

# HENDERSON SOUTH SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 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/ Expires
Katarina Rangi	Presiding Member	Elected 2022	Apr 2025
Trevor Diamond	Principal	Ex Officio	
Agnes 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

**Accountant / Service Provider:** Ask Accounting Ltd

# HENDERSON SOUTH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Henderson South School

## Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Katarina Rangi

Full Name of Presiding Member

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Signature of Presiding Member

24 June 2024

Date:

Trevor Diamond

Full Name of Principal

DocuSigned by:  
  
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Signature of Principal

24 June 2024

Date:

# Henderson South School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	3,616,611	3,238,486	3,203,927
Locally Raised Funds	3	39,199	11,100	42,221
Interest		10,203	2,000	5,308
Gain on Sale of Property, Plant and Equipment		696	-	-
<b>Total Revenue</b>		<b>3,666,709</b>	<b>3,251,586</b>	<b>3,251,456</b>
<b>Expense</b>				
Locally Raised Funds	3	46,178	49,500	44,788
Learning Resources	4	2,295,889	2,216,432	2,189,218
Administration	5	422,821	303,447	286,741
Interest		1,796	1,500	2,142
Property	6	782,098	740,126	887,993
Other Expense	7	380	380	380
Loss on Disposal of Property, Plant and Equipment		3,399	-	6,668
<b>Total Expense</b>		<b>3,552,561</b>	<b>3,311,385</b>	<b>3,417,930</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>114,148</b>	<b>(59,799)</b>	<b>(166,474)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>114,148</b>	<b>(59,799)</b>	<b>(166,474)</b>

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		315,762	315,762	482,236
Total comprehensive revenue and expense for the year		114,148	(59,799)	(166,474)
<b>Equity at 31 December</b>		429,910	255,963	315,762
Accumulated comprehensive revenue and expense		429,910	255,963	315,762
<b>Equity at 31 December</b>		429,910	255,963	315,762

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	195,398	37,460	687,677
Accounts Receivable	9	178,736	155,900	150,491
GST Receivable		10,279	10,000	-
Prepayments		3,671	5,000	5,681
Funds Receivable for Capital Works Projects	17	57,128	-	6,787
		<u>445,212</u>	<u>208,360</u>	<u>850,636</u>
<b>Current Liabilities</b>				
GST Payable		-	-	3,111
Accounts Payable	12	219,498	222,280	253,610
Borrowings	13	7,991	7,991	7,545
Revenue Received in Advance	14	250	-	28,250
Provision for Cyclical Maintenance	15	120,749	49,660	175,110
Finance Lease Liability	16	6,420	6,420	6,704
Funds held for Capital Works Projects	17	-	-	388,691
Funds held on behalf of RTLit Cluster	18	36,955	34,000	30,907
		<u>391,863</u>	<u>320,351</u>	<u>893,928</u>
<b>Working Capital Surplus/(Deficit)</b>		53,349	(111,991)	(43,292)
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	428,542	381,480	426,400
Intangible Assets	11	-	1,486	1,961
		<u>428,542</u>	<u>382,966</u>	<u>428,361</u>
<b>Non-current Liabilities</b>				
Borrowings	13	-	-	7,991
Provision for Cyclical Maintenance	15	47,786	10,817	52,885
Finance Lease Liability	16	4,195	4,195	8,431
		<u>51,981</u>	<u>15,012</u>	<u>69,307</u>
<b>Net Assets</b>		<u>429,910</u>	<u>255,963</u>	<u>315,762</u>
<b>Equity</b>		<u>429,910</u>	<u>255,963</u>	<u>315,762</u>

