



2018 Annual Report



Te Korowai Matauranga mo nga Tamariki

Cover painting:

Grace-Smith, Miriama. Te korowai matauranga mo nga tamariki (The cloak of education envelops children). 2008. CRHS Collection, Wellington



***“Through partnership and innovation:
we inspire and enrich quality, continuous individualised learning”***

CRHS Mission Statement

Central Regional Health School (CRHS) covers the Lower North Island and is one of three Health Schools. It has three strands – Health, Mental Health, and Youth Justice/Care and Protection. Students in each strand have needs particular to their circumstances but also common needs. CRHS staff demonstrate inclusive practice and are dedicated to achieving success for students irrespective of the challenges the students face. They achieve this through individualized programmes and by being knowledgeable of the curriculum, skilled in the pedagogy of teaching, building respectful relationships with students and their families, and celebrating partnership.

CRHS is fully funded by the Ministry of Education and is governed by a Board of Trustees appointed by the Minister.

Te Korowai Matauranga mo nga Tamariki

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Members of the Board of Trustees

For the year ended 31 December 2018

CRHS Board of Trustees, their Occupations and Business Interests - 2018

Basia Arnold (Board Chair)	Retired Public Servant
Business Interests	Nil
	Reappointed by the Minister of Education on 10 June, 2016 until the close of the day before the new Ministerial appointed trustees take office.
Lois Dawson-Mikaere	Public Health Nurse, Hawke's Bay District Health Board
Business Interests	Nil
	Reappointed by the Minister of Education on 10 June, 2016 until the close of the day before the new Ministerial appointed trustees take office.
Sue Brown	Writer and editor, education sector
Business interests	Director, Cumquat May Consulting Limited
	Appointed by the Minister of Education on 10 June 2016, until the close of the day before the new Ministerial appointed trustees take office.
John Huston	Secondary School Teacher
Business Interests	Nil
	Appointed by the Minister of Education on 10 June 2016 until the close of the day before the new Ministerial appointed trustees take office.

Mark Uri – Puati

Counsellor

Business interests

Director, Mark Uri-Puati Counselling

Co-opted member from 16 February 2017 until the close of the day before the new Ministerial appointed trustees take office

Lisa Thompson (Staff Trustee)

Assistant Principal – Mental Health
Central Regional Health School

Elected until time of 2019 Trustee elections

Jane Wills (Principal)

Principal
Central Regional Health School

Business Interests

Nil.

Business Interests

Nil

2018 Staff

Management Team

Robin (Jane) Wills (Principal)	Courtenay Place
Lee Ferguson (Assistant Principal – Health)	Hawkes Bay/Courtenay Place
Lisa Thompson (Assistant Principal – Mental Health)	City
Deanna McKay (Assistant Principal – Youth Justice)	Te Au rere a te Tonga

Health

Theresa Alcock	Manawatu
Steph Algie	Manawatu
Belinda Bass	Courtenay Place
Amanda (Mandy) Blight	Manawatu
Robyn Coddington (Part-time) (FD)	Hawkes Bay
Rochelle Collins – Team Leader	Whanganui
Lyn Corkran – Team Leader	Horowhenua and Kapiti
Michelle Deed – Team Leader	Hawkes Bay
Debbie Dennes – Team Leader	Wairarapa
Elizabeth (Liz) Drury (Part-time)	Hawkes Bay
Robyn Eddy (Part-time)	Hawkes Bay
Lawrence Fay	Kapiti
Janne Finlayson (Part-time)	Wairarapa
Jane Gray	Courtenay Place
Anne Hamilton	Courtenay Place
Rachel Hanlon (Part-time)	Whanganui
Bernadine Heta (Part-time) (L)	Hawkes Bay
Virginia (Ginny) Higgins (Part-time)	Kapiti
Suzanne Jarvis (Part-time) (FD)	Wairarapa
Judith (Jude) Knight (Part-time) (L)	Hawkes Bay
Sally Lancashire	Courtenay Place
Ann MacGregor	Courtenay Place
Helen Miller	Courtenay Place
Sherril Palmer	Courtenay Place
Wendy Parker (Part time)	Manawatu
Barbara Phipps-Black	Wellington Hospital
Jennifer Prebble (FD)	Hawkes Bay
Zanna Richardson (Speech Language Therapist)	Courtenay Place
Julie Taylor (Part-time)	Whanganui
Kerry Wiles	Courtenay Place

Mental Health

Susan (Sue) Marshall – Team Leader	City
Johanna Fraser	City
Janice (Jan) Sage (Part-time)	City
Terence Thompson – Team Leader	Te Whare o Rangituhi
Carlene Angus (L)	Te Whare o Rangituhi
Bronwyn Heka	Te Whare o Rangituhi
Graeme Penty	Te Whare o Rangituhi
Philippa Salem (FD)	Te Whare o Rangituhi
Krystyna Wishnowsky	Te Whare o Rangituhi

Te Au rere a te Tonga

Susan Carter
Alastair Cox
Tuitupoa (Tui) Halatokoua
Ben McDonald
Donna Plumridge-Kashif (L)
Tioti (Mark) Te Whaiti (Part-time)
Sarah Tepania
Joseph (Hohepa) Waru
Cathleen (Cath) Whiting
Leanne Wylie
Sulieti Vaipulu

Teacher
Team Leader
Teacher
Teacher
Teacher
Trade Technical Educator then LAT Teacher
Teacher then Team Leader
Team Leader then Senior Cultural Advisor
Teacher
Teacher
Teacher

Epuni Care and Protection

Kelvin Maxwell (L)
Kelly Doran
David Murden
Alexandra Kleyn
Danielle Robinson

Team Leader
Team Leader
Teacher
Teacher
Teacher

Support Staff

Vicki Brunton (Part-time)
Prashan Casinader (Part-time)
Clement Cizadlo (Part-time)
Jackie Elton (Part-time) (FD)
Fiona Greer (Part-time) (L)
Rebecca Hylton (Part-time)
Tracey Irwin
Emma Johnson (Part-time) (L)
Pamela Johnson (Part-time)
Tania Pattemore (Part-time) (FD)
Stuart Staffer (Part-time)

Manawatu and Te Au rere a te Tonga
City/Courtenay Place
City
Epuni
Manawatu and Te Au rere a te Tonga
City
Courtenay Place
City/Courtenay Place
Courtenay Place
Te Whare o Rangituhi
Te Whare o Rangituhi

(L) Left during the year
(FD) Finished in December

Board Chair's Report – 2018

“Through partnership and innovation: we inspire and enrich quality, continuous individualised learning.”

