

LOGAN PARK HIGH SCHOOL



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Ministry Number: 376

Co Principals: Peter Hills & Kristan Mouat

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LOGAN PARK HIGH SCHOOL

Annual Report - For the year ended 31 December 2019

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Board of Trustees
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7	Statement of Accounting Policies
12	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Logan Park High School

Statement of Responsibility

For the year ended 31 December 2019

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

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

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

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

John Bradfield

Full Name of Board Chairperson




Signature of Board Chairperson

22 June 2020

Date:

Peter William Hills

Full Name of Principal



Signature of Principal

22 June 2020

Date:

Logan Park High School

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How Position Gained	Held Until	Occupation
John Bradford	Chairperson	Elected	Jun 2022	Teacher
Ruth Barnett	Parent Rep	Elected	Jun 2022	Doctor
Rhonda Grills	Parent Rep	Elected	Jun 2022	Lawyer
Cindy Hall	Parent Rep	Elected	June 2019	Psychologist
Tracy Rogers	Parent Rep	Elected	June 2019	Doctoral Student
Mara Wolkenhauer	Parent Rep	Elected	Jun 2022	Manager
Richard Mitchell	Parent Rep	Elected	Jun 2022	Lecturer
Sally Spittle	Parent Rep	Elected	Jun 2022	Teacher
Peter Hill & Kristan Mouat	Co Principals	ex Officio		
Paul Fielding	Staff Rep	Elected	Jun 2022	Teacher
Sophie Sun	Student Rep	Elected	Sep 2019	

Logan Park High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	6,447,056	5,733,825	6,124,848
Locally Raised Funds	3	712,500	210,889	712,978
Interest Income		232	1,000	1,884
International Students	4	332,126	302,371	364,860
		<u>7,491,914</u>	<u>6,248,085</u>	<u>7,204,570</u>
Expenses				
Locally Raised Funds	3	457,020	64,083	380,768
International Students	4	231,653	215,100	218,370
Learning Resources	5	4,675,503	3,966,178	4,650,098
Administration	6	482,453	502,600	475,524
Finance Costs		2,359	-	2,023
Property	7	1,463,604	1,359,728	1,547,168
Depreciation	8	168,306	110,000	153,690
Loss on Disposal of Property, Plant and Equipment		13,572	-	2,286
		<u>7,494,470</u>	<u>6,217,689</u>	<u>7,429,927</u>
Net (Deficit) / Surplus		(2,556)	30,396	(225,357)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(2,556)</u>	<u>30,396</u>	<u>(225,357)</u>

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

Logan Park High School Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	113,529	113,529	323,536
Total comprehensive revenue and expense for the year	(2,556)	30,396	(225,357)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	31,412	-	15,350
Equity at 31 December	142,385	143,925	113,529
Retained Earnings	142,385	143,925	113,529
Equity at 31 December	142,385	143,925	113,529

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Logan Park High School Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	1,085,894	161,565	21,169
Accounts Receivable	10	295,969	496,782	496,782
Prepayments		24,001	12,493	12,493
Inventories	11	87,859	86,215	86,215
Investments	12	-	100,000	100,000
Funds owing for Capital Works Projects	19	42,397	3,095	3,095
		<u>1,536,120</u>	<u>860,150</u>	<u>719,754</u>
Current Liabilities				
GST Payable		22,285	22,646	22,646
Accounts Payable	14	346,166	493,922	493,922
Revenue Received in Advance	15	373,798	223,367	223,367
Provision for Cyclical Maintenance	16	83,667	55,080	55,080
Finance Lease Liability - Current Portion	17	46,622	56,216	56,216
Funds held in Trust	18	105,809	65,909	65,909
Funds held for Capital Works Projects	19	814,105	50,623	50,623
		<u>1,792,452</u>	<u>967,763</u>	<u>967,763</u>
Working Capital (Deficit) / Surplus		(256,332)	(107,613)	(248,009)
Non-current Assets				
Property, Plant and Equipment	13	536,577	403,111	513,111
		<u>536,577</u>	<u>403,111</u>	<u>513,111</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	116,247	95,422	95,422
Finance Lease Liability	17	21,613	56,151	56,151
		<u>137,860</u>	<u>151,573</u>	<u>151,573</u>
Net Assets		<u>142,385</u>	<u>143,925</u>	<u>113,529</u>
Equity		<u>142,385</u>	<u>143,925</u>	<u>113,529</u>

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

Logan Park High School

Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,639,059	1,468,788	1,527,400
Locally Raised Funds		910,862	275,889	522,683
International Students		462,763	302,371	236,622
Goods and Services Tax (net)		(361)	-	14,197
Payments to Employees		(1,028,910)	(837,631)	(1,008,877)
Payments to Suppliers		(1,543,566)	(1,050,021)	(1,389,325)
Cyclical Maintenance payments in the Year		(20,000)	(20,000)	(35,161)
Interest Received		1,220	1,000	2,488
Net cash from / (to) the Operating Activities		421,067	140,396	(129,973)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		(13,572)	-	-
Purchase of PPE (and Intangibles)		(176,469)	-	(73,163)
Purchase of Investments		100,000	-	-
Net cash from the Investing Activities		(90,041)	-	(73,163)
Cash flows from Financing Activities				
Furniture and Equipment Grant		31,412	-	15,350
Finance Lease Payments		(61,794)	-	(56,123)
Loans Received/ Repayment of Loans		-	-	(25,000)
Funds Administered on Behalf of Third Parties		39,900	-	43,607
Funds held for Capital Works Projects		724,181	-	21,293
Net cash from Financing Activities		733,699	-	(873)
Net increase/(decrease) in cash and cash equivalents		1,064,725	140,396	(204,009)
Cash and cash equivalents at the beginning of the year	9	21,169	21,169	225,178
Cash and cash equivalents at the end of the year	9	1,085,894	161,565	21,169

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

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

Logan Park High School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2019

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 30.

