

Halswell Residential College & Westbridge Residential School

2019 Annual Report

including the combined Financial Statements
for Halswell Residential College (HRC) and
Westbridge Residential School (WRS)

School Number: 522 and 4157

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Annual Report

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport.

Halswell Residential College

In 2019 Halswell Residential College received Kiwisport \$554.88 (ex GST) as part of its operations grant.

Kiwisport Y1 - Y8 \$285.04

Kiwisport Y9 - Y13 \$269.84

This funding was used to provide students with experiences in cross country, beach safety education, Top Team and Special Needs athletics.

Westbridge Residential School

In 2019 Westbridge Residential School received Kiwisport \$587.80 (ex GST) as part of its operations grant.

This funding was spent on essential equipment and training of our two mixed teams of students and staff representing Westbridge in our community, playing touch rugby and tag. The students gained experience competing against all ages of youth and adults alike and building on their social skills. The number of students participating in organised sport has been maintained at 100% of the roll.

Members of the Board of Trustees 2019

Name	Position	How position on Board gained	Term expired/expires
Janine Harrington	Principal HRC		
David Bagwell	Principal WRS		
David Turnbull	Chairperson	Ministerially Appointed	Expires February 2020
Kevin Pryor	Member	Ministerially Appointed	Expires February 2020
Anthony Fisher	Member	Ministerially Appointed	Expires February 2020
Elizabeth Waugh	Member	Ministerially Appointed	Expires February 2021
Joanne Walker	Member	Ministerially Appointed	Expires February 2021
Jon Purdue	Staff Representative	Board Motion	Expires June 2022
Reuben Aita-Ilaoa	Staff Representative	Staff elected	Expires June 2022
David Wileman	Staff Representative	Board Motion	Permanent

Analysis of Variance 2019
Halswell Residential College

Analysis of Variance 2019

2019 Student Target Summary:

In 2019 our student achievement targets were:

- 1 **IEP Target:** Our students will achieve 80% of their short-term goals in their IEPs.
- 2 **ABAS Target:** Our students will improve by at least one year in the skill areas of home living and community use.
- 3 **Literacy Target:** Our students will achieve at least 75% of their IEP literacy goals.
- 4 **Numeracy Target:** Our students will achieve at least two key knowledge outcomes at their numeracy knowledge stage and at least one key strategy outcome at their numeracy stage.
- 5 **Māori and Pasifika Target:** Māori and Pasifika students will achieve gains in literacy and numeracy that are at least equal to those made by their non- Māori and non-Pasifika peers.
- 6 **Residential Target:** Students will achieve no less than three wristbands.
- 7 **Service Delivery Target:** The parent/whanau/caregiver and student exit interviews will indicate at least 90% satisfaction with the service provided by Halswell Residential College.

* **Note:** The sample sizes used to generate the 2018 baseline and the 2019 end of year data are very small. Analysis is further compromised due to uncontrolled variables such as different lengths of tenure, staggered intakes and exits, as well as the diversity of academic and behavioural presentations that students with high and complex needs bring to the College. This diversity does not 'average out' when the sample size is small. Sample sizes vary across targets due to different assessment schedules and varying lengths of tenure.

Focus: Student Achievement			
Strategic Aim: Increase achievement of IEP goals.			
Annual Target: Our students will achieve 80% of their short-term goals in their IEPs.			
Baseline data: In 2018, our students achieved an average of 81% of their short-term goals in their IEPs. n=18.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Education at HRC is 24/7.</p> <p>On entry, the IEP team (student, teacher, IEP co-ordinator, IWS psychologist, and parents/ whanau/ caregiver) identify short term academic and social/living goals. Three months into the tenure, these goals are reviewed, and new goals are set. Ongoing reviews are 6-monthly and/or when the student exits the College.</p>	<p>n=24</p> <p>24 students had one or more IEP reviews during the 2019 year. 337 of the 404 short term goals set, were achieved.</p> <p>Average = 83%</p> <ul style="list-style-type: none"> - 15 students met the target. - 9 students achieved 67%-79% of their goals. 	<p>Of the 9 students who achieved 67%–79% of their goals, 5 (CB, JH, ZH, TP DSJ,) were not far off target with 75%–79% of goals achieved. 4 (DM, SM, KPM, TW) achieved 67% of their goals. Factors that may have impacted achievement: adapting to environmental changes as students transition in and out of HRC; entry IEP goals missing the mark while the student/practitioner are getting to know one another; and reduced time to work on goals</p>	<p>It is pleasing to see 20 of the 24 students achieving at or near the target.</p> <p>In 2020, to better meet the high and complex needs of our cohort, practitioners will begin to embed trauma-informed practice across all contexts of the College.</p>

Practitioners use a range of strategies with students to support their readiness to learn.		when a transition occurs earlier than anticipated.	
Planning for next year: To enhance readiness to learn by embedding trauma-informed practice at HRC.			