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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		950,527	952,587	749,842
Locally Raised Funds		(23,404)	(17,262)	41,908
Goods and Services Tax (net)		(13,390)	(13,111)	14,432
Payments to Employees		(469,630)	(467,730)	(443,674)
Payments to Suppliers		(402,716)	(676,693)	(337,507)
Interest Paid		(1,796)	(1,500)	(2,142)
Interest Received		10,497	1,894	5,377
Net cash from/(to) Operating Activities		50,088	(221,815)	28,236
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		337	(11,998)	-
Purchase of Property Plant & Equipment (and Intangibles)		(94,830)	(47,221)	(67,572)
Proceeds from Sale of Investments		-	-	150,000
Net cash from/(to) Investing Activities		(94,493)	(59,219)	82,428
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(7,344)	17,174	(6,885)
Loans Received		(7,545)	(7,545)	(7,099)
Funds Administered on Behalf of Other Parties		(432,985)	(378,812)	388,960
Net cash from/(to) Financing Activities		(447,874)	(369,183)	374,976
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(492,279)</b>	<b>(650,217)</b>	<b>485,640</b>
Cash and cash equivalents at the beginning of the year	8	687,677	687,677	202,037
<b>Cash and cash equivalents at the end of the year</b>	8	<b>195,398</b>	<b>37,460</b>	<b>687,677</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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 2023

#### 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 2023 to 31 December 2023 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*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's 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 15.

###### *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 10.



### ***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 16.

#### ***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) 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

### **h) 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.

#### **i) 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.

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 surplus or deficit.

The reversal of an impairment loss is recognised in surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in

#### **j) 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.

#### **k) 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 and annual leave earned, by non teaching staff, 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.

#### **l) Revenue Received in Advance**

Revenue received in advance relates to a bond received for hall hire.

#### **m) 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 Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **n) 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 RTL 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.

**o) 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 7 to 10 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.

**p) Financial Instruments**

The School's financial assets comprise cash and cash equivalents and accounts receivable. Both of these financial assets 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.

**q) 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.

**r) 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.

**s) Budget Figures**

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

**t) 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,228,314	953,486	907,069
Teachers' Salaries Grants	1,769,020	1,725,000	1,694,622
Use of Land and Buildings Grants	619,277	560,000	602,236
	<u>3,616,611</u>	<u>3,238,486</u>	<u>3,203,927</u>

The school has opted in to the donations scheme for this year. Total amount received was \$38,530.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	27,852	5,000	6,237
Fees for Extra Curricular Activities	10,802	6,100	9,767
Trading	348	-	9
Fundraising & Community Grants	-	-	13,078
Other Revenue	197	-	13,130
	<u>39,199</u>	<u>11,100</u>	<u>42,221</u>
<b>Expense</b>			
Extra Curricular Activities Costs	37,145	39,000	28,480
Trading	9,033	10,500	9,834
Fundraising and Community Grant Costs	-	-	6,474
	<u>46,178</u>	<u>49,500</u>	<u>44,788</u>
	<u>(6,979)</u>	<u>(38,400)</u>	<u>(2,567)</u>

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	53,890	38,365	34,129
Equipment Repairs	65	200	206
Information and Communication Technology	15,189	13,600	14,820
Library Resources	2,429	2,850	3,073
Employee Benefits - Salaries	2,122,126	2,068,377	2,029,433
Staff Development	8,137	10,500	15,483
Depreciation	94,053	82,540	92,074
	<u>2,295,889</u>	<u>2,216,432</u>	<u>2,189,218</u>

## 5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	7,280	7,280	7,060
Board Fees	2,950	3,500	3,150
Board Expenses	10,567	9,300	8,065
Communication	2,543	2,500	2,072
Consumables	13,850	11,400	12,865
Healthy School Lunches	276,888	170,000	152,297
Other	32,362	31,342	28,694
Employee Benefits - Salaries	72,114	62,400	68,174
Insurance	4,267	5,725	4,364
	<u>422,821</u>	<u>303,447</u>	<u>286,741</u>

