



Northern Health School

ANNUAL REPORT AND FINANCIAL STATEMENTS 2017



School	Northern Health School
Institution number	1210
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OUR SCHOOL

Northern Health School is one of three special state schools set up by the Ministry of Education to provide education support for students with high health needs. Our geographic region stretches from Ohakune to North Cape including New Plymouth and Gisborne and areas to the south of both cities.

OUR SERVICE

Once a student is admitted to our roll, our teachers develop an ILP (Individual Learning Plan) in consultation with the student, the student's regular teacher, parents, medical personnel and any other relevant people.

Students remain on the roll of their regular school while receiving assistance from NHS personnel. In most cases we also assist students with transition back to school as their medical situation improves.

We work with students in hospital, in their homes and in our own student support centres based at our various units. During the student's transition back to school process, we will sometimes work with them in their regular classroom for short periods in association with their class teacher.

ELIGIBILITY

Students from years 1–13 who have been, or are expected to be, away from their regular school because of serious illness can receive support from Northern Health School teachers. If a student is not in hospital, their application for admission must be supported by a medical certificate from a registered medical practitioner.

ENQUIRIES

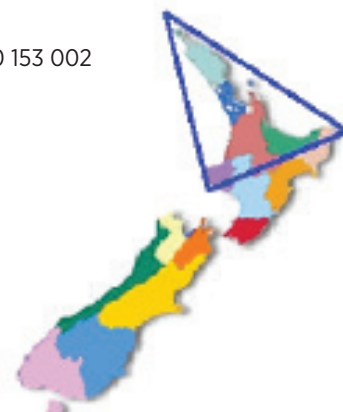
Our Auckland office can be contacted by telephone on 09 520 3531 or, if you are out of Auckland, on 0800 153 002. Our postal address is Private Bag 99907, Newmarket, Auckland 1149. Our email address is admin@nhs.school.nz. Each of our units can be contacted by telephone as listed below.

LOCATION

Our administrative base is located at University of Otago House, 385 Queen Street (Level 6), Auckland City and our principal and deputy principal work from offices there. Our school extends across 19 locations, with two units based in major hospitals, others on the sites of local schools and some in commercial premises leased by the Ministry of Education. Most of our units include a student support centre where teachers can work with individuals or groups.

We have staff located at:

Auckland	University of Otago House, 385 Queen Street	(09) 520 3531 or 0800 153 002
Auckland	Auckland North Unit, Rosedale	(09) 520 7750
Auckland	Auckland Central Unit, Queen Street	(09) 520 3531 or 0800 153 002
Auckland	Auckland South Unit, Takanini	(09) 250 4567
Auckland	Child & Family Unit, Auckland Hospital	(09) 307 4949 ext 22515
Auckland	Ronald McDonald House, Auckland Hospital	(09) 303 1365 ext 866
Auckland	Starship, Auckland Hospital	(09) 309 7869
Auckland	Wilson Centre, Devonport	(09) 489 6526
Auckland	Pohutakawa Unit, Pt Chevalier	(09) 520 3531 or 0800 153 002
Auckland	Tu Rangatahi Unit, Greenlane	(09) 529 2609
Gisborne	c/o Kaiti School, Kaiti	(06) 868 9754
Northland	Rathbone Street, Whangarei	(09) 459 6068
Rotorua	Hinemoa Street	(07) 343 9921
Taranaki	Bonithon Avenue, New Plymouth	(06) 757 9245
Taupo	c/o Mountview School	(07) 378 5395
Tauranga	Fraser Street	(07) 578 2635
Thames	Mackay Street	(09) 520 3531
Waikato	Te Puanga, Hamilton	(07) 839 0516
Waikato	King Street, Frankton, Hamilton	(07) 839 0516
Whakatane	c/o Apanui School	(07) 308 2526
Te Kahu Toi	Church Street, Penrose, Auckland	(09) 520 7706



CHAIRPERSON'S REPORT

This has been a busy year with the Board providing leadership and governance with strategic planning and regular review of actual results to plan. There are ongoing challenges with the student roll increasing year on year. The education sector continues to prioritise initiatives to raise the quality of teaching and educational leadership and to address disparities in student achievement. The health sector remains challenged, with increasing demand from students in the area of mental health. The change in government has seen some significant changes in direction and priorities, with the Ministry of Education setting new targets and initiatives. The Board is committed to meeting these new priorities and ensuring our strategic plan incorporates this.

The partnership with the Ministry of Education with the establishment of Te Kahu Toi has seen it operating in its third year with the contract extended. There are still challenges with resourcing and recruitment of suitably qualified staff with experience. This school has established a model to provide specialised teaching environment for students presenting with social-behavioural and/or emotional problems.

The new NHS unit at Kauri Flats School has now been operating for over a year since its opening and has a state-of-the-art learning environment. This provides students in the wider South Auckland area with better access to NHS provisions.

The Board, as in previous years, has included meetings outside of the NHS main offices. This year the Board held meetings at the Whangarei Unit and Waikato Unit in Hamilton. This provided opportunities for new and current trustees to familiarise themselves with NHS regional units and valuable opportunities for them to meet with principals and staff of host schools. I wish to commend staff of the sites visited this year, for their hospitality and commitment in providing quality education.

The Board continues to target consistency of access to quality education for health school students nationally. This includes regular board chair/principal teleconferences. These provide a sound forum for the three health schools to share and debate issues of common interest and/or concern. Central Health School hosted the annual combined boards' conference in Wellington this year. This conference was good for professional development and board training, mixing with trustees, principals and senior staff with key discussions on issues facing health schools nationally.

During the year we had resignations from Tony Cooper, a former chair, and Pareaute Panapa-Solomon who decided not to return after a year's leave. We thank them for their valuable service and contribution.

NHS Board of Trustees welcome by co-option trustees Polly Smith and Raj Keshaw who each bring unique skills, diversity and experience to the Board. The elected Board Chair is Michael Stowers and Deputy Chair is Margi Watson.

I wish to place on record my thanks to principal Richard Winder, his senior management team and all NHS staff for their commitment and hard work throughout the year and acknowledge the valuable contribution of the school's administration team, led by Jan Carlson. I also wish to gratefully acknowledge the resource, knowledge and skills displayed by my fellow trustees with sound decisions made at governance level.



MICHAEL STOWERS
Board Chair

TAGALOA MICHAEL STOWERS CA

Board Chair

PRINCIPAL'S REPORT

It would be fair to say that every year has its challenges and 2017 was no different in that regard. The difference was in terms of scale. We continued to grow at an overall 10% above the previous year, but we hit a peak of 900 students in the third term. This is a new high for the school and surpasses the previous peak of 849 in 2016.

The growth was not uniform and some units such as Tauranga and Auckland Central experienced a lot more than others. Having the roll double from the start of the year to term 3 is challenging and this year the team were much more prepared. Part-time permanent appointments as well as pro-actively recruiting staff for fixed term positions have worked well.

Our senior management team continue to find creative and innovative ways of managing the growth and my thanks goes to our teaching staff whose flexibility makes it possible to offer a high level of service to students.

One measure of the effectiveness of the programmes is to compare the achievement of our students with the national average for NCEA. This year the results again show that despite being unwell, our students achieve at the same or usually a higher rate than their peers.

2017 has been a year of change for some of the units in which we work. For many years the school has provided a teacher and then a teacher aide as well into the Youth Transition Programme, run by the Auckland DHB. This year the programme went through a rebranding process and was renamed Tu Rangatahi.

Following this change, the programme has changed completely and is now based around a series of group interaction sessions. There is no longer a separate cohort of Tu Rangatahi students and the groups are open to all Kari Centre young people. Our two staff have been relocated to the Auckland Central community team.

Another long-term programme has been the Rongo Atea drug and alcohol treatment programme in Hamilton. Again we provide a teacher into this service and it has gone from being funded by health to contracting to Oranga Tamariki. It has kept its drug and alcohol focus and we continue to provide a teacher.

2017 marked the end of a long process of upgrading our internet connectivity. All units are now connected to the Ministry of Education Network for Learning system. This finally gives us high speed connectivity across the school. This has meant that our IP-based phone system works as it should and video conferencing between units, between staff and with our wider community is a reliable reality.