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 13.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. Use of Land and Buildings Expense

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

1.5. Operating Lease Payments

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

1.6. Finance Lease Payments

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

1.7. Cash and Cash Equivalents

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

1.8. Accounts Receivable

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

Prior Year Policy

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

1.9. Inventories

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

1.10. Investments

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

Prior Year Policy

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

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

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

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

1.11. Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense, except for sets of like classroom and office furniture with a collective worth exceeding \$500.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	5–20 years
Furniture and equipment	5–20 years
Information and communication technology	3–20 years
Motor vehicles	5-20 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

1.13. Accounts Payable

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

1.14. Employment Entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

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

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

1.15. Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

1.16. Funds Held in Trust

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

1.17. Provision for Cyclical Maintenance

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

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

1.18. Financial Assets and Liabilities

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

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

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

1.19. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.20. Budget Figures

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

1.21. Services received in-kind

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

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational grants	1,440,333	1,406,000	1,297,428
Teachers' salaries grants	3,949,898	3,410,940	3,828,778
Use of Land and Buildings grants	803,552	803,552	793,468
Other MoE Grants	190,903	78,333	159,812
Other government grants	62,370	35,000	45,362
	6,447,056	5,733,825	6,124,848

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	91,936	64,389	74,922
Fundraising	37,179	-	36,497
Other revenue	158,351	83,000	278,180
Trading	49,131	35,000	47,684
Activities	230,903	28,500	275,695
Overseas Trip Income	145,000	-	-
	712,500	210,889	712,978
Expenses			
Activities	265,473	29,083	309,891
Trading	46,547	35,000	63,344
Fundraising (costs of raising funds)	-	-	7,533
Overseas Trip Expenses	145,000	-	-
	457,020	64,083	380,768
<i>Surplus for the year Locally raised funds</i>	255,480	146,806	332,210

During the year ended December 2019, 18 students, 6 staff members, and 1 parent undertook a cultural exchange trip to Vietnam at a cost of \$145,000. The trip included visits to significant cultural, historical and natural attractions whilst also visiting schools and lectures. It enabled the students to experience a completely different culture and food, enabling understanding of urban patterns and transport and seeing cultural displays etc. All tours were funded through locally raised funds.

4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	21	23	23
	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
International student fees	332,126	302,371	364,860
Expenses			
Advertising	26,767	20,000	26,130
Commissions	44,709	37,000	35,643
Recruitment	-	-	-
International student levy	5,538	8,500	5,280
Employee Benefit - Salaries	99,196	97,000	65,833
Other Expenses	55,443	52,600	85,484
	231,653	215,100	218,370
<i>Surplus for the year International Students</i>	100,473	87,271	146,490

International advertising costs above include less than \$20,000 for an international marketing trip to Japan for the purposes of contacting agents and securing future enrolments for the School's international program.

5. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	253,727	207,418	267,028
Equipment repairs	16,441	15,000	25,423
Library resources	3,768	3,820	3,869
Employee benefits - salaries	4,377,300	3,718,940	4,335,386
Staff development	24,267	21,000	18,392
	<u>4,675,503</u>	<u>3,966,178</u>	<u>4,650,098</u>

6. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	7,055	7,000	6,849
Board of Trustees Fees	4,015	-	1,840
Board of Trustees Expenses	16,770	16,000	6,338
Communication	9,376	15,000	11,116
Consumables	67,321	99,500	66,018
Operating Lease	3,999	-	217
Other	85,943	68,000	96,744
Employee Benefits - Salaries	269,296	278,000	269,394
Insurance	12,640	15,000	12,908
Service Providers, Contractors and Consultancy	6,038	4,100	4,100
	<u>482,453</u>	<u>502,600</u>	<u>475,524</u>

7. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	39,753	31,000	32,285
Consultancy and Contract Services	344	-	3,399
Cyclical Maintenance Provision	34,837	20,000	20,033
Adjustment to the Provision	34,575	-	116,328
Grounds	20,230	19,500	24,300
Heat, Light and Water	180,031	168,500	166,835
Rates	32,015	30,000	30,529
Repairs and Maintenance	73,453	45,000	115,908
Use of Land and Buildings	803,552	803,552	793,468
Security	11,578	12,000	13,289
Employee Benefits - Salaries	233,236	230,176	230,794
	<u>1,463,604</u>	<u>1,359,728</u>	<u>1,547,168</u>

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

8. Depreciation of Property, Plant and Equipment

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Building Improvements	15,028	10,000	15,031
Furniture and Equipment	30,776	36,000	32,899
Information and Communication Technology	56,653	20,000	45,465
Motor Vehicles	2,181	2,000	2,181
Leased Assets	60,287	40,000	54,799
Library Resources	3,381	2,000	3,315
	<u>168,306</u>	<u>110,000</u>	<u>153,690</u>

9. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	400	-	400
Bank Current Account	538,264	161,565	20,769
Bank Call Account	547,230	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>1,085,894</u>	<u>161,565</u>	<u>21,169</u>

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

Of the \$1,085,894 Cash and Cash Equivalents, \$814,105 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	24,634	203,202	203,202
Receivables from the Ministry of Education	4,002	-	-
Interest Receivable	-	988	988
Banking Staffing Underuse	3,402	-	-
Teacher Salaries Grant Receivable	263,931	292,592	292,592
	<u>295,969</u>	<u>496,782</u>	<u>496,782</u>
Receivables from Exchange Transactions	24,634	204,190	204,190
Receivables from Non-Exchange Transactions	271,335	292,592	292,592
	<u>295,969</u>	<u>496,782</u>	<u>496,782</u>

11. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	8,058	10,374	10,374
School Uniforms	79,801	75,841	75,841
	<u>87,859</u>	<u>86,215</u>	<u>86,215</u>

12. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset	-	-	-
Short-term Bank Deposits	-	100,000	100,000
Total Investments	<u>-</u>	<u>100,000</u>	<u>100,000</u>

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	105,447	6,577	-	-	(15,028)	96,996
Furniture and Equipment	145,945	26,003	-	-	(30,776)	141,172
Information and Communication	117,148	150,888	(10,836)	-	(56,653)	200,547
Motor Vehicles	7,580	-	-	-	(2,181)	5,399
Leased Assets	113,783	15,303	-	-	(60,287)	68,799
Library Resources	23,208	6,573	(2,736)	-	(3,381)	23,664
Balance at 31 December 2019	513,111	205,344	(13,572)	-	(168,306)	536,577

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	293,259	(196,263)	96,996
Furniture and Equipment	492,632	(351,460)	141,172
Information and Communication	486,435	(285,888)	200,547
Motor Vehicles	21,809	(16,410)	5,399
Leased Assets	266,081	(197,282)	68,799
Library Resources	96,169	(72,505)	23,664
Balance at 31 December 2019	1,656,385	(1,119,808)	536,577

The net carrying value of equipment held under a finance lease is \$68,799 (2018: \$113,783)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	120,478	-	-	-	(15,031)	105,447
Furniture and Equipment	167,305	11,539	-	-	(32,899)	145,945
Information and Communication	111,232	51,381	-	-	(45,465)	117,148
Motor Vehicles	9,761	-	-	-	(2,181)	7,580
Leased Assets	128,863	39,719	-	-	(54,799)	113,783
Library Resources	22,510	6,300	(2,287)	-	(3,315)	23,208
Balance at 31 December 2018	560,149	108,939	(2,287)	-	(153,690)	513,111

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	286,773	(181,326)	105,447
Furniture and Equipment	466,537	(320,592)	145,945
Information and Communication	410,069	(292,921)	117,148
Motor Vehicles	21,809	(14,229)	7,580
Leased Assets	266,840	(153,057)	113,783
Library Resources	101,571	(78,363)	23,208
Balance at 31 December 2018	1,553,599	(1,040,488)	513,111

14. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating creditors	35,226	111,206	111,206
Accruals	10,109	6,301	6,301
Banking staffing overuse	-	50,545	50,545
Employee Entitlements - salaries	274,792	292,981	292,981
Employee Entitlements - leave accrual	26,039	32,889	32,889
	<u>346,166</u>	<u>493,922</u>	<u>493,922</u>
Payables for Exchange Transactions	346,166	493,922	493,922
	<u>346,166</u>	<u>493,922</u>	<u>493,922</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
International Student Fees	347,352	216,715	216,715
Other	26,446	6,652	6,652
	<u>373,798</u>	<u>223,367</u>	<u>223,367</u>

16. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	150,502	150,502	49,302
Increase/ (decrease) to the Provision During the Year	34,837	-	20,033
Adjustment to the Provision	34,575	-	116,328
Use of the Provision During the Year	(20,000)	-	(35,161)
Provision at the End of the Year	<u>199,914</u>	<u>150,502</u>	<u>150,502</u>
Cyclical Maintenance - Current	83,667	55,080	55,080
Cyclical Maintenance - Term	116,247	95,422	95,422
	<u>199,914</u>	<u>150,502</u>	<u>150,502</u>

17. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	48,135	57,624	57,624
Later than One Year and no Later than Five Years	22,241	56,776	56,776
	<u>70,376</u>	<u>114,400</u>	<u>114,400</u>

18. Funds Held in Trust

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	105,809	65,909	65,909
	<u>105,809</u>	<u>65,909</u>	<u>65,909</u>

