

HENDERSON SOUTH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1310

Principal: Trevor Diamond

School Address: 24 Garelja Road, Henderson, Auckland

School Postal Address: PO Box 21165, Henderson, Auckland

School Phone: 09 838 8766

School Email: nellies@hendersonsouth.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/
Katarina Rangi	Presiding Member	Elected 2022	Apr 2025
Trevor Diamond	Principal	Ex Officio	
Agnis Misipati	Member	Elected 2022	Apr 2025
Moana Johanson	Member	Elected 2022	Apr 2025
Mafi Tavo	Member	Elected 2022	Apr 2025
Stephen Frost	Staff Rep	Elected 2022	Apr 2025
Elaine Fale	Presiding Member	Elected 2019	Sep 2022
Derek Duncan	Member	Elected 2019	Sep 2022

Accountant / Service Provider: Nellie Shaw

HENDERSON SOUTH SCHOOL

Annual Report - For the year ended 31 December 2022

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Henderson South School

Statement of Responsibility

For the year ended 31 December 2022

The Board 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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Katarina Rangi
Full Name of Presiding Member

DocuSigned by:

4EE40588E4E54C7
Signature of Presiding Member

01 June 2023
Date:

Trevor Diamond
Full Name of Principal

DocuSigned by:

61A631B7EC5D4E0
Signature of Principal

01 June 2023
Date:

Henderson South School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,203,927	2,991,961	3,215,265
Locally Raised Funds	3	42,221	63,885	5,275
Interest Income		5,308	500	1,596
Total Revenue		3,251,456	3,056,346	3,222,136
Expenses				
Locally Raised Funds	3	44,788	63,785	24,153
Learning Resources	4	2,189,218	1,846,248	2,156,186
Administration	5	286,741	131,649	294,968
Finance		2,142	2,300	2,508
Property	6	887,993	1,011,077	709,594
Other Expenses	7	380	380	380
Loss on Disposal of Property, Plant and Equipment		6,668	-	349
		3,417,930	3,055,439	3,188,138
Net Surplus / (Deficit) for the year		(166,474)	907	33,998
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(166,474)	907	33,998

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

Henderson South School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		482,236	482,236	448,238
Total comprehensive revenue and expense for the year		(166,474)	907	33,998
Equity at 31 December		315,762	483,143	482,236
Accumulated comprehensive revenue and expense		315,762	483,143	482,236
Equity at 31 December		315,762	483,143	482,236

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.

Henderson South School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	8	687,677	288,102	202,037
Accounts Receivable	9	150,491	145,500	141,155
GST Receivable		-	10,000	11,321
Prepayments		5,681	5,000	4,493
Investments	10	-	-	150,000
Funds Receivable for Capital Works Projects	18	6,787	-	33,046
		850,636	448,602	542,052
Current Liabilities				
GST Payable		3,111	-	-
Accounts Payable	13	253,610	201,060	194,368
Borrowings	14	7,545	7,545	7,099
Revenue Received in Advance	15	28,250	5,000	15,943
Provision for Cyclical Maintenance	16	175,110	-	128,901
Finance Lease Liability	17	6,704	4,020	4,950
Funds held for Capital Works Projects	18	388,691	-	-
Funds Held on Behalf of Northwest Literacy Centre	19	30,907	25,000	36,982
		893,928	242,625	388,243
Working Capital Surplus/(Deficit)		(43,292)	205,977	153,809
Non-current Assets				
Property, Plant and Equipment	11	426,400	356,699	407,639
Intangible Assets	12	1,961	2,034	2,340
		428,361	358,733	409,979
Non-current Liabilities				
Borrowings	14	7,991	7,991	15,536
Provision for Cyclical Maintenance	16	52,885	69,896	63,377
Finance Lease Liability	17	8,431	3,680	2,639
		69,307	81,567	81,552
Net Assets		315,762	483,143	482,236
Equity		315,762	483,143	482,236

