

HAWERA CHRISTIAN SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1184
Principal:	Clare Rowan
School Address:	466A South Road, Hawera
School Postal Address:	P O Box 576, Hawera, 4640
School Phone:	06 278 4210
School Email:	office@hawerachristian.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Jess Quinn	Chairperson	Elected	Jun 2022
Clare Rowan	Principal	ex Officio	
Annalie van der Westhuizen	Parent Rep	Elected	Jun 2022
Hayley Quinn	Parent Rep	Elected	Jun 2022
Fiona Corrigan	Parent Rep	Elected	Jun 2022
Jenny Stewart	Staff Rep	Elected	Jun 2022
Samuel Stewart	Proprietors Rep	Appointed	Jun 2022
Warren Peat	Proprietors Rep	Appointed	Jun 2022

Accountant / Service Provider: Education Services Ltd



HAWERA CHRISTIAN SCHOOL

Annual Report - For the year ended 31 December 2020

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Hawera Christian School

Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

Jessica Quinn

Full Name of Board Chairperson

[Signature]

Signature of Board Chairperson

31 May 2021

Date:

Clare Marie Rowan

Full Name of Principal

[Signature]

Signature of Principal

31 May 2021

Date:



Hawera Christian School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	366,012	370,001	344,988
Locally Raised Funds	3	25,915	18,145	24,351
Use of Land and Buildings Integrated		19,776	19,776	19,776
Interest income		23	55	69
Gain on Sale of Property, Plant and Equipment		-	-	862
Other Revenue		-	-	497
		<hr/>	<hr/>	<hr/>
		411,726	407,977	390,543
Expenses				
Locally Raised Funds	3	3,885	15	5,680
Learning Resources	4	305,848	312,079	289,692
Administration	5	58,830	61,834	63,723
Finance		594	237	248
Property	6	30,920	31,289	30,064
Depreciation	7	9,295	4,000	11,712
		<hr/>	<hr/>	<hr/>
		409,372	409,454	401,119
Net Surplus / (Deficit) for the year		2,354	(1,477)	(10,576)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/>	<hr/>	<hr/>
		2,354	(1,477)	(10,576)

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



Hawera Christian School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		13,700	21,054	23,334
Total comprehensive revenue and expense for the year		2,354	(1,477)	(10,576)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		2,488	942	942
Equity at 31 December	20	18,542	20,519	13,700
Retained Earnings		18,542	20,519	13,700
Equity at 31 December		18,542	20,519	13,700

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.



Hawera Christian School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	18,246	6,713	2,905
Accounts Receivable	9	20,185	17,249	17,813
GST Receivable		2,472	1,278	1,557
Prepayments		291	275	1,125
Inventories	10	991	1,577	1,182
		<hr/>	<hr/>	<hr/>
		42,185	27,092	24,582
Current Liabilities				
Accounts Payable	12	37,401	23,489	26,121
Revenue Received in Advance	13	-	-	126
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability - Current Portion	14	2,428	3,871	2,234
		<hr/>	<hr/>	<hr/>
		39,829	27,360	28,481
Working Capital Surplus/(Deficit)		2,356	(268)	(3,899)
Non-current Assets				
Property, Plant and Equipment	11	20,135	23,387	23,976
		<hr/>	<hr/>	<hr/>
		20,135	23,387	23,976
Non-current Liabilities				
Finance Lease Liability	14	3,949	2,600	6,377
		<hr/>	<hr/>	<hr/>
		3,949	2,600	6,377
Net Assets		<hr/>	<hr/>	<hr/>
		18,542	20,519	13,700
Equity		<hr/>	<hr/>	<hr/>
		18,542	20,519	13,700

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



Hawera Christian School
Statement of Cash Flows
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		127,246	95,661	91,062
Locally Raised Funds		25,658	18,145	25,858
Goods and Services Tax (net)		(915)	-	(279)
Payments to Employees		(92,441)	(61,676)	(58,406)
Payments to Suppliers		(45,141)	(46,989)	(58,091)
Interest Paid		(594)	(237)	(248)
Interest Received		40	55	93
Net cash from/(to) Operating Activities		13,853	4,959	(11)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		658	(1,360)	(249)
Net cash from/(to) Investing Activities		658	(1,360)	(249)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,488	942	942
Finance Lease Payments		(1,658)	(3,397)	(3,346)
Net cash from/(to) Financing Activities		830	(2,455)	(2,404)
Net increase/(decrease) in cash and cash equivalents		15,341	1,144	(2,664)
Cash and cash equivalents at the beginning of the year	8	2,905	5,569	5,569
Cash and cash equivalents at the end of the year	8	18,246	6,713	2,905

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

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



Hawera Christian School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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



Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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



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.

