

INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF HORSHAM DOWNS SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Horsham Downs School (the School). The Auditor-General has appointed me, L Yao, using the staff and resources of Owen McLeod & Co, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School;

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

Our audit was completed on 27 May 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 24 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

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

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Board of Trustees is responsible for the other information. The other information comprises the information included on page 22 for the Kiwisport Statement and pages 1 to 4 for the analysis of Variance, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



L Yao
Owen McLeod & Co
On behalf of the Auditor-General
Hamilton, New Zealand

HORSHAM DOWNS SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 1747

Principal: Steve Dunsmore

School Address: 4 Martin Lane, RD1, Hamilton

School Postal Address: 4 Martin Lane, RD1, HAMILTON, 3281

School Phone: 07 829 4700

School Email: admin@horshamdowns.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Rob Dol	Chairperson	Elected	Company Director	May 2022
Steve Dunsmore	Principal	ex Officio		
Andy McOnie	Parent Rep	Elected	Fire Fighter	May 2022
Justine Steele	Parent Rep	Elected	Consultant	May 2022
Stacy Mahon	Parent Rep	Elected	Civil Servant	May 2022
Sue McConnochie	Parent Rep	Elected	Consultant	May 2022
Christine Hommel	Staff Rep	Elected	Assistant Principal	May 2022

Accountant / Service Provider: Education Services Ltd

HORSHAM DOWNS SCHOOL

Annual Report - For the year ended 31 December 2019

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Horsham Downs School

Statement of Responsibility

For the year ended 31 December 2019

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

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

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

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

Robert Dill

Full Name of Board Chairperson

Robert Dill

Signature of Board Chairperson

20/5/2020

Date:

Stephen Dunsmae

Full Name of Principal

Stephen Dunsmae

Signature of Principal

20 May 20

Date:

Horsham Downs School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	2,895,414	2,594,045	2,711,693
Locally Raised Funds	3	232,177	94,708	271,945
Interest Income		8,139	3,000	8,385
		<u>3,135,730</u>	<u>2,691,753</u>	<u>2,992,023</u>
Expenses				
Locally Raised Funds	3	127,546	11,000	110,992
Learning Resources	4	2,028,208	1,789,467	1,835,541
Administration	5	157,701	168,417	159,594
Finance		1,354	1,500	1,443
Property	6	632,247	627,403	652,385
Depreciation	7	75,762	68,159	73,592
Loss on Disposal of Property, Plant and Equipment		248	-	29,341
		<u>3,023,066</u>	<u>2,665,946</u>	<u>2,862,888</u>
Net Surplus / (Deficit) for the year		112,664	25,807	129,135
Other Comprehensive Revenue and Expenses				
Total Comprehensive Revenue and Expense for the Year		<u>112,664</u>	<u>25,807</u>	<u>129,135</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.



Horsham Downs School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		869,209	710,845	740,074
Total comprehensive revenue and expense for the year		112,664	25,807	129,135
Capital Contributions from the Ministry of Education				
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9				
Equity at 31 Decembor	22	981,873	736,652	869,209
Retained Earnings		981,873	736,652	869,209
Equity at 31 December		981,873	736,652	869,209

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.



Horsham Downs School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	570,291	411,367	518,267
Accounts Receivable	9	136,072	121,880	114,078
GST Receivable		2,747	14,036	1,478
Prepayments		10,541	10,992	15,481
Inventories	10	16,803	7,444	22,503
Funds owed for Capital Works Projects	16	20,273	-	-
		<u>756,727</u>	<u>565,719</u>	<u>671,807</u>
Current Liabilities				
Accounts Payable	12	154,497	143,638	142,566
Revenue Received in Advance	13	564	12,241	2,256
Provision for Cyclical Maintenance	14	36,000	15,030	13,950
Finance Lease Liability - Current Portion	15	16,291	13,323	17,071
Funds held for Capital Works Projects	16	-	-	91,443
		<u>207,352</u>	<u>187,232</u>	<u>267,286</u>
Working Capital Surplus/(Deficit)		<u>549,375</u>	<u>378,487</u>	<u>404,521</u>
Non-current Assets				
Property, Plant and Equipment	11	474,860	435,137	533,511
		<u>474,860</u>	<u>435,137</u>	<u>533,511</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	31,230	62,813	45,010
Finance Lease Liability	15	11,132	14,159	23,813
		<u>42,362</u>	<u>76,972</u>	<u>68,823</u>
Net Assets		<u>981,873</u>	<u>736,652</u>	<u>869,209</u>
Equity		<u>981,873</u>	<u>736,652</u>	<u>869,209</u>