Focus: Student Achievement			
Strategic Aim: Increase achievement in ABAS.			
Annual Target: Our students will improve by at least one year in the skill areas of home living and community use.			
Baseline data: In 2018, our students improved by an average of 2 years, 8 months in the skill area of home living, and 1 year, 8 months in the skill area of community use. n=13.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>The residential curriculum focuses on the development of adaptive behaviour skills which are assessed using the ABAS-III assessment. The baseline assessment is taken 3 months after enrolment and 6-monthly thereafter.</p> <p>Adaptive skills are taught using direct and incidental teaching. The primary locus for learning is in the residential where. As much as is practicable, the needs and presentations of the potential cohort are monitored</p>	<p>n=11</p> <p>11 students had at least 2 ABAS assessments. Average gains in:</p> <p>Home Living = 2 years, 2 months.</p> <p>Community Use = 1 year, 8 months.</p> <p>5 students met the target across both skill areas.</p> <p>4 students (JC, ZH, SM, TP) gained at least 1 year in Home Living but not in Community Use. 1 student (JS) gained at least 1 year in Community Use but not in Home Living.</p>	<p>The 6 students who did not meet the target made gains at a slower rate.</p> <p>ZH's scores went down in Community Use. He had a different assessor for his 2nd assessment.</p> <p>Length of tenures may be a contributing factor. (4 of the 6 had tenures less than a year).</p> <p>Other factors include student anxiety due to home situations, lack of contact with home, uncertainty around transitions, and the impact that a highly challenging student can wield</p>	<p>Continue to aim for consistency and reliability in assessment of ABAS scores.</p> <p>Continue to monitor the presentations of potential enrolments to ensure best fit for residential living.</p> <p>In 2020, practitioners will begin to embed trauma-informed practice across all contexts of the College, to better meet the high and complex needs of our cohort.</p>

to ensure a best fit for learning in a residential context.	1 student (DM) did not meet the target in either skill area.	on the opportunities for learning in the whare.	
Planning for next year: To enhance readiness to learn by embedding trauma-informed practice at HRC.			

Focus: Student Achievement			
Strategic Aim: Increase achievement in literacy.			
Annual Target: Our students will achieve at least 75% of their IEP literacy goals.			
Baseline data: In 2018 our students achieved an average of 77% of their IEP literacy goals. n=18.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Literacy is promoted daily in the students' personalised learning plan (PLP) and integrated with the teaching of other subjects. Students have opportunities to read and be read to across the school and residential contexts.</p> <p>Achievement is celebrated in weekly and end of term assemblies.</p>	<p>n=24</p> <p>24 students had one or more IEP reviews during the 2019 year. Overall, 109 of the 136 short term literacy goals set were achieved. Average = 80%</p> <ul style="list-style-type: none"> - 20 students met the target. - 3 students (JC, SM, LS) achieved 50% of their literacy goals. - 1 student (KP) achieved 37% of his literacy goals. 	<p>Of the 4 students who did not meet the target:</p> <ul style="list-style-type: none"> - SM had less than 3 months between her 3rd and final reviews and may have needed more time to consolidate the goals set. - 2 had significant absences. KP had health issues. JC refused to engage when he learned his tenure was being extended beyond that initially stated. - Entry goals for LS may have been set too high for the 3-month period. 	<p>Students come with challenges that compromise their rate of achievement. Practitioners will focus on developing therapeutic relationships with students to better support students towards being ready to learn. It is important to ensure that we capture the student voice in planning transitions.</p> <p>The team will also review the curriculum to ensure that a strong literacy focus is supported by therapeutic practice and plan to create a rubric that will better</p>

			capture writing achievement. Teachers will undertake literacy PLD in 2020.
Planning for next year: To enhance readiness to learn by embedding trauma-informed practice at HRC.			

Focus: Student Achievement			
Strategic Aim: Increase achievement in mathematics.			
Annual Target: Our students will achieve at least 2 key knowledge outcomes at their numeracy knowledge stage and at least 1 key strategy outcome at their numeracy stage.			
Baseline data: In 2018, our students achieved an average of 9 key knowledge outcomes and 5 key strategy outcomes at their numeracy stage. n=18.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
Achievement in numeracy is promoted daily through the students' PLP, whole class or small group instruction in class, and games to reinforce skill acquisition. Some classroom teachers alternate the instructional focus between knowledge and strategy on a term/semester basis. Several students participate in "Mathletics" (on-line enrichment programme).	<p>n=21</p> <p>21 students had at least 3 months of numeracy tuition. Average gains were:</p> <p>Ave gain Knowledge = 5</p> <p>Ave gain Strategy = 2</p> <ul style="list-style-type: none"> - 12 students met the target across both domains. - 4 students (JC, KK, DM, TW) met the strategy target. - 1 student (HPM) met the knowledge target. 	2 (PD, KM) of the 4 students who did not meet either target, achieved 1 knowledge sub-step. Both had several absences. KM had personal issues that impacted on his engagement. LS had only been at HRC 4 months and has a range of co-morbidities that impact his rate of learning. He may simply need more time. DSJ whose tenure was 8 months, took longer to settle into class, and had a change of teacher mid-tenure which may have compromised his learning.	<p>Continue to provide 1:1 and small group tuition and integrate numeracy skill teaching into real life contexts.</p> <p>Ensure students have opportunities for learning in both knowledge and strategy domains whilst at the College.</p> <p>Continue with Mathletics for enrichment.</p>

	<ul style="list-style-type: none"> - 4 students (PD, KM, LS, DSJ) did not meet the target in either domain. 		<p>All practitioners will work on developing therapeutic relationships with students to support readiness for learning.</p> <p>Teachers will undertake PLD in 2020.</p>
Planning for next year: To enhance readiness to learn by embedding trauma-informed practice at HRC.			