Alongside this we have been working to upgrade all our computers to Windows 10 and Office 2016. This last gives the school access to OneNote, OneDrive and Teams, which is effectively a move to the cloud.

Kerry Watkins continues to lead the school's professional development programme. This year we have been able to make use of our new Queen Street building and it was very special to have everyone in Auckland, in our own premises. Kerry has also organised our regional programme, which involves clusters of NHS units meeting in different places across the school. This has also become an important facet of the school's professional development life.

We have continued working in small groups of three teachers in a collaborative, inquiry-based model. Dubbed THRils groups, as there are three staff in each one, these groups have been very successful. The teams are selected from across the school and this facilitates cross-unit collaboration as well as personalised professional development.

The school has also been awarded two Ministry contracts for Professional Learning. One of these is in leadership and the other in assessment. Providing such a contract to a multi-site school is a challenge, however it has been great to see the school working with outside facilitators and taking advantage of this opportunity.

The move to Queen Street has been followed by our Waikato team moving into new premises in King Street and our Auckland South team moving into their new home in Takanini.

Neither of these were without their challenges however. The Waikato team moved out of our classrooms in Whitiara School and spent a term working from the library and the dental clinic. This allowed the host school space for their roll growth and although not ideal, our team made the best of it until we finally moved into our new premises.



RICHARD WINDER
NHS Principal

The Auckland South team had no choice but to move as the lease in Hunters Corner expired. We moved into our purpose-built unit in Kauri Flats school before it was completed and, for a fortnight, had to wear hard hats and high vis vests to work each day. The unit is now complete with the exception of a few defects still to put right and, apart from some flooding in the carpark and a “night soil” style sewerage system, it is working well.

The Board and I would like to thank the staff in these teams for their perseverance and patience. The process has been slow and challenging, but the end result has been worth the wait.

Progress on other building projects has continued to be very slow. The relocation of our Northland and Tauranga teams has stagnated.

This year has seen the Te Kahu Toi unit changing and developing. Staffing the unit has been a challenge. Psychologists are hard to find and we have lost several of the team to the provinces and “lifestyle”.

An innovation has been the establishment of a facilitator role in the team. The aim is to focus the psychologists’ role more on psychology and less on administration and this seems to have been very successful.

Initially the Northern and Southern Health Schools tendered for a contract to employ Intensive Wraparound Service facilitators nationally, however this contract was awarded to Barnardos. Since then we have started employing our own facilitators within the TKT Unit and this has been very successful.

The three health schools continue to work closely together, with a combined Boards conference each year hosted by each school in turn. A recent area of focus is sharing expertise across the three schools.

The end of the year saw the mentoring style support for Alternative Education tutors by teachers in our Northland team rolled over for another year. The feedback has been very positive and we have collectively decided to continue this contract into 2018. My thanks to the Northland team for your work in this area.

It has been a year of change and challenge. One of those changes has been the retirement of Diane Batey, who has been part of the school since its inception as a teacher, a Board member and more recently an associate principal. Diane has decided to retire and has been joined in retirement by Ken Mackintosh the principal of the Central Health School. Both are foundation staff who have made a huge contribution to their respective schools and both will be missed greatly by their teams.

My grateful thanks to the staff and the Board for the professional way the team works to provide education support for our students.

RICHARD WINDER

Principal

BOARD AND STAFF

BOARD MEMBERS 2017

POSITION	NAME OF TRUSTEE	STATUS	TERM EXPIRES	OCCUPATION
Chairperson	Michael Stowers	Ministerial appointment	May 2019	Chartered Accountant
BOT member	Richard Winder	Principal	Ongoing	Northern Health School
BOT member	Rachael Mason	Ministerial appointment	May 2019	Director of Human Resources
BOT member	Tony Coopper	Ministerial appointment	Resigned Oct. 2017	Operations Manager
BOT member	Margi Watson	Ministerial appointment	May 2019	Local Body Councillor
BOT member	Pareaute Panapa-Solomon	Ministerial appointment	Resigned Nov. 2017	Manager
BOT member	Rosemary Gormack	Staff appointed	May 2019	Teacher
BOT member	Polly Smith	Co-opted	May 2019	Tertiary Student
BOT member	Raj Kershaw	Co-opted	May 2019	Chartered Accountant



MICHAEL STOWERS
Chairperson



RICHARD WINDER
Principal



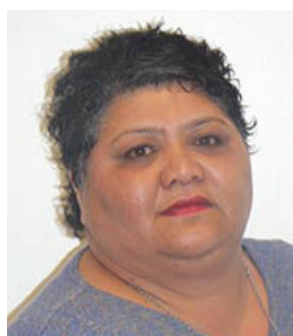
RACHAEL MASON
Trustee



TONY COOPER
Trustee



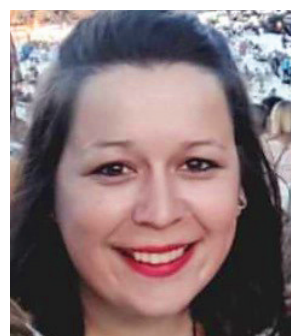
MARGI WATSON
Trustee



PAREAUTE PANAPA-SOLOMON
Trustee



ROSEMARY GORMACK
Staff Trustee



POLLY SMITH
Trustee



RAJ KERSHAW
Trustee

STAFF MEMBERS 2017

NAME	POSITION	LOCATION/UNIT
Richard Winder	Principal	Queen Street
Kerry Watkins	Deputy Principal	Queen Street
SUPPORT STAFF		
Jan Carlson	Business Manager	Queen Street
Christine MacKenzie	Administration support	Queen Street
Francis Kerrigan	Administration support	Queen Street
Lucy Wongso	Roll Administrator	Queen Street
Lynda Lindsay	Administration support	Queen Street
Tracy Grieve	Administration support	Queen Street
Alison Wells	Teacher aide / administration support	Auckland Central
Suzie Thomson	Teacher aide / administration support	Auckland Central
Tania Dunn	Teacher aide / administration support	Auckland North
Donna Miers	Teacher aide / administration support	Child & Family
Kylie Taylor	Teacher aide / administration support	Gisborne
Louise O'Hagan	Teacher aide / administration support	Northland
Virginia Whittle	Teacher aide / administration support	Northland
Gabriel Chand	Teacher aide	Pohutukawa
Jocelyn Eaddy	Teacher aide / administration support	Ronald McDonald House
Janene Ardern	Teacher aide / administration support	Rotorua
Mary O'Carroll	Teacher aide / administration support	South Auckland Unit
Karen Brumfit	Teacher aide / administration support	Starship
Kelly Redman	Teacher aide / administration support	Starship
Joanne Williams	Teacher aide / administration support	Starship
April Leng	Teacher aide / administration support	Taranaki
Carla McKenna	Teacher aide / administration support	Taupo
Heather Spalding	Teacher aide / administration support	Tauranga
Janine Henderson	Teacher aide / administration support	Tauranga
Jocelyn Coppins	Teacher aide / administration support	Te Kahu Toi
Lindsay MacGilvray	Teacher aide	Te Kahu Toi
Stephanie Hinson	Teacher aide / administration support	Thames
Trish Marr	Teacher aide / administration support	Thames
Theresa Boyd	Teacher aide / administration support	Tu Rangatahi
Carmel Jesney	Teacher aide / administration support	Waikato
Elizabeth Allan	Teacher aide / administration support	Waikato
Bronwyn Kamphorst	Teacher aide / administration support	Whakatane
Lara Ross	Teacher aide / administration support	Wilson Unit