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



Horsham Downs School **Statement of Cash Flows**

For the year ended 31 December 2019

	Note	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash flows from Operating Activities				
Government Grants		599,008	588,973	561,989
Locally Raised Funds		231,484	94,708	261,813
Goods and Services Tax (net)		(1,269)	-	12,558
Payments to Employees		(255,229)	(260,379)	(217,426)
Payments to Suppliers		(377,361)	(277,149)	(430,799)
Interest Paid		(1,354)	(1,500)	(1,443)
Interest Received		6,758	3,000	8,387
Net cash from Operating Activities		202,037	147,653	195,079
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(24,649)	(40,000)	(124,418)
Net cash from Investing Activities		(24,649)	(40,000)	(124,418)
Cash flows from Financing Activities				
Finance Lease Payments		(13,174)	(14,560)	(5,569)
Funds Held for Capital Works Projects		(112,190)	-	134,901
Net cash from Financing Activities		(125,364)	(14,560)	129,332
Net increase/(decrease) in cash and cash equivalents		52,024	93,093	199,993
Cash and cash equivalents at the beginning of the year	8	518,267	318,274	318,274
Cash and cash equivalents at the end of the year	8	570,291	411,367	518,267

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

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



Horsham Downs School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 26.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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



Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Cyclical Maintenance Provision

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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



Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

Prior Year Policy

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

i) Inventories

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



j) Investments

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

Prior Year Policy

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

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.

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

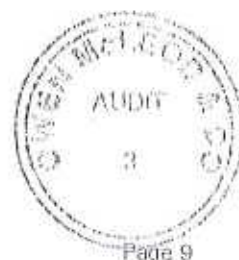
Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10-40 years
Furniture and Equipment	10 - 20 years
Information and Communication	4-5 years
Library Resources	12.5% DV

Leased assets are depreciated over the life of the lease.



l) 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.

m) 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.

n) 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.



o) 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.

p) 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.

q) 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 those 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.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts 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.

s) 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).

t) Financial Assets and Liabilities

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

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

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



u) Borrowings

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

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

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

v) 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.

w) Budget Figures

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

x) Services received in-kind

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



2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	505,855	498,212	517,619
Teachers' Salaries Grants	1,815,235	1,536,160	1,678,134
Use of Land and Buildings Grants	474,159	468,912	463,377
Resource Teachers Learning and Behaviour Grants	1,600	2,700	3,600
Other MoE Grants	93,565	88,061	48,963
	<u>2,895,414</u>	<u>2,594,045</u>	<u>2,711,693</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	90,431	66,860	119,554
Activities	129,203	17,848	136,910
Trading	10,655	10,000	13,627
Fundraising	1,888	-	1,854
	<u>232,177</u>	<u>94,708</u>	<u>271,945</u>
Expenses			
Activities	113,664	3,000	99,383
Trading	12,417	8,000	9,366
Fundraising (Costs of Raising Funds)	1,465	-	2,243
	<u>127,546</u>	<u>11,000</u>	<u>110,992</u>
Surplus for the year Locally raised funds	<u><u>104,631</u></u>	<u><u>83,708</u></u>	<u><u>160,953</u></u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	46,577	84,550	35,901
Library Resources	1,553	3,500	3,074
Employee Benefits - Salaries	1,960,201	1,684,917	1,784,703
Staff Development	19,877	16,500	11,863
	<u>2,028,208</u>	<u>1,789,467</u>	<u>1,835,541</u>



5. Administration

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	3,575	3,900	3,900
Board of Trustees Fees	2,925	3,000	2,685
Board of Trustees Expenses	5,761	8,000	5,904
Communication	1,917	3,800	3,682
Consumables	19,714	16,400	16,141
Operating Lease	1,837	1,800	1,955
Other	24,140	39,060	26,158
Employee Benefits - Salaries	75,564	74,114	75,442
Insurance	8,777	5,043	4,801
Service Providers, Contractors and Consultancy	10,800	13,300	10,890
Replacement Assets Under Threshold	2,691		8,036
	<u>157,701</u>	<u>168,417</u>	<u>159,594</u>

6. Property

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	10,575	14,000	12,277
Cyclical Maintenance Provision	8,270	9,283	(1,020)
Grounds	13,370	9,000	31,416
Heat, Light and Water	22,069	20,700	18,783
Repairs and Maintenance	29,068	27,500	52,890
Use of Land and Buildings	474,159	468,912	463,377
Security	1,705	2,000	876
Employee Benefits - Salaries	35,088	37,508	35,226
Consultancy Fees	37,943	38,500	38,560
	<u>632,247</u>	<u>627,403</u>	<u>652,385</u>