Focus: Student Achievement			
Strategic Aim: Increase achievement of Māori in literacy and numeracy.			
Annual Target: Māori and Pasifika students will achieve gains in literacy and numeracy that are at least equal to those made by their non-Māori and non-Pasifika peers.			
Baseline data: In 2018, Māori students achieved 77% of literacy goals. Non-Māori students achieved 79% of literacy goals. In 2018 Māori students achieved an average of 9 key knowledge outcomes and 5 key strategy outcomes. Non-Māori students achieved an average of 10 key knowledge outcomes and 5 key strategy outcomes. n=8 Māori; n=10 non-Māori.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>ERO (2018) recognised the cultural competence at HRC across the campus. Māori learners are particularly supported as Māori in the residential tikanga based whare.</p> <p>Two Māori students (NT and SM) were on maths programmes that focused on skills for living. One non-Māori student (JH) had an alternate programme focused on supporting his behaviour so</p>	<p>Literacy</p> <p>n=14 Māori, n=10 non-Māori</p> <p>Māori students achieved 89% of their literacy goals. Non-Māori students achieved 79% of their literacy goals.</p> <p>Numeracy</p> <p>n=12 Māori, n=9 non-Māori</p> <p>Average achievement Māori = 4 key knowledge outcomes and 2 key strategy outcomes. Average achievement non-Māori = 6 key knowledge</p>	<p>Caution is advised when making comparisons, given the small samples.</p> <p>Literacy: 3/14 Māori students (JC, SM and KPM) did not meet the literacy target. 1/10 non-Māori students did not meet the literacy target.</p> <p>Numeracy: 4/12 Māori students (JC, PD, KPM, HPM) did not meet the numeracy target. 5/9 non-Māori students (KK, DM, LS, DSJ, TW,) did not meet the numeracy target.</p>	<p>Continue to maintain and grow cultural competence across the College.</p> <p>Ensure Māori (and where applicable Pasifika) students have access to Māori and Pasifika role models, particularly where student/staff contact hours are high.</p> <p>All practitioners will work on developing therapeutic relationships</p>

that he could remain in a classroom environment.	outcomes and 2 key strategy outcomes.	The reasons for variance have been discussed above.	with students to support readiness for learning.
Planning for next year: Continue to support and strengthen cultural competency of all practitioners.			

Focus: Student Achievement			
Strategic Aim: Increase achievement in residential curriculum.			
Annual Target: Students will achieve no less than three wristbands.			
Baseline data: In 2018 students achieved an average of 3 wristbands per student. n=20.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Students achieve wristbands as a part of the residential curriculum. There are 8 levels of achievement. Each level is progressively more challenging. Students begin the programme as soon as they are enrolled.</p> <p>The programme is facilitated by the IEPCs and supported by Youth Workers.</p> <p>A visual record of student achievement is displayed where all students can compare their progress with that of their peers.</p>	<p>n=25</p> <p>25 students with tenures varying from 2 to 21 months achieved 92 wristbands for an average of 3 wristbands per student.</p> <ul style="list-style-type: none"> - 15 students met the target. - 8 students (CB, TB, PD, JM, HPM, JVM, TW) achieved 2 wristbands. - 2 students (JH, LS) achieved 1 wristband. 	<p>7 of the 8 students who achieved 2 bands had been at the College less than 10 months and are well on their way to achieving their 3rd band. The 8th student JVM had a tenure of 19 months. This student presented with ASD and took some time to decide to take part in this programme.</p> <p>One of the 2 students who achieved 1 band had been at the College for less than 3 months. He did well to earn 1 band, given his challenging behaviours. LS has been at HRC for 5 months. He presents</p>	<p>All practitioners will work on developing therapeutic relationships with students to support readiness for learning.</p> <p>Selected students to have access to ENGAGE - an activity designed to help students develop and practise self-regulation skills. The activity also enhances practitioner/student relationships which are essential for student buy-in to earning wristbands.</p>

The principal acknowledges individual student achievement in a face-to-face meeting.		with a range of co-morbidities including ASD and ID and needs extra time to work on his goals.	
Planning for next year: To enhance readiness to learn by embedding trauma-informed practice at HRC.			

Focus: Student Achievement			
Strategic Aim: All students have access to and participate in an adapted NZ Curriculum, and opportunities to learn independent living skills for successful achievement of IEP outcomes.			
Annual Target: The parent/whanau/caregiver and student exit interviews will indicate at least 90% satisfaction with the service provided by Halswell Residential College.			
Baseline data: In 2018, parent satisfaction was 92% (n=7), student satisfaction was 89% (n=9) and overall satisfaction was 90%.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Completion of the exit interview while encouraged, is optional. Participants are asked to rank several positively worded statements by indicating that they: agree, neither agree nor disagree, disagree.</p> <p>Student advocates support students who need assistance completing the interview form. Advocates bring objectivity to the role as they are not HRC employees.</p> <p>Parents/caregivers are invited to complete the interview via phone, text or by email.</p>	<p>n=7 7 of the 14 parent/caregivers responded.</p> <p>Parents - 62 out of a possible 63 responses rated 'agree' for an average of 98%.</p> <p>n=10 10 out of 14 students responded. Of those who did not respond, JH was excluded, KK chose not to complete an interview, KM left suddenly, and KPM was not present in Term 4 due to health issues.</p> <p>Students – 127 out of a possible 160 responses rated 'agree' for an average of 79%.</p>	<p>Parent/caregiver results are satisfactory overall, although one OT Social Worker noted he had not received an HRC newsletter.</p> <p>8 of the 10 students who responded, rated their satisfaction at 75% or higher. Some student responses were more indicative of the 'moment' in time, rather than reflective over their whole tenure.</p> <p>TW responses were mostly ambivalent. This mirrors his personal response to most of what HRC offered during his 4-</p>	<p>The 2 statements to which 4 students selected "disagree" or "neither agree nor disagree" were: "I liked my bedroom." and "Staff asked me how I got on at school when I came to my house." No students disagreed with 2 questions pertaining to their sense of safety, which is the more important feature of residential living. The team could consider revising the interview</p>

	Together, 189 out of a possible 223 responses rated 'agree' for an overall average of 85%.	month tenure. KK chose not to complete an interview. JH was excluded at the end of Term 4 when interviews were taken. KPM was absent due to health issues.	questions in order to drill down more deeply into student abilities to build relationships, be resilient and reflect. One is not sure that those parents who did not respond would have responded as favourably as those who did respond. That said, participation cannot be demanded, although there may be a better time for capturing the parent/caregiver voice.
Planning for next year: Investigate methods for identifying shifts in student well-being across their tenure and/or capture student voice around the College's three values: Whanaungatanga, Manawa-Roa and Whaiwhakaaro.			