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

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 Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) 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.

k) Property, Plant and Equipment

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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:

Furniture and Equipment	5-10 years
Information and Communication	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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

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 these transactions are not recorded in the Statement of Revenue and Expense.

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

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 the School's 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 Proprietor. The Board is responsible for maintaining the land, building 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 provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

t) Financial Instruments

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

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

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



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.

Borrowings include but are 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.

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	102,362	91,954	78,861
Teachers' Salaries Grants	237,322	274,340	233,406
Other MoE Grants	26,328	3,457	32,721
Other Government Grants	-	250	-
	<u>366,012</u>	<u>370,001</u>	<u>344,988</u>

The school has opted in to the donations scheme for this year. Total amount received was \$3,900.

Other MOE Grants total includes additional COVID-19 funding totalling \$18,591 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	16,331	6,500	10,895
Bequests & Grants	5,900	1,500	5,330
Activities	3,107	10,060	7,926
Trading	577	85	200
	<u>25,915</u>	<u>18,145</u>	<u>24,351</u>
Expenses			
Activities	3,652	-	5,276
Trading	233	15	404
	<u>3,885</u>	<u>15</u>	<u>5,680</u>
<i>Surplus for the year Locally raised funds</i>	<u>22,030</u>	<u>18,130</u>	<u>18,671</u>

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	6,181	3,800	2,198
Library Resources	119	100	16
Employee Benefits - Salaries	298,088	304,379	278,853
Staff Development	932	3,800	7,974
Extra Curricular Activities	528	-	651
	<u>305,848</u>	<u>312,079</u>	<u>289,692</u>



5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	3,660	3,660	3,458
Board of Trustees Fees	1,915	3,340	2,335
Board of Trustees Expenses	2,078	1,995	2,385
Communication	1,994	2,285	2,330
Consumables	2,221	1,420	1,020
Legal Fees	2,050	2,050	2,050
Other	4,971	7,090	7,394
Employee Benefits - Salaries	35,137	31,637	34,448
Insurance	274	237	183
Service Providers, Contractors and Consultancy	4,530	8,120	8,120
	<u>58,830</u>	<u>61,834</u>	<u>63,723</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	1,888	1,525	1,530
Grounds	3,731	4,500	3,315
Heat, Light and Water	3,251	3,300	3,314
Repairs and Maintenance	1,926	1,780	1,706
Use of Land and Buildings	19,776	19,776	19,776
Security	348	408	423
	<u>30,920</u>	<u>31,289</u>	<u>30,064</u>

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

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	2,455	971	2,845
Information and Communication Technology	2,218	1,357	3,974
Leased Assets	4,284	1,537	4,499
Library Resources	338	135	394
	<u>9,295</u>	<u>4,000</u>	<u>11,712</u>

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Current Account	16,558	5,054	1,225
Bank Call Account	1,688	1,659	1,680
Cash and cash equivalents for Statement of Cash Flows	<u>18,246</u>	<u>6,713</u>	<u>2,905</u>

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



9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	131	884	-
Interest Receivable	12	53	29
Teacher Salaries Grant Receivable	20,042	16,312	17,784
	<u>20,185</u>	<u>17,249</u>	<u>17,813</u>
Receivables from Exchange Transactions	143	937	29
Receivables from Non-Exchange Transactions	20,042	16,312	17,784
	<u>20,185</u>	<u>17,249</u>	<u>17,813</u>

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Trading Account	991	1,577	1,182
	<u>991</u>	<u>1,577</u>	<u>1,182</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Furniture and Equipment	7,193	-	-	-	(2,455)	4,738
Information and Communication Tech	6,306	5,315	-	-	(2,218)	9,403
Leased Assets	9,323	-	-	-	(4,284)	5,039
Library Resources	1,154	139	-	-	(338)	955
Balance at 31 December 2020	<u>23,976</u>	<u>5,454</u>	<u>-</u>	<u>-</u>	<u>(9,295)</u>	<u>20,135</u>

The net carrying value of equipment held under a finance lease is \$5,039 (2019: \$9,323)

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Furniture and Equipment	39,139	(34,401)	4,738
Information and Communication	40,086	(30,683)	9,403
Leased Assets	8,341	(3,302)	5,039
Library Resources	7,396	(6,441)	955
Balance at 31 December 2020	<u>94,962</u>	<u>(74,827)</u>	<u>20,135</u>



	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Furniture and Equipment	10,038	-	-	-	(2,845)	7,193
Information and Communication Tech	9,417	1,478	(615)	-	(3,974)	6,306
Leased Assets	6,592	7,231	-	-	(4,499)	9,323
Library Resources	1,299	249	-	-	(394)	1,154
Balance at 31 December 2019	27,346	8,958	(615)	-	(11,712)	23,976