NAME	POSITION	LOCATION/UNIT
AUCKLAND CENTRAL		
Jane Marsden	Associate Principal	
Alison Bowden	Teacher	
Ann Tucker	Teacher	
Anna Benton-Guy	Teacher	
Camille Patterson	Teacher	
Craig Halonen	Deputy Leader	
Cushla Brown	Teacher	
Elaine Costello	Teacher	
Felicity Timings	Teacher	
Fiona McKinlay	Deputy Leader	
Ian Hunter	Teacher	
Lynette Murray-Rountree	Teacher	
Natalie Paltridge	Teacher	
Phyllis Walker	Teacher	
Piali Dasgupta	Teacher	
Sharon Holderness	Teacher	
Tim Stewart	Teacher	
AUCKLAND NORTH		
Joanne Anderson	Associate Principal	
Erin Norris	Teacher	
Gail Pocock	Teacher	
Hannah Terstappen	Teacher	
Jody Grasby	Teacher	
Kiri Fitt	Teacher	
Raewyn Quist	Teacher	
Sherida Penman Walters	Teacher	
Sonya Davis-Brooking	Teacher	
CHILD & FAMILY		
Gaynor Brown	Senior Teacher	
Anne Wilson	Teacher	
Stuart Frost	Teacher	
GISBORNE		
Rebecca Cowper	Teacher – Unit Leader	
NORTHLAND		
Karen Abel	Associate Principal	
Ann Reina Cabrera	Teacher	
Guy Muller	Teacher – Deputy Leader	
Jenny Sergeant	Teacher	
Jo Reddy	Teacher	
Kelly Middleton	Teacher – Deputy Leader	
Linda Nash	Teacher – Deputy Leader	
Lynette Cohen	Teacher	
Monique Cross	Teacher	
Muriel Willem	Teacher	
Roz O'Shea	Teacher	
Tasma Skinner	Teacher	
Terrienne Duff	Teacher	
Valarie Carter	Teacher	

NAME	POSITION	LOCATION/UNIT
POHUTUKAWA		
Craig Halonen	Teacher	
RONALD MCDONALD HOUSE		
Marion Nevin	Team Leader	
Jozie Sharp	Teacher	
ROTORUA		
Mary Carroll-Jones	Senior Teacher	
Jen Bridson	Teacher	
Jo van der Maas	Teacher	
Karen Archer	Teacher	
Karen Gillespie	Teacher	
SOUTH AUCKLAND		
Estelle Hunter	Associate Principal	
Anna Murphy	Teacher	
Bernadette Phillips	Teacher	
Briar Palmer	Teacher	
Heather McGuire	Teacher	
Hinemoa McCawe	Teacher	
Janet Walter-Kerr	Teacher	
STARSHIP		
Jan Melbourne	Associate Principal	
Emma Hopner	Teacher	
Jennifer O'Leary	Teacher	
Laura Webster	Teacher	
Marianne Senn	Teacher	
Marianne Senn	Teacher	
Rosemary Gormack	Teacher	
TARANAKI		
Viv Clark	Teacher – Unit Leader	
Jennifer Hoskin-Leece	Teacher	
Kathleen Saso	Teacher	
Nilam Chandra	Teacher	
Rachel Roberts	Teacher	
Tracey Cocker	Teacher	
TAUPO		
Maaike Clapcott	Team Leader	
Kate Fowler	Teacher	
Robyn Meikle	Associate Principal	
Abbey Honey	Teacher – Deputy Leader	
Beth Radcliffe	Teacher	
Christine Mason	Teacher	
Craig McFarlane	Teacher	
Edward Reisch	Teacher	
Erin Burningham	Teacher	
Joanna Shanks	Teacher	
Kiely Cummings	Teacher	
Margaret O'Donnell	Teacher	
Rebecca Holmes	Teacher	

NAME	POSITION	LOCATION/UNIT
TAURANGA continued		
Sam Opie	Teacher	
Sharlene Petersen	Teacher – Deputy Leader	
Shona Woodhead	Teacher	
Tanya Gray	Teacher	
Tracy Parker	Teacher	
Wendy Hamilton	Teacher	
THAMES		
Megan Smith	Team Leader	
Yvonne Tingle	Teacher	
TU RANGATAHI		
Stuart Frost	Teacher	
WAIKATO		
Diane Batey	Associate Principal	
Cheryll Robertson	Teacher	
Heather-anne Lang	Teacher	
Jenny Macdonald	Teacher	
Les Davidson	Teacher (Te Puanga)	
Michelle Hamilton	Teacher – Deputy Leader	
Miriam Deuschle	Miriam Deuschle	
Nicola Lumsden	Teacher	
Sue McLeish	Teacher	
Tracey Bourke	Teacher	
WHAKATANE		
Christine Hennessy-Prinz	Team Leader	
Ruth Vullings	Teacher	
Trudie John	Teacher	
WILSON		
Annette Mitchell	Teacher	
Lynn Godfrey	Teacher	
TE KAHU TOI		
Mia Dabbous	Unit Manager	
Kate Silby	Teacher	
Karena Koria	Mentor	
Lara Morton	Facilitator	
Lindsay Brandt	Psychologist	
Mihaere Emery	Mentor	
Neil Burton	Psychologist	
Puriri Koria	Mentor	
Rachel McLeod	Intern Psychologist	
Rona Linde	Psychologist	
Rose Down	Teacher	

GOOD EMPLOYER REPORT

The Board's employment policy and procedures have been followed with all appointments made during the year. Staff have been selected with a view to the best person to meet the needs of the unit and the students. All units have started the year with a minimum of 80% permanent teaching staff and this has been reviewed and positions advertised and filled as per the policy. The Board's EEO procedures have been followed and a fair and transparent process has been used for all appointments.



Northern Health School

CHARTER GOALS AND TARGETS 2017

MISSION STATEMENT

Through partnership and innovation we inspire and enrich quality continuous individualised learning.

VALUES

COMMITMENT to learning and the learner

COMPASSION inherent in all that we do

ACHIEVEMENT through setting and achieving learner centred goals

RESPECT for culture, diversity and each other

EQUITY of opportunity for all learners

VISION

The learner is the reason and the focus of all we do.

Every learner receives an education, no matter what their illness, where they live, or what path they want to follow.

The learners' voices and choices are central to everything.

High quality staff deliver consistency and cohesiveness across the school.

SPECIAL CHARACTER STATEMENT

Northern Health School (NHS) is governed by a Ministerial appointed Board of Trustees and provides education for school-aged learners unable to attend their school of enrolment due to serious illness. Learners are admitted to NHS while remaining enrolled at their School of Enrolment (SE).

The school also has responsibility for students with behavioural challenges through the Te Kahu Toi initiative in Auckland.

NHS teachers provide learning programmes from years 1 to 13 in homes, hospitals, support centres and other suitable environments. An individual learning plan (ILP) is developed in association with the learner's regular school, medical teams, caregivers and other interested parties. Full curriculum coverage is not always appropriate due to the effects of illness. The focus is on the learner's education progress and transition to school, employment or tertiary study, while taking into account relevant health factors.

It is the responsibility of the school at which the individual learners are enrolled to report on their progress and achievement in relation to National Standards or Ngā Whanaketanga Rumaki Māori. NHS teachers provide assessment information to assist the school of enrolment in meeting these requirements.

Reporting on progress to learners, parents and the regular school, is through the ILP, while aggregated information is prepared for the Northern Health School Board of Trustees. As health conditions and time on the roll vary greatly, it is not possible for NHS to report on progress in relation to a school-wide age or year level cohort. NHS measures student progress against the achievement of their individual ILP curriculum goals and national norms and averages.

NHS EMBRACES THE PRINCIPLES OF THE TREATY OF WAITANGI

The Northern Health School aims to provide programmes that reflect and include Te Reo Maori and Tikanga Maori, and which include reference to New Zealand's unique cultural heritage and diversity. The Northern Health School aims to accommodate students who are enrolled in bilingual classroom situations and full immersion Kura Kaupapa.

Where students have been instructed in Te Reo Maori at their school of enrolment, NHS staff will take all reasonable steps to facilitate this. These steps may include the use of programmes provided by Te Kura (the Correspondence School), the student's school of enrolment and our own staff and learning resources.

School community consultation is undertaken at an individual family level, alongside the ILP process. Individual goals and programmes that meet the needs of the student educationally, culturally and in terms of their illness are agreed.

NHS staff participate in professional development, including the Ka Hikitia strategy. NHS employs staff with specific responsibility for this area to increase their awareness and skill in making programmes of work and their delivery culturally appropriate.