## 6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	17,127	13,100	21,990
Consultancy and Contract Services	43,876	44,000	43,230
Cyclical Maintenance	(14,645)	19,536	62,864
Grounds	13,053	13,300	59,112
Heat, Light and Water	21,370	23,500	23,104
Rates	142	200	201
Repairs and Maintenance	16,981	8,790	19,604
Use of Land and Buildings	619,277	560,000	602,236
Security	9,184	6,500	7,153
Employee Benefits - Salaries	55,733	51,200	48,499
	<u>782,098</u>	<u>740,126</u>	<u>887,993</u>

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 Expense

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Amortisation of Intangible Assets	380	380	380
	<u>380</u>	<u>380</u>	<u>380</u>

## 8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	195,398	37,460	437,677
Short-term Bank Deposits	-	-	250,000
Cash and cash equivalents for Statement of Cash Flows	<u>195,398</u>	<u>37,460</u>	<u>687,677</u>

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

Of the \$195,398 Cash and Cash Equivalents, \$36,955 is held by the School on behalf of the RTLit services. See note 18 for details of how the funding received for the cluster has been spent in the year.

## 9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	37,991	3,500	3,388
Interest Receivable	-	400	294
Teacher Salaries Grant Receivable	140,745	152,000	146,809
	<u>178,736</u>	<u>155,900</u>	<u>150,491</u>
Receivables from Exchange Transactions	37,991	3,900	3,682
Receivables from Non-Exchange Transactions	140,745	152,000	146,809
	<u>178,736</u>	<u>155,900</u>	<u>150,491</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	65,444	16,459	-	-	(13,703)	<b>68,200</b>
Furniture and Equipment	255,425	33,147	(1,459)	-	(41,457)	<b>245,656</b>
Information and Communication Technology	50,032	40,789	-	-	(25,006)	<b>65,815</b>
Motor Vehicles	12,692	-	-	-	(2,626)	<b>10,066</b>
Leased Assets	16,298	2,824	-	-	(7,393)	<b>11,729</b>
Library Resources	26,509	4,792	(357)	-	(3,868)	<b>27,076</b>
<b>Balance at 31 December 2023</b>	<b>426,400</b>	<b>98,011</b>	<b>(1,816)</b>	<b>-</b>	<b>(94,053)</b>	<b>428,542</b>

The net carrying value of computer equipment held under a finance lease is \$11,729 (2022: \$16,298).

### Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	198,303	(130,103)	<b>68,200</b>	181,844	(116,400)	<b>65,444</b>
Furniture and Equipment	719,333	(473,677)	<b>245,656</b>	714,274	(458,849)	<b>255,425</b>
Information and Communication Technology	451,967	(386,152)	<b>65,815</b>	494,708	(444,676)	<b>50,032</b>
Motor Vehicles	24,690	(14,624)	<b>10,066</b>	24,690	(11,998)	<b>12,692</b>
Leased Assets	22,792	(11,063)	<b>11,729</b>	21,694	(5,396)	<b>16,298</b>
Library Resources	80,415	(53,339)	<b>27,076</b>	76,656	(50,147)	<b>26,509</b>
<b>Balance at 31 December 2023</b>	<b>1,497,500</b>	<b>(1,068,958)</b>	<b>428,542</b>	<b>1,513,866</b>	<b>(1,087,466)</b>	<b>426,400</b>



## 11. Intangible Assets

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

	<b>Acquired software</b>
<b>Cost</b>	
Balance at 1 January 2022	3,795
Additions	-
Disposals	-
Balance at 31 December 2022/ 1 January 2023	3,795
Additions	
Disposals	(3,795)
Balance at 31 December 2023	-
<b>Accumulated Amortisation and impairment losses</b>	
Balance at 1 January 2022	1,834
Amortisation expense	-
Disposals	-
Impairment losses	-
Balance at 31 December 2022 / 1 January 2023	1,834
Amortisation expense	
Disposals	(1,834)
Impairment losses	-
Balance at 31 December 2023	-
<b>Carrying amounts</b>	
At 1 January 2022	1,961
At 31 December 2022 / 1 January 2023	1,961
At 31 December 2023	-