The net carrying value of equipment held under a finance lease is \$9,323 (2018: \$6,592)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Furniture and Equipment	39,139	(31,946)	7,193
Information and Communication	34,771	(28,465)	6,306
Leased Assets	24,021	(14,698)	9,323
Library Resources	7,258	(6,104)	1,154
Balance at 31 December 2019	105,189	(81,213)	23,976

12. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating Creditors	1,724	3,381	2,371
Accruals	3,111	3,029	3,021
Capital Accruals for PPE items	6,112	-	-
Banking Staffing Overuse	5,244	-	-
Employee Entitlements - Salaries	20,042	16,312	17,784
Employee Entitlements - Leave Accrual	1,168	767	2,945
	37,401	23,489	26,121
Payables for Exchange Transactions	37,401	23,489	26,121
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	37,401	23,489	26,121

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Income in Advance	-	-	126
	-	-	126



14. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	2,828	3,871	2,592
Later than One Year and no Later than Five Years	4,317	2,600	7,005
	<u>7,145</u>	<u>6,471</u>	<u>9,597</u>

15. 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.

The Proprietor of the School (New Zealand Christian Proprietors Trust) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during 2020 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

Hawera Christian Education Trust provided donations of \$10,000 to the School during the year.

16. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	1,915	2,335
Full-time equivalent members	0.03	0.03
<i>Leadership Team</i>		
Remuneration	128,223	143,353
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	<u>130,138</u>	<u>145,688</u>
Total full-time equivalent personnel	<u>1.03</u>	<u>1.03</u>

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



Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Principal A		
Salary and Other Payments	110 - 120	100 - 110
Benefits and Other Emoluments	15 - 20	14 - 15
Termination Benefits	-	-
Principal B		
Salary and Other Payments	-	20 - 30
Benefits and Other Emoluments	-	0 - 1
Termination Benefits	-	-

Other Employees

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

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

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

17. Compensation and Other Benefits Upon Leaving

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

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

18. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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



19. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2020 (Capital commitments at 31 December 2019: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2020 (Operating commitments at 31 December 2019: nil).

20. 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.

21. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	18,246	6,713	2,905
Receivables	20,185	17,249	17,813
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	38,431	23,962	20,718

Financial liabilities measured at amortised cost

Payables	37,401	23,489	26,121
Finance Leases	6,377	6,471	8,611
Total Financial Liabilities Measured at Amortised Cost	43,778	29,960	34,732

22. Events After Balance Date

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

23. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HAWERA CHRISTIAN SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Hawera Christian School (the School). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

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

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

Basis for our opinion

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

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

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



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Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.



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- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Board of Trustees schedule included under the School directory page, the Analysis of Variance, and the Kiwisport statement included in the appendices, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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



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

Cameron Town
Silks Audit Chartered Accountants Ltd
Whanganui, New Zealand

Date: 31 May 2021




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30/04/2021 



Strategic Plan 2019 – 2021 And analysis of variance

Mission Statement

OUR VISION

To provide Christian Education to the wider Christian community of South Taranaki.

OUR MISSION

To teach our children to know the wonder of God including His all encompassing creation and the wonder of each child's unique place in God's purpose.

AND

To teach our children to be ready with the skills, knowledge and attitudes they need to live.

Where Christ is the centre of everything we do

Baseline Data or School Context	
Students' Learning	See Appendix 4 – 2018 Reporting on Curriculum levels.
Student Engagement	Attendance data; lateness data; student voice (Prefects Meetings)
School Organisation And Structures	Health and Safety Personnel Property
Review of Charter and Consultation	The strategic plan will be available to parents and community as part of the board minutes. Consultation / feedback on the Strategic Plan will be offered through official school functions, or through the newsletter and board meetings.

Strategic Goal 1: Foster Student Achievement

Student Achievement / Curriculum Delivery (NAG 1)

Empower all students to make progress, achieving personal excellence in all areas of our curriculum.

Aim	Actions	Variance
To provide opportunities, guidance, and support for students to succeed in all areas of our curriculum.	<ul style="list-style-type: none"> Ensure students experience a wide curriculum programme with high-quality (e.g. appropriate, varied, innovative, and relevant) learning experiences. EOTC, band, First aid. Support teacher enquiry into analysis of student achievement, and their own practice, ensuring professional development is planned for and resourced. Continue to implement inquiry-based Biblical learning model from interact curriculum. Regularly acknowledge students efforts, achievements, and contributions. 	<p>We attended Christian sports day in PN</p> <p>A wide variety of activities were provided.</p> <p>Resourcing again proved difficult. Many courses were cancelled or unavailable.</p> <p>2 Staff attended Kaihui ako workshops.</p> <p>All staff attended digital cluster sessions.</p> <p>Digital Fluency contract was not renewed by COL</p> <p>done</p>
To instil a love of learning in all students	<ul style="list-style-type: none"> Engage students in relevant, meaningful, and personalised learning. Continue to prioritise individual student progress. Provide opportunities for students to develop lifelong skills, including engaging in high-quality physical activity / technology activities. 	<p>Done</p> <p>Done</p>
To prioritise progress and achievement in literacy and numeracy	<ul style="list-style-type: none"> Deliver high-quality teaching and learning programmes to maximise each student's opportunity to achieve. 	<p>Done</p> <p>Support through TA programmes, RTLB and reading recovery</p>
To assess and evaluate based on the NZ curriculum.	<ul style="list-style-type: none"> To continue to assess and report effectively. To meet legislative requirements. 	<p>done</p>