VARIANCE REPORT

Strategic Area 1: PEDAGOGY, LEARNING AND THE CURRICULUM				
KEY STRATEGIC THREE YEAR GOAL: The Board supports the staff in the provision of high quality learning outcomes for all students.				
LONG TERM GOAL 1				
All programmes are learner focused.				
PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Identify best practice outside the school and share with staff.	SMT	Reported Dec 2017	June: Visited schools in Christchurch and looked at their models of delivery and good practice. September: Good practice shared at the HELP conference Sydney and with Professor Michele Capurso. Term 3: Good practice shared with and between staff at regional PD days.	Best practice ideas have been identified in a range of different places and with different people, both in regular and hospital school settings and shared with staff across the school.
Analyse and report student locus of control data from surveys and compare with 2016 data.	Principal	Term 3 2017	October: Interim data analysed and reported.	Interim data analysed and reported.
Coordinate professional development to support learner-focused programmes.	DP	Reported Dec 2017		Unit discussions and Regional PD have been used to promote making the learner the focus of the programme. The Leadership PLD contract has also been a positive catalyst for this.
OPERATIONAL TARGETS				
Targets 2017	Student data shows they perceive themselves having more than 60% input into programme planning.			Overall more than 60% of students sampled reported that they have at least 50% input into the planning of their programmes. Target met.
Reasons for Variance	There is programme consistency across the school.			Target met – no variance
Evaluation / Future Direction	The school continues to work towards consistency of physical environments and progress has been made. This has included the new Auckland South Unit, which gives the team and students there a much-improved work environment. In terms of the learning programmes, teachers with responsibility for curriculum areas have worked to improve the consistency of teacher subject skill across the school and the Ministry Leadership contract has given the leadership team a more cohesive view of teaching and learning.			

LONG TERM GOAL 2				
Innovation is encouraged and best practice shared.				
PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Collect and share on-line learning innovations, techniques and tools, including Te Kura online programmes.	Specific MU holders	Reported Dec 2017		On-line learning provided by Te Kura is widely used alongside a wide range of other resources, both paid for and free.
Best practice record is reviewed and recorded in the procedures.	SMT	Reported Dec 2017	March: Best practice included in procedures and working in homes/driving sections reviewed term 1.	Best practice working in homes and driving procedures reviewed and updated with all staff.
Develop systems for supporting student learning using Skype for Business.	Senior Staff	Reported Dec 2017	July: Plans for updating all computers to Windows 10 in place. September: Implementation under way.	The infrastructure for this will be in place by the end of the year, including N4L connections to all units and all staff and student computers upgraded to Windows 10.
LONG TERM GOAL 3				
Transition planning informs learning programmes				
PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Use transition goal reporting and next steps feature of SMS guidance area, to inform teacher practice.	Principal and DP	Reported Dec 2017	November: Meeting with eTAP to finalise plans for changes in and upgrades in the database.	An Etap report has been designed and will be in place for 2018.
Redesign the next steps recording system in eTAP following 2016 trial.	SMT	Term 2	March: Decision made by SMT not to proceed with next steps recording following review of the trial.	Decision made by SMT not to proceed with next steps recording following review of the trial.
LONG TERM GOAL 4				
Learning systems are enhanced and expanded, improving student opportunities for digital learning.				
PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Improve staff skill and confidence in the use of tablet technology.	MU holder	Reported Dec 2017	March: Windows tablets purchased and distributed to some staff. July: Gradual increase in the number of Windows tablets across the school.	Wherever possible, tablets have been rolled out to staff across the school. Feedback from those staff has been positive.
Establish systems for using Office 365 and/or Google Classroom to enhance learning.	SMT and MU holders	Reported Dec 2017	Office 365 PD planned for whole school PD April: Strategic planning afternoon to look at implementation of cloud based systems. May: Strategic planning undertaken with New Era and a plan for Office 365 deployment agreed. Term 3: Office 365 training undertaken at Regional PD days.	All staff have had initial Office 365PD and many are using it. Google Classroom is in use by many staff, usually as the learner's school are using it. An MU position has been created for support in this area for 2018.

CURRICULUM TARGETS (NHS curriculum targets only apply to students well enough or on the roll long enough to be assessed.)		
Targets 2017	All teaching staff can use Office 365.	Target met – no variance
	80% of Y 1-8 students show progress greater than their increase in age on standardised assessment in English and Maths.	Target met – no variance
	Y 1-8 section 9 students have National Standards reporting included in their ILP.	No Y 1-8 students were enrolled under a section 9 agreement in 2017.
	Schools of Enrolment for dual enrolled students in Y 1-8 receive data to assist in National Standards reporting.	Target met – no variance
	NCEA results are equal to or better than the national average for the subject.	Target met – no variance
	Maori and Pasifika NCEA results are better than the national average and equal to European students' achievement.	Draft results are better than the national average and in nearly all cases equal to those of European students.
Evaluation / Future Direction	<p>NHS staff all have access to Office 365 and have started the process of moving their files and their work habits to this environment. There remains a range of skill in this area with early adopters making use of Teams and OneNote, while others are just getting started. The school's new appraisal system is based on One Note and the teaching as enquiry-based THRiLs project upon Teams, so all staff will be supported to start using this software during the year.</p> <p>As no students were admitted on a Section 9 agreement, there was no requirement to report to schools on National Standards. Data has been sent to schools to support their analysis and assessment for all other learners.</p> <p>Maori and Pasifika achievement at NCEA remains at a higher level than the average for mainstreamed Maori and Pasifika students in most areas.</p>	

Strategic Area 2: CULTURAL

KEY STRATEGIC THREE YEAR GOAL:

Maori and Pasifika achievement is at least as high as achievement from other ethnic groups.

Ministry of Education Priority One: Improving education outcomes for Maori and Pasifika students.

LONG TERM GOAL 1

Maori and Pasifika staff recruited.

PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Recruit staff with appropriate qualifications through community consultation.	Principal	Reported Dec 2017	New admin and teaching staff recruited to start the year. March: Teacher appointed for Auckland North. Far North teacher position advertised.	June: Kaitaia Teacher appointed. July: Two mentors and a psychologist appointed to TKT. September: Additional psychologist and intern for 2018 appointed to TKT.

LONG TERM GOAL 2

A balance of Board members maintained.

PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Review the balance of ethnicity, gender and skills and co-opt as necessary.	Board	Term 1	September meeting: Review of Board composition undertaken.	A form for applying to be a co-opted trustee has been developed and people identified to approach. Key skill and representation areas have been identified for prospective members.

OPERATIONAL TARGETS

Targets 2017	There is a balance of ethnicity within the Board.			Target met – no variance
	There is a gender balance within the Board.			Target met – no variance
	The Board contains a range of experience and skill.			Target met – no variance
Evaluation / Future Direction	The Board have worked to identify skills and needs and have a process for co-opting members. The Board are confident that they have a wide range of skills and that the balance of ethnicity and gender is appropriate for the school. It is intended that the co-option process will continue into 2018.			

LONG TERM GOAL 3

Learning needs for each student are met in a culturally appropriate manner.

PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Develop staff capability through school-wide use of Ka-Hikitia or similar programme.	Principal and DP	Reported Dec 2017	Maori/Pasifika staff development planned for whole school PD in March.	March: Pasifika and Maori PD facilitated by NHS staff and consultant.
Develop resources for staff working with Maori and Pasifika students.	MU holder	Reported Dec 2017	Ongoing: Maori/Pasifika resource teacher creating and collating and disseminating resources across the school.	The MU holder for 2017 has provided resources and assistance to staff across the school in this area.

Strategic Area 3: PEOPLE AND PROPERTY

KEY STRATEGIC THREE YEAR GOAL:

High quality staff and infrastructure provide for the cultural and achievement needs of learners.

LONG TERM GOAL 1

National and international relationships maintained and extended.

PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Continue professional development and dialogue nationally and internationally.	Principal and DP	Reported Dec 2017	February: Planning for 2017 HELP Conference under way. August: Proposal to establish a professional journal for teachers working with ill students.	June: Hosted hospital teachers from Vienna. July: Hosted two hospital principals from Australia September: Hosted two educators, one from Italy and one from Holland. August: Professional Journal proposal agreed by the Board and work under way.
Senior staff participate in the HELP Conference September 2017.	SMT	Term 3	April: Staff invited to submit abstracts and to apply to attend. May: Abstract process completed and NHS staff selected to attend the conference. July: Leadership day at HELP planned and staff travel arrangements finalised.	Four abstracts accepted for the conference. September: 14 staff attended the conference and the attached leadership day in Sydney.
Principal, DP participate in HOPE Conference.	Principal and DP	Term 1		April: The LeHo project is now complete. The school has been invited to join the project on-line.
Develop and maintain positive relationships with MoE, Te Kura and TKT partners.	Principal, EMT	Reported Dec 2017	January: Review meeting with MoE and TKT leadership. May: Meeting with MoE senior property consultant in Tauranga. June: Meeting with MoE resourcing staff in Wellington. July: New Ministry liaison person appointed in Wellington. Meetings with Auckland MoE property and school support team. November: New MoE liaison person introduced to the schools in Christchurch.	The school continues to have positive relationships with the Ministry, Te Kura and outside contract organisations.

LONG TERM GOAL 2				
The school is staffed in a flexible and effective way.				
PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Review and maintain the balance of permanent staff at each unit in relation to changes in roll numbers.	Principal and DP	Term 1	January: All units start-of-year staffing with a minimum of 80% permanent staffing in place. October: Review of staffing for 2018 completed. November: Selection process for 2018 staff under way.	Most units have 80% or more of start-of-year staff on permanent contracts. Additional permanent staffing will be deployed at the start of 2018.
Recruit permanent staff where necessary to bring the base staffing for all units to a minimum of 80%.	Principal and DP	Term 1	April: Kaitaia teaching position advertised. May: Appointment process concluded. October: Waikato AP appointment made.	Permanent appointments have been made in Kaitaia and Hamilton.
NHS units prepared to staff roll growth in advance.	SMT	Reported Dec 2017	Term 2: Several units have advertised in advance for staff in response to roll growth. September: All staffing allocated to teams has been deployed across the school.	The school has been able to operate within its Ministry staffing and units have been able to respond to roll-driven increases in staffing during the year. This has necessitated some advertising, where there has been a sharp increase.
Recruit final staff for TKT.	EMT, TKT Manager		March: Mentor recruitment process under way.	Mentor/Cultural Advisor role appointment made. August: Psychologist and mentors appointed.
Recruit IWS facilitators.*	Principal, DP and TKT Manager	Term 1		Contract awarded to another tender, Barnardos.
OPERATIONAL TARGETS				
Targets 2017	The school is flexibly staffed.			Target met – no variance
	The school operates within its staffing entitlement.			Target met – no variance
Evaluation / Future Direction	<p>2018 was a year of roll growth across the school and followed the usual pattern of doubling the roll from February to November and an overall 8% increase over the previous year. Te Kahu Toi has continued to be challenging to staff and the national shortage of psychologists has been a problem for recruitment. Other roles within the team have been less of an issue and the new facilitator role has been much easier to fill.</p> <p>Attendance at the HELP Conference was very successful and ideas from that conference will be implemented into what we do across the school. The school operated within its staffing allocation and unit teams were much better placed to react to roll growth. The school has not been adversely affected by the shortage of teachers in Auckland.</p>			

* This depends on the school's bid for the contract being successful.

LONG TERM GOAL 3				
Staff have the specific knowledge and skill required to meet learners' needs.				
PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Identify curriculum needs in units prior to recruitment of new staff.	Principal and DP	As appointments are required	February: Maths skills required in Auckland North. Position advertised. September: All units identifying the curriculum needs of their teams for 2018.	The process of identifying 2018 staff has included identifying subject strengths and this has been a guiding factor in recruitment across the school.
Improve the way subject expertise is shared across the school.	Principal, DP and MU holders	Reported Dec 2017		English, maths, science and social studies MU holders have supported staff through PD, email and personal contact.
Individual staff identify a curriculum area to improve through the appraisal process.	Principal and DP	Reported Dec 2017	March: Goals set by staff in appraisal meetings.	All staff have worked on appraisal goals to improve their levels of skill in a chosen curriculum area.
Improve the induction process across the school.	SMT	Reported Dec 2017	October: Units needing to induct new staff have developed systems for managing induction that meet their needs.	Unit-based systems are in place for the induction of new staff, as well as school-wide documentation and checklists.
Trial the use of OneNote for appraisal recording in two large units.	MU holders	Reported Dec 2017	March: Tauranga and Auckland North Unit trials under way.	The Tauranga and Auckland North Units have successfully trialled using OneNote and a new set of templates, developed from the new Education Council teacher standards.
Develop an on-line appraisal system with input from appropriate external agencies.	MU holders	Reported Dec 2017	March: Trial format agreed and designed. August: Regional PD sessions focus on appraisal system.	The trial units have continued to modify and improve the trial system and it is now ready to be rolled out to all staff in 2018.
LONG TERM GOAL 4				
Leadership within the school is effective.				
PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Make leadership opportunities available to staff.	Principal and DP	Reported Dec 2017	February: MU allocations agreed following staff application system.	For 2018, Deputy Unit Leader positions have been extended to include Auckland North and through the MU application process staff have been encouraged to apply for roles across the school.
Identify and develop leadership skills within the staff.	Principal and DP	Reported Dec 2017	Term 3: Leadership days under way using MoE Professional Development funded contract.	The Ministry Leadership PLD contract is under way in the school and the senior leadership team have been working to improve their skills in this area, supported by Team Solutions.
Review the management structure of the school.	Principal and DP	Term 1	January: ExtraDeputy Leader positions in place for the largest teams. August: Fixed term Deputy Leader appointed in Auckland North in response to roll growth.	With the addition of an extra Deputy Leader role, the school's leadership positions will continue into 2018. Roll growth seems to have steadied towards the end of the year and larger changes to the structure seem to be unnecessary at this stage.

LONG TERM GOAL 5				
Welfare of staff and students is a high priority.				
PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Include systems for supporting staff welfare in the appraisal system.	Principal and DP	Term 2	May: SMT discussion of effective support for staff. Effectiveness of systems and processes discussed.	Staff welfare is to be included in the structure of the appraisal system for roll out in 2018.
Review the effectiveness of staff counselling support services.	Principal and DP	Term 1	May: SMT online discussion related to effectiveness of counselling services.	It has been difficult to review the services provided, as there are issues of confidentiality, however the feedback obtained has all been positive.

Strategic Area 4: ORGANISATION AND SUSTAINABILITY

KEY STRATEGIC THREE YEAR GOAL:

The school is organised and structured for sustainability and effectiveness.

LONG TERM GOAL 1

The school's carbon footprint is reduced.

PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Include carbon emissions in vehicle purchase decisions.	Board and Principal	Reported Dec 2017		April: Replacement Toyota vehicles still have the best in class emission ratings.
Trial and report a km per student measurement.	Board	Reported Dec 2017		Benchmark of 449km per student set, before 2018 on-line student learning programme roll out.
Investigate the possibilities for electric vehicles.	Principal	Reported Dec 2017	March: Decision to continue with hybrid vehicles as no suitable electric vehicle available. August: Contact made with a charitable trust promoting electric vehicles. September: Purchase of trial electric vehicle proposed in draft 2018 strategic plan. November: Contact made with Peugeot regarding their electric vehicle option.	Possibilities have been investigated and they are limited and still expensive. The landlord for Queen St has approved in principle charging facilities in the garage area.

OPERATIONAL TARGETS

Targets 2017	Fuel use is reduced on a per student basis by 10%.	Target met – no variance
Evaluation / Future Direction	Data for 2016 and 2017 shows that mileage per student has remained constant, but fuel use has reduced due to the change to hybrid vehicles. With the work on connecting all units to N4L and the deployment of Office 365, the infrastructure is now in place for the school to start augmenting face-to-face home visits with on-line “virtual visits”. Some staff are already using Google Hangouts and Apple Facetime, but Skype for Business now offers more possibilities in this area.	

LONG TERM GOAL 2

Systems and processes enable the effective governance of the school and meet legislative requirement.

PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Review the school's strategic direction and goals with input from major stakeholders.	Board and Principal	November 2017	June: Unit discussions related to the changes in the Act and the new enduring objectives undertaken.	2018 Charter prepared and approved by the Board.
Develop a programme of Board self-review.	Board and Principal	Term 1		
Develop a Board meeting programme that focuses more on strategic planning and review.	Board and Principal	Term 1	January: A balance of business and strategic meetings planned for 2017.	March: First strategic meeting held in Whangarei. May: Second strategic meeting held, focus on the changes in the Education Act. September: Strategic meeting established new and updated existing policies, reviewed strategic direction and Board composition.

OPERATIONAL TARGETS				
Targets 2017	2017 Annual Plan targets are met.		Target met – no variance	
Evaluation / Future Direction	The 2017 Annual Plan targets have been met and following consultation with the school's community, the 2018 plan has been agreed. The Board expect that there will be changes in Charter/Annual Plan requirements and plan to consult widely over the 2019 plan.			
LONG TERM GOAL 3				
Learning outcomes are reported to the Board.				
PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Develop an NCEA reporting module within eTap to allow more detailed reporting to the Board.	EMT	Term 2	June: eTAP working on developing a module.	NCEA data can be uploaded to eTAP and used for analysis. Phase 2 will be to report NCEA data directly to NZQA from eTAP.
Develop a reporting mechanism against transition goals in eTap.	SMT	Term 2	May: eTAP contacted to develop a reporting module. November: Further work with eTAP under way.	An eTAP report has been designed and will be in place for 2018.
Develop reporting systems for IWS facilitators in conjunction with MoE.*	TKT Manager, EMT	Term 1 2017		IWS Facilitator contract awarded to another tender.
LONG TERM GOAL 4				
Student reintegration into schools of enrolment is supported.				
PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Record and share case studies of good integration practice.	SMT	Term 3 2017	Term 2: Principal's discussions based on the idea of good integration case studies.	Good integration practice and local case studies collected have been shared across the school.
Support provided in complex transition meetings by SMT.	SMT	Reported Dec 2017	May: Meeting with Waikato CAMHS team planned.	Term 2: CAMHS team meeting in Rotorua conducted.
LONG TERM GOAL 5				
Parent/student/school of enrolment survey result satisfaction levels are high.				
PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Stakeholder satisfaction survey results analysed and reported.	Principal	2017	October: Draft of new comparative reporting format presented to the Board. November: Survey analysis under way.	Overall stakeholder satisfaction above 90% for students, parents and school of enrolment.
Staff satisfaction survey conducted.	Principal	2017/2019	September: Survey in the field. November: Survey analysis under way.	
Leadership effectiveness survey conducted.	Board and Principal	2018/2020		
Obtain feedback from 50% of withdrawn students and their schools.	Board and Principal	Reported Dec 201		Parents and school of enrolment survey completion rates are much higher than for students. Student rate is below 50%.

* This goal is dependent upon successful tender process for IWS Facilitators.

OPERATIONAL TARGETS				
Targets 2017	Satisfaction ratings are above 90%.			Target met – no variance
Evaluation / Future Direction	The school's satisfaction ratings meet the target set, except for the student response rate. Feedback from students, staff and the wider community remains positive and in the above 90% range. The new format for reporting will be used for subsequent analysis of these surveys.			
LONG TERM GOAL 6				
Strategies and systems support the school in case of a disaster.				
PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Review and update the school's risk management plans.	EMT	Term 3 2017	October: Disaster planning and risk register updated and tabled.	Risk management plans have been updated and the area of lock down identified for future development.
Migrate systems to the cloud to improve the school's data backup and safety systems.	EMT	Term 3 2017	April: Cloud planning meeting to decide on the process for migration.	Planning in place to migrate data from the existing server to the cloud. Staff have all had some PD related to Office 365 and cloud computing systems.
LONG TERM GOAL 7				
Suitable and safe environments are provided for staff and students.				
PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Identify and report risks in each unit.	SMT	Each term	Term 1: Risk discussions held with all teams across the school. Term 2: Health and Safety discussions in all units and reported to the Board. Term 4: Risks and incidents identified in each unit.	Risks and incidents have been reported and steps taken to mitigate identified risks. The most common is electrical and computer cables across the floor. Floor mounted power boxes are being installed in many of the units across the school.
Undertake H&S training for key unit staff.	Principal and DP	Term 1 2017	Training planned for term 2 with SMT.	Training providers have been difficult to source and this will be a priority for 2018.
Review home visit protocols.	SMT	Term 2 2017	March: Unit meetings focusing on review of home visit protocols.	Home visit protocols reviewed and procedures updated, ready for verification.
OPERATIONAL TARGETS				
Targets 2017	Staff in all units have awareness of NHS safety procedures.			Target met – no variance
Evaluation / Future Direction	With the exception of health and safety workplace training, the goals have been met. Staff are aware of the procedures and systems in place and are involved in the identification of risks and in finding solutions for them			

LONG TERM GOAL 8				
Property provision is consistent and of high quality.				
PLANNED ACTIONS	LED BY	TIMEFRAME	PROGRESS	RESULT ACHIEVED
Monitor roll growth across the school and identify trends.	EMT	Ongoing; reported Dec 2017	May: Graphs and analysis presented to the Board. September: Unit monthly roll stats presented to the Board.	Roll trends and data have been used to plan for 2018 staffing deployment.
Complete the 5 year property plan with the Ministry.	EMT	Term 1	April: Still waiting for MoE to sign off the plan.	The work required by the three Health Schools has been completed and collated by Daroch into a 5 year property plan. The Ministry have not ratified the plans.
Manage the development of new units to best meet the needs of the students and staff.	SMT	Dec 2017	April: Formal application for Far North property submitted.	Far North application has been approved and the process of identifying local property has started.
Plan and implement relocation of Waikato, Auckland South, Tauranga and Northland staff to new premises.	EMT	Reported Dec 2017	April: MoE making slow progress. May: Funding approved by MoE and project manager agreed.	Both the Waikato and South Auckland teams are now relocated to new premises.
Encourage and enable staff input into building projects across the school.	EMT, SMT	Reported Dec 2017	February: Auckland South staff to visit the production facility for the new building. Plans for Tauranga Unit discussed with staff.	Auckland South and Waikato staff have participated in design and planning process. Planning is under way for the Tauranga Unit and staff input has been sought there, while the Kaitia project is still at the approval stage.
OPERATIONAL TARGETS				
Targets 2017	There is a plan for future property development across the school.			Target met. There is a plan, which has yet to be ratified by the Ministry. It remains in draft form.
	New units are established within budget and on time.			Target partially met – Auckland South and Waikato Units have been completed.
	Staff input into design is evident.			Target met – no variance
Evaluation / Future Direction	Property remains a difficult area. The Auckland South and Waikato teams have moved into new premises, however this was not completed in a timely way, with both projects affected by delays and the Auckland South team forced to move before the property was ready. It is hoped that the Tauranga and Northland projects will progress more smoothly.			

GLOSSARY

EMT: Executive Management Team, consisting of Principal, Deputy Principal, Business Manager.

SMT: The Senior Management Team, consisting of Principal, Deputy Principal, Business Manager, Associate Principals, TKT Manager, Senior Teachers.

TKT: Te Kahu Toi, wrap-around behaviour unit.



Northern Health School

ANNUAL ACCOUNTS

2017

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF NORTHERN HEALTH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

The Auditor-General is the auditor of Northern Health School (the School). The Auditor-General has appointed me, Melissa Youngson, 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 31 to 47, that comprise the statement of financial position as at 31 December 2017, 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 2017; 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 31 May 2018. 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.

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 comprises the Statement of Responsibility, List of Trustees, Analysis of Variance report, Principal report and Kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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



Melissa Youngson, Partner
for Deloitte Limited
On behalf of the Auditor-General
Hamilton, New Zealand

STATEMENT OF RESPONSIBILITY

For the year ended 31 December 2017

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 2017 fairly reflects the financial position and operations of the school.

The school's 2017 financial statements are authorised for issue by the Board.