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

7. Depreciation

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Building Improvements - Crown	7,321	6,660	7,191
Furniture and Equipment	17,505	13,782	14,880
Information and Communication Technology	30,786	31,208	33,696
Leased Assets	16,731	12,985	14,020
Library Resources	3,419	3,524	3,805
	<u>75,762</u>	<u>68,159</u>	<u>73,592</u>



8. Cash and Cash Equivalents

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
Cash on Hand	\$ 288	\$ 288	\$ 288
Bank Current Account	69,999	103,588	33,841
Bank Call Account	1	307,491	484,138
Short-term Bank Deposits	500,000	-	-
Cash equivalents for Cash Flow Statement	570,291	411,367	518,267

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

9. Accounts Receivable

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
Receivables	\$ 7,518	\$ 9,447	\$ 8,517
Receivables from the Ministry of Education	-	-	2,926
Banking Staffing Underuse	-	9,670	-
Interest Receivable	1,381	2	-
Teacher Salaries Grant Receivable	127,173	102,761	102,635
	136,072	121,880	114,078
Receivables from Exchange Transactions	8,899	9,449	8,517
Receivables from Non-Exchange Transactions	127,173	112,431	105,561
	136,072	121,880	114,078

10. Inventories

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
Stationery	\$ 3,235	\$ 3,039	\$ 4,500
Uniforms	13,568	4,405	18,003
	16,803	7,444	22,503



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	258,584	-	-	-	(7,321)	251,262
Furniture and Equipment	135,371	9,077	-	-	(17,505)	126,943
Information and Communication Tech	75,115	2,553	(248)	-	(30,786)	46,635
Leased Assets	37,796	5,015	-	-	(16,731)	26,079
Library Resources	26,645	714	-	-	(3,419)	23,941
Balance at 31 December 2019	533,511	17,359	(248)	-	(75,762)	474,860

The net carrying value of equipment held under a finance lease is \$26,078 (2018: \$37,796)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	292,850	(41,588)	251,262
Furniture and Equipment	222,274	(95,331)	126,943
Information and Communication	148,739	(102,104)	46,635
Leased Assets	65,932	(39,853)	26,079
Library Resources	104,072	(80,131)	23,941
Balance at 31 December 2019	833,867	(359,007)	474,860

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	206,743	83,860	(24,828)	-	(7,191)	258,584
Furniture and Equipment	122,367	31,299	(3,414)	-	(14,880)	135,371
Information and Communication Tech	87,821	22,088	(1,099)	-	(33,696)	75,115
Leased Assets	37,830	13,986	-	-	(14,020)	37,796
Library Resources	29,535	914	-	-	(3,805)	26,645
Balance at 31 December 2018	484,296	152,147	(29,341)	-	(73,592)	533,511

The net carrying value of equipment held under a finance lease is \$37,796 (2017: \$37,830)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	292,850	(34,266)	258,584
Furniture and Equipment	213,198	(77,827)	135,371
Information and Communication	146,656	(71,541)	75,115
Leased Assets	65,556	(27,760)	37,796
Library Resources	103,358	(76,713)	26,645
Balance at 31 December 2018	821,618	(288,107)	533,511



12. Accounts Payable

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
Operating Creditors	\$	\$	\$
Accruals	13,902	32,076	14,272
Capital Accruals for PPE items	4,100	4,125	4,425
Employee Entitlements - Salaries	1,438	-	13,743
Employee Entitlements - Leave Accrual	127,173	102,761	102,635
	7,884	7,676	7,491
	<u>154,497</u>	<u>146,638</u>	<u>142,566</u>
Payables for Exchange Transactions	154,497	146,638	142,566
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>154,497</u>	<u>146,638</u>	<u>142,566</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
Social Club	\$	\$	\$
Fees in Advance	-	214	-
	564	12,027	2,256
	<u>564</u>	<u>12,241</u>	<u>2,256</u>

14. Provision for Cyclical Maintenance

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
Provision at the Start of the Year	\$	\$	\$
Increase/(decrease) to the Provision During the Year	58,960	68,560	59,980
	8,270	9,283	(1,020)
Provision at the End of the Year	<u>67,230</u>	<u>77,843</u>	<u>58,960</u>
Cyclical Maintenance - Current	36,000	15,030	13,950
Cyclical Maintenance - Term	31,230	62,813	45,010
	<u>67,230</u>	<u>77,843</u>	<u>58,960</u>



15. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	16,291	13,323	17,071
Later than One Year and no Later than Five Years	11,132	14,159	23,813
	<u>27,423</u>	<u>27,482</u>	<u>40,884</u>

16. Funds Owed (Hold) for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Classrm block & Learning space	<i>in progress</i>	(91,443)	-	100,793	-	9,350
Administration Block Upgrade	<i>in progress</i>	-	-	10,923	-	10,923
Totals		<u>(91,443)</u>	<u>-</u>	<u>111,716</u>	<u>-</u>	<u>20,273</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

- 20,273

20,273

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Moe Reoverable Ground work grants	<i>completed</i>	42,984	42,984	-	-	-
Classrm block & Learning space	<i>in progress</i>	1,069	112,824	20,312	-	(91,443)
Water Pump	<i>completed</i>	-	2,545	2,545	-	-
Totals		<u>44,053</u>	<u>158,353</u>	<u>22,857</u>	<u>-</u>	<u>(91,443)</u>

17. Related Party Transactions

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

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



18. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration		
Full-time equivalent members	2,925 0.15	2,685 0.16
<i>Leadership Team</i>		
Remuneration		
Full-time equivalent members	662,965 7.04	566,713 6.00
Total key management personnel remuneration	665,890	569,398
Total full-time equivalent personnel	7.19	6.16

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits		

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	0.00	0.00

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



19. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total		
Number of People		

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

22. Managing Capital

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



23. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	570,291	411,367	518,267
Receivables	136,072	121,880	114,078
Investments - Term Deposits	-	-	-

Total Financial assets measured at amortised cost

706,363	533,247	632,345
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Financial liabilities measured at amortised cost

Payables	154,497	146,638	142,566
Borrowings - Loans	-	-	-
Finance Leases	27,423	27,482	40,884
Painting Contract Liability	-	-	-

Total Financial Liabilities Measured at Amortised Cost

181,920	174,120	183,450
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24. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

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

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

25. Comparatives

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

26. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 8 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 9 Investments:

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

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





4 Nov 2019

Statement on KiwiSport Funding

In 2019 Horsham Downs School received \$5292.63 KiwiSport funding through the school operations grant. This figure is current to the Ops Grant notification dated 25 Sep 2019.

This funding was used to provide subsidised gymnastics instruction at a ratio of 1:6 for Yrs 1-4 students. In addition, the cost of 40 students attending sports camp at Totara Springs was subsidised as well as the Y7/8 participation in the National Jump Jam Competition in Tauranga on 9 Nov 19.

A handwritten signature in dark ink, appearing to read "Steve Dunsmore". The signature is fluid and cursive, with a large initial 'S'.

Steve Dunsmore
Principal

....building pathways for success

4 Martin Lane, R.D.1, Hamilton. Phone 07 829 4700, Fax 07 829 4913
admin@horshamdowns.school.nz, www.horshamdowns.school.nz

AcV.

2019 Improvement Plan for Horsham Downs School (Academic): Writing			
Strategic Goal: Higher Learner Engagement (Improved Student Learning Outcomes)			
Annual Goal: To improve the achievement of children in writing across the school and in specific 'at risk' target groups.		Annual Target: Increase school achievement and reduce race/gender disparity. Increase boys from achievement from 72 to 80. Maintain girls at 85 or above. Reduce race gap to 5 or less (equivalent to 2 students)	
Baseline Data: Simplified Data shows 82 Whole School, 72 Boys, 92 Girls, 76 Māori. Cohort groups in 2019: Y2 (71*) and Y4 (71*) with lowest 2018* achievement			
Key Improvement Strategies			
<ul style="list-style-type: none">• Emphasis on connecting with parents to generate love for Reading/Writing/Literacy (Junior cohort Y1-3)• Self- run PLD: Workshop based on Jeff Anderson writing skills 'Invitational Method' for new teachers/refresher for those who need it• Upskill teachers by 3 x new teachers to attend Sheena Cameron writing workshop• Implement in-class strategies such as 'Power Writing'• Dictation/Essential Spelling Lists combined with Word Families			
Additional Support:			
Possible engagement of a specialist writing teacher at the beginning of T2 subject to early analysis of data by SENCO.			
When	What	Who	Indicators of Progress <i>What will we see? (eg Note measurable changes in leaders' and teachers' behaviours and in student outcomes).</i>
By end T1	Consider goal clarity and communication; strategic resourcing; PLD; routines that need changing; assessment practices At risk children previously identified will have targeted in-class support programmes implemented	SENCO/Teachers/Teacher aide	Start/Mid-year reporting/OTJ's and team moderation by end of T1. Progress at accelerating learning to be assessed. Individual student progress assessed.
T3 and end T4	At risk students monitoring continues and any support programme amendments made. Assessment moderated and additional teaching resources allocated as required.	SENCO/Teachers/Teacher aide	End-of-year reporting data collated. Success of targeted programmes considered. Identification of current and future cohorts made for 2019 and beyond.
Monitoring How are we going – check student outcomes every term <i>Where are the gaps? What needs to change if this is not working?</i> Continuous monitoring will be undertaken by SENCO/teachers using existing structure for monitoring/assessment and reporting. Resourcing of any additional PLD /resources will be made in response to observed results.			
Resourcing How much money and time is needed? Who will help us? Additional PLD for new teachers run by SENCO/Sheena Cameron workshop at cost and in-class resources allocated a/s. Additional RTLB resources may also become available. Engagement of a specialist literacy teacher.			