Central Regional Health School has enjoyed a productive and satisfying year under the leadership of our new Principal, Jane Wills. The focus as always has been on the wellbeing and achievement of our students.

Because of the mobile nature of our student group, the numbers are constantly changing. However, we do take a snapshot towards the end of the year. At the end of November 2018 the school roll stood at 290, with 219 students being enrolled for health problems, 24 in the mental health area, 40 at Te Au rere a te Tonga, and 7 at Epuni, these last two being the Youth Justice and Care and Protection residences respectively. The overall figures are very slightly higher than at the same time the previous year.

Improving our responsiveness

The school has made three major changes this year which will improve the way that we respond to our students and, over time, will improve their outcomes.

The first of these had been the decision to include a Speech-Language Therapist (SLT) as a permanent full staff member. In 2015 we began a project to assess the impact of having a SLT available to staff and students given the high rate of communication and speech problems that our students have, particularly those involved with Youth Justice and Care and Protection under Oranga Tamariki. The project was well evaluated and this year, the Board decided that it was time to make a commitment and create a permanent SLT position funded out of school grants. We look forward to having further developments as the position matures.

In August, the Board agreed to set up a significant annual grant for a teacher or teachers to further their professional learning and benefit the school through a Professional Learning Project funded by the school. This is over and above existing Professional Development initiatives. Two teachers are sharing the funding this year and will be reporting on their projects in due course.

Many of our students are Māori. In order to improve our responsiveness to Māori students and to provide them with a safe and culturally appropriate environment school has created the position of Kaiwhakahaere Ahurea. The current incumbent is a well-respected teacher whose role is to provide a culturally safe platform for staff and the Board and to enable and promote te reo me tikanga Māori in everyday practice. This is a significant move towards making real the rhetoric of partnership within our school. I commend Jane for her wisdom in setting up this position.

Property

The main office of the school, which also houses most Wellington based teachers was moved to Symes de Silva House, Courtenay Place in April 2017. The lease has now been extended to July 2020.

The Hawkes Bay site needed to move premises following DHB restructuring. Thanks to the staff and the support of the Assistant Principal (Health), this move has gone smoothly and the teachers and students now have a fully resourced space that is working well.

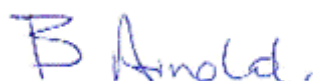
Acknowledgement

I would like to start by commending Jane Wills for the work that she has done in her first year as our Tumuaki. It is no easy task to step into such a complex role, and Jane has taken on this challenge fearlessly, bringing her own quiet collaborative style of leadership to the school. The innovations made this year have enhanced the way that the school works while building on the established structures and relationships. Thank you, Jane.

I would also like to thank the teachers and administration staff; firstly, for your all the work that you do and the professionalism you bring to the task, and secondly for the way you have all adapted to having a new Principal with a different approach. Thank you all for helping to keep the ship steady and on course. I would particularly like to thank the three Assistant Principals – Lisa Thompson, Lee Ferguson and Deanna McKay for the support that they have given this year to their staff, students and to Jane.

Finally, I would like to thank my fellow trustees for your commitment to the school and its continual improvement, and for the lively discussions we have had as we make decisions to move the school forward. It has been fun! I would particularly like to thank Sue Brown, Mark Uri-Puati and Lisa Thompson who will not be standing for their positions on the Board at the next elections. I have valued your input beyond words and wish you all the best in your new endeavours.

Noho ora mai, nā

A handwritten signature in blue ink that reads 'B Arnold.'.

Basia Arnold
Board Chair
31.12.18

Principal's Report - 2018

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

Partnership

Central Regional Health School (CRHS) places a high value on the partnerships that have been developed over many years with government ministries and individuals within them, and also with a wide range of schools, education providers and service industries. We are committed to strengthening the important links between our many partners to provide a high quality service, supporting continuity of education, for all the young people whose interests we share. Our combined energy in walking alongside the young people and their whānau ensures the interests of each student are foremost in our thinking at all times.

At times during the year we became aware of areas where referrals to CRHS had slowed. Teachers and senior staff have worked to understand the reasons for these slow-downs, and together with partner organisations have focused on ensuring all eligible students are able to receive our services.

Innovation

This year the Board of Trustees (the board) commissioned an evaluation of our communication project. The project had been trialed for over three years and involved the employment of a speech-language therapist to work across all strands of the school. Significant benefits were reported, and the board has now determined speech-language therapy will be a permanent feature of our service.

An inquiry focus has been introduced to the school this year. Each year, teachers will undertake an inquiry project related to their personal professional goals, individually or in teams. Over time it is anticipated staff will share outcomes relevant to other teams and spread innovative practice across the school.

The CRHS board has introduced a staff project grant this year. For 2018 there have been two recipients of this grant, each receiving \$5,000 in expenses to research innovation in their area of interest. One 2018-19 project relates to equine therapy and the other to identifying strategies to support young people who are out of school.

School leadership has been configured somewhat differently this year. We now have a travelling Assistant Principal responsible for the day-to-day work of teachers in the Health strand of the school. This development has supported team leaders and teachers working in the areas furthest from our centre in Wellington, and has been well received. In line with practice across the rest of the school, staff in Wellington are now supported by team leaders managing different zones of the city and surrounds.