### *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 (2022: \$nil)

## 12. Accounts Payable

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Creditors	21,397	35,000	60,089
Accruals	7,280	7,280	7,060
Banking Staffing Overuse	-	-	899
Employee Entitlements - Salaries	161,654	160,000	165,725
Employee Entitlements - Leave Accrual	29,167	20,000	19,837
	<u>219,498</u>	<u>222,280</u>	<u>253,610</u>
Payables for Exchange Transactions	219,498	222,280	253,610
	<u>219,498</u>	<u>222,280</u>	<u>253,610</u>

The carrying value of payables approximates their fair value.

### 13. Borrowings

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Loans due in one year	7,991	7,991	7,545
Loans due after one year	-	-	7,991
	<u>7,991</u>	<u>7,991</u>	<u>15,536</u>

The school has borrowings at 31 December 2023 of \$7,991 (31 December 2022: \$15,536). 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.

### 14. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Other revenue in Advance	250	-	28,250
	<u>250</u>	<u>-</u>	<u>28,250</u>

### 15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	227,995	52,885	192,278
Increase/(Decrease) to the Provision During the Year	(14,645)	19,536	62,864
Use of the Provision During the Year	(44,815)	(11,944)	(27,147)
Provision at the End of the Year	<u>168,535</u>	<u>60,477</u>	<u>227,995</u>
Cyclical Maintenance - Current	120,749	49,660	175,110
Cyclical Maintenance - Non current	47,786	10,817	52,885
	<u>168,535</u>	<u>60,477</u>	<u>227,995</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.

## 16. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	7,104	6,420	7,775
Later than One Year and no Later than Five Years	4,410	4,195	9,093
Future Finance Charges	(899)	-	(1,733)
	<u>10,615</u>	<u>10,615</u>	<u>15,135</u>
<b>Represented by</b>			
Finance lease liability - Current	6,420	6,420	6,704
Finance lease liability - Non current	4,195	4,195	8,431
	<u>10,615</u>	<u>10,615</u>	<u>15,135</u>

## 17. 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.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Watermains Replcmt Project No 230150	7,645	-	(8,494)	-	(849)
Electrical Works Project No 230152	6,343	-	(7,463)	-	(1,120)
Roofing Works, RCD Project No 230153	(6,787)	-	-	6,787	-
AMS Combined ILE Project No 230154	316,917	-	(355,115)	-	(38,198)
P2 Items, Roofing, Canopy Project No 230155	57,786	-	(74,747)	-	(16,961)
Totals	<u>381,904</u>	<u>-</u>	<u>(445,819)</u>	<u>6,787</u>	<u>(57,128)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(57,128)

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	<u>(33,046)</u>	<u>595,318</u>	<u>(213,414)</u>	<u>33,046</u>	<u>381,904</u>

### Represented by:

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

### 18. Funds Held on Behalf of RTLit Services

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	30,907	33,990	36,982
Funds Received from MOE	15,908	15,907	15,481
Total funds available	46,815	49,897	52,463
Funds Spent on Behalf of the Cluster	9,860	15,897	21,556
Funds remaining	36,955	34,000	30,907
Funds Held at Year End	<u>36,955</u>	<u>34,000</u>	<u>30,907</u>

### 19. 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.

## 20. Remuneration

### *Key management personnel compensation*

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

	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
<i>Board Members</i>		
Remuneration	2,950	3,150
<i>Leadership Team</i>		
Remuneration	408,157	382,011
Full-time equivalent members	3	3
Total key management personnel remuneration	411,107	385,161

There are 5 members of the Board excluding the Principal. The Board has 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 have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### *Principal 1*

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

	<b>2023 Actual \$000</b>	<b>2022 Actual \$000</b>
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:

<b>Remuneration \$000</b>	<b>2023 FTE Number</b>	<b>2022 FTE Number</b>
100-110	3	3
110-120	2	
	5	3

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

## 21. Compensation and Other Benefits Upon Leaving

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

## 22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

## 23. Commitments

### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$Nil (2022: \$455,821).