<p>Actions: <i>What did we do?</i></p>	<p>Outcomes: <i>What happened?</i></p>	<p>Reasons for the variance: <i>Why did it happen?</i></p>	<p>Evaluation: <i>Where to next?</i></p>
<p>Writing remained a focus throughout the school in 2020.</p> <p>6 x Teachers attended PLD designed specifically to attend to boys' engagement with writing.</p> <p>A variety of different writing opportunities were presented across the curriculum.</p> <p>SENCO/Teachers reviewed data and support programmes throughout the year. Individuals received specific support as required.</p> <p>ELL support programme and teacher established.</p> <p>Specialist literacy teacher took identified Y4 & 7/8 groups for 2 terms</p> <p>Moderation was undertaken at mid-yr and end of year.</p>	<p>Girls writing maintained high overall achievement at 90% At/Above in line with previous years data.</p> <p>Māori students 32/391 perform as well as the whole school cohort overall. (75% vs 76% whole school)</p> <p>Gender disparity has increased overall, especially in the Y6 cohort* (90% female At/Above 64% male).</p> <p>Y6/7 male cohort data weaker overall, especially compared to mid-yr predictions</p>	<p>Gender disparity in overall school enrolments evident - boy heavy. Males outnumbered females in the school by 214/177 (10%).</p> <p>Māori cohort remains 8% of school roll and performs consistently.</p> <p>ELL numbers continue to increase at school to 43 in 2020.</p> <p>Numbers of boys achieving At/Above in Y1-3 low ((51% 33/64). Entry standard 5 yd old very low, inc. lacking 'school ready' skills.</p> <p>Teachers have identified motivation of boys to write reducing.</p>	<p>Maintain resourcing of specialist ELL teacher. Effective in establishing foundations for these students.</p> <p>AP to review moderation of literacy across the school and consult with HBHS English Dept.</p> <p>Motivation of boys to write to be an ongoing area of focus across 4 teaching teams. R4L addressing this in Y1-3 cohorts</p> <p>Specialist Literacy teacher to work in-class with target groups.</p> <p>Review use of ICTs as a barrier or incentive to writing.</p> <p>Evaluate achievement in surface or deeper features as possible impediments to writing.</p>
<p>Planning for next year:</p>			
<p>The data suggests moderation issues between mid-end of year reporting. Review Assessment of surface feature including spelling. AP to lead review of engagement of boy writers</p>			

AcV.

2019 Improvement Plan for Horsham Downs School (Academic): Maths			
Strategic Goal: Higher Learner Engagement (Improved Student Learning Outcomes)			
Annual Goal: To improve the achievement of children in maths across the school and in specific 'at risk' target groups.		Annual Target: Increase school achievement and reduce race/gender disparity. Increase overall achievement from 82 to 85. Remove race gap from 3 to 0.	
Baseline Data: Simplified Data shows 82 Whole school, 80 Boys, 85 Girls, 79 Māori. Cohort groups in 2019: 5 % gender disparity, 21 Māori B/WB			
Key Improvement Strategies			
What do we have to learn? What will we do? When? Who is responsible? Consider goal clarity and communication; strategic resourcing; PLD; routines that need changing			
<ul style="list-style-type: none">• Emphasis on connecting with parents to generate passion for success in maths• Regular Self- run PLD led by specialist maths teacher• Continuation of WaiMaths / Otago Maths / ICAS exams as (a) pathways for excellence• Focus on success with basic facts at earlier stage			
Additional Support:			
Possible further release of a specialist maths teacher at the beginning from T2 subject to early analysis of data by SENCO. T1			
When	What	Who	Indicators of Progress
By end of T1 SoY testing will be completed and analysed	All teachers will have developed a targeted maths programme for B/WB students and extension for At/Above	All full-time teaching staff in conjunction with maths specialist	Self-monitoring, sharing in teams 2 x term and moderation by team leaders. Comparative SoY data
By end T2 and by T4 all teachers will have implemented learning programmes based on data required to achieve acceleration	Specific learning programmes will be implemented at targeted students	All full-time-teaching staff SENCO	Mid-year and EoY data plus comparative data to 2014
Monitoring How are we going? Where are the gaps? What needs to change?			
Continuous monitoring will be undertaken by SENCO/teachers using existing structure for monitoring/assessment and reporting. Resourcing of any additional PLD /resources will be made in response to observed results.			
Resourcing How much money and time is needed? Who will help us?			
Additional in-class learning support (Teacher Aide) as allocated by SENCO. Specialist maths teacher in school (0.6) may be increased.			