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

Henderson South School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		749,842	760,936	743,021
Locally Raised Funds		41,908	51,840	17,715
Goods and Services Tax (net)		14,432	1,321	(15,768)
Payments to Employees		(443,674)	(417,863)	(396,435)
Payments to Suppliers		(337,507)	(435,688)	(232,238)
Interest Paid		(2,142)	(2,300)	(2,508)
Interest Received		5,377	363	1,590
Net cash from/(to) Operating Activities		28,236	(41,391)	115,377
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(67,572)	(36,620)	(72,775)
Purchase of Investments		-	-	(67,245)
Proceeds from Sale of Investments		150,000	150,000	-
Net cash from/(to) Investing Activities		82,428	113,380	(140,020)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	9,739
Finance Lease Payments		(6,885)	111	(6,852)
Repayment of Loans		(7,099)	(7,099)	(6,652)
Funds Administered on Behalf of Third Parties		388,960	21,064	(88,702)
Net cash from/(to) Financing Activities		374,976	14,076	(92,467)
Net increase/(decrease) in cash and cash equivalents		485,640	86,065	(117,110)
Cash and cash equivalents at the beginning of the year	8	202,037	202,037	319,147
Cash and cash equivalents at the end of the year	8	687,677	288,102	202,037

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

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

Henderson South School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. 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. Finance lease liability disclosures are contained in note 17.

Recognition of grants

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

c) Revenue Recognition**Government Grants**

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

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings 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. 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

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

d) 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.

e) 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.

f) Accounts Receivable

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

g) 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.

h) 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 (funded by the Board) to buildings owned by the Crown or directly by the board 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.

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	5-50 years
Furniture and equipment	10 years
Information and communication technology	5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

i) 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 and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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.

j) 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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

k) 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.

l) Employee Entitlements*Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide 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, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

m) Revenue Received in Advance

Revenue received in advance relates to 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.

n) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such 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.

o) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

p) 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 is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The school carries out painting maintenance of the whole school over a 8 to 15 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, borrowings and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

r) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

s) 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.

t) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

u) 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	907,069	759,436	940,309
Teachers' Salaries Grants	1,694,622	1,390,600	1,723,698
Use of Land and Buildings Grants	602,236	840,425	550,088
Other Government Grants	-	1,500	1,170
	3,203,927	2,991,961	3,215,265

The school has opted in to the donations scheme for this year. Total amount received was \$40,200.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	11,666	44,000	(23)
Fees for Extra Curricular Activities	4,316	8,515	4,478
Trading	9	-	-
Fundraising & Community Grants	13,078	11,370	820
Other Revenue	13,152	-	-
	42,221	63,885	5,275
Expenses			
Extra Curricular Activities Costs	163	4,915	424
Trading	9,834	10,500	10,741
Fundraising and Community Grant Costs	6,474	11,370	1,230
Curriculum Related Activities	28,317	37,000	11,758
	44,788	63,785	24,153
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	(2,567)	100	(18,878)

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	34,129	36,890	28,454
Equipment Repairs	206	200	-
Information and Communication Technology	14,820	14,800	13,286
Library Resources	3,073	2,350	2,052
Employee Benefits - Salaries	2,029,433	1,694,098	2,000,234
Staff Development	15,483	10,350	8,576
Depreciation	92,074	87,560	103,584
	2,189,218	1,846,248	2,156,186

During the year ended December 2022, the Principal and deputy principal travelled to Australia at the cost of \$2,621 to attend the NATSPA conference for professional development. Costs for airfares and conference attendance were funded by credits for monies paid in 2019, prior to the effects of Covid-19 on travel.

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,060	6,850	6,850
Board Fees	3,150	3,500	2,285
Board Expenses	8,065	8,800	10,486
Communication	2,072	2,500	2,502
Consumables	12,865	9,800	11,576
Healthy School Lunch Programme Costs	152,297	-	165,412
Other	28,694	31,094	22,131
Employee Benefits - Salaries	68,174	64,548	68,695
Insurance	4,364	4,557	5,031
	286,741	131,649	294,968

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	21,990	11,300	12,478
Consultancy and Contract Services	43,230	41,000	40,000
Cyclical Maintenance Provision	62,864	17,412	17,541
Grounds	59,112	21,940	12,943
Heat, Light and Water	23,104	18,500	14,762
Rates	201	200	202
Repairs and Maintenance	19,604	5,300	6,398
Use of Land and Buildings	602,236	840,425	550,088
Security	7,153	5,500	6,224
Employee Benefits - Salaries	48,499	49,500	48,958
	887,993	1,011,077	709,594