Analysis of Variance 2019
Westbridge Residential School

ANALYSIS OF VARIANCE : Strategic Aim: To raise student Achievement in **Writing**

Annual Target: 100% of Students to make at least 'Expected' progress ('Expected' = 1 curriculum sub level in 6 months, 2 curriculum sub levels in 12 months, 3 curriculum sub levels in 18 months)

Baseline data: 21 students attended the school during 2019.

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
<ul style="list-style-type: none">Accelerated learning in literacy continued to be implemented.Lead Teacher modelled best practiceWriting workshops with external facilitator.Writer of the week programme used to increase an output of writing samples on a weekly basisTeacher Aide support for all students with daily spelling word lists, Dolch words plus writing support in class.Employed a literacy expert who has willingly shared expertise with others.Recognised the links between reading and writing and encouraged these.Successfully applied for ministry funded PD (received 100 hours) in the area of digital	<p>Of the 21 students who attended:</p> <p>2 joined the school during term 4 and only base line data was gathered. (excluded from statistics)</p> <p>3 transitioned out of the school after less than a term or were not attending (excluded from statistics)</p> <p>13 made at least Expected progress – 81%</p>	<p>Ensure each student has a clearly identified 'Target' for the year based on baseline data. Prioritise students who are at risk of not achieving the target as early as possible. Make the Individual Education Plan (IEP) a living document where all interventions are noted and reflected on weekly.</p> <p>We have successfully applied for Professional Learning Development (PLD) through the ministry. This is having a positive impact in engagement and is improving the digital fluency of the teachers and students.</p> <p>We have developed a relationship with a number of local schools. We are keen to continue this as it helps us keep up to date with what is happening in mainstream schools. It is also an opportunity for our staff to collaborate with other teachers and schools – this has started to happen.</p> <p>Continue to upskill in writing assessment.</p> <p>Involvement in Accelerated Literacy Learning (ALL).</p>

<p>technology. The main focus has been on 'creating' rather than 'consuming'. This appears to have increased engagement in writing.</p> <ul style="list-style-type: none">• Work in conjunction with external specialists, i.e. speech language therapists and RTLB.		
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Strategic Aim: To raise student achievement in Mathematics		
Annual Target: 100% of Students to make at least 'Expected' progress ('Expected' = 1 curriculum sub level in 6 months, 2 curriculum sub levels in 12 months, 3 curriculum sub levels in 18 months)		
Baseline data: 21 students attended the school during 2019.		
Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
<ul style="list-style-type: none"> Increased Mathematics curriculum time Hands on resources used to encourage 'concrete' understanding especially in the area of number: addition, subtraction, multiplication, division, ratios and proportions, fractions, decimals and percentages. Inquiry model used with students Mathletics and prodigy used as an independent and motivational learning tools. Use of widely accepted assessments to inform teaching and learning. E-Asttle, GLOSS, JAM, IKAN, AWS are examples of this. The introduction of online auctions where the students can use bonus points to buy rewards. This is showing them how to apply what 	<p>Of the 21 students who attended:</p> <p>2 joined the school during term 4 and only base line data was gathered (excluded from statistics)</p> <p>3 transitioned out of the school after less than a term or were not attending (excluded from statistics)</p> <p>14 made at least Expected progress – 88%</p>	<p>Ensure each student has a clearly identified 'Target' for the year based on baseline data. Prioritise students who are at risk of not achieving the target as early as possible. Make the Individual Education Plan (IEP) a living document where all interventions are noted and reflected on weekly.</p> <p>We have successfully applied for Professional Learning Development (PLD) through the ministry. This is having a positive impact in engagement and is improving the digital fluency of the teachers and students.</p> <p>We have developed a relationship with a number of local schools. We are keen to continue this as it helps us keep up to date with what is happening in mainstream schools. It is also an opportunity for our staff to collaborate with other teachers and schools – this has started to happen.</p> <p>We have set up a digital classroom with chrome books – this has increased engagement in learning – which over time should increase achievement. This is a strength-based approach as many of the students already have an interest in learning on a digital platform. More recently, the students have created seesaw accounts, this allows them to engage with whanau and receive online feedback about their learning. We believe this will prove to be a strong motivational tool in the future.</p> <p>Involvement in Accelerated Learning in Maths (ALiM)</p>

<p>they are taught in real life situations.</p> <ul style="list-style-type: none">• Successfully applied for ministry funded PD (received 100 hours) in the area of digital technology. The main focus has been on 'creating' rather than 'consuming'. This appears to have increased engagement in maths.		
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ANALYSIS OF VARIANCE: Strategic Aim: To raise student achievement in **Reading**

Annual Target: 100% of Students to make at least 'Expected' progress ('Expected' = 1 curriculum sub level in 6 months, 2 curriculum sub levels in 12 months, 3 curriculum sub levels in 18 months)

Baseline data: 21 students attended the school during 2019.