## 24. Financial Instruments

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

### Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	195,398	37,460	687,677
Receivables	178,736	155,900	150,491
Total financial assets measured at amortised cost	<u>374,134</u>	<u>193,360</u>	<u>838,168</u>

### Financial liabilities measured at amortised cost

Payables	219,498	222,280	253,610
Borrowings - Loans	7,991	7,991	15,536
Finance Leases	10,615	10,615	15,135
Total financial liabilities measured at amortised cost	<u>238,104</u>	<u>240,886</u>	<u>284,281</u>

## 25. Events After Balance Date

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

## Independent Auditor's Report

# To the readers of Henderson South School's Financial statements For the year ended 31 December 2023

**RSM Hayes Audit**

PO Box 9588  
Newmarket, Auckland 1149  
Level 1, 1 Broadway  
Newmarket, Auckland 1023

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[www.rsmnz.co.nz](http://www.rsmnz.co.nz)

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 20, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 24 June 2024. 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.

## 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, good employer report, Treaty of Waitangi report and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

## Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *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', with a long horizontal flourish extending to the right.

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



## Henderson South School

### **STATEMENT OF COMPLIANCE WITH EMPLOYMENT POLICY**

**For the year ended 31<sup>st</sup> December 2023**

The Henderson South School Board:

- Has Developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identifies best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to the skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

# Te Tiriti o Waitangi

Our aim at Henderson South School

Develop practices which acknowledge the value of te Tiriti o Waitangi, and reflect Aotearoa / New Zealand's bi-cultural identity and multicultural society taking all reasonable steps to ensure that the needs and wants of the community are met.

**The Treaty** principles of PARTICIPATION, PROTECTION, and PARTNERSHIP, provides a context for the relationship between the Crown, iwi and Māori. Ensuring Māori students enjoy and achieve education success as Māori is a joint responsibility of the Crown — represented by the Ministry of Education and other education sector agencies — and iwi, hapū and whānau

## **School boards to give effect to Te Tiriti o Waitangi**

One of the objectives is for the board to ensure that:

- the school gives effect to Te Tiriti o Waitangi by:
  - working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori and te ao Māori
  - taking all reasonable steps to make instruction available in te reo Māori and tikanga Māori; and
  - achieving equitable outcomes for Māori students.

The new objective relating to Te Tiriti o Waitangi:

- emphasises the importance of local history and practices;
- challenges boards to improve the teaching of te reo Māori and tikanga Māori;
- contributes to meeting the Crown's duty to actively protect tino rangatiratanga rights; and

- makes a significant contribution to achieving the Crown's Strategy for Māori Language Revitalisation 2018 – 2023 – Maihi Karauna.

**Henderson South School Expectations for 2024/2025**  
**For Te Tiriti o Waitangi**

Year 1	→ Know that Te Tiriti o Waitangi is important to our country and that a treaty is an agreement between people.
Year 2	→ Know that Te Tiriti o Waitangi is important to our country and a couple of key facts about it e.g. it is a holiday in February, it is named after where it was first signed
Year 3	→ Know key facts about Te Tiriti o Waitangi i.e. when it was signed, where it was signed and who it is an agreement between.
Year 4	→ Know that there were two different versions, Te Tiriti o Waitangi and The Treaty of Waitangi and they were signed in a number of different places.  → Know that laws over the years have excluded or included people from voting for governments
Year 5	→ Know that differences between the two TOW documents have caused disagreements over the years and that Te Tiriti o Waitangi is the version recognised by international law.  → Identify groups who have been privileged or excluded through laws and government decisions
Year 6	→ Know that the Waitangi Tribunal, inclusion of Te Tiriti in legislation and examples of co-governance are ways of redressing past wrongs.  → Know how laws and government decisions have privileged or excluded groups of people and that these often reflect public attitudes of the time