<p>To collaborate with the South Taranaki COL in raising student achievement.</p>	<ul style="list-style-type: none"> • To provide data on progress in relationship building strategies • To enhance achievement in digital literacy strategies. 	<p>Underway 11/19</p> <p>On going</p>
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	<p>Staff will attend Christian schools PD</p> <p>Staff will attend Devotional studies once a week</p> <p>Board will experience Christian Fellowship together</p>	<p>NZACS</p> <p>Chaplain</p> <p>Teacher in charge of devotional studies</p> <p>Principal</p> <p>BOT Chair</p>	<ul style="list-style-type: none"> • Staff will be confident in their own spiritual journey and in their interactions with others. • Staff will grow as a team in Christian worship and reflection. • Staff will grow in Biblical knowledge. • The Board will participate in prayer and worship honouring God.
<p>Monitoring: How are we going – check student outcomes every term? Spot check.</p> <p>Where are the gaps? What needs to change if this is not working? Anonymous feedback.</p>			
<p>Resourcing: How much money and time is needed? \$100 for printing etc. Leadership classes with Olya. Who will help us? Peacemaker staff 40 minutes each week.</p> <p>CONCLUSION: Peace maker is an excellent resource. @ staff could use a refresher course and 2 staff have only had 1 workshop. These 2 staff will have IY training in 2020 but this doesn't have the Christian aspect that peacemaker has.</p> <p>The kahui ako focus of relationship based learning will also feed into this philosophy of education.</p> <p>Staff devotions on Thursday have become a valuable part of our week.</p>			

Strategic Goal 2: Champion Maori Culture

Student Achievement / Curriculum Delivery (NAG 1)

Ensure that Maori students are:

1. Engaged in their learning
2. Achieving educational success; and
3. Proud of their unique identity, language, and culture.

Encourage all students to develop their knowledge of Maori culture and language.

Aims	Actions	Variance
To develop effective communication between whanau / home and school so that Maori students are fully supported in their learning.	<ul style="list-style-type: none"> Plan activities to value and involve and utilise our rich community resource. Follow the Ka Hikitia principles to maximise the opportunity for our Maori students to have success learning as Maori. 	<p>Not yet fully realised</p> <p>Whanau support of mihi whakatau appreciated</p> <p>A board training session was held.</p> <p>RTM input has been requested.</p>
To increase the opportunity for all students to develop knowledge of Te Reo Maori and Tikanga Maori.	<ul style="list-style-type: none"> Consult Maori community on plans and programmes to raise achievement. Promote the development of Kapa Haka, including increasing student participation. Provide staff with expertise in Te Reo and Tikanga. 	<p>Done through COL, school newsletters, voice collection</p> <p>2 mihi whakatau were held.</p> <p>On going</p>
To improve the school's relationship with local iwi, Ngati Ruanui and Nga Ruahine.	<p>Ensure regular consultation, particularly as part of the school purchase process.</p> <p>Rebuild links with key Christian personnel through local COL.</p> <p>Explore local Marae connections. Esp. Aotea Marae.</p>	<p>Through HCET</p> <p>This proved to be done better by ourselves not through the COL</p> <p>Not yet realised</p>
To address the role of culture in raising achievement.	<p>Follow inquiry process of Culture Counts.</p> <p>Reflect on HCS culture and achievement standards.</p>	<p>The COL moved on to Relationship based learning. We are catching up in the inquiry cycle. The overall South Taranaki experiences are not fully ours. HCS deficit thinking focused on property in the first round of voice collection...not relationships.</p>

Strategic Goal 3: Use ICT Effectively

Student Achievement / Curriculum Delivery (NAG 1)

Ensure that ICT is used to enhance student learning and support school processes.