Another leadership development has been the creation of a role for cultural leadership, a Kaiwhakahaere Ahurea. The aim of this role is to provide guidance to each staff team across the school, supporting teams to be confident in the work they undertake in enhancing cultural responsiveness in their area.

2018 saw the introduction of an Oranga Tamariki initiative, with CRHS providing teaching staff to work in a community remand residence outside of the usual bounds of the youth residence in Palmerston North. This has been highly successful and subject of considerable interest as more of these residences are being established. The Ministry of Education has now extended the school staffing entitlement to cover this service.

Quality

During the year, the board received comprehensive reports delivered by Assistant Principal's and our data (eTAP) and NCEA coordinators, and used these reports alongside regular financial reporting and principal's reports to stay well informed during the year.

The board reviewed the school charter and strategic plan in September and will review these again in September 2019, when it is anticipated the charter will be replaced by a strategic plan with new national goals to be developed by the government. The goals for the 2018-19 period focus on curriculum, responsiveness to Māori, transition, partnership, innovation, and monitoring.

Underpinning our service is the knowledge, skill and commitment of school staff. Teachers, support staff, clinicians and school leaders are vital to our success, and their work is appreciated. A programme focused on staff wellbeing has been in place for the past two years and will continue into 2019, with an emphasis on developments site by site. Alongside these supports, one senior leader is now responsible for a focus on professional supervision. It is anticipated 2019 will see an increase the in uptake of this provision, which is funded by the school. Generous professional learning opportunities are available to staff to develop in areas related to their specific professional interests and needs, as well as in school priority areas.

Continuous

After several years of rapid growth, the CRHS roll dropped during 2017 and continued this trend during terms one to three of the 2018 year. Efforts to understand this trend, and the resultant work alongside our partners, has seen a rebound of admissions in term four. Barriers to referral and admission on to the CRHS roll have been identified and remedied. While this matter is of ongoing concern, more eligible young people are again able to access our services.

Successful transition from CRHS back to school, or on to another learning pathway, remains a key objective. We are currently investigating the collection of more in-depth transition information. The board will focus on transition outcomes and enhancing our strategic approach in the 2019 review.

Individual

Each strand of the school (Health, Mental Health, and Youth Justice/Care and Protection) has different approaches to individualizing programmes for our students, as they move in and out of our care. Although there is a strong emphasis on individual planning and development, staff are always mindful of the potential for isolation in students, particularly those who are out of regular school for long periods of time. New approaches are continuing to be developed that bring young people together for part of their programme.

Other

Property has been a focus for some sites in 2018. The facilities at Te Au rere A Te Tonga are very cramped and the board has approved a project to improve the functionality of the staff area, that will get underway at the start of 2019.

The lease on our Courtenay Place site has been extended until July 2020. This has provided the Ministry of Education with some breathing space to find a more permanent solution for our Wellington based health team, and the school's administrative centre.

The Hawkes Bay team has moved from Hawkes Bay Hospital to a much larger stand-alone site nearby. The move was not all plain sailing, but now, due to the hard work and vision of our Hawkes bay team, we have a vibrant, inviting and highly user friendly teaching space that also accommodates the growing team, group teaching and resource storage.

The school is in a sound financial position and we have the ability to resource our activities appropriately, levels as well as respond to changes as they arise.

This has been my first year as principal of CRHS. It has been very interesting learning the intricacies of the school, and rewarding to work with such an experienced and resourceful professional team, and alongside an excellent Board of Trustees, who maintain vigilant governance and clear strategic thinking.

A handwritten signature in black ink, appearing to read 'J Wills'.

J Wills
Tumuaki/Principal
31.12.18

Appreciation and Acknowledgements

The Board acknowledges, and sincerely appreciates, the support the school has received during 2018 from parents, schools, medical practitioners, the Ministry of Education, Ministry of Social Development and the numerous other agencies working in partnership with the school, the students and their families.

To Capital and Coast District Health Board and Hutt Valley District Health Board, appreciation for the commitment they have made to CRHS – City with the provision of clinical support and to supporting our team at Te Whare o Rangitūhi.

Thank you to Capital and Coast and Whanganui District Health Boards for providing space within hospitals for the use of the CRHS teachers.

Thank you to the following schools for welcoming CRHS offices on their school sites under the terms and conditions of a Ministry of Education Agreement:

- Naenae Intermediate School, Lower Hutt
- Queen Elizabeth College, Palmerston North
- Horowhenua College, Levin
- Lakeview School, Masterton

Te Aho o Te Kura Pounamu - The Correspondence School - for working in partnership with CRHS.

A special thank you to the dedicated staff at the Ministry of Education who have had such a busy year with numerous reviews and changes. Their on-going assistance and commitment to partnership has been of considerable assistance this year.

Oranga Tamariki at Te Au rere a te Tonga and at Epuni residences have also continued as supportive partners, despite the many changes occurring in youth justice and care and protection in 2018 and beyond.

2018 Analysis of Variance

(To be read in conjunction with the 2018 to 2023 Charter and Strategic Plan)

Goal 1: Curriculum

To continue to strengthen the quality and delivery of the curriculum.

