education systems against international benchmarks on mathematics achievement.

This programme is fully aligned with the New Zealand Curriculum and will equip all our children to meet their goals for Mathematics with confidence and independence.

PRIME is realistic in understanding how to get kids to genuinely move forward and develop their numeracy skills.”



Maths learning starts with Concrete Hands-On learning. You see it. Feel it. Try it. Do it. Learning then moves to Pictorial form - you see pictures, you draw pictures to represent the “story” of the maths you are working on. Finally, the learning moves to the abstract - written numbers, symbols and mental computation.

This step by step approach that is attuned to how children learn, how their brains develop and function is the key to its success. The most successful countries in the world use this system. Another key point to remember is the countries that are doing so well with this maths system are rethinking their whole approach to education - except for this approach to maths.

Having visited South Korea and Hong Kong and spoken to high ranking Ministry of Education officials, I know their thinking is changing hugely. They want to take the best of what we do and keep the best of what they do. We need to be smart and do the same.

Lester Flockton PhD - teacher, principal, inspector of schools, Ministry of Education official, researcher, university lecturer, educational thinker and leader. Had major roles in the development and writing of The New Zealand Curriculum (2007). Lester has received a number of honours in recognition of his service to education in New Zealand. Lester believes the Numeracy Project, while well intentioned, has taken our children backwards (as the data clearly shows) and that the answer to reversing this trend lies in adopting PR1ME maths as the foundation of our maths programme.

The feedback from Trial Schools has been unequivocal - Prime is brilliant. Kids love it. Teachers love it. Learners are able to make sense of maths in a way that sticks with them, builds their confidence, is consistent and “flows”.

We did our homework and are fully convinced this is the way forward for our school and our children. We are excited and we know our kids are going to love learning maths with this programme.

#### Board Commitment:

- Innovative induction for new personnel
- Ensuring relieving and part-time staff are up-skilled and supported
- Western Heights Haka and Western Heights Waiata communicate our Vision, Mission and Values
- Use data from student voice survey / hard and soft data for goal setting and evaluation. [www.studentvoice.co.nz](http://www.studentvoice.co.nz)
- Teaching as Inquiry model
- Develop teacher knowledge, skills and confidence re PR1ME Maths curriculum.
- Higher Order Thinking planned for and included in all Units of Learning
- Implementation of Computational Thinking / Digital Technology Curriculum”
- STEAM focus in all curriculum planning
- Failure recognised as a step in the learning process. Learners demonstrate Grit in the Pit.
- Culturally responsive practice will ensure learners develop empathy, understanding, and self-confidence.
- Tuakana Teina practices embedded in all we do
- Play-Based Learning Approach in junior classes
- Play Based Learning elements in other classes
- All classes have a time and section of Enviro Garden ownership over the course of the year
- Learning environments provide for Thornburg's Five Learning Spaces
- To ensure children achieve an appropriate level of progress based on their own IDP - interests, needs, challenges, passions.
- To track student achievement, learning needs and interventions using Seesaw, Linc-Ed and our At Risk Register.

#### Additional Specific Funding Over and Above Ongoing Curriculum Resource and Professional Development Funding:

- \$30,000 invested in PR1ME Resources – rolled out for whole school from beginning of 2019
- \$12,500 invested in Play Based Learning Resources and Training

## School

### Western Heights School

## KIWISPORT NOTE

Kiwisport is a Government funded initiative to support students participation in organised sport. In 2018 the school received total Kiwisport funding of \$8794 (excluding GST). The funding was spent on Netball Team uniforms, general team uniforms, gymnastics leotards and swimming caps. We purchased new shotputs, hockey sticks and balls and general topping up of PE equipment in the PE shed. This funding also pays for the bus transport to all the sports events that we participate in during the year within our sports cluster. We were able to roster teachers onto every lunch to organise a sports activity. This is in addition to the normal teachers duties. We had a huge number of children involved in and successful at, organised sport this year. This is a selection of our successful results with coached teams this year. Rippa Rugby (22 Children) came 1st in Inter-school tournament and 3rd at Auckland Champs. Swimming (30 children) came 4th in Inter-school event. Rugby (31 children) 1st in Inter-school competition and 1st at Auckland champs Under 40kg. Rugby League (30 children) 1st in under 45 kg grade at Inter-school competition. Touch (30 children) Boys A team 1st and Girls A team 3rd at Inter-school competition. Athletics (48 children) 1st at Inter-school tournament. Cross Country (36 children) 2nd at Inter-school competition. Netball (50 kids) playing on weekends and week days. Jump Jam (10 children) came 3rd at Nationals. The Number of students on our roll at Year end is 687