Michael Alfred Stowers

Full Name of Board Chairperson

MA Stowers

Signature of Board Chairperson

31/5/18

Date:

Richard Henry Winder

Full Name of Principal

[Signature]

Signature of Principal

31/5/2018

Date:

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the year ended 31 December 2017

	NOTE	2017 ACTUAL \$	2017 BUDGET (UNAUDITED) \$	2016 ACTUAL \$
Revenue				
Government Grants	2	10,963,848	9,255,310	9,757,943
Locally Raised Funds	3	98,955	6,000	100,159
Interest Earned		99,182	50,000	65,561
Gain on Sale of Property, Plant and Equipment		12,397	–	–
		11,174,382	9,311,310	9,923,663
Expenses				
Locally Raised Funds	3	36,230	14,250	18,958
Learning Resources	4	8,068,933	8,203,710	7,713,670
Administration	5	499,197	549,510	592,337
Finance Costs		4,241	–	1,299
Property	6	1,122,130	117,500	707,859
Depreciation	7	358,527	513,500	354,539
Loss on Disposal of Property, Plant and Equipment		–	–	2,777
		10,089,258	9,398,470	9,391,439
Net Surplus/(Deficit)		1,085,124	(87,160)	532,224
Other Comprehensive Revenue and Expenses		–	–	–
Total Comprehensive Revenue and Expense for the year		1,085,124	(87,160)	532,224

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

STATEMENT OF CHANGES IN NET ASSETS/EQUITY

For the year ended 31 December 2017

	2017 ACTUAL \$	2017 BUDGET (UNAUDITED) \$	2016 ACTUAL \$
Balance at 1 January	3,314,327	3,314,327	2,782,103
Total comprehensive revenue and expense for the year	1,085,124	(87,160)	532,224
Capital Contributions from the Ministry of Education Contribution – Furniture and Equipment Grant	91,251	–	–
Equity at 31 December	4,490,702	3,227,167	3,314,327
Retained Earnings	4,490,702	3,227,167	3,314,327
Equity at 31 December	4,490,702	3,227,167	3,314,327

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

NORTHERN HEALTH SCHOOL

STATEMENT OF FINANCIAL POSITION

As at 31 December 2017

	NOTE	2017 ACTUAL \$	2017 BUDGET (UNAUDITED) \$	2016 ACTUAL \$
Current Assets				
Cash and Cash Equivalents	8	682,782	113,788	154,942
Accounts Receivable	9	609,472	348,000	343,254
GST Receivable		14,250	37,000	36,517
Investments	10	2,627,863	2,200,000	2,220,667
		3,934,367	2,698,788	2,755,380
Current Liabilities				
Accounts Payable	12	457,885	428,300	525,918
Revenue Received in Advance	13	52,808	–	–
Finance Lease Liability – Current Portion	14	26,844	13,104	12,047
		537,537	441,404	436,031
Working Capital Surplus/(DEFICIT)		3,396,830	2,257,384	2,319,349
Non-current Assets				
Property, Plant and Equipment	11	1,124,534	977,879	1,016,179
		1,124,534	977,879	1,016,179
Non-current Liabilities				
Finance Lease Liability	14	30,662	8,096	21,201
		30,662	8,096	21,201
Net Assets		4,490,702	3,227,167	3,314,327
Equity		4,490,702	3,227,167	3,314,327

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

NORTHERN HEALTH SCHOOL

STATEMENT OF CASH FLOWS

For the year ended 31 December 2017

	NOTE	2017 ACTUAL \$	2017 BUDGET (UNAUDITED) \$	2016 ACTUAL \$
Cash flows from Operating Activities				
Government Grants		3,137,249	3,205,310	3,028,633
Locally Raised Funds		98,725	6,600	100,732
Goods and Services Tax (net)		22,267	(13,000)	(13,304)
Payments to Employees		(709,567)	(1,206,700)	(1,424,538)
Payments to Suppliers		(1,381,151)	(1,553,970)	(806,980)
Interest Paid		(4,241)	-	(1,299)
Interest Received		97,618	38,000	53,965
Net cash from/(to) the Operating Activities		1,260,900	476,240	937,209
Cash Flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		125,706	-	77,913
Purchase of PPE (and Intangibles)		(536,945)	(488,137)	(514,133)
Purchase of Investments		(407,196)	-	(915,984)
Proceeds from Sale of Investments		-	(1,190,000)	-
Net cash from/(to) Investing Activities		(818,435)	(1,678,137)	(1,352,204)
Cash Flows From Financing Activities				
Furniture and Equipment Grant		91,251	-	-
Finance Lease Payments		(5,876)	21,200	(1,025)
Net cash from/(to) Financing Activities		85,375	21,200	(1,025)
Net increase/(decrease) in cash and cash equivalents		527,840	(1,180,697)	(416,020)
Cash and cash equivalents at the beginning of the year	8	154,942	1,294,485	570,962
Cash and cash equivalents at the end of the year	8	682,782	113,788	154,942

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 Statement of Cash Flows should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2017

1 STATEMENT OF ACCOUNTING POLICIES

REPORTING ENTITY

Northern Health 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.

BASIS OF PREPARATION

Reporting Period

The financial reports have been prepared for the period 1 January 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates and Assumptions

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

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

Useful Lives of Property, Plant and Equipment

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

Critical Judgements in Applying Accounting Policies

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

Classification of leases

The school reviews the details of lease agreements at the end of each reporting date. The school believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 14.

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.

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.

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.

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.

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.

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 represents fair value.

ACCOUNTS RECEIVABLE

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

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.

INVESTMENTS

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

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

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

The school has met the requirements under Section 73 of the Education Act 1989 in relation to the acquisition of investment securities.

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 \$300 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Leased Assets

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

Depreciation

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

The estimated useful lives of the assets are:

Furniture and equipment	3-9 years
Information and communication technology	3 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% diminishing value

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.

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.

EMPLOYEE ENTITLEMENTS

Short-term employee entitlements

Employees 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.

REVENUE RECEIVED IN ADVANCE

Revenue received in advance relates to revenue received for Te Kahu Toi Wrap Around Funding 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 the above revenue received in advance, should the school be unable to provide the services to which they relate.

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 10 year property plan (IOYPP).

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.

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

BUDGET FIGURES

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

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

	2017 ACTUAL \$	2017 BUDGET (UNAUDITED) \$	2016 ACTUAL \$
Operational Grants	1,826,898	1,969,415	1,622,100
Teachers' Salaries Grants	6,629,762	6,050,000	6,097,690
Use of Land and Buildings Grants	1,022,213	–	627,860
Secondary Tertiary Alignment Resource Funding Grant	32,406	–	32,406
Te Kahu Toi Grant	1,119,987	1,087,181	1,087,181
Other MoE Grants	332,582	148,714	284,425
Other Government Grants	–	–	6,281
	10,963,848	9,255,310	9,757,943

3 LOCALLY RAISED FUNDS

	2017 ACTUAL \$	2017 BUDGET (UNAUDITED) \$	2016 ACTUAL \$
Local funds raised within the school's community are made up of:			
Revenue			
Donations	6,230	6,000	1,000
Activities	92,725	–	99,159
	98,955	6,000	100,159
Expenses			
Activities	36,230	14,250	18,958
	36,230	14,250	18,958
Surplus for the year Locally Raised Funds	62,725	(8,250)	81,201

4 LEARNING RESOURCES

	2017 ACTUAL \$	2017 BUDGET (UNAUDITED) \$	2016 ACTUAL \$
Curricular	96,754	127,500	89,952
Information and Communication Technology	75,699	90,000	84,296
Extra-curricular Activities	31,689	31,500	33,522
Library Resources	–	10,000	–
Employee Benefits – Salaries	7,052,473	6,942,000	6,711, 632
Te Kahu Toi Expenditure	709,580	883,000	737,992
Staff Development	102,738	119,710	56,276
	8,068,933	8,203,710	7,713,670

5 ADMINISTRATION

	2017 ACTUAL \$	2017 BUDGET (UNAUDITED) \$	2016 ACTUAL \$
Audit Fee	5,365	4,300	5,286
Board of Trustees Fees	29,093	24,000	22,029
Board of Trustees Expenses	22,301	25,200	17,570
Communication	41,864	40,000	141,229
Consumables	48,826	56,500	44,541
Legal Fees	2,801	-	-
Postage	8,935	12,500	-
Other	9,670	9,500	8,072
Employee Benefits – Salaries	291,122	337,700	311,744
Insurance	31,972	30,810	34,666
Service Providers, Contractors and Consultancy	7,248	9,000	7,200
	499,197	549,510	592,337