Action/Task	Complete by	Action / outcome	Analysis of variance / next steps
Ensure learning from 2017 teacher inquiry is evident in practice, through peer and leadership observation, reflection and evaluation. To be discussed and recorded in Mid-year appraisal	July 2018	Completed in various ways. Some recorded on appraisal document, others discussed with appraisers and integrated into practice where appropriate.	Completed
Identify and trial further ways eTap can support improvements in teacher practice and outcomes for Rangatahi	December 2018	A review of reporting was undertaken and a proposal for change accepted by the Board in August. Approaches with data (better use of data to identify trends and any areas of concern, analysis of what the data suggests regarding practice, and identification of potential useful new data – with a focus on Key Competencies) are being considered for 2019 trial.	On-going: Trial of reviewed reporting processes to be established for 2019
Develop ways to share examples of excellent practice and learning across the school, including transition practices	December 2018	Peer review days within the Health strand have been highly successful and popular with staff. A new combined approach to referral for the Wellington Health and City Mental Health sites has been adopted with the objective of utilising the strengths of both models for all referred mental health students. Further opportunities have been established for building relationships between team leaders.	Completed: Strengthen in 2019

		<p>AP's and team leaders working across strands is strengthening practice.</p> <p>Inquiry model allows for peer support across sites and strands.</p>	
Review appraisal system and implement changes, in part to ensure staff development in the creation and delivery of high quality curriculum is evaluated through Individual Development Plans	July 2018	<p>The change to a mid-year appraisal cycle provided opportunity for reflection and review. The existing processes were thoroughly reviewed by staff and leadership.</p> <p>The reviewed system, which embeds inquiry practices, is being trialled for the 2018-2019 appraisal round.</p>	Completed: Trial and adjust in 2019
Investigate linking staff inquiry to appraisal within school's annual overarching themes	July 2018	A new process has been developed in consultation with staff and a 2018/19 trial is underway	Completed: Trial and adjust in 2019
Investigate tools for evaluating and recording the development of Key Competencies relevant to individual Rangatahi	December 2018	<p>The IP process has been amended to include a new student self- reflection section, which has opened up more relevant discussions and goal setting with students around their KC development.</p> <p>Oranga Tamariki are reducing maximum stay at Eponi residence to 4-6 weeks, leading to a "stabilise, assess, transition" model of intervention and putting increased pressure on education staff to optimise the value of the stay time.</p>	On-going: Further input from developers is required. Further consideration by staff and leadership, of what we are trying to capture, is also required.
The Board will review specific areas for reporting in 2018	Feb/March 2018	A new reporting plan has been adopted by the Board for 2019.	On-going: Refinement of content is linked to further discussions with eTAP developers.

Goal 2: Responsiveness to Māori

To ensure Māori learners are actively engaged in their learning, are progressing and achieving well and succeeding as Māori.

Action/Task	Complete by	Action / outcome	Analysis of variance / next steps
<p>Establish and maintain a strong relationship with a cultural support person and record in plans at each site the process for obtaining advice.</p> <p>Each site will demonstrate efforts to make links with local iwi.</p>	Report 6 monthly – within site reports	<p>Team leaders have mostly established local links. In some cases, this is proving quite difficult, with multiple iwi and busy kaumatua. Team leaders are aware of the support they can seek through the new Kaiwhakahaere Ahurea.</p> <p>Kaiwhakahaere Ahurea position has been established to develop school-wide resources and provide advice and support to teams, Board, leadership and individual teachers.</p>	On-going: Consolidate Kaiwhakahaere Ahurea role. Ensure connections are made, to the greatest extent possible, as/when appropriate.
Provide professional development to support each staff member to continue to develop their ability to meet the needs of our Māori students, as well as each individual student.	December 2018	<p>Review across school has begun to establishing a baseline of knowledge and practice and each team has committed to a “next-step” in team development. There is a wide range of confidence and capability, which is recognised by staff. Different sites have responded differently to this challenge. Most take an individualised approach to ensure that each student is supported appropriately. Examples:</p> <ul style="list-style-type: none"> • Visit to Te Papa exhibition; maintaining strong regular links with two local marae; “Art for wellbeing” unit of work included a module on kōwhaiwhai; harakeke weaving; carving and bone carving classes for students in and out of school, alongside Oranga Tamariki; attendance at Tātaiako courses; inquiry based on tikanga Māori; working closely alongside Te Whare Rangimarie (Maori MH - DHB service). 	On-going: Consolidate Kaiwhakahaere Ahurea role. Embed commitment to on-going development. Our longer term goal is to understand as a school how we know we support ākonga to be succeeding as Māori.

		<ul style="list-style-type: none"> School-wide PLD was provided at start of year, and for Health / Mental Health staff during year. In Youth Justice, responsibility for developing understanding and team competence has been allocated to a senior teacher. PLD has been provided and the senior teacher is reaching out to wider network. The site is working with a consultant and partner organisation, Oranga Tamariki, to develop a fully responsive and integrated approach to their students, who are 90% Māori. 	
Create a “go to” resource documenting CRHS kaupapa and tikanga for pōwhiri, whakatau, etc.	December 2018	Appointed Kaiwhakahaere Ahurea who is developing a “Kete Ahurea” for the whole school. This will include resources and guidelines for safe practice. Some team leaders have begun to work with the Kaiwhakahaere to ensure they have safe practices in their day-to-day work.	On-going: Our longer term goal is for all staff to gain confidence and competence in culturally appropriate practice.

Goal 3: Transition

To ensure all students achieve their transition goals.

Action/Task	Complete by	Action / outcome	Analysis of variance / next steps
Engage partners with CRHS in recognising the role each has in the transition process	Report 6 monthly – within site reports	<p>Principal and AP have established links with the Oranga Tamariki national office staff leading changes to transition practices, and are supporting local efforts to establish better connections with community stakeholders (employers, alternative education providers, Ministry of Education, tertiary providers).</p> <p>An action focussed group including Ministry of Education and Hutt Valley DHB has been established to improve practices for “out of school” students. Another, more comprehensive, group is operating in Manawatu.</p>	<p>On-going: Continued engagement is needed with both local and national efforts by Oranga Tamariki to ensure continuing education remains a central tenet of transition practices.</p> <p>New Epuni team leader to establish working relationships</p>