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
<ul style="list-style-type: none">• Rainbow Reading – daily basis• Scholastic Literacy Pro – has encouraged reading for enjoyment in addition to existing programmes• Teacher Aide support by reviewing sight words, blends and letter sounds.• Teacher PD used to share teaching strategies.• Teachers attending external PD.• Lexia Reading programme.• The use of nationally recognised assessment tools to inform teaching and learning (E-Asttle, Probe, PM benchmarks, 6 Plus)• Employed a literacy expert who has willingly shared expertise with others.• Recognised the links between reading and writing and encouraged these.• Successfully applied for ministry funded PD (received 100 hours) in the area of digital technology. The main focus has been on 'creating' rather than	<p>Of the 21 students who attended:</p> <p>2 joined the school during term 4 and only base line data was gathered (excluded from statistics)</p> <p>3 transitioned out of the school after less than a term or were not attending (excluded from statistics)</p> <p>13 made Expected progress – 82%</p>	<p>Ensure each student has a clearly identified 'Target' for the year based on baseline data. Prioritise students who are at risk of not achieving the target as early as possible. Make the Individual Education Plan (IEP) a living document where all interventions are noted and reflected on weekly.</p> <p>Continue with EPIC (Online) as this proved to be popular and increased engagement in reading.</p> <p>We have successfully applied for Professional Learning Development (PLD) through the ministry. This is having a positive impact in engagement and is improving the digital fluency of the teachers and students.</p> <p>We have developed a relationship with a number of local schools. We are keen to continue this as it helps us keep up to date with what is happening in mainstream schools. It is also an opportunity for our staff to collaborate with other teachers and schools – this has started to happen.</p> <p>We have set up a digital classroom with chrome books – this has increased engagement in learning – which over time should increase achievement. This is a strength-based approach as many of the students already have an interest in learning on a digital platform. More recently, the students have created seesaw accounts, this allows them to engage with whanau and receive online feedback about their learning. We believe this will prove to be a strong motivational tool in the future.</p>

<p>'consuming'. This appears to have increased engagement in reading through using online resources such as EPIC and Reading Eggs.</p> <ul style="list-style-type: none">• Work in conjunction with external specialists, i.e. speech language therapists and RTLB.		
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Strategic Aim: All students will learn new social skills and make progress through the band system.

Annual Target: 100% of Student leavers will have achieved 1 band per term, or equivalent, from the time of enrolment

Band data: 21 students attended the school during 2019. Final band levels (whether leavers or not).

Band	Welcome	Green	White	Yellow	Neon	Silver	Gold	Platinum
Students	1	2	5	3	3	4		3

Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
<ul style="list-style-type: none"> Continued with Values bands – Safety, Responsibility and Respect – used data directly from school goals to inform and hence motivate. Continued with Principals Award to reward attainment of school goals on a weekly basis. Modified accrual of days from home goal books to motivate goal practice at home and general motivation towards gaining bands. Introduces zones of regulation across site 	<p>Of the 21 students who attended:</p> <p>2 joined in term 4 - met the target.</p> <p>3 transitioned out after less than a term - met the target.</p> <p>16 others all met the target.</p> <p>3 Students have achieved Platinum. This is very significant and has a huge impact on school culture.</p>	<p>Social skills teaching is the most important work of the school. We do not generally see academic improvement until key social skills have been acquired.</p> <p>The Goal for next year will be to continue to look at our social skills programme from the perspective of trauma informed practice. We are looking at changes even as a result of our PD early in 2020. The specific focus initially will be on 'Listening' and how we may need to modify our teaching of this.</p> <p>Zones Of Regulation has become embedded into the school in a very short space of time. The next steps are in developing a reliable way of measuring progress in the understanding and application of Zones (by students and staff). The ability to self-regulate has a direct impact on student goals, daily percentages and hence the band system.</p> <p>There is also a cross site goal to look at developing sensory equipment/spaces for students.</p>

Statement of Responsibility

Statement of Responsibility

Annual Report - For the year ended 31 December 2019

The Board of Trustees accepts responsibility for the preparation of the annual report and 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 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.

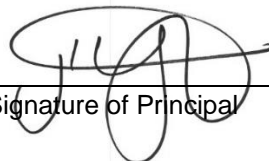
The School's 2019 financial statements are authorised for issue by the Board.

David Michael Bagwell

Janine Michelle Harrington

Full Name of Principal
Westbridge Residential School

Full Name of Principal
Halswell Residential College



Signature of Principal

Signature of Principal

28 May 2020


28 May 2020

Date

Date

David John Turnbull

Full Name of Board Chairperson



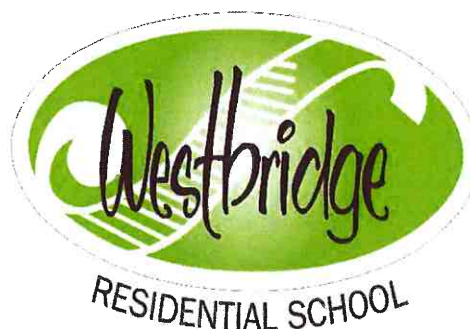
Signature of Board Chairperson

28 May 2020

Date

Combined Financial Statements
Halswell Residential College
& Westbridge Residential School

COMBINED BOARD OF HALSWELL RESIDENTIAL COLLEGE AND WESTBRIDGE RESIDENTIAL SCHOOL



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Ministry Number:	522	4157
Principal:	Janine Harrington	David Bagwell
School Address:	Halswell Residential School, 15 Nash Road, Christchurch 8025	Westbridge Residential School, 488e Don Buck Road, Massey, Waitakere City
School Postal Address:	Halswell Residential School, 15 Nash Road, Christchurch 8025	Westbridge Residential School, PO Box 79-056, Royal Heights, Auckland
School Phone:	03 338 5089	09 832 4918

Solutions & Services
Collaborative School Administration

COMBINED BOARD OF HALSWELL RESIDENTIAL COLLEGE & WESTBRIDGE RESIDENTIAL SCHOOL

Annual Report - For the year ended 31 December 2019

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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.