6 PROPERTY

	2017 ACTUAL \$	2017 BUDGET (UNAUDITED) \$	2016 ACTUAL \$
Caretaking and Cleaning Consumables	41,842	48,000	41,565
Consultancy and Contract Services	15,311	25,000	6,061
Heat, Light and Water	40,222	42,000	29,422
Use of Land and Buildings	1,022,213	-	627,860
Security	2,542	2,500	2,951
	1,122,130	117,500	707,859

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 nationwide 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

	2017 ACTUAL \$	2017 BUDGET (UNAUDITED) \$	2016 ACTUAL \$
Furniture and Equipment	81,819	142,720	73,283
Information and Communication Technology	113,797	156,850	125,630
Motor Vehicles	137,781	201,120	143,733
Leased Assets	19,313	6,840	6,353
Library Resources	5,817	5,970	5,540
	358,527	513,500	354,539

8 CASH AND CASH EQUIVALENTS

	2017 ACTUAL \$	2017 BUDGET (UNAUDITED) \$	2016 ACTUAL \$
Cash on Hand	3,600	3,600	3,600
Bank Current Account	69,443	10,188	1,333
Bank Call Account	609,739	100,000	150,009
Net cash and cash equivalents and bank overdraft for Statement of Cash Flows	682,782	113,788	154,942

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

9 ACCOUNTS RECEIVABLE

	2017 ACTUAL \$	2017 BUDGET (UNAUDITED) \$	2016 ACTUAL \$
Interest Receivable	18,714	18,000	17,150
Bank Staffing Underuse	214,550	-	-
Teacher Salaries Grant Receivable	376,208	330,000	326,104
	609,472	348,000	343,254
Receivables from Exchange Transactions	18,714	18,000	17,150
Receivables from Non-Exchange Transactions	590,758	330,000	326,104
	609,472	348,000	343,254

10 INVESTMENTS

	2017 ACTUAL \$	2017 BUDGET (UNAUDITED) \$	2016 ACTUAL \$
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The school's investment activities are classified as follows:

Current Asset

Short-term Bank Deposits	2,627,863	2,200,000	2,220,667
	2,627,863	2,200,000	2,220,667

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2017.

11 PROPERTY, PLANT AND EQUIPMENT

	OPENING BALANCE (NBV)	ADDITIONS	DISPOSALS	IMPAIRMENT	DEPRECIATION	TOTAL (NBV)
2017	\$	\$	\$	\$	\$	\$
Furniture and Equipment	263,169	145,010	–	–	(81,819)	326,360
Information and Communication Technology	189,935	60,752	–	–	(113,797)	136,890
Motor Vehicles	492,611	321,949	(111,593)	–	(137,781)	565,186
Leased Assets	31,680	43,016	–	–	(19,313)	55,383
Library Resources	38,784	9,465	(1,717)	–	(5,817)	40,715
Balance at 31 December 2017	1,016,179	580,192	[113,310]	–	(358,527)	1,124,534

	COST OR VALUATION	ACCUMULATED DEPRECIATION	NET BOOK VALUE
2017	\$	\$	\$
Furniture and Equipment	664,940	(338,580)	326,360
Information and Communication Technology	488,241	(351,351)	136,890
Motor Vehicles	830,580	(265,394)	565,186
Leased Assets	81,049	(25,666)	55,383
Library Resources	126,105	(85,390)	40,715
Balance at 31 December 2017	2,190,915	(1,066,381)	1,124,534

The net carrying value of equipment held under a finance lease is \$55,382 (2016: \$31,680).

	OPENING BALANCE (NBV)	ADDITIONS	DISPOSALS	IMPAIRMENT	DEPRECIATION	TOTAL (NBV)
2016	\$	\$	\$	\$	\$	\$
Furniture and Equipment	218,137	118,315	–	–	(73,283)	263,169
Information and Communication Technology	215,693	99,872	–	–	(125,630)	189,935
Motor Vehicles	427,820	286,967	(78,443)	–	(143,733)	492,611
Leased Assets	–	38,033	–	–	(6,353)	31,680
Library Resources	37,592	8,978	(2,246)	–	(5,540)	38,784
Balance at 31 December 2016	899,242	552,165	(80,689)	–	(354,539)	1,016,179

	COST OR VALUATION	ACCUMULATED DEPRECIATION	NET BOOK VALUE
2016	\$	\$	\$
Furniture and Equipment	838,173	(575,004)	263,169
Information and Communication Technology	713,585	(523,650)	189,935
Motor Vehicles	768,855	(276,244)	492,611
Leased Assets	38,033	(6,353)	31,680
Library Resources	122,043	(83,259)	38,784
Balance at 31 December 2016	2,480,689	(1,464,510)	1,016,179

12 ACCOUNTS PAYABLE

	2017 ACTUAL \$	2017 BUDGET (UNAUDITED) \$	2016 ACTUAL \$
Operating Creditors	31,150	52,000	51,698
Accruals	3,365	3,300	3,286
Employee Entitlements – Salaries	380,474	330,000	326,104
Employee Entitlements – Leave Accrual	42,896	43,000	42,896
	457,885	428,300	423,984
Payables for Exchange Transactions	457,885	428,300	423,984
	457,885	428,300	423,984

The carrying value of payables approximates their fair value.

13 REVENUE RECEIVED IN ADVANCE

	2017 ACTUAL \$	2017 BUDGET (UNAUDITED) \$	2016 ACTUAL \$
Grants in Advance – Ministry of Education	52,808	–	–
	52,808	–	–

14 FINANCE LEASE LIABILITY

	2017 ACTUAL \$	2017 BUDGET (UNAUDITED) \$	2016 ACTUAL \$
The school has entered into seven finance lease agreements for TELA Laptops. Minimum lease payments payable (includes interest portion):			
No Later than One Year	30,891	13,104	14,496
Later than One Year and no Later than Five Years	32,700	8,096	22,909
	63,591	21,200	37,405

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.

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.

	2017 ACTUAL \$	2016 ACTUAL \$
Board Members		
Remuneration	29,093	22,029
Full-time Equivalent Members	0.24	0.14
Leadership Team		
Remuneration	354,182	396,534
Full-time Equivalent Members	3.00	3.00
Total Key Management Personnel Remuneration	383,275	418,563
Total Full-Time Equivalent Personnel	3.24	3.14

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:

	2017 ACTUAL \$000	2016 ACTUAL \$000
Salaries and Other Short-Term Employee Benefits:		
Salary and Other Payments	190-200	160-170
Benefits and Other Emoluments	-	5-6
Termination Benefits	-	-

Other Employees

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

REMUNERATION \$000	2017 FTE NUMBER	2016 FTE NUMBER
120-130	1	1
110-120	1	1
100-110	3	2
	5	4

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

17 COMPENSATION AND OTHER BENEFITS UPON LEAVING

There were no compensation or other benefits paid or payable to persons upon leaving.

18 CONTINGENCIES

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

(Contingent liabilities and assets as at 31 December 2016: nil.)

19 COMMITMENTS

(a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

(Capital commitments as at 31 December 2016: nil)

(b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

	2017 ACTUAL \$	2016 ACTUAL \$
(a) Operating Leases for TELA Laptop Lease		
No later than one year	6,486	22,062
Later than one year and no later than five years	–	6,486
	6,486	28,548

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 amounts of financial assets and liabilities in each of the financial instrument categories are as follows:

Loans and Receivables

	2017 ACTUAL \$	2017 BUDGET (UNAUDITED) \$	2016 ACTUAL \$
Cash and Cash Equivalents	682,782	113,788	154,942
Receivables	609,472	348,000	343,254
Investments – Term Deposits	2,627,863	2,200,000	2,220,667
Total Loans and Receivables	3,920,117	2,661,788	2,718,863

Financial Liabilities Measured at Amortised Cost

	2017 ACTUAL \$	2017 BUDGET (UNAUDITED) \$	2016 ACTUAL \$
Payables	457,885	534,000	423,984
Finance Leases	57,506	21,200	33 248
Total Financial Liabilities Measured at Amortised Cost	515,391	449,500	457,232

22 EVENTS AFTER BALANCE DATE

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