		<p>Potential Health School students are a sub-group of this broader concern.</p> <p>Principal and AP are engaged with on-going work by Oranga Tamariki as processes change for Epuni students. Stay time is set to reduce to 4-6 weeks. Sudden and unpredictable transitions continue to make success more difficult to achieve.</p> <p>AP and Team Leader Te Whare o Rangituhi have been able to engage more effectively with DHB and regular school staff to improve transitions from Nga Taiohi.</p> <p>A new process for managing referrals and strengthening Mental Health transitions has been established between Courtenay Place and City sites, and introduced to partners, resulting in more streamlined and targeted practices.</p> <p>Team Leader (Hutt) is focussed on strengthening ties with Hutt DHB – key personnel.</p>	<p>with Oranga Tamariki leadership.</p> <p>Leadership and staff to identify and resolve any remaining barriers to CP-City transitions.</p> <p>Further work is needed, especially in Wellington, to reduce barriers to incoming transitions.</p>
Identify specific barriers for transition back to school, and use this information to work in partnership with other agencies to address these.	Report 6 monthly – within site reports	<p>Each team has reviewed barriers and is working to develop improved outcomes at each site. Barriers create greater challenges at Te Au rere and Epuni, and the DHB in-patient sites.</p> <p>Senior leadership team is working to strengthen “bridging” practices to improve access for students transitioning in to CRHS services.</p>	On-going: Maintain focus and embed new practices

Identify and access local resources to support student pathways. This includes continuing to develop and maintain up to date knowledge in career management competencies.	Report 6 monthly – within site reports	<p>Team Leaders have identified many existing and potential partners. A challenge is to keep this information current. Increasing communication between CRHS sites and strands has been helpful for identifying and supporting individual needs.</p> <p>Some sites have successful links with youth community support workers. Regional sites have not yet been able to access this resource, and are investigating barriers.</p>	<p>On-going: Strengthen communication within school. Address currency challenge. Address inequity of access (e.g. youth community support workers) across regional sites. Understand staff knowledge / competency and need for development.</p>
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Goal 4: Partnership

To ensure the school is effectively engaged with all relevant stakeholders.

To identify new partnerships, maintain and build existing partnerships, repair and rebuild previous partnerships (e.g. with Iwi, special interest groups or agencies – AOD, YTS, Attendance Service providers)

Action/Task	Complete by	Action / outcome	Analysis of variance / next steps
Identify barriers to the effectiveness of our key partnerships and work with our partners for better student outcomes, including assisting partners to better understand the role of CRHS	Report 6 monthly – within site report	<p>The focus for this goal has been Transition: see actions above.</p> <p>Other partnership matters:</p> <p>One issue is that CRHS staff complete investigations and initial assessment work that really should be the purview of other agencies (Attendance Services, MOE Learning Support, CAMHS and schools). Leadership are working on how best to work in this space, to ensure eligible students are not missing out on our services, and are admitted as promptly as possible. The team is gathering information to support discussions with partner organisations.</p>	<p>On-going: Need to continue building and maintaining sustainable practices with partner organisations. Regular scheduled contact, with clear purpose, may support the induction of their new staff.</p> <p>To establish a clear view of gaps in provisions and support improved collaborative processes amongst partner organisations.</p>

		<p>Another issue is the need for CRHS staff to stay abreast of staff changes within other organisations and ensure new staff are aware of our role and processes for engagement, referral, etc.</p> <p>Mental Health provisions are stretched beyond capacity right across the region. This results in slower than optimum enrolments at CRHS – some students waiting 4-6 weeks to gain admission.</p> <p>Primary Schools, especially in Wellington, may not have adequate on-going information about our services, and therefore not alerting medical specialists.</p> <p>The principal is now meeting with another school provider (Kingslea School) on matters of common interest.</p>	
Document and share where partnerships are successful and what makes this so	Report 6 monthly – within site reports	<p>Leaders have identified these as part of meetings, and included in reports for the Board. Transition practices have been the focus.</p> <p>Some new approaches have been adopted, e.g. a new model at Hutt CAMHS has streamlined referrals and admissions</p>	Completed
Seek agency feedback on their partnership with CRHS	December 2018	Staff have indicated feedback they would like. Senior leaders to develop surveys.	On-going: To develop surveys for each partner (common and specific questions)
Seek student and parent voice on our partnerships	December 2018	Board working to gain youth voice on Board. Two potential youth members have been identified. Parents not yet consulted.	On-going: Need to work on parent involvement / voice

Goal 5: Innovation and Growth

To be alert to potential opportunities or initiatives that could improve student outcomes.

To promote staff and student wellness

To add to and advance what we already do (e.g. add another discipline to the school – e.g. OT, psychologist, specialist areas of learning difficulties) by utilising available resources

To include innovation, with new directions and increase the utilisation of the services by using current resources and systems efficiently and effectively (e.g. in careers and vocational areas - STAR, work experience, tertiary providers).

Action/Task	Complete by	Action / outcome	Analysis of variance / next steps
Identify areas where the profile of the school could be developed and our role better understood. Then work in partnership with agencies to better inform schools and related teams	Report 6 monthly – within site report	<p>Significant changes are occurring at MOE and Oranga Tamariki, and DHBs are under huge resourcing constraints. We have been cognisant of these factors in developing new and maintaining existing relationships, as we remain alert to new opportunities to support improved outcomes for young people, in particular existing or potential CRHS students.</p> <p>Maintaining a presence at Oranga Tamariki national office and with various teams within MOE, and DHBs has ensured decision makers and practitioners are aware of our unique processes and our students' specific needs.</p> <p>Net-working with principals' groups and organisations continues to increase profile of school and awareness of criteria and procedures.</p> <p>Examples of successful innovations have been: Roll out of information to Wellington Mental Health teams; Porirua Colleges PD and Porirua MOE collaborating with DHB Mental Health team; Links with Wellington and Hutt Valley well-being networks; Project Connect</p>	<p>On-going: RHS Guidelines review needs completing. Implementation of guidelines needs further investigation to ensure consistency and fairness to potential students. Consider greater use of short term 'bridging' admissions.</p> <p>Raise CRHS profile in primary schools around emerging new group: primary aged children with Mental Health conditions</p>