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

19. Funds Held for Capital Works

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution	Closing Balances \$
Heat Pump Canteen	In Progress	9,000	4,897	9,280	-	4,617
Roof Project	In Progress	(3,095)	200,000	49,771	-	147,134
Special Needs Project	In Progress	41,623	950,000	410,493	-	581,130
Auditorium Project	In Progress	-	-	5,500	-	(5,500)
Insurance Claim	In Progress	-	145,761	84,342	-	61,419
Food Tech Upgrade C Block	In Progress	-	-	12,427	-	(12,427)
Learning Support Room	In Progress	-	-	1,595	-	(1,595)
Flooring	In Progress	-	-	7,307	-	(7,307)
Security System	In Progress	-	27,350	7,545	-	19,805
Grounds	In Progress	-	-	15,568	-	(15,568)
Pressure Flow Valves	Completed	-	13,077	13,077	-	-
Totals		<u>47,528</u>	<u>1,341,085</u>	<u>616,905</u>	<u>-</u>	<u>771,708</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	814,105
Funds Due from the Ministry of Education	(42,397)
	<u>771,708</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution	Closing Balances \$
Gymnasium upgrade	Completed	26,235	-	26,235	-	-
Heat Pump Canteen	In Progress	-	9,000	-	-	9,000
Heat Pump Whare	Completed	-	8,850	8,850	-	-
Roof Project	In Progress	-	-	3,095	-	(3,095)
Special Needs Project	In Progress	-	82,500	40,877	-	41,623
Totals		<u>26,235</u>	<u>100,350</u>	<u>79,057</u>	<u>-</u>	<u>47,528</u>

20. 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.

21. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, and the Principals.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	4,015	1,840
Full-time equivalent members	0.19	0.23
<i>Leadership Team</i>		
Remuneration	265,277	257,324
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	269,292	259,164
Total full-time equivalent personnel	2.19	2.23

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments - Co-Principal	50-60	50-60
Salary and Other Payments - Co-Principal	80-90	80-90
Benefits and Other Emoluments	1-10	1-10
Benefits and Other Emoluments	1-10	1-10
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 -110	2.00	1.00
110 -120	-	-
120 - 130	-	-
	2.00	1.00

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

22. Compensation and Other Benefits Upon Leaving

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

	2019 Actual \$	2018 Actual \$
Total	-	-
Number of People	-	-

23. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

24. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows.

- a) \$1,334,771 contract for a special needs project to be completed in 2020 which will be fully funded by the Ministry of Education. \$1,032,500 has been received of which \$451,370 has been spent on the project to date. This project has been approved by the Ministry.
- b) \$156,866 contract for a flood damage project to be completed in 2020 which will be fully funded by the Ministry of Education. \$145,761 has been received of which \$84,342 has been spent on the project to date. This project has been approved by the Ministry.
- c) \$25,800 contract for a security system project to be completed in 2020 which will be fully funded by the Ministry of Education. \$27,350 has been received of which \$7,545 has been spent on the project to date. This project has been approved by the Ministry.
- d) \$4,099,840 contract for a roofing project to be completed in 2020/21 which will be fully funded by the Ministry of Education. \$200,000 has been received of which \$52,866 has been spent on the project to date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

- (a) operating lease of a photocopier;

	2019 Actual \$	2018 Actual \$
No later than One Year	-	787
Later than One Year and No Later than Five Years	-	656
Later than Five Years	-	-
	<u>-</u>	<u>1,443</u>

25. 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.

26. Financial Instruments

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

Financial assets measured at amortised cost

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	1,085,894	161,565	21,169
Receivables	295,969	496,782	496,782
Investments - Term Deposits	-	100,000	100,000
Total Financial assets measured at amortised cost	<u>1,381,863</u>	<u>758,347</u>	<u>617,951</u>

Financial liabilities measured at amortised cost

Payables	346,166	493,922	493,922
Finance Leases	68,235	112,367	112,367
Total Financial liabilities measured at amortised Cost	<u>414,401</u>	<u>606,289</u>	<u>606,289</u>

27. Events After Balance Date

Apart from disclosed below, there have been no significant events after the balance date that impact these financial statements.

Impact from COVID-19

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

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

At this time the full financial impact of the COVID-19 pandemic is not able to be determined. The school will continue to receive funding from the Ministry of Education, even while closed. However, economic uncertainties have arisen which are likely to negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the COVID-19 pandemic:

- A reduction in locally raised funds revenue because the schools ability to undertake fund raising events in the community and/or collect donations or other contributions from parents, may be compromised. Costs already incurred arranging future events may not be recoverable.
- Additional costs incurred developing alternative methods of delivering curriculum to students, so that they can learn remotely.
- A reduction in revenue from student fees & charges from International students including the potential loss of current and prospective students and repayment of student and homestay fees received in advance due to the disruption and/or pressures created by COVID-19.

28. Working Capital Deficit

There is a working capital deficit at 31 December 2019 because current liabilities exceed current assets by \$256,332. This is a significant deficit which could, if not addressed, potentially result in the school not having sufficient funds to continue its education programmes. The Board notes the working capital has deteriorated this year, and continues to acknowledge the position is not satisfactory and is continuing to take steps to increase income and reduce spending in future years.

The school continues to experience financial difficulties. The financial difficulties have arisen mainly because the school has incurred several deficits over recent years. The School is imposing tighter budgetary controls and taking action to address the factors that have resulted in the working capital deficits. The Ministry of Education has confirmed that the School is essential to the network and will continue to provide financial support if required for at least 12 months from the sign off of the financial statements. On this basis the financial statements have been prepared on a going concern basis.

29. Comparatives

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

30. Adoption of PBE IFRS 9 Financial Instruments

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

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

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

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

31. Annual Reporting Deadline

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. This disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing statutory deadline.

Logan Park High School Analysis of Variance for 2019

Annual Plan 2019

Monitoring Plan: All measures and outcomes regularly reported to the Board.