Aims	Actions	Variance
To ensure that ICT is used to enhance student learning and effective teaching.	<ul style="list-style-type: none"> Continue our digital learning curriculum, ensuring students have increasing access to authentic links and resources beyond the classroom, and have access to a range of tools to communicate, to source and analyse information, and to present their learning. Continue with COL digital learning 	<p>On going</p> <p>The DF contract was not renewed by the COL. HCS is very disappointed by this decision. The cluster is functioning well with a leader from the COL.</p>
<p>To continually enhance our staff's ICT knowledge and capabilities.</p> <p>To build on established policy and procedures to enhance Digital fluency through the PD offered by the COL network.</p> <p>To raise achievement data through the use of digital fluency.</p>	<ul style="list-style-type: none"> Support professional development in ICT (e.g. attend conferences, COL PD, visit other schools) to keep abreast of technological development and changes that may enhance our own school journey. Supports trials of new software and ICT-based teaching practices that are likely to enhance student learning. eg Google docs. 	<p>The COL PD provided for this</p> <p>Google doc is now being used by students. DF PD allowed for strategies to be set up around this introduction.</p>
To ensure availability of appropriate hardware and network infrastructure.	<ul style="list-style-type: none"> Continue to develop and implement a 3-year plan for ICT infrastructure to meet school needs, including an ongoing self-review of the plan's effectiveness. 	<p>On going</p> <p>The Digital curriculum was up dated.</p>
To ensure that support systems are effective and are operated efficiently.	<ul style="list-style-type: none"> Budget support and professional development for technical needs and "trouble shooting". Explore options for ongoing support personnel. Provide on-going administration and training for support tools (e.g. eTap, Enrol, Novopay, paperless accounts and internet banking). 	<p>Finances were tight.</p> <p>Some on going outside support was achieved. Most was completed by friends of the school and current staff.</p> <p>E tap training day was held.</p> <p>Novopay is being changed to ed payroll.</p> <p>Accounts are now generated by E tap. Tokens for internet banking have been set up. Investigating a Debit card.</p>

Strategic Goal 4: Govern Effectively

Self-Review, Reporting, and Compliance (NAGs 2 & 6)

Ensure that our Board of Trustees (BoT) provides effective governance of the school, guiding high-quality decision making through the use of robust processes.

Aims	Actions	Variance
To ensure that school facilities and resources support and enhance learning opportunities, supporting high expectations for student learning and raising student achievement.	<ul style="list-style-type: none"> Implement and review the school charter, including annual reviews of the strategic plan, annual plan and budgets. Monitor student progress and achievement. Monitor progress against the plan for school curriculum review. Monitor assessment and reporting systems for reporting to parents on student progress. 	<p>Done</p> <p>ERO recommendation to highlight target groups when reporting to board. Discussion on going re identification of pupils.</p>
<p>To ensure that the school follows a robust process of continuous improvement, with a focus on:</p> <ol style="list-style-type: none"> 1. Raising student achievement; 2. Improving school systems and organisation; 3. Responding to changes in legislation; and 4. Responding to new requirements (e.g. Health and Safety). 5. Establishment of effective internal evaluation that identifies the impact of initiatives and programmes on valued outcomes. 6. Effective minuting and recording in meetings. 	<ul style="list-style-type: none"> Operate an ongoing programme of self-review of policies and procedures following the timetable specified in the Governance Manual. Consult outside agencies (e.g. ERO, auditors), advisory services, and other review experts as appropriate. Conduct spontaneous reviews as necessary. BoT members to undergo STA and NZPT training as required by BoT chair to maintain effectiveness. 	<p>The review programme is not robust. Board members need training to take full responsibility for their portfolios.</p> <p>NZCPT provided resources and advice</p> <p>Some training was attended. Distance and availability were factors.</p> <p>A minute secretary was appointed and generously part funded by NZCPT.</p>
To comply with all general legislation concerning requirements such as attendance, the length of the school day, and the length of the school year.	<ul style="list-style-type: none"> Continue to schedule school timing parameters (e.g. attendance, length of school day, length of school year, out of hours opening times) in line with legislative constraints and school community requirements. 	done
To maintain high quality governance team	<ul style="list-style-type: none"> Recruitment and Succession planning for Board members including necessary training. 	Not fully achieved. New members have not yet had the opportunity for training.

	<ul style="list-style-type: none"> • Enable trustees to build their capability in stewardship. 	On going
To strengthen relationship with HCET.	<ul style="list-style-type: none"> • Explore ways to be deliberate in meeting together. • Improve lines of communication. 	<p>Not yet realised</p> <p>Communication is improving. Principal has attended 2 HCET meetings. NZCPT rep has attended board and HCET meetings. Changes with personnel has enhanced methods of communication.</p>

Strategic Goal 5: Maintain High Quality Staff

Employment and Personnel Matters (NAG 3)

Ensure that our school has the best possible management, teachers, and support staff, and that the school Board of Trustees is a “good employer” as specified in NZ Employment Relations legislation.