		<p>in Manawatu - identifying many younger children who could potentially access our services. However, this is sometimes prevented by lack of access to a psychiatrist. Hutt area DHB has also formed a group to look at this concern.</p> <p>Areas identified for further investigation: ASD, MH, and trauma are areas not currently well served. There will be an increase in Youth Justice beds in 2019. This will increase the need for staffing at residences and community remand homes. RHS Guidelines, are being revised. Once the document has been agreed, criteria will be discussed by RHS principals.</p>	
Review provision at Te Whare Awhi (Palmerston North) and potential changes to provision at Epuni and the impact these have on CRHS	Term 2 2018	<p>Oranga Tamariki have determined Te Whare Awhi will remain open in 2019. Board has written to MOE re the additional staffing required to sustain CRHS involvement.</p> <p>Oranga Tamariki have not yet determined how Epuni will be structured beyond 2019. There is likely to be an increase in very short term stays, and a cap on length of stay.</p>	Completed: Maintain on-going partnerships
Prepare a two-year action plan focussing on staff and student wellness. This will include guidelines for supervision relevant professional development	Term 1 and on-going over 2 years	Senior leaders have provided school-wide PLD since 2017. The development plan has focussed on staff and is now extended to students through staff inquiry. A well-being survey has been formulated for staff to inform further planning. Supervision Guidelines have been drafted.	On-going: Near completion
Review Speech-Language Therapy initiative to inform future decisions on this role	Term 3 2018	Independent review was undertaken. SLT has been employed permanently. A letter on behalf of the Board	Completed

		has been sent to MOE re: funding this position. The principal will meet with MOE to discuss possibilities.	
Review recent CRHS innovations and ensure these are embedded and reflected in practice, for example embedding learning from personal inquiries, and establishing next steps	December 2018	Reviewed as part of 2017 leadership discussions. Staff have learnt and embedded various new approaches, and gained a range of insights. There has been no overarching attempt to capture this evidence. The focus on wellbeing is an innovation that is forming the inquiry as part of the current appraisal round.	Completed

Goal 6: On going Monitoring and Review of Strategic and Operation Performance; and Sustainability

To maintain earlier strategic goals and accurate and timely information informs the monitoring and review of strategic and operational performance.

To have in place, robust widely known and understood systems and procedures to ensure the sustainability of the school for when disruptive change occurs.

To ensure the Board has a consistent and strategic focus underpinning reporting

Action/Task	Complete by	Action / outcome	Analysis of variance / next steps
Be alert to and plan for future changes in the Ministries of Education and Oranga Tamariki		There are multiple reviews currently occurring across government ministries and partner agencies. Senior leaders have engaged in several to varying degrees. To name some: Mental Health review, Education Act update, NCEA review, red tape review, learning support review, youth justice changes, care and protection changes to practice, early childhood review, Teaching Council review, assessment practices re-think in the wake of national standards, residential special schools' developments.	On-going: Continue to participate and be alert to changes

Enhance two-way understanding between Board and staff through increased face to face contact, including site visits	December 2018 – on-going	Most members have participated in PLD days, and visited sites Speaking at whole school PLD day enhanced understanding of staff and strengthened relationships. Leadership team and Board met for an inaugural strategic planning day.	Completed: On-going need for Board to be invited to PLD days and to proactively visit sites.
Review communication and procedures related to the Health and Safety team	Term 2, 2018	Standardised reporting forms have been developed. H&S committee have developed meeting procedures and are aware of role related to their specific strand.	
Scope the need for succession planning across each area of the school	December 2018	Various new practices enhance succession readiness, for example: Distributed leadership with all leaders gain greater insights into the role of the principal and the work of other middle leaders; cross germination of ideas and practices across strands and sites, e.g. inquiry sharing, community resources; increased transparency of practices as more matters are brought to the leadership tables; shared development of all aspects of school practice; SLT attending principals' conference; survey of staff for intentions over next five years.	Completed: On-going need for practices to be embedded
Review compliance with recent legislative changes	December 2018	Two senior leaders attended legal training day	Completed: Will need to be repeated at regular intervals
Ensure an appropriate site is secured for the central office and student spaces that meets the needs of staff and students now and into the future	June 2018	Significant time spent on this early in the year, and on-going at regular intervals. Lease extended at Courtenay Place to April 2019. MOE report they are waiting for information regarding potential sites.	On-going: Will require continued pressure and a period of intensive insistence from early 2019.
Assess and meet ongoing administration needs as the school grows and changes	June 2018	The school has not grown this year or last year. Admin staffing has increased slightly at one busy site.	Completed: May need to be revisited once school starts growing again.

CENTRAL REGIONAL HEALTH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	1630
Principal:	Jane Wills
School Address:	Level 4, Symes de Silva House, 97-99 Courtenay Place, Wellington
School Postal Address:	PO Box 9349, Marion Square, WELLINGTON, 6141
School Phone:	04 471 8555
School Email:	admin@crhs.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires/ Expired
Basia Arnold	Chairperson	Appointed	Jun 2019
Jane Wills	Principal	ex Officio	
Susan Brown	Parent Rep	Appointed	Jun 2019
Lois Dawson-Mikaere	Parent Rep	Appointed	Jun 2019
John Huston	Parent Rep	Appointed	Jun 2019
Mark Uri-Puati	Parent Rep	Co-opted	Jun 2019
Lisa Thompson	Staff Rep	Elected	Jun 2019

Accountant / Service Provider:	Education Services Ltd
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CENTRAL REGIONAL HEALTH SCHOOL

Annual Report - For the year ended 31 December 2018

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	Kiwisport

Central Regional Health School

Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Basia Arnold.