Strategic Goal 1: Increase student engagement and achievement

Annual TARGETS	ACTIONS	Specific Tasks	Monitoring Plan MEASURES/OUTCOMES	Responsibility	Analysis of Variance Final
Collect, analyse and act on cohort-wide data from Years 8-13 about our students' engagement with school, with their learning, and with their achievement/qualifications	Use our Student Management System more effectively to improve attendance, engagement, retention and achievement with a focus on improved student data management, sharing and analysis	APs will oversee the data collection, co-ordination and analysis and help to drive interventions	Collect baseline data 2019 on key aspects <ul style="list-style-type: none"> • Engagement • Qualifications • Enrolments • Leavers • Attendance, lateness, truancy • Junior Diploma 	APs and SLT	Achieved
	Identify and prioritise the student groups to improve engagement	All Maori /Pasifika students identified Term 1 and tracked across year	End of Semester 1 and 2– all AREA profiles completed	All staff	
		Yr 9-11 Weekly Feedback triggers	Weekly analysis of at-risk Yr 9-11	APs and Deans	

		ICS (Level 1 of curric) and Outliers identified	Appoint overseer starting in Term 1	AP & Learning coaches	Achieved
		Students at risk identified	Tracking of interventions from Term 1		
		Students identified as requiring extension and review of Extension Programmes	HODs reporting on programmes mid year and end of year	HODs and CoL	
		Literacy and Numeracy support identified	Appoint Learning Coaches Literacy Numeracy	AP Learning Coach and/or COL	
	Target staff professional development to effectively use functions of EDGE	Staff to give input on areas for PD	Individual and team sessions as required	AP and team	Work in Progress
	Appoint individual(s) with responsibility to define and closely track and monitor identified student groups	All interventions overseen by AP Learning Coaches appointed to work with identified students	HOD Mid-Year reviews (including Careers) - Learning Coaches reviews	PWH	Work in Progress
	Implement interventions based on the abovementioned data/information				

	Continued consultation with focus groups of students, staff and whanau around pastoral care	Continue to regularly collect student voice/feedback, including through student forums/focus groups involving randomly selected groups of students. Student and Staff Forums/workshops offered after consultation	Regular reports to the staff and BOT	AJS	Work in Progress
		Use relevant current research to inform practice			

Strategic Goal 2: Continue to build effective teacher practice that enacts our values (or kaupapa) and is culturally responsive

Annual TARGET	ACTION	Specific Tasks	Monitoring Plan MEASURES/OUTCOMES	Responsibility	Analysis of Variance Final
<p>Ensure every teacher has a professional and positive relationship with their students. The teachers show a responsive, caring, interested and inclusive approach to classroom teaching, so that students can experience successful learning engagements.</p>	<p>Teachers demonstrate their commitment to our values and the CODE and Professional STANDARDS via their annual inquiry blog and collect and respond to student voice</p> <p>Teachers are supported to complete their annual inquiry blog and show evidence of collecting and responding to student voice and focusing on building positive learning relationships with all of their students as part of their ongoing appraisals</p>	<p>Teachers collect evidence of meeting the Code and Standards eg, evidence of student voice</p> <p>Teachers share examples of their Inquiry and Best Practice in HOD, staff and Department meetings.</p>	<p>In term 1, teachers establish an appropriate inquiry and start curating evidence of meeting the professional code - Part of yearly appraisal and attestation cycle</p>	<p>HODs and SLT</p>	<p>Achieved</p>

Build culturally inclusive classrooms and encourage practices which are culturally responsive/inclusive	Teachers continue to implement evidence-based and relational strategies on Maori achieving success as Maori	AREA goals collated and analysed end of semester 1 and 2 and shared with all staff in g-site	Next steps identified and at-risk supported	HODs	Work in Progress
Embed culturally responsive practices across the school where appropriate	Strengthen Maori/Pasifika Leadership Group. Kapa Haka supported with tutor, timetabling and resources	Regular reporting of Maori/Pasifika engagement, achievement and consultation. Visibility at Assemblies, Prizegivings, Blues etc	Feedback from Maori/Pasifika Leadership Group	Co-Principals and Matua Tip Winiata	Work in Progress
Collect, analyse and act on data about our Maori and Pasifika students' engagement with school, with their learning as well as their progress and qualifications	Teachers continue to collect data on attendance, retention, engagement and achievement AREA goals twice yearly	Regular sharing of effective strategies in staff meetings	Staff meetings, Dept and HOD meetings		Work in Progress
	Every classroom will reflect Maori / Aotearoa visually. The school environs / buildings will continue to reflect Maori/ Aotearoa with signage as appropriate	Images, posters, resources, language			Work in Progress

	Senior management team will continue to liaise, support and develop regular systems with the student council representatives and other student leaders to be informed of student voice	Continue to clarify job descriptions/expectations of Student Council and all Prefects Regular meetings throughout the year			Achieved
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Strategic Goal 3: Strengthen Logan Park's reputation as an innovative school which meets individual student needs

Annual TARGET	ACTION	Specific Tasks	Monitoring Plan MEASURES/OUTCOMES	Responsibility	Analysis of Variance Final
Continue to build partnerships within the education network and our community eg COL Kahui Ako, contributing schools, University of Otago, Polytechnic, NET NZ, Summer School, COOL school opportunities etc	COL established and learning/achievement goals clarified with resources allocated	As directed by COL	Membership of COL and progress as per COL plan	Co-Principals	Work in Progress - especially the Kahui Ako
	Continue DNI coaching			Sports co-ordinator	
	Explore Tertiary/Secondary partnerships and vocational opportunities for students			Careers Dept	
	Include wider community consultation in strategic planning for 2020-2023			Board and SLT	