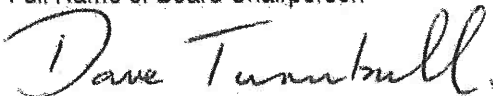
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

David Turnbull

Full Name of Board Chairperson



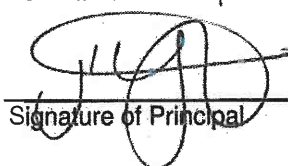
Signature of Board Chairperson

02 June 2020

Date:

Janine Harrington

Full Name of Principal



Signature of Principal

02 June 2020

Date:

David Bagwell

Full Name of Principal



Signature of Principal

02 June 2020

Date:

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How Position Gained	Held Until
David Turnbull	Chairperson	Ministry Appointed	Feb 2020
Janine Harrington	Halswell Residential College	Principal	
David Bagwell	Westbridge Residential School	Principal	
Kevin Pryor		Ministry Appointed	Feb 2020
Anthony Fisher		Ministry Appointed	Feb 2020
Joanne Walker		Ministry Appointed	Feb 2021
Elizabeth Waugh		Ministry Appointed	Feb 2021
Jon Purdue	Staff Rep	Board Motion	May 2019
Reuben Aitoa-Ilaoa	Staff Rep	Elected	Jun 2022

Combined Board of Halswell Residential College & Westbridge Residential School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	8,318,661	8,043,064	7,992,499
Locally Raised Funds	3	91,911	12,000	68,038
Interest Income		55,852	59,960	96,824
		<u>8,466,424</u>	<u>8,115,024</u>	<u>8,157,361</u>
Expenses				
Locally Raised Funds	3	-	-	230
Learning Resources	4	5,971,680	5,958,271	5,468,658
Administration	5	691,441	755,741	672,565
Finance Costs		3,863	500	187
Property	6	2,484,142	2,460,733	2,426,244
Depreciation	7	195,313	210,000	189,129
Impairment of Property, Plant and Equipment	11	-	-	2,753
Loss on Disposal of Property, Plant and Equipment		-	-	38
		<u>9,346,439</u>	<u>9,385,245</u>	<u>8,759,804</u>
Net (Deficit)		(880,015)	(1,270,221)	(602,443)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(880,015)</u>	<u>(1,270,221)</u>	<u>(602,443)</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.



Combined Board of Halswell Residential College & Westbridge Residential School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	2,828,045	2,828,045	3,430,488
Total comprehensive revenue and expense for the year	(880,015)	(1,270,221)	(602,443)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	19,025	-	-
Equity at 31 December	1,967,055	1,557,824	2,828,045
Retained Earnings	1,967,055	1,557,824	2,828,045
Equity at 31 December	1,967,055	1,557,824	2,828,045

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.



Combined Board of Halswell Residential College & Westbridge Residential 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	1,314,526	(729,155)	331,066
Accounts Receivable	9	181,546	89,875	89,875
GST Receivable		33,672	93,947	93,947
Prepayments		10,471	6,095	6,095
Investments	10	-	2,385,583	2,385,583
Funds owing for Capital Works Projects	17	9,455	-	-
		<u>1,549,670</u>	<u>1,846,345</u>	<u>2,906,566</u>
Current Liabilities				
Accounts Payable	12	262,895	488,150	488,150
Revenue Received in Advance	13	60,835	208,246	208,246
Provision for Cyclical Maintenance	14	9,625	4,000	4,000
Finance Lease Liability - Current Portion	15	31,839	46,088	46,088
Funds held in Trust	16	47,005	103,883	103,883
Funds held for Capital Works Projects	17	23,423	167,177	167,177
		<u>435,622</u>	<u>1,017,544</u>	<u>1,017,544</u>
Working Capital Surplus/(Deficit)		1,114,048	828,801	1,889,022
Non-current Assets				
Property, Plant and Equipment	11	926,867	809,608	1,019,608
		<u>926,867</u>	<u>809,608</u>	<u>1,019,608</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	53,168	41,220	41,220
Finance Lease Liability	15	20,692	39,365	39,365
		<u>73,860</u>	<u>80,585</u>	<u>80,585</u>
Net Assets		<u>1,967,055</u>	<u>1,557,824</u>	<u>2,828,045</u>
Equity		<u>1,967,055</u>	<u>1,557,824</u>	<u>2,828,045</u>

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



Combined Board of Halswell Residential College & Westbridge Residential School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		5,041,063	5,018,667	5,031,051
Locally Raised Funds		67,522	12,000	99,786
Goods and Services Tax (net)		60,275	-	(61,678)
Payments to Employees		(4,812,107)	(4,774,274)	(4,373,798)
Payments to Suppliers		(1,486,889)	(1,376,074)	(826,742)
Cyclical Maintenance payments in the Year		-	-	(20,475)
Interest Received		58,432	59,960	93,520
Net cash from / (to) the Operating Activities		(1,071,704)	(1,059,721)	(58,336)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(84,906)	-	(416,227)
Purchase of Investments		958,984	-	(53,623)
Proceeds from Sale of Investments		1,426,599	-	51,688
Net cash from the Investing Activities		2,300,677	-	(418,162)
Cash flows from Financing Activities				
Furniture and Equipment Grant		19,025	-	-
Finance Lease Payments		(54,451)	(500)	(47,116)
Funds Administered on Behalf of Third Parties		(56,878)	-	6,695
Funds held for Capital Works Projects		(153,209)	-	57,764
Net cash from Financing Activities		(245,513)	(500)	17,343
Net increase/(decrease) in cash and cash equivalents		<u>983,460</u>	<u>(1,060,221)</u>	<u>(459,155)</u>
Cash and cash equivalents at the beginning of the year	8	331,066	331,066	790,221
Cash and cash equivalents at the end of the year	8	<u>1,314,526</u>	<u>(729,155)</u>	<u>331,066</u>

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

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



Combined Board of Halswell Residential College & Westbridge Residential School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2019

1.1. Reporting Entity

Combined Board of Halswell Residential College & Westbridge Residential 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.