Aims	Actions	Variance
To ensure that all staff (i.e. teaching and non-teaching staff) are supported in their school roles.	<ul style="list-style-type: none"> Ensure that expectations and responsibilities of staff are clear. Review and update job descriptions, ensuring alignment with school charter and beliefs regarding effective teaching and learning. Continue to support teachers and students through the provision of teacher aides where required. 	<p>Done</p> <p>See appraisals</p>
To ensure that an effective professional learning community is functioning.	<ul style="list-style-type: none"> Provide on-going professional development opportunities, allowing all staff to grow their effectiveness. Enable effective professional collaboration through COL, Principal cluster, NZCPT and ANZCS. Continue to develop the school's performance management/appraisal system, planning professional development school wide (as per the curriculum development plan) and individually as identified through appraisal. Head hunt /contract a new appraiser for 2020 Provide an environment where innovative practice is supported, encouraging teachers to consider, evaluate, and share new ideas/programmes. Encourage staff in personal spiritual growth. 	<p>Se appraisals</p> <p>2019 Appraiser available for 2020. Consult with staff and board chair.</p> <p>Done</p> <p>On going</p>
To ensure that all staff (i.e. teaching and non-teaching staff) are supported in their school career aspirations.	<ul style="list-style-type: none"> Provide leadership opportunities, fostering staff strengths and interests, and allocate responsibility in consultation with staff. Ensure that EEO (Equal 	

	Employment Opportunity) principles are recognised and implemented.	
To promote a collaborative management structure, where staff are consulted and involved in school development and decision-making processes.	<ul style="list-style-type: none"> • Ensure regular staff consultation, continuing to review and strengthen communication systems. • Celebrate staff success and achievements. 	done

Strategic Goal 6: Manage Finances Responsibly

Finance (NAG 4)

Ensure that our financial management achieves the strategic goals and identified needs of our school, prioritising funding towards improving student learning outcomes.

Aims	Actions	Variance
To allocate funds to enable the implementation of the school charter.	<ul style="list-style-type: none"> Each November, set the operating budget for the following year. 	Smaller roll meant drop in ops grant.
To monitor and control school expenditure.	<ul style="list-style-type: none"> Regularly review expenditure against budget. Ensuring that any significant variation from the budget is explained. 	<p>In finance meetings</p> <p>In finance meeting reports</p>
To maintain and provide appropriate documentation for audit purposes.	<ul style="list-style-type: none"> Work with School Support Services to ensure appropriate documents are available for audit. 	done
To work alongside NZCPT and HCET for collection of fees.	<ul style="list-style-type: none"> Work with NZCPT on fee collection Notify HCET of scholarship applications as received. 	<p>Done</p> <p>Systems are working smoothly.</p>
To provide appropriate support for the PTA with fundraising and school morale.	<ul style="list-style-type: none"> Staff and BOT support the PTA in their goals. Clear codes of conduct are observed in each role i.e. staff, parent, BOT, PTA. 	PTA remains very small. The burden of work is not evenly shared.
To budget for increased PD to promote quality learning programmes for staff.	<ul style="list-style-type: none"> Staff are supported in PD 	PD has not been available or was cancelled. PD takes place through the COL.

Strategic Goal 7: Manage Property Responsibly

Property and Health & Safety (NAGs 4 & 5)

Ensure that property planning is strategically managed, developing modern learning areas and maintaining physical facilities (e.g. buildings, grounds) to provide the best and safest physical environments that we can afford.

Aims	Actions	Variance
<p>To provide and maintain a clean, attractive, modern, physically and emotionally safe environment for students and staff.</p> <p>Ensure that the school environment is a welcoming, attractive place to work and be, where classes reflect student's work and promote high levels of expectation, quality, and excellence.</p> <p>Actively work with HCET and NZCPT towards purchase/long term lease of the Tokaora property to ensure stability.</p> <p>Meet legislation for: Disability access Disability facilities</p> <p>Regularly update the Hazard register And Risk identification register. Appoint a specific person to these tasks.</p>	<ul style="list-style-type: none"> Health and Safety plan, including procedures to ensure environmental hazards are identified and a safe environment is maintained. Hazard register maintained. Hazards identified and strategies in place for Hazard minimisation. Improve road appeal by painting and cleaning building exteriors. Legislation is complied with. The school presents an attractive façade for pupils, staff, guests and parents. Regular Health and safety committee meetings held. Work in partnership with HCET to build an up to date learning environment which supports student learning. Implement MoE-approved 5 and 10 year property development plans. 	<p>done</p> <p>Regular hazard checks reinstituted.</p> <p>New paint on the hall. Trees trimmed. New sign in progress. Lease /JV progressing slowly but understanding is in place.</p> <p>Disability access to toilets still unavailable.</p> <p>Done</p> <p>Sabbatical report on property shared with HCET</p> <p>Specific person appointed for checks.</p>
<p>To ensure that students take responsibility for their own learning and behaviour (e.g. goal setting, Making Good Choices).</p>	<ul style="list-style-type: none"> Ensure that all staff provide effective role-modelling of school values and beliefs. Promote appropriate playground games and choices. 	<p>Gaol setting done with students.</p> <p>Monitored by staff and prefects. Kelly sports took lessons of suitable games.</p>
<p>To ensure that students have practical knowledge of ways to keep themselves physically active,</p>	<ul style="list-style-type: none"> Continue to develop health and physical education programme to develop opportunities for 	