Continue to be proactive about Media presence – newspapers, website, and other social media	Effective advertising and communication and media presence	Presence in newspapers, radio, website etc		SLT	Achieved and reviewing
Capture data on student attrition and enrolment and report to BoT annually	Use data for effective advertising and marketing	Collect Data	Report annually	SLT	Achieved

Strategic Goal 4: Build Logan Park High School as a strong self-reviewing school

Annual TARGET	ACTION	Specific Tasks	Monitoring Plan MEASURES/OUTCOMES	Responsibility	Analysis of Variance Prog Final
Engage in evidence-driven practices to increase student engagement and achievement	All teachers complete a teaching and learning inquiry	Staff / Department meeting times dedicated to sharing successes and best practice	HODs report as part of Appraisal process	SLT HODs	Achieved
Apply recommendations from the internal and external reviews of our work (eg Education Review Office, New Zealand Quality Assurance, Moderating	Professional development will be planned in consultation with Heads of Department after 2019 appraisals	Department presentations to the Board via SLT re key achievements and any concerns (scheduled for mid-year)	HOD reports and appraisal	SLT	Work in Progress

National Assessment review, Education outside the Classroom reviews, International Code of Practice, Senior Management Team appraisals).	Continue to strengthen HOD appraisals and reviews throughout 2019 with focussed HOD meetings and clear milestone expectations			SLT	
	Co-principals' performance review/appraisal			Board	
Board seeks community feedback regarding school governance matters	Opportunities for Board visibility and contact throughout year eg new student afternoon tea, open days, parent teacher interviews where parents have access to Board	Meeting updates on website and other avenues Focus groups for surveys/consultation eg parents of students who shifted to Logan Park and extension students..... eg "What's working for which students and why?" and "What's not working for which students and why?"		Board/SLT	Work in Progress

Further analysis of our 2019 NCEA results and other targets below

- **Strategic Goal 1: Increase student engagement and achievement**

Target: Over 90% of students gain Level 1 Literacy and Numeracy

Result: 85.0% of students gained Level 1 Literacy – compared to national figures of 85.5% and **83.2% gained Level 1 Numeracy** – compared to national figures of 83.1%.

This is the NZQA official enrolment based figure. Once we adjust for students who left during the year OR were not entered for NCEA our figures are **96.4% for Literacy and 93.6% for Numeracy**.

Target: Over 80% of students gain level 1 and 2 NCEA

Result: All students 71.3% gained Level 1 – compared to national figures of 69.3% (80.8% after adjusting)

71.8% gained Level 2 – compared to national figures of 76.6% (75.8% after adjusting)

Maori 61.1% gained Level 1 – compared to national figures of 55.8%.

There were 19 Maori students at Level 1 and our stats are 75% once adjusted for leavers and those not sitting NCEA.

Maori 50.0% gained Level 2 – compared to national figures of 67.8%

There were 12 Maori students at Level 2 and our stats are 66.7% once adjusted for leavers.

Pasifika 16.7% gained Level 1 – compared to national figures of 59.2%

There were 3 Pasifika students at level 1 and our stats are 50% once adjusted for leavers

Pasifika There were no Pasifika students doing Level 2

Actions (What did we do?)	Outcomes (What happened?)	Reasons for the variance (Why did it happen?)	Evaluation (Where to next?)
<p>Reviewed and tracked closely all Year 11 students for Literacy and Numeracy.</p> <p>Monitored the progress of at-risk students several times across the year.</p> <p>Implemented revised Learning Programmes for students at risk – in-class catch up, after school homework clubs, Summer School during November exam leave.</p> <p>Recognised our special students (eg curriculum level one and ESOL students) were not going to achieve Level 1 Literacy/Numeracy. Unfortunately the official NZQA stats don't make provision for this in their reporting.</p>	<p>In Level 1 Literacy (once adjusted for leavers and those not entering) we had 96% achieving the requirement, and in Numeracy it was 93%.</p>	<p>Attendance impacts both literacy and numeracy results. Leavers and those not entered for NCEA are also included in the official NZQA stats.</p> <p>Some of our students working at Curriculum Level 1 are also not capable of achieving Literacy or Numeracy.</p>	<p>Continue to identify, track and monitor.</p> <p>Continue to intervene early.</p> <p>Appoint Learning Coaches again (as part of Kahui Ako) to track, support and mentor students in a more holistic way – literacy, numeracy as well as behavioural and mental health.</p> <p>We have applied for the Yr 11+ RTLB Funding application with the Ministry to continue to resource Learning Coaches for 2020.</p>

	Level 1	Level 2	Level 3	UE
2019 NCEA provisional results Enrolment based LOGAN PARK in bold. Comparison to national figures for all schools. Our adjusted figures in red (removed leavers and those not entered for NCEA)	71.3 (69.3%) 80.8%	71.8% (76.6%) 75.8%	60.4% (66.2%) 72%	57.3% (47.8%) 53%
Excellence endorsements	35.3% (20.0%)	27.0% (16.5%)	24.1% (14.8%)	
Merit endorsements	33.3% (34.6%)	14.9% (25.6%)	46.6% (26.7%)	