The use of land and buildings figure represents 5% 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. Other Expenses

	2022	2022	2021
	Actual	Budget	Actual
		(Unaudited)	
Amortisation of Intangible Assets	380	380	380
	380	380	380

8. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	437,677	138,102	202,037
Short-term Bank Deposits	250,000	150,000	-
Cash and cash equivalents for Statement of Cash Flows	687,677	288,102	202,037

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

Of the \$687,677 Cash and Cash Equivalents, \$388,691 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$687,677 Cash and Cash Equivalents, \$30,907 is held by the School on behalf of the Northwest Literacy Centre. See note 19 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	3,388	5,000	3,898
Interest Receivable	294	500	363
Teacher Salaries Grant Receivable	146,809	140,000	136,894
	150,491	145,500	141,155
Receivables from Exchange Transactions	3,682	5,500	4,261
Receivables from Non-Exchange Transactions	146,809	140,000	136,894
	150,491	145,500	141,155

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	-	-	150,000
	-	-	150,000
Total Investments	-	-	150,000

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	66,067	12,590	-	-	(13,213)	65,444
Furniture and Equipment	241,364	56,645	-	-	(42,584)	255,425
Information and Communication Technology	62,938	17,159	-	-	(30,065)	50,032
Motor Vehicles	-	13,130	-	-	(438)	12,692
Leased Assets	8,215	14,433	(45)	-	(6,305)	16,298
Library Resources	29,055	3,547	(6,624)	-	531	26,509
Balance at 31 December 2022	407,639	117,504	(6,669)	-	(92,074)	426,400

The net carrying value of IT equipment held under a finance lease is \$16,298 (2021: \$8,215)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	181,844	(116,400)	65,444	169,252	(103,185)	66,067
Furniture and Equipment	714,274	(458,849)	255,425	688,385	(447,021)	241,364
Information and Communication Technology	494,708	(444,676)	50,032	478,572	(415,634)	62,938
Motor Vehicles	24,690	(11,998)	12,692	11,560	(11,560)	-
Leased Assets	21,694	(5,396)	16,298	16,670	(8,455)	8,215
Library Resources	76,656	(50,147)	26,509	89,581	(60,526)	29,055
Balance at 31 December	1,513,866	(1,087,466)	426,400	1,454,020	(1,046,381)	407,639

12. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software
Cost	
Balance at 1 January 2021	3,795
Additions	-
Disposals	-
Balance at 31 December 2021 / 1 January 2022	3,795
Additions	
Disposals	-
Balance at 31 December 2022	3,795
Accumulated Amortisation and impairment losses	
Balance at 1 January 2021	1,075
Amortisation expense	380
Disposals	-
Impairment losses	-
Balance at 31 December 2021 / 1 January 2022	1,455
Amortisation expense	379
Disposals	-
Impairment losses	-
Balance at 31 December 2022	1,834
Carrying amounts	
At 1 January 2021	2,720
At 31 December 2021 / 1 January 2022	2,340
At 31 December 2022	1,961

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2021: \$nil)

13. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	60,089	20,000	16,307
Accruals	7,060	7,060	6,850
Banking Staffing Overuse	899	-	-
Employee Entitlements - Salaries	165,725	150,000	150,121
Employee Entitlements - Leave Accrual	19,837	24,000	21,090
	<u>253,610</u>	<u>201,060</u>	<u>194,368</u>

Payables for Exchange Transactions	253,610	201,060	194,368
	<u>253,610</u>	<u>201,060</u>	<u>194,368</u>

The carrying value of payables approximates their fair value.

14. Borrowings

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Loans due in one year	7,545	7,545	7,099
Loans due after one year	7,991	7,991	15,536
	<u>15,536</u>	<u>15,536</u>	<u>22,635</u>

The school has borrowings at 31 December 2022 of \$15,536 (31 December 2021: \$22,635). This loan is from the Energy Efficiency and Conservation Authority for the purpose of replacing the school's existing lighting with LED alternatives. The loan is unsecured.

15. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other revenue in Advance	28,250	5,000	15,943
	<u>28,250</u>	<u>5,000</u>	<u>15,943</u>

16. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	192,278	-	174,737
Increase to the Provision During the Year	62,864	69,896	17,541
Use of the Provision During the Year	(27,147)	-	-
Provision at the End of the Year	<u>227,995</u>	<u>69,896</u>	<u>192,278</u>
Cyclical Maintenance - Current	175,110	-	128,901
Cyclical Maintenance - Non current	52,885	69,896	63,377
	<u>227,995</u>	<u>69,896</u>	<u>192,278</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan.

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:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	7,775	4,020	5,420
Later than One Year and no Later than Five Years	9,093	3,680	2,803
Future Finance Charges	(1,733)	-	(634)
	<u>15,135</u>	<u>7,700</u>	<u>7,589</u>
Represented by			
Finance lease liability - Current	6,704	4,020	4,950
Finance lease liability - Non current	8,431	3,680	2,639
	<u>15,135</u>	<u>7,700</u>	<u>7,589</u>

18. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
SIP Snr Playground Stage 2		(33,046)	78,049	(78,049)	33,046	-
Drainage Repairs		-	7,645	-	-	7,645
Electrical Works		-	10,079	(3,736)	-	6,343
Roofing Works, RCD		-	11,586	(18,373)	-	(6,787)
AMS Combined ILE		-	335,349	(18,432)	-	316,917
P2 Items, Roofing, Canopy		-	152,610	(94,824)	-	57,786
Totals		(33,046)	595,318	(213,414)	33,046	381,904

Represented by:

Funds Held on Behalf of the Ministry of Education	388,691
Funds Receivable from the Ministry of Education	(6,787)

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Coal Boiler		83,648	6,294	(89,942)	-	-
Staffroom Upgrade		(19,020)	87,690	(68,670)	-	-
SIP Snr Playground Stage 2		-	-	(33,046)	-	(33,046)
Totals		64,628	93,984	(191,658)	-	(33,046)

Represented by:

Funds Receivable from the Ministry of Education	(33,046)
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19. Funds for RTLit Services

Henderson South School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Literacy to its cluster of schools.

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held at Beginning of the Year	36,982	36,982	28,010
Funds Received from Cluster Members			3,741
Funds Received from MoE	15,481	15,238	15,238
Total funds available	52,463	15,238	46,989
Funds Spent on Behalf of the Cluster	(21,556)	(27,220)	(10,007)
Funds remaining	30,907	42,458	36,982
Funds Held at Year End	30,907	25,000	36,982

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 Board members, Principal, Deputy Principals and Heads of Departments.

	2022 Actual \$	2021 Actual \$
Board Members Remuneration	3,150	2,285
Leadership Team Remuneration Full-time equivalent members	382,011 3	373,976 3
Total key management personnel remuneration	385,161	376,261

There are 5 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members may have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	160-170
Benefits and Other Emoluments	4-5	4-5

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	3	2
	3	2

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

22. Compensation and Other Benefits Upon Leaving

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

23. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

24. Commitments**(a) Capital Commitments**

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

- (a) \$11,199 contract for Electrical works to be completed in 2023, which will be fully funded by the Ministry of Education. \$10,079 has been received of which \$3,736 has been spent on the project to date; and
- (b) \$8,500 contract to have the drainage repairs, fully funded by the Ministry. \$7,645 has been received with nil funds been spent on the project to balance date.
- (c) \$19,310 contract for roofing works and RCD protection, 60% funded by the Ministry. \$10,427 has been received, with \$18,372 spent on the project to balance date.
- (d) \$372,610 contract for AMS Combined ILE Upgrade, fully funded by the Ministry. \$335,349 has been received, with \$18,432 spent on the project to balance date.
- (e) \$169,566 contract for upper roofing replacement, canopy, electrical and heating work fully funded by the Ministry. \$152,610 has been received, with \$94,824 spent on the project to balance date.

(Capital commitments at 31 December 2021:

- (a) \$107,026 contract for the Senior playground upgrade to be completed in 2022, \$70,244 of which will be funded by the Ministry of Education. \$33,046 has been spent on the project to date.)