Full Name of Board Chairperson

Robin Jane Wills

Full Name of Principal

B Arnold

Signature of Board Chairperson

[Signature]

Signature of Principal

26 May 2019.

Date:

26 May 2019

Date:

Central Regional Health School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	5,729,710	5,155,163	5,408,220
Locally Raised Funds	3	1,958	-	43
Interest Earned		70,884	60,000	60,269
		<hr/>	<hr/>	<hr/>
		5,802,552	5,215,163	5,468,532
Expenses				
Locally Raised Funds	3	11	-	-
Learning Resources	4	4,372,943	4,140,451	4,086,312
Administration	5	528,596	528,400	552,345
Finance Costs		3,418	9,000	1,499
Property	6	590,631	385,384	451,922
Depreciation	7	131,191	120,000	132,501
Loss on Disposal of Property, Plant and Equipment		10,328	-	1,764
		<hr/>	<hr/>	<hr/>
		5,637,118	5,183,235	5,226,343
Net Surplus / (Deficit)		165,434	31,928	242,189
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		165,434	31,928	242,189

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

Central Regional Health School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	<u>2,326,328</u>	<u>2,069,028</u>	<u>2,084,139</u>
Total comprehensive revenue and expense for the year	165,434	31,928	242,189
Capital Contributions from the Ministry of Education			
Equity at 31 December	<u>2,491,762</u>	<u>2,100,956</u>	<u>2,326,328</u>
 Retained Earnings	 2,491,762	 2,100,956	 2,326,328
Equity at 31 December	<u>2,491,762</u>	<u>2,100,956</u>	<u>2,326,328</u>

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

Central Regional Health School
Statement of Financial Position
As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	206,700	313,731	143,655
Accounts Receivable	9	288,373	250,846	309,617
GST Receivable		27,628	32,544	18,457
Prepayments		22,791	9,304	15,268
Investments	10	1,931,945	1,550,679	1,741,799
		<u>2,477,437</u>	<u>2,157,104</u>	<u>2,228,796</u>
Current Liabilities				
Accounts Payable	12	333,541	351,053	317,924
Provision for Cyclical Maintenance		-	-	-
		<u>333,541</u>	<u>351,053</u>	<u>317,924</u>
Working Capital Surplus/(Deficit)		<u>2,143,896</u>	<u>1,806,051</u>	<u>1,910,872</u>
Non-current Assets				
Property, Plant and Equipment	11	347,866	294,905	424,456
		<u>347,866</u>	<u>294,905</u>	<u>424,456</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	-	-	9,000
		<u>-</u>	<u>-</u>	<u>9,000</u>
Net Assets		<u>2,491,762</u>	<u>2,100,956</u>	<u>2,326,328</u>
Equity		<u>2,491,762</u>	<u>2,100,956</u>	<u>2,326,328</u>

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

Central Regional Health School
Statement of Cash Flows
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,313,700	1,213,878	1,267,092
Locally Raised Funds		4,268	-	8,670
Goods and Services Tax (net)		(9,171)	-	13,874
Payments to Employees		(253,328)	(249,500)	(207,338)
Payments to Suppliers		(802,411)	(826,061)	(836,732)
Interest Paid		(3,418)	(9,000)	(1,499)
Interest Received		63,339	60,000	54,607
Net cash from / (to) the Operating Activities		312,979	189,317	298,674
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		4,783	-	-
Purchase of PPE (and Intangibles)		(67,989)	(75,000)	(163,313)
Purchase of Investments		(190,146)	-	(191,120)
Net cash from / (to) the Investing Activities		(253,352)	(75,000)	(354,433)
Cash flows from Financing Activities				
Finance Lease Payments		3,418	-	-
Net cash from Financing Activities		3,418	-	-
Net increase/(decrease) in cash and cash equivalents		63,045	114,317	(55,759)
Cash and cash equivalents at the beginning of the year	8	143,655	199,414	199,414
Cash and cash equivalents at the end of the year	8	206,700	313,731	143,655

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

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

Central Regional Health School

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Central Regional 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.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 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 21.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

Bank term deposits 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.

k) Property, Plant and Equipment

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

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

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

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

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

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	10 years
Information and Communication	5 years
Motor Vehicles	15 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.

l) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

m) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

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

Long-term employee entitlements

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

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

p) Revenue Received in Advance

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

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

q) Funds Held in Trust

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

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

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

t) Financial Assets and Liabilities

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

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

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

u) Borrowings

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	1,183,295	991,990	1,195,513
Teachers' salaries grants	3,845,743	3,639,601	3,746,995
Use of Land and Buildings grants	521,543	301,684	366,490
Other MoE Grants	144,698	221,888	42,543
Other government grants	34,431	-	33,108
Resource teachers learning and behaviour grants			23,571
	5,729,710	5,155,163	5,408,220

3. Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Bequests & Grants	500	-	-
Activities	1,458	-	43
	1,958	-	43
Expenses			
Activities	11	-	-
	11	-	-
<i>Surplus for the year Locally raised funds</i>	1,947	-	43

4. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	17,650	19,000	15,435
Library resources	43,469	40,500	-
Employee benefits - salaries	3,974,042	3,678,101	3,765,790
Staff development	72,701	80,000	53,581
Mental Health	20,064	33,500	25,019
Wellington	39,808	39,500	47,870
Wairarapa	9,349	13,500	8,956
Manawatu	9,866	14,000	10,197
Whanganui	8,741	10,500	8,376
Hawke's Bay	7,001	11,500	11,076
Special Needs	35,660	39,000	16,689
Kapiti	7,063	14,500	9,467
Te Au Rere A Te Tonga	42,378	43,000	28,538
Horowhenua	1,185	5,500	3,315
Epuni C&p	8,632	11,350	7,049
Specialist	75,334	87,000	74,954
	4,372,943	4,140,451	4,086,312

5. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,690	7,000	5,366
Board of Trustees Fees	10,650	8,000	10,050
Board of Trustees Expenses	21,757	19,100	20,745
Communication	75,603	89,000	105,715
Consumables	26,804	30,800	17,832
Operating Lease	50,017	48,300	45,445
Other	101,127	78,200	124,059
Employee Benefits - Salaries	201,670	211,000	187,746
Insurance	13,097	12,000	11,425
Service Providers, Contractors and Consultancy	13,500	12,000	14,700
Principal	8,681	13,000	9,262
	<u>528,596</u>	<u>528,400</u>	<u>552,345</u>

6. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	7,411	23,200	21,906
Cyclical Maintenance Expense	(9,000)	-	1,500
Heat, Light and Water	15,007	12,500	14,343
Repairs and Maintenance	35,418	45,500	45,458
Use of Land and Buildings	521,543	301,684	366,490
Security	1,854	2,500	2,225
Consultancy And Contract Ser	18,398	-	-
	<u>590,631</u>	<u>385,384</u>	<u>451,922</u>

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

7. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	1,928	378	417
Furniture and Equipment	20,512	17,604	19,438
Information and Communication Technology	106,182	99,921	110,330
Motor Vehicles	2,045	1,622	1,791
Library Resources	524	475	525
	<u>131,191</u>	<u>120,000</u>	<u>132,501</u>

8. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	400	-	400
ASB 191-00	199,694	313,731	96,690
ASB 191-50	6,606	-	46,565
Cash equivalents for Cash Flow Statement	206,700	313,731	143,655

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

9. Accounts Receivable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	10,636	3,940
Receivables from the Ministry of Education	-	-	27,643
Interest Receivable	18,615	5,408	11,070
Teacher Salaries Grant Receivable	269,758	234,802	266,964
	288,373	250,846	309,617
Receivables from Exchange Transactions	18,615	16,044	15,010
Receivables from Non-Exchange Transactions	269,758	234,802	294,607
	288,373	250,846	309,617

10. Investments

The School's investment activities are classified as follows:

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	1,931,945	1,550,679	1,741,799

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	18,867	-	-	-	(1,928)	16,939
Furniture and Equipment	97,990	20,513	-	-	(20,512)	97,990
Information and Communication Tech	288,247	16,820	(1,293)	-	(106,182)	197,592
Motor Vehicles	16,902	33,671	(15,110)	-	(2,045)	33,418
Library Resources	2,451	-	-	-	(524)	1,927
Balance at 31 December 2018	424,457	71,004	(16,403)	-	(131,191)	347,866

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	19,284	(2,345)	16,939
Furniture and Equipment	241,910	(143,920)	97,990
Information and Communication	769,780	(572,188)	197,592
Motor Vehicles	33,671	(253)	33,418
Library Resources	4,199	(2,272)	1,927
Balance at 31 December 2018	1,068,844	(720,978)	347,866

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	-	19,284	-	-	(417)	18,867
Furniture and Equipment	87,776	31,416	(1,764)	-	(19,438)	97,990
Information and Communication Tech	290,460	108,117	-	-	(110,330)	288,247
Motor Vehicles	18,693	-	-	-	(1,791)	16,902
Library Resources	2,976	-	-	-	(525)	2,450
Balance at 31 December 2017	399,905	158,817	(1,764)	-	(132,501)	424,456

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	19,284	(417)	18,867
Furniture and Equipment	221,397	(123,407)	97,990
Information and Communication	752,960	(464,713)	288,247
Motor Vehicles	26,791	(9,889)	16,902
Library Resources	4,200	(1,750)	2,450
Balance at 31 December 2017	1,024,632	(600,176)	424,456

12. Accounts Payable

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating creditors	56,300	110,922	47,008
Accruals	4,109	4,445	3,866
Capital accruals for PPE items	3,015	-	-
Employee Entitlements - salaries	269,758	234,802	266,964
Employee Entitlements - leave accrual	359	884	86
	<u>333,541</u>	<u>351,053</u>	<u>317,924</u>

Payables for Exchange Transactions	333,541	351,053	317,924
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>333,541</u>	<u>351,053</u>	<u>317,924</u>

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2018	2018	2017
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	9,000	-	7,500
Increase/(decrease) to the Provision During the Year	(9,000)	-	1,500
Provision at the End of the Year	<u>-</u>	<u>-</u>	<u>9,000</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	-	-	9,000
	<u>-</u>	<u>-</u>	<u>9,000</u>

14. 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.

15. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	10,650	10,050
Full-time equivalent members	0.26	0.23
<i>Leadership Team</i>		
Remuneration	467,718	509,572
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	478,368	519,622
Total full-time equivalent personnel	4.26	4.23

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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	170 - 180
Benefits and Other Emoluments	4 - 5	18 - 19
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 110	3.00	3.00
	3.00	3.00

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

16. 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:

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-

17. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: 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, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

18. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2018 (Capital commitments at 31 December 2017: nil).

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of laptops;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	24,692
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	24,692

19. 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.

20. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	206,700	313,731	143,655
Receivables	288,373	250,846	309,617
Investments - Term Deposits	1,931,945	1,550,679	1,741,799
Total Loans and Receivables	2,427,018	2,115,256	2,195,071

Financial liabilities measured at amortised cost

Payables	333,541	351,053	317,924
Borrowings - Loans	-	-	-
Finance Leases	-	-	-
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	333,541	351,053	317,924

21. Events After Balance Date

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

22. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF CENTRAL REGIONAL HEALTH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Central Regional Health School (the School). The Auditor-General has appointed me, Geoff Potter using the staff and resources of BDO Wellington Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2018, 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 2018; 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 as applicable to entities that qualify as tier 2.

Our audit was completed on 26 May 2019. 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 Analysis of Variance, Board of Trustees Listing 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.



Geoff Potter
BDO Wellington Audit Limited
On behalf of the Auditor-General
Wellington, New Zealand



Central Regional Health School Kiwi Sport Report - 2018

During the year the school was able to provide the following support for physical activity and sport – above and beyond the normal costs. Travel to activities is not included:

Poi	109.65
Trampolining	121.74
Rock Climbing	166.95
Bowling	132.17
Mini Golf	153.91
Badminton	177.79
Volleyball	286.50
Soccer	197.15
Yoga	83.48
Swimming	297.39
Horticulture/Gardening	536.35
Building	1203.64
Boxing	3493.53
Misc. equipment	297.92
	<hr/>
	7,258.17

Jane Wills
Tumuaki / Principal
9 February 2019