Actions (What did we do?)	Outcomes (What happened?)	Reasons for the variance (Why did it happen?)	Evaluation (Where to next?)
<p>Tracked and monitored Year 11 and Year 12 students.</p> <p>Acted on Cause for Concern reports and checkpoints.</p> <p>Used Catch up School in November to catch up identified at-risk students.</p> <p>Used Homework Club and worked with the Ministry supports for Maori identified students</p>	<p>We didn't reach our target of 80% of students overall achieving Level 1 and 2 NCEA.</p> <p>Our statistics for Maori /Pasifika were disappointing and we will continue to focus attention here. Our Kahui Ako 2020 allows us to put more resource into this priority group.</p>	<p>Some of this was due to students leaving school and choosing not to complete qualifications.</p>	<p>We will continue with tracking AREA (Attendance, Retention, Engagement and Achievement) goals in 2020 and beyond.</p> <p>We will continue to implement strategies which have been successful - Learning Coaches, Mentors, Summer School, Homework Clubs.</p> <p>Our Kahui Ako Community of Learning has allowed us to commit resource to monitoring, intervening and supporting identified students for 2020.</p>

Target: 60% of Year 13 students gain Level 3 and UE; and remainder gain level 2

Result: All students Level 3 60.4 % gained Level 3 (national ave 66.2%). Our figure adjusted for leavers 72.1%
 UE 57.3% gained UE (with national ave 47.8%). Our figure adjusted for leavers 67.4%

Maori and Pasifika Level 3 16.7% Maori gained Level 3 with national average 53.9%. Our figure adjusted for leavers 50.0%
 Level 3 66.7% Pasifika gained Level 3 with national average 58.8%. Our figure adjusted for leavers 100%
 UE 16.7% Maori achieved UE national average 28.6%. 6 Maori students at Level 3. Our figure adjusted for leavers 50.0%
 UE 33.3% Pasifika gained UE national average 28.5% . Our figure adjusted for leavers 50%

Actions (What did we do?)	Outcomes (What happened?)	Reasons for the variance (Why did it happen?)	Evaluation (Where to next?)
We continued to use more milestone checkpoints for seniors as well as the cause for concern reports and parental contact.	Our overall results at Level 3 and UE were reasonable	For some students it is not a realistic	We will use our Student Support Team to intervene earlier where possible. We also want to use our Careers dept effectively to intervene earlier with those who are not targeting UE. We will continue to track and intervene with Maori/Pasifika students using the AREA goals and culturally responsive pedagogy.

Target: 40% of students who gain NCEA gain endorsements as well

Result: Level 1 68.6% gained endorsements – national average 54.6%
 Level 2 41.9% gained endorsements – national average 42.1%
 Level 3 70.7% gained endorsements – national average 41.5%

Actions (What did we do?)	Outcomes (What happened?)	Reasons for the variance (Why did it happen?)	Evaluation (Where to next?)
Departments have focused on lifting engagement and achievement and consequently endorsements	We were pleased with our stats on endorsements at levels 1 and 3 in particular	Students and teachers worked strategically towards targeting endorsements where possible.	Continue to focus on endorsements Continue to educate students/whanau about endorsements Year 12 students are particularly aware of the importance of excellences for targeting scholarships for university.

Target: Year 12 and 13 students gain 20 NZ Scholarships

Result: In 2019 we gained 29 Scholarships across 9 subjects (Chemistry, English, Classics, History, Media Studies, Painting, Photography, Biology, Drama, Calculus, Music) Includes 4 Outstanding scholarships and a Top Scholar Award and 4 students achieving 8 scholarships from Year 11 or 12.

Actions (What did we do?)	Outcomes (What happened?)	Reasons for the variance (Why did it happen?)	Evaluation (Where to next?)
<p>We ran school based Scholarship classes and joined in with the Dunedin wide Scholarship classes.</p> <p>Individual students were encouraged and coached for scholarships</p>	<p>29 scholarships including 8 from Year 11 or 12 students</p> <p>These are impressive results and up from 2018 where we achieved 16 scholarships.</p>	<p>Students performed well.</p> <p>Some students were unwell before scholarship and did not sit the exams.</p>	<p>We will continue with our successful Scholarship programmes.</p> <p>We have expanded to include more Year 12 students in Drama, English, History, Classics, Calculus etc</p> <p>Departments are reflecting on their individual successes and next steps for 2020</p> <p>We do need to take care not to focus too much on acceleration eg Year 11 and 12 students sitting scholarship – as this can negatively affect their well rounded education. We work with individuals on a case-by-case basis.</p>

Target: 95% of students gained Junior Diploma

Result: 96% of students gained Junior Diploma

Our 2019 Junior Diploma results are below:

2019		
Junior Diploma results	All students	Maori / Pasifika
Distinction	56%	39%
Merit	26%	32%
Diploma	14%	25%
Fail	4%	9%

Actions (What did we do?)	Outcomes (What happened?)	Reasons for the variance (Why did it happen?)	Evaluation (Where to next?)
<p>Junior Diploma is awarded based on academic achievement, attendance, social and co-operative skills and co-curricular involvement.</p> <p>It can be a blunt tool and isn't tied explicitly to our curriculum.</p>	<p>In 2019 our results were similar to 2018</p> <p>96% of students achieved Junior Diploma in 2019 same as in 2018</p> <p>But an increased number of Maori/Pasifika student fails</p>	<p>We are reasonably satisfied Junior Diploma is recognising and awarding good citizenship</p>	<p>We reviewed our Junior Diploma in 2018 more in line with our curriculum and focusing on our values and key competencies.</p> <p>In 2020 we will try to tie Junior Diploma more closely to our Weekly Feedback system which also looks at Attitude to Learning.</p> <p>We are continuing to be more explicit with our expectations re Junior Diploma for 2020</p>