Actions: <i>What did we do?</i>	Outcomes: <i>What happened?</i>	Reasons for the variance: <i>Why did it happen?</i>	Evaluation: <i>Where to next?</i>
<p>HDS maintained ability grouping in classes targeting specific needs.</p> <p>Specialist LS teacher withdrew students identified as at risk.</p> <p>SENCO/Teacher maintained continuous monitoring of progress and reporting when students were identified as a cause of concern.</p> <p>Data informed decision making and resourcing and regularly reported to the Board</p>	<p>2% improvement across the whole school from 82% to 84% AT/Above</p> <p>Gender disparity increased overall from 5% to 7.5%</p> <p>Māori cohort At/Above reduced slightly from 79% to 74% (<2 students)</p> <p>Overall Y6/7 cohorts lower than anticipated. All students at risk identified for 2020.</p>	<p>Maths receives continuous focus across all teaching teams with expert oversight</p> <p>Increased number of boys in the school biases LS requirements</p> <p>2% (5/214) of the B/WB students were boys who attended HDS <6 months.</p> <p>Small cohort size skewed % data for Māori students.</p>	<p>Maintain resourcing of specialist maths teacher</p> <p>Closely monitor progress and identify those at risk in 2020, in particular Yr 7/8</p> <p>Examine strategies to improve motivation and increased teaching efficacy with Y7/8 team</p>
Planning for next year: <p>Concern with decrease in number knowledge mastery in Years 5-8. Schoolwide number knowledge programme to be reviewed. More student agency to be encouraged and timed tests to be reviewed in view of recent research information. Schoolwide basic facts assessments reviewed to give more attention to identified 'trouble spots.' Work with staff to ensure number knowledge gaps are targeted in class as well as for homework.</p> <p>22% of Year 7 students achieving below expectations.</p> <p>23% of Year 8 Students achieving below expectations.</p> <p>Expert teacher to work in Year 7% classes alongside homeroom teachers to provide support and guidance, and raise achievement.</p> <p>Expert teacher also to work alongside Year 6 class teachers to ensure these students are well equipped for the transition to Year 7 in 2021.</p>			

Board of Trustees Contact Details 2020

Name	Position	Term	Start Date	Term End	Occupation	Email	Phone
Rob Dol	Chair	3 years	June 2019	May 2022	Company Director		021
Steve Dunsmore	Principal				Principal		021
Andy McOnie	Treasurer	3 years	June 2019	May 2022	Fire Fighter		021
Carolyn Akerboom	Secretary			May 2022	Admin Manager		021
Christine Hommel		3 years	June 2019	May 2022	Assistant Principal		027
Stacy Mahon		3 years	June 2019	May 2022	Civil Servant		021
Justine Steele		3 years	Oct 2019	May 2022	Consultant		021
Sue McConnachie		3 years	June 2019	May 2022	Consultant		021



4 Nov 2019

Statement on KiwiSport Funding

In 2019 Horsham Downs School received \$5292.63 KiwiSport funding through the school operations grant. This figure is current to the Ops Grant notification dated 25 Sep 2019.

This funding was used to provide subsidised gymnastics instruction at a ratio of 1:6 for Yrs 1-4 students. In addition, the cost of 40 students attending sports camp at Totara Springs was subsidised as well as the Y7/8 participation in the National Jump Jam Competition in Tauranga on 9 Nov 19.