25. 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	687,677	288,102	202,037
Receivables	150,491	145,500	141,155
Investments - Term Deposits	-	-	150,000
Total Financial assets measured at amortised cost	838,168	433,602	493,192

Financial liabilities measured at amortised cost

Payables	253,610	201,060	194,368
Borrowings - Loans	15,536	15,536	22,635
Finance Leases	15,135	7,700	7,589
Total Financial Liabilities Measured at Amortised Cost	284,281	224,296	224,592

26. Events After Balance Date

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

27. Comparatives

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

RSM Hayes Audit

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Independent Auditor's Report

To the readers of Henderson South School's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Henderson South School (the School). The Auditor-General has appointed me, Brendon Foy, using the staff and resources of RSM Hayes Audit, 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 23, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 1 June 2023. This is the date at which our opinion is expressed.

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

Basis of 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 for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance 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 *International 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 Henderson South School.

A handwritten signature in blue ink, appearing to read 'Brendon Foy'.

Brendon Foy
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance Reporting



School Name:	Henderson South School - 2022	School Number:	1310
Strategic Aim:	All students are able to access The New Zealand Curriculum as evidenced in relation to National Curriculum Levels.		
Annual Aim:	To maintain the achievement levels of Early, At or Advanced in National Curriculum levels for Writing across the school at 90% - 100%.		
Target:	<p>All students that were at pre as evidenced by NZC 2021 will make overall progress in 2022. By using Curriculum Levels from the NZC our students will be achieving at 90% or more in early, at or above. Our OTJs will be based on Curriculum Levels and will be supported with a variety forms of evidence across the curriculum.</p> <p>To maintain and improve the standard of writing proficiency which will include all the conventions, deeper and surface features of writing.</p> <p>To build the capacity of teachers so they can deliver quality writing programmes throughout the whole school.</p> <p>With the onset of Covid which ravaged our school year it has been difficult to collect assessments that demonstrate rigor. Teachers have struggled with the fact that many of their students were not present during most of the 2021 academic year and therefore have not been able to ascertain accurate levels of achievement.</p>		
Baseline Data:	<p>We have based our analysis of our school data on our EOY 2021 data and have carried this forward to 2022. Analysis of school wide data for Writing in November 2021 which was based on NZ Curriculum Levels were at 99.2% (314/316) for students that were achieving Early, At and Advanced. Our target for 2021 was to maintain achievement levels between 90%- 100%. A continued focus will be made for our Year 4s which have achieved 96% (32/33), (Early, At and Advanced in NZC Levels). All other year groups achieved between 94%- 100% as evidenced by NZC Levels.</p> <p>Analysis of the data indicates:</p> <ul style="list-style-type: none"> Compared to the EOY data for 2022 // 2021 whole school PRE at 3.32% (8/241// 0.6%(2/289) EARLY 45.64% 110/241 EARLY 30.3% (88/289), AT 40.67% 98/241 AT 40.8%(118/289) Advanced 10.37% 25/241 ADVANCED 28% (81/289) Our EOY data shows our PRE learners have improved by 2.72% EARLY has improved by 15.34%, AT has had a 17.63% decrease. When we compare our 2021 data to 2022 there has been overall improvement in all areas except Advanced which has decreased by 17.63%. We can attribute this to Covid and non -attendance. 		