Further Commentary:

Based on our 2019 results and data collected from a range of sources we:

1. Continue to review assessment data with staff and determine the particular learning needs of target students.
2. Continue to monitor the progress of Year 9-11 target students on a weekly basis and continue to improved the data sharing and follow up for these students.
3. We will continue our School-wide professional development for teachers on culturally responsive teaching practice.
4. Our Inquiry process as part of Appraisal cycle allows teachers to reflect on and improve practice. The new requirements for Teacher Appraisal that don't specifically require an Inquiry will be worth monitoring. Heads of Dept are confident that collecting evidence to meet the Code will still see teachers seeking to improve their pedagogy and practice.
5. Student voice was gathered as part of our interventions - what helps you learn and achieve. How can we support you better? We had a strong focus in 2019 on meeting with all Maori and Pasifika students as well as Kapa Haka. Maori and Pasifika achievement is a focus again in 2020.
6. End of year data was analysed by all teachers and Heads of Department to inform progress and planning for 2020
7. Individual identifying, tracking and intervening continues to be a focus
 - a. Individual students are better identified, (Weekly Feedback, Cause for Concern, Literacy issues, Mental Health issues, Attendance follow up) with teachers using the data in a more defined way. This had an impact on student achievement levels and will be further developed in 2020 via the Community of Learning resources and the Student Support Team. We will continue communicating with whanau early and regularly.

Next steps - planning for 2020:

- Kahui Ako Community of Learning – focus on “Bringing everyone into the Learning Journey”
- Focus on: Maori Pasifika achievement
- Focus on: Extension/Enrichment Programmes
- Focus on: Learning and Behaviour Support for identified students
- Focus on: Supporting the development of the whole person through extra-curricular involvement
- Focus on: Embedding our 2019 gains from last strategic plan

**LOGAN PARK HIGH SCHOOL
BOARD OF TRUSTEES
2019**

Name	Position	How Position on Board was gained	Term Expires	Occupation
Mr John Bradfield	<i>Board Chair</i>	<i>Re-elected June 2019</i>	<i>June 2022</i>	<i>Teacher</i>
Dr Ruth Barnett	<i>Parent rep</i>	<i>Re-elected June 2016</i>	<i>June 2016</i>	<i>Doctor</i>
Mrs Ronda Grills	<i>Parent rep</i>	<i>Re-elected June 2019</i>	<i>June 2022</i>	<i>Lawyer</i>
Dr Cindy Hall	<i>Parent rep</i>	<i>Appointed June 2016</i>	<i>June 2019</i>	<i>Psychologist</i>
Mrs Tracy Rogers	<i>Parent rep</i>	<i>Appointed June 2016</i>	<i>June 2019</i>	<i>Doctoral Student</i>
Dr Mara Wolkenhauer	<i>Parent rep</i>	<i>Appointed June 2019</i>	<i>June 2022</i>	<i>Business Development Manager</i>
Mr Richard Mitchell	<i>Parent rep</i>	<i>Appointed June 2019</i>	<i>June 2022</i>	<i>Lecturer at Otago Polytechnic</i>
Mrs Sally Spittle	<i>Parent rep</i>	<i>Appointed June 2019</i>	<i>June 2022</i>	<i>Teacher</i>
Mr Peter Hills	<i>Co-Principal</i>	<i>Appointed September 2017</i>		
Ms Kristan Mouat	<i>Co-Principal</i>	<i>Appointed September 2017</i>		
Mr Paul Fielding	<i>Staff Rep</i>	<i>Re-elected June 2019</i>	<i>June 2022</i>	<i>Teacher</i>

**LOGAN PARK HIGH SCHOOL
KIWISPORT
2019**

Students participated in organised sport. In 2019 the school received Kiwisport funding of \$15,325 (2018 \$13,511). The funding was spent on the employment of a sports coordinator, sports equipment and uniforms.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF LOGAN PARK HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Logan Park High School (the School). The Auditor-General has appointed me, Philip Sinclair, using the staff and resources of Crowe, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 21, that comprise the Statement of Financial Position as at 31 December 2019, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Cash Flow Statement for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 22 June 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below, and we draw your attention to the possible effects of COVID-19. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements and the statement of service performance, we comment on other information, and we explain our independence.

Emphasis of Matter – Financial Difficulty

In forming our unmodified opinion, we draw your attention to note 28 on page 20 which refers to the School's working capital deficit of \$256,332. These financial statements are prepared on a going concern basis. The going concern assumption is dependent on the continuing support from the Ministry of Education. The Ministry of Education has confirmed it will continue to provide the School with resources so it may meet its obligations as they fall due.

Emphasis of Matter – COVID-19

Without modifying our opinion/without further modifying our opinion, we draw attention to the disclosures in note 27 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of opinion

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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 arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 22 to 39, 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.



Philip Sinclair
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Dunedin, New Zealand