Steve Dunsmore
Principal

....building pathways for success

4 Martin Lane, R.D.1, Hamilton. Phone 07 829 4700, Fax 07 829 4913
admin@horshamdowns.school.nz, www.horshamdowns.school.nz

2019 Improvement Plan for Horsham Downs School (Academic): Maths			
Strategic Goal: Higher Learner Engagement (Improved Student Learning Outcomes)			
Annual Goal: To improve the achievement of children in maths across the school and in specific 'at risk' target groups.		Annual Target: Increase school achievement and reduce race/gender disparity. Increase overall achievement from 82 to 85. Remove race gap from 3 to 0.	
Baseline Data: Simplified Data shows 82 Whole school, 80 Boys, 85 Girls, 79 Māori. Cohort groups in 2019: 5 % gender disparity, 21 Māori B/WB			
Key Improvement Strategies			
What do we have to learn? What will we do? When? Who is responsible? Consider goal clarity and communication; strategic resourcing; PLD; routines that need changing			
<ul style="list-style-type: none">• Emphasis on connecting with parents to generate passion for success in maths• Regular Self-run PLD led by specialist maths teacher• Continuation of WaiMaths / Otago Maths / ICAS exams as (a) pathways for excellence• Focus on success with basic facts at earlier stage			
Additional Support:			
Possible further release of a specialist maths teacher at the beginning from T2 subject to early analysis of data by SENCO. T1			
When	What	Who	Indicators of Progress
By end of T1 SoY testing will be competed and analysed	All teachers will have developed a targeted maths programme for B/WB students and extension for At/Above	All full-time teaching staff in conjunction with maths specialist	Self-monitoring, sharing in teams 2 x term and moderation by team leaders. Comparative SoY data
By end T2 and by T4 all teachers will have implemented learning programmes based on data required to achieve acceleration	Specific learning programmes will be implemented at targeted students	All full-time teaching staff SENCO	Mid-year and EoY data plus comparative data to 2014.
Monitoring How are we going? Where are the gaps? What needs to change?			
Continuous monitoring will be undertaken by SENCO/teachers using existing structure for monitoring/assessment and reporting. Resourcing of any additional PLD /resources will be made in response to observed results.			
Resourcing How much money and time is needed? Who will help us?			
Additional in-class learning support (Teacher Aide) as allocated by SENCO. Specialist maths teacher in school (0.6) may be increased.			

<p>Actions <i>What did we do?</i></p>	<p>Outcomes <i>What happened?</i></p>	<p>Reasons for the variance <i>Why did it happen?</i></p>	<p>Evaluation <i>Where to next?</i></p>
<p>HDS maintained ability grouping in classes targeting specific needs.</p> <p>Specialist LS teacher withdrew students identified as at risk.</p> <p>SENCO/Teacher maintained continuous monitoring of progress and reporting when students were identified as a cause of concern.</p> <p>Data informed decision making and resourcing and regularly reported to the Board</p>	<p>2% improvement across the whole school from 82% to 84% AT/Above</p> <p>Gender disparity increased overall from 5% to 7.5%</p> <p>Māori cohort At/Above reduced slightly from 79% to 74% (<2 students)</p> <p>Overall Y6/7 cohorts lower than anticipated. All students at risk identified for 2020.</p>	<p>Maths receives continuous focus across all teaching teams with expert oversight</p> <p>Increased number of boys in the school biases LS requirements</p> <p>2% (5/214) of the B/WB students were boys who attended HDS <6months.</p> <p>Small cohort size skewed % data for Māori students.</p>	<p>Maintain resourcing of specialist maths teacher</p> <p>Closely monitor progress and identify those at risk in 2020, in particular Yr 7/8</p> <p>Examine strategies to improve motivation and increased teaching efficacy with Y7/8 team</p>
<p>Planning for next year:</p> <p>Concern with decrease in number knowledge mastery in Years 5-8. Schoolwide number knowledge programme to be reviewed. More student agency to be encouraged and timed tests to be reviewed in view of recent research information. Schoolwide basic facts assessments reviewed to give more attention to identified 'trouble spots.' Work with staff to ensure number knowledge gaps are targeted in class as well as for homework.</p> <p>22% of Year 7 students achieving below expectations.</p> <p>23% of Year 8 Students achieving below expectations.</p> <p>Expert teacher to work in Year 7s classes alongside homeroom teachers to provide support and guidance, and raise achievement.</p> <p>Expert teacher also to work alongside Year 6 class teachers to ensure these students are well equipped for the transition to Year 7 in 2021.</p>			