1.2. Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 27 September 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

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.

1.3. Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. Use of Land and Buildings Expense

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

1.5. Operating Lease Payments

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



1.6. Finance Lease Payments

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

1.7. Cash and Cash Equivalents

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

1.8. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. 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.

1.9. Inventories

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

1.10. Investments

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

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.

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

1.11. Property, Plant and Equipment

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

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

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



Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	25 years
Furniture and equipment	10 years
Information and communication technology	5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

1.12. Impairment of property, plant and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

1.13. Accounts Payable

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



1.14. Employment Entitlements

Short-term employee entitlements

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

These include salaries and wages accrued up to balance date, 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

1.15. Revenue Received in Advance

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

1.16. Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

1.17. 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).

1.18. Financial Assets and Liabilities

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

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

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

1.19. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.20. Budget Figures

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

1.21. Services received in-kind

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



2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational grants	5,025,054	4,957,892	4,913,947
Teachers' salaries grants	1,302,498	1,252,030	1,262,678
Use of Land and Buildings grants	1,776,504	1,772,367	1,786,593
Other MoE Grants	214,605	60,775	29,281
	<u>8,318,661</u>	<u>8,043,064</u>	<u>7,992,499</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			
Fundraising	-	-	230
Other revenue	91,911	12,000	67,808
	<u>91,911</u>	<u>12,000</u>	<u>68,038</u>
Expenses			
Fundraising (costs of raising funds)	-	-	230
	<u>-</u>	<u>-</u>	<u>230</u>
<i>Surplus for the year Locally raised funds</i>	<u>91,911</u>	<u>12,000</u>	<u>67,808</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	176,132	199,720	123,819
Equipment repairs	36,332	55,000	16,218
Information and communication technology	19,092	55,568	14,733
Extra-curricular activities	136,669	181,941	149,437
Employee benefits - salaries	5,522,545	5,388,562	5,075,971
Staff development	80,910	77,480	88,480
	<u>5,971,680</u>	<u>5,958,271</u>	<u>5,468,658</u>

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	10,962	12,550	9,715
Board of Trustees Fees	26,173	30,000	51,301
Board of Trustees Expenses	18,805	38,100	9,387
Communication	18,456	21,571	18,056
Consumables	37,950	44,890	32,411
Operating Lease	4,004	15,999	5,225
Legal Fees	32,513	12,500	56,591
Other	55,120	84,580	49,311
Employee Benefits - Salaries	463,722	471,996	412,788
Insurance	1,273	1,480	7,148
Service Providers, Contractors and Consultancy	22,463	22,075	20,632
	<u>691,441</u>	<u>755,741</u>	<u>672,565</u>



6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	21,472	23,790	20,849
Consultancy and Contract Services	46,819	72,000	26,300
Cyclical Maintenance Provision	17,573	42,573	30,562
Grounds	128,646	93,000	49,924
Heat, Light and Water	122,455	124,680	127,068
Rates	15,239	10,453	9,777
Repairs and Maintenance	194,060	156,124	218,298
Use of Land and Buildings	1,776,504	1,772,367	1,786,593
Employee Benefits - Salaries	161,374	165,746	156,873
	<u>2,484,142</u>	<u>2,460,733</u>	<u>2,426,244</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 of Property, Plant and Equipment

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	15,542	16,000	11,857
Furniture and Equipment	74,233	66,000	58,156
Information and Communication Technology	48,056	30,000	30,510
Motor Vehicles	15,315	26,000	19,999
Leased Assets	41,017	70,500	67,308
Library Resources	1,150	1,500	1,299
	<u>195,313</u>	<u>210,000</u>	<u>189,129</u>

8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	554	-	525
Bank Current Account	313,578	(729,155)	279,272
Bank Call Account	41,410	-	51,269
Short-term Bank Deposits	958,984	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>1,314,526</u>	<u>(729,155)</u>	<u>331,066</u>

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

Of the \$1,314,526 Cash and Cash Equivalents, \$23,423 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$1,314,526 Cash and Cash Equivalents, \$55,905 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.



9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	25,988	599	599
Receivables from the Ministry of Education	50,185	-	-
Interest Receivable	8,396	10,976	10,976
Teacher Salaries Grant Receivable	96,977	78,300	78,300
	<u>181,546</u>	<u>89,875</u>	<u>89,875</u>
Receivables from Exchange Transactions	34,384	11,575	11,575
Receivables from Non-Exchange Transactions	147,162	78,300	78,300
	<u>181,546</u>	<u>89,875</u>	<u>89,875</u>

10. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	-	2,385,583	2,385,583
Total Investments	<u>-</u>	<u>2,385,583</u>	<u>2,385,583</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Building Improvements	260,972	22,533	-	-	(15,542)	267,963
Furniture and Equipment	481,349	30,715	-	-	(74,233)	437,831
Information and Communication	175,232	16,698	-	-	(48,056)	143,874
Motor Vehicles	24,316	21,720	-	-	(15,315)	30,721
Leased Assets	55,630	23,814	-	-	(41,017)	38,427
Library Resources	9,093	108	-	-	(1,150)	8,051
Work in Progress	13,016	(13,016)	-	-	-	-
Balance at 31 December 2019	<u>1,019,608</u>	<u>102,572</u>	<u>-</u>	<u>-</u>	<u>(195,313)</u>	<u>926,867</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Building Improvements	414,939	(146,976)	267,963
Furniture and Equipment	1,629,852	(1,192,021)	437,831
Information and Communication	507,497	(363,623)	143,874
Motor Vehicles	300,368	(269,647)	30,721
Leased Assets	280,482	(242,055)	38,427
Library Resources	82,087	(74,036)	8,051
Balance at 31 December 2019	<u>3,215,225</u>	<u>(2,288,358)</u>	<u>926,867</u>