<p>safe, healthy, and happy.</p> <p>Ensure that all students participate in organised physical activities, including learning to swim and be safe in water.</p> <p>To maintain a positive ambience shared by all members of the school community, including a sense of pride, belonging, and togetherness.</p> <p>Consult the wider South Taranaki Community to gauge perceptions of our school.</p> <p>Ensure that students want to come to school, as a place where they feel safe and happy, and that all students are environmentally aware.</p>	<p>regular physical activity and self-management skills.</p> <ul style="list-style-type: none"> • Acknowledge and encourage Peacemaker attitudes. • Plan EOTC opportunities and programmes, reflecting the latest EOTC guidelines. • Continue to peruse strategies to Upgrade pool facility with new plant and equipment, and upgrade the changing rooms. • Extend use of facilities as community-orientated teaching/learning resources. • Encourage and provide opportunities for student voice and ownership. • Provide opportunities to develop student leadership (e.g. prefect meetings, class responsibilities, buddy class opportunities, school wide-lead roles). • Implement and resource the Peacemaker peer mediation programme. • Plan whole-school fun activities. • Continue to develop programmes and practices, in environmental awareness, sustainability, positive citizenship; and making a difference. • Develop formal plan for roll growth with marketing and promotion strategy. 	<p>Done</p> <p>In behaviour plan</p> <p>Done with emphasis on experiences for year 7 and 8</p> <p>On hold</p> <p>Ju jitsu classes in the hall.</p> <p>School gardens provide vegetables for school families.</p> <p>Seniors attended leadership day in PN</p> <p>A variety of prefects led initiatives were undertaken.</p> <p>On going</p> <p>On going</p> <p>Charities and missionaries supported by fundraising activities.</p> <p>Habitat heroes continued work at the Nowell's lake walkway. Students participated in project reef life and the 2040 initiative.</p> <p>See principals report.</p> <p>Café advertising, church and preschool visits, media advertising and new billboards.</p> <p>HCET will provide free scholarships for 2020 new entrants.</p>
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Other 2019 Key Improvement Strategies to Achieve Strategic Vision			
Property (summarise from property plan)	Variance	Finance	Variance
<ul style="list-style-type: none"> Complete 2018 items Continue roof maintenance Upgrade Hall Negotiate on site tenure Improve street appeal. Ensure playground meets safety specifications. 	<p>Most items completed</p> <p>Nails replaced</p> <p>Exterior painted and repaired.</p> <p>JV decided upon</p> <p>Ongoing</p> <p>Not yet</p>	<ul style="list-style-type: none"> Keep tight control on 2019 budget. Aim to lessen deficit. Increase roll (and therefore funding) by increasing community engagement and confidence (see below) 	<p>Done</p> <p>Done</p> <p>ongoing</p>
Personnel	Variance	Community Engagement	Variance
<ul style="list-style-type: none"> When any teaching vacancy occurs, give consideration to our need to increase the number of teachers with expertise in Te Reo, music or the skills of the person leaving. Work towards providing improved job stability for staff. 	<p>No vacancy in 2019</p> <p>Ongoing. Staff stability not ensured.</p>	<ul style="list-style-type: none"> Investigate parent perceptions of how we engage and communicate with parents. From this develop a set of actions for 2019-20 plans. Nominate a board member with portfolio of community engagement. 	<p>Voice collection taken 11-10-19</p> <p>Not done yet</p> <p>Not done yet</p>