2019 Improvement Plan for Horsham Downs School (Academic): Writing				
Strategic Goal: Higher Learner Engagement (Improved Student Learning Outcomes)				
Annual Goal: To improve the achievement of children in writing across the school and in specific 'at risk' target groups.		Annual Target: Increase school achievement and reduce race/gender disparity. Increase boys from achievement from 72 to 80. Maintain girls at 85 or above. Reduce race gap to 5 or less (equivalent to 2 students)		
Baseline Data: Simplified Data shows 82 Whole School, 72 Boys, 92 Girls, 76 Māori. Cohort groups in 2019: Y2 (71*) and Y4 (71*) with lowest 2018*achievement				
Key Improvement Strategies				
<ul style="list-style-type: none">• Emphasis on connecting with parents to generate love for Reading/Writing/Literacy (Junior cohort Y1-3)• Self-run PLD: Workshop based on Jeff Anderson writing skills 'Invitational Method' for new teachers/refreshers for those who need it• Upskill teachers by 3 x new teachers to attend Sheena Cameron writing workshop• Implement in-class strategies such as 'Power Writing'• Dictation/Essential Spelling Lists combined with Word Families				
Additional Support:				
Possible engagement of a specialist writing teacher at the beginning of T2 subject to early analysis of data by SENCO.				
When	What	Who	Indicators of Progress	
	Consider goal clarity and communication; strategic resourcing; PLD; routines that need changing; assessment practices		What will we see? (eg Note measurable changes in leaders' and teachers' behaviours and in student outcomes).	
By end T1	At risk children previously identified will have targeted in-class support programmes implemented	SENCO/Teachers/Teacher aide	Start/Mid-year reporting/OTJs and team moderation by end of T1. Progress at accelerating learning to be assessed. Individual student progress assessed.	
T3 and end T4	At risk students monitoring continues and any support programme amendments made. Assessment moderated and additional teaching resources allocated as required.	SENCO/Teachers/Teacher aide	End-of-year reporting data collated. Success of targeted programmes considered. Identification of current and future cohorts made for 2019 and beyond.	
Monitoring How are we going – check student outcomes every term				
Where are the gaps? What needs to change if this is not working?				
Continuous monitoring will be undertaken by SENCO/teachers using existing structure for monitoring/assessment and reporting. Resourcing of any additional PLD /resources will be made in response to observed results.				
Resourcing How much money and time is needed? Who will help us?				
Additional PLD for new teachers run by SENCO/Sheena Cameron workshop at cost and in-class resources allocated a/s. Additional RTLB resources may also become available.				
Engagement of a specialist literacy teacher.				

<p>Actions <i>What did we do?</i></p>	<p>Outcomes <i>What happened?</i></p>	<p>Reasons for the variance <i>Why did it happen?</i></p>	<p>Evaluation <i>Where to next?</i></p>
<p>Writing remained a focus throughout the school in 2020.</p> <p>6 x Teachers attended PLD designed specifically to attend to boys' engagement with writing.</p> <p>A variety of different writing opportunities were presented across the curriculum.</p> <p>SENCO/Teachers reviewed data and support programmes throughout the year. Individuals received specific support as required.</p> <p>ELL support programme and teacher established.</p> <p>Specialist literacy teacher took identified Y4 & 7/8 groups for 2 terms</p> <p>Moderation was undertaken at mid-yr and end of year.</p>	<p>Girls writing maintained high overall achievement at 90% At/Above in line with previous years data.</p> <p>Māori students 32/391 perform as well as the whole school cohort overall. (75% vs 76% whole school)</p> <p>Gender disparity has increased overall, especially in the Y6 cohort* (90% female At/Above 64% male).</p> <p>Y6/7 male cohort data weaker overall, especially compared to mid-yr predictions</p>	<p>Gender disparity in overall school enrolments evident - boy heavy. Males outnumbered females in the school by 214/177 (10%).</p> <p>Māori cohort remains 8% of school roll and performs consistently.</p> <p>ELL numbers continue to increase at school to 43 in 2020.</p> <p>Numbers of boys achieving At/Above in Y1-3 low ((51% 33/64). Entry standard 5 yd old very low, inc. lacking 'school ready' skills.</p> <p>Teachers have identified motivation of boys to write reducing.</p>	<p>Maintain resourcing of specialist ELL teacher. Effective in establishing foundations for these students.</p> <p>AP to review moderation of literacy across the school and consult with HBHS English Dept.</p> <p>Motivation of boys to write to be an ongoing area of focus across 4 teaching teams. R4L addressing this in Y1-3 cohorts</p> <p>Specialist Literacy teacher to work in-class with target groups.</p> <p>Review use of ICTs as a barrier or incentive to writing.</p> <p>Evaluate achievement in surface or deeper features as possible impediments to writing.</p>
<p>Planning for next year:</p> <p>The data suggests moderation issues between mid-end of year reporting. Review Assessment of surface feature including spelling.</p> <p>AP to lead review of engagement of boy writers</p>			