The net carrying value of equipment held under a finance lease is \$38,427 (2018: \$55,630)



	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	210,048	62,781	-	-	(11,857)	260,972
Furniture and Equipment	336,961	202,544	-	-	(58,156)	481,349
Information and Communication	81,332	124,410	-	-	(30,510)	175,232
Motor Vehicles	31,879	12,436	-	-	(19,999)	24,316
Leased Assets	122,938	-	-	-	(67,308)	55,630
Library Resources	9,390	1,041	(39)	-	(1,299)	9,093
Work in Progress	-	13,016	-	-	-	13,016
Balance at 31 December 2018	792,548	416,228	(39)	-	(189,129)	1,019,608

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	392,409	(131,437)	260,972
Furniture and Equipment	1,599,131	(1,117,782)	481,349
Information and Communication	490,799	(315,567)	175,232
Motor Vehicles	278,648	(254,332)	24,316
Leased Assets	262,816	(207,186)	55,630
Library Resources	81,979	(72,886)	9,093
Work in Progress	13,016	-	13,016
Balance at 31 December 2018	3,118,798	(2,099,190)	1,019,608

12. Accounts Payable

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Operating creditors	25,950	321,930	321,930
Accruals	31,252	12,240	12,240
Employee Entitlements - salaries	99,099	78,300	78,300
Employee Entitlements - leave accrual	106,594	75,680	75,680
	262,895	488,150	488,150
Payables for Exchange Transactions	262,895	488,150	488,150
	262,895	488,150	488,150

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	55,905	204,316	204,316
Other	4,930	3,930	3,930
	60,835	208,246	208,246



14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	45,220	45,220	35,133
Increase/ (decrease) to the Provision During the Year	17,573	-	31,562
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	-	-	(21,475)
Provision at the End of the Year	62,793	45,220	45,220
Cyclical Maintenance - Current	9,625	4,000	4,000
Cyclical Maintenance - Term	53,168	41,220	41,220
	62,793	45,220	45,220

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	34,783	46,102	46,102
Later than One Year and no Later than Five Years	22,312	39,365	39,365
	57,095	85,467	85,467

16. Funds Held in Trust

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	47,005	103,883	103,883
	47,005	103,883	103,883

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

17. Funds Held for Capital Works

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution \$	Closing Balances \$
Roof replacement	In Progress	167,177	-	143,754	-	23,423
Drainage works	In Progress	-	32,579	40,953	-	(8,374)
Bathroom water damage	In Progress	-	26,748	27,830	-	(1,081)
Totals		167,177	59,328	212,537	-	13,968

Represented by:

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

23,423
(9,455)
13,968



	2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution	Closing Balances
		\$	\$	\$	\$	\$
Blk 2 Lighting upgrade	Completed	1,512	-	1,512	-	-
Blk 2 Carpet replacement	Completed	1,582	-	1,582	-	-
Drainage upgrade	Completed	41,143	-	41,143	-	-
Glass replacement	Completed	13,648	-	13,648	-	-
Toilet modernisation Blks 1 and 2	Completed	51,528	2,815	54,343	-	-
Drainage upgrade	Completed	-	11,700	11,700	-	-
Roof replacement	In Progress	-	201,183	34,006	-	167,177
Totals		109,413	215,698	157,934	-	167,177

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principals, Associate principals, the Executive Officer, Residential Managers and Team Leaders.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	26,173	51,301
Full-time equivalent members	0.44	0.75
<i>Leadership Team</i>		
Remuneration	934,283	937,543
Full-time equivalent members	9.00	10.00
Total key management personnel remuneration	960,456	988,844
Total full-time equivalent personnel	9.44	10.75

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 - Principal (Halswell Residential)	150 - 160	140 - 150
Salary and Other Payments - Principal (Westbridge Residential)	140 - 150	130 - 140
Benefits and Other Emoluments- Principal (Halswell Residential)	1 - 10	3 - 4
Benefits and Other Emoluments - Principal (Westbridge Residential)	1 - 10	3 - 4
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 -110	2.00	-
	2.00	-

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

20. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	\$ -	\$ 60,000
Number of People	-	3

21. 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.

Contingent Liability - Cyclical Maintenance

Halswell Residential College has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school has been a part of the Christchurch Schools Rebuild Programme which has resulted in the School's buildings being rebuilt. At the present time there is significant uncertainty over how the programme will affect the maintenance requirements of the School. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised, even though the school will be required to maintain any buildings.



22. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has not entered into any operating contracts.

23. Managing Capital

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

24. Financial Instruments

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

Financial assets measured at amortised cost

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	1,314,526	(729,155)	331,066
Receivables	181,546	89,875	89,875
Investments - Term Deposits	-	2,385,583	2,385,583
Total Financial assets measured at amortised cost	1,496,072	1,746,303	2,806,524

Financial liabilities measured at amortised cost

Payables	262,895	488,150	488,150
Finance Leases	52,531	85,453	85,453
Total Financial liabilities measured at amortised Cost	315,426	573,603	573,603

25. Events After Balance Date

Impact from COVID-19

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 until 18 May 2020.

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.



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:

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.

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.





INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF THE COMBINED BOARD OF HALSWELL RESIDENTIAL COLLEGE AND
WESTBRIDGE RESIDENTIAL SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of The Combined Board of Halswell Residential College and Westbridge Residential School (the School). The Auditor-General has appointed me, Mike Hoshek using the staff and resources of Deloitte 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 3 to 20, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in 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 Standards, Reduced Disclosure Regime.

Our audit was completed on 2 June 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.

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.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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.

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 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.



Mike Hoshek
Deloitte Limited
On behalf of the Auditor-General

Christchurch, New Zealand