Tātaritanga raraunga

- All the students that have been identified as Target Students and receive one-to-one assistance have daily scheduled time working with T.Aides.
- Students identified as EARLY are in fact working within their respective curriculum levels and therefore sit on the continuum between the beginning and the upper end of the curriculum level.
- Overall for our 2022 year it is clear that we have been able to maintain levels of achievement above 90% and 100% which is fantastic. We must take into consideration the on-set of Covid and the lockdown periods that have impacted on the collection of assessment data for all cohorts. Many of our students have not been present to be assessed or taught and this has exacerbated teacher OTJs for 2022. We have also increased Reading Recovery input and reshaped the delivery of this programme. We are focussing more on group work as opposed to one on one even though a small percentage still remain in this category of one on one. RR teacher works alongside the teachers collaboratively, modelling and inputting greater teacher skills to build capability.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Reviewed all existing documentation.</p> <p>Assessed the whole school cold sample writing and moderated using the NZC exemplars.</p> <p>Set and monitor target groups regularly.</p> <p>Our ISCOLs work alongside their partnered teachers to monitor target group progress and help build teacher capacity incorporating the Leadership Coaching and Growth Model in classes.</p> <p>We have incorporated Blended Learning through our Kaiwhakaakos. They will continue to work in conjunction with our partner schools in our Khui Ako to provide PLD in culturally responsive pedagogy. We are going to be able to sustain this programme of work which will assist us moving forward for New Zealand Histories curriculum implementation.</p> <p>On-going professional development in Oral Language with Ed Connect being our primary provider.</p> <p>The PLD for Oral Language will discontinue at the end of 2022.</p>	<p>Teachers are encouraged to continue to use The Writing Book by Sheena Cameron as a major teacher resource.</p> <p>Implemented PD at staff meetings to discuss the moderation of writing levels to gain rigor. We have formulated a Writing moderation folder for teachers to use. There are examples for teachers to use to assist them with their OTJs.</p> <p>Teachers' knowledge and skills for teaching writing has improved teacher capacity. We have aligned the writing levels with our Kahui Ako so that data collection and testing is streamlined.</p> <p><i>Post lockdown effects have continued to impact drastically on attendance and the schools ability to provide regular and consistent programmes. It has been a great test in resilience for our teachers and students. We have all been challenged by the Covid-19 outbreak. We have been focussing on teacher and pupil well being. There has been a strong emphasis on recognising the variety of circumstances which have impacted on student and staff</i></p>	<p>We have continued to build the capacity for teachers to use their coaching and mentoring abilities in order to discuss issues in class and for in class observations with class lessons. I have encouraged our ISLTs to continue to support teachers and to revise their individual coaching skills. All teachers are keen to improve their ability to teach writing and to improve achievement levels in their classes. We are currently aligning our coaching culture with our teaching practise to improve achievement</p> <p>Writing/Spelling has traditionally been problematic with regard to maintaining teacher capacity in this subject area. As a result, achievement levels have suffered. I am pleased that with the on-going PD and moderation that there has been vast improvement made in levels of achievement and an increase in teacher ability to teach writing. The PLD which has been implemented this year has allowed teachers to improve the skill levels of our students in order for achievement levels to rise.</p>	<p>Students need to be very specific when they set their goals for the term.</p> <p>Students need to be encouraged to use their indicators that will be placed in the back of their Writing books and to tick/date them as they complete each indicator.</p> <p>Teachers should make their learning visible in class with examples of great writing at different levels so that children can model off these.</p> <p>Continue to use deliberate acts of teaching and to employ the use of a learning focused Learning Intention, Success Criteria and self and peer assessment. Use scope and sequence to implement greater writing skills.</p> <p>PD will be focused and based on student and teacher needs.</p> <p>Students will improve term by term setting goals for themselves, all goals will be monitored and tracked by the teacher, DPs and Principal.</p>



Tātaritanga raraunga

		Regular discussions at a PLG and staff level has allowed the staff to be reflective and to share great practice.	
Planning for next year:			
<ul style="list-style-type: none"> ● To formulate a Local Curriculum with an Oral Language focus PLD 2023 ● Planned PLD for writing/spelling based on needs of the teachers and students. We will employ Belinda Blick and Helen Walls to facilitate this process via PLD. ● Compile a writing moderation folder which will contain examples of student writing to ascertain curriculum moderation levels for teachers to use in forming a judgement. ● Keep aiming to achieve 90%-100% plus and above for Early At and Advanced levels of achievement for all students using the National Curriculum Levels. ● Continue to improve in all areas of writing for students and teachers. ● Maintain the use of LIs, SCs and assessing when teaching. ● Use Coaching Culture to build relationships, help solve and provide support for teachers and students. 			

Henderson South School

Kiwisport Report

For the year ended 31 December 2022

Kiwisport is a Government funding initiative to support students' participation in organized sport. In 2022 the school received total Kiwisport funding of \$3,765 (excl GST).

The Kiwisport funding was used for to buy netball uniforms and pay for tournament fees. The funding was also used to encourage participation in playing sports. Total amount spent was \$2,635 (excl GST).

A handwritten signature in blue ink, appearing to read "Y2W" followed by a cursive flourish and a period.