Improvement Plan – Domain Learning			
Strategic Goals: Improve outcomes for all students, particularly Maori, Pasifika, and children with special needs Accelerate progress of students performing below expectations. Provide clear reports on targeted students to BOT.			
Annual Goal: Accelerate progress of target students performing below expectations in maths / spelling/writing.		Annual Target: Where do we want to be at the end of 2019? The focus is on <u>student outcomes</u> . By the end of 2019 we will lift the group struggling in maths to be ‘at’.	
Baseline Data: Where are we now? Summarise data – using a grid with key data can be powerful in that the reader is then in the position to judge the value of the target. This provides justification for what you are targeting. Refer National Standards Data.			
Key Improvement Strategies: What do we have to learn? What will we do? When? Who is responsible for ensuring this is done?			
When:	What: (examples)	Who	Indicators of Progress
Ongoing	Teacher PD.	All staff	Staff up-skilled in numeracy and alternatives.
Term 1 – 3	Continue with the “Elephant in the classroom” philosophy of teaching maths and delivering assessment. Explore alternative teaching methods for teaching of maths.	All staff	Done Spot teaching and adjusting test times have shown improvements
Term 1 – 4	Targeted group work with T.A. 1 on 1 learning of tables.	Olya	See basic facts report to the board
Monitoring: How are we going – check student outcomes every term? Gloss, Ikan, Basic facts test. Where are the gaps? What needs to change if this is not working? Year 4 students enter needed up-skilling.			
Resourcing: How much money and time is needed? Who will help us? T.A. wages. 1 hour per day. TSB grant.			

Improvement Plan – Domain Learning

Strategic Goals: Apply Christian Values to Improve outcomes for all students, particularly Maori, Pasifika, and children with special needs Accelerate progress of students performing below expectations. Develop strategies for children to succeed as Christian and within their culture.			
Annual Goal: Accelerate progress of students through <ul style="list-style-type: none">• Uptake of Peacemaker Christian principles.• and application of Culture Counts inquiry learning		Annual Target: Where do we want to be at the end of 2019? The focus is on <u>student outcomes</u> . Students will seek mediation and apply Peacemaker principles. Staff will apply learning from Culture counts.	
Baseline Data: Where are we now? Summarise data – using a grid with key data can be powerful in that the reader is then in the position to judge the value of the target. This provides justification for what you are targeting. Due to staff changes core personnel are NOT trained in peacemaker and have not attended Culture counts workshops.2 core staff need IY training.			
Key Improvement Strategies: What do we have to learn? What will we do? When? Who is responsible for ensuring this is done?			
When:	What: (examples)	Who	Indicators of Progress
Term 1 – 4	Prefects will apply Peacemaker models when facing conflict.	Prefects	<ul style="list-style-type: none">• Will choose mediation as a conflict solution.
	Students will attend Chapel once a week.	John (HECT Pastor)	<ul style="list-style-type: none">• Children will retain and apply learnings from Chapel lessons.
	Staff will confront conflict from a Peacemaker perspective when facing conflict or difficult situation. Parents will be introduced to Peacemaker in action.	Staff / Parents	<ul style="list-style-type: none">• Will model Peacemaker principles and activities in their interactions.
	Students will use Peacemaker when facing conflict or difficult situations.	Students	<ul style="list-style-type: none">• Will see Peacemaker as a solution.• Will actively choose to apply Peacemaker principles.

	<p>Staff will attend Christian schools PD</p> <p>Staff will attend Devotional studies once a week</p> <p>Board will experience Christian Fellowship together</p>	<p>NZACS</p> <p>Chaplain</p> <p>Teacher in charge of devotional studies</p> <p>Principal</p> <p>BOT Chair</p>	<ul style="list-style-type: none"> • Staff will be confident in their own spiritual journey and in their interactions with others. • Staff will grow as a team in Christian worship and reflection. • Staff will grow in Biblical knowledge. • The Board will participate in prayer and worship honouring God.
<p>Monitoring: How are we going – check student outcomes every term? Spot check.</p> <p>Where are the gaps? What needs to change if this is not working? Anonymous feedback.</p>			
<p>Resourcing: How much money and time is needed? \$100 for printing etc. Leadership classes with Olya. Who will help us? Peacemaker staff 40 minutes each week.</p> <p>CONCLUSION: Peace maker is an excellent resource. @ staff could use a refresher course and 2 staff have only had 1 workshop. These 2 staff will have IY training in 2020 but this doesn't have the Christian aspect that peacemaker has.</p> <p>The kahui ako focus of relationship based learning will also feed into this philosophy of education.</p> <p>Staff devotions on Thursday have become a valuable part of our week.</p>			

APPENDICES

(Work in progress)

Appendix 1 – HCS Charter 2019 – 2021

Appendix 2 – Staff Professional Development 2019

Appendix 3 – Student Achievement Annual Target 2019 – Action Plan

Appendix 4 – 2018 Report on Curriculum progress.

Appendix 5 – Property Plan



Statement re Kiwi Sport 2020

Hawera Christian School has used the Kiwi Sport grant for Kiwi Golf sessions. We are a small multi-level school and run a van to provide opportunities for participation in a variety of sporting events.

Hawera Christian School also participated in Gymnastics in term 2 and Swimming in terms 1 and 4.

Clare Rowan
PRINCIPAL