**Contributing factors that embrace the Te Tiriti o Waitangi at Henderson South School**

- Whakatauki for our Junior and Senior schools
- Pepeha for all students
- Waiata kura taken weekly
- Te Reo Maori in classes - **TE REO MĀORI ME ŌNA TIKANGA IN EDUCATION**
- Consultation with our community on a yearly basis

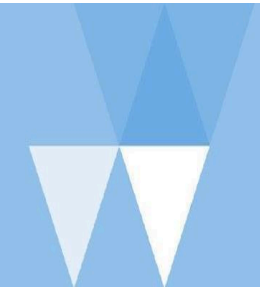
# Analysis of Variance Reporting



<b>School Name:</b>	Henderson South School - 2023	<b>School Number:</b>	1310
<b>Strategic Aim:</b>	All students are able to access The New Zealand Curriculum as evidenced in relation to National Curriculum Levels.		
<b>Annual Aim:</b>	To maintain the achievement levels of Early, At or Advanced in National Curriculum levels for Writing across the school at 90% - 100%.		
<b>Target:</b>	<p>All students that were at pre as evidenced by NZC 2022 will make overall progress in 2023. 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. We have moderated the process of gaining an OTJ which informs the level of achievement made by our teaching staff in order to maintain a robust process for assessing achievement</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>We have enlisted the professional services of an expert writing mentor. Her overall responsibility is to impart skills to improve pedagogy and classroom practice and planning. She works through the Principal, management team and three lead teachers. She lives in Wellington therefore her face to face time here at our school is once a term. She makes a zoom contact with the lead teachers once a term as well setting goals and expectations for classroom teachers. To build the capacity of teachers so they can deliver quality writing programmes throughout the whole school.</p>		
<b>Baseline Data:</b>	<p>We have based our analysis of our school data on our EOY 2022 data and have carried this forward to 2023. Analysis of school wide data for Writing in November 2022 which was based on NZ Curriculum Levels were at 96.9% (233/241) for students that were achieving Early, At and Advanced. Our target for 2022 was to maintain achievement levels between 90%- 100%. A focus will be made for our Year 5s which have achieved 87%, (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>		

- Compared to the EOY data for 2023 // **2022** whole school PRE at 3% (6/214)// **3.32% (8/241)** EARLY 40%(90/214) **EARLY 45.64% (110/241)**, AT 45% (100/214) **AT 40.67% (110/241)** Advanced 15% (20/214) **ADVANCED 10.37% (25/241)** Our EOY data shows our PRE learners have maintained their level of achievement with a slight improvement. EARLY has also made a steady improvement in achievement., AT has had a 5% decrease. When we compare our 2022 data to 2023 there has been overall improvement in all areas except Advanced which has increased by 5%. We can attribute this to Post-Covid and improved attendance levels.
- All the students that have been identified as Target Students and receive one-to-one assistance have daily scheduled time working with T.Aides. Their Progress is monitored by teachers and senior leaders.
- 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 2023 year it is clear that we have been able to maintain levels of achievement above 90% and 100% except for our Year 5s = 87.2% 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.

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Reviewed all existing documentation.</p> <p>Assessed the whole school cold sample writing and moderated using the NZC examples.</p> <p>Set and monitor target groups regularly.</p> <p>Our ISLTs 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>Our ISLTs have continued to work in conjunction with our partner schools in our Khui Ako to provide PLD in Literacy/Writing. We are going to be able to consolidate this programme of work which will assist us moving forward for New Zealand Histories curriculum implementation.</p> <p>On-going professional development in writing with Helen Walls will continue into 2024 connecting with three Lead teachers. They will ensure that the programme is taught in classrooms.</p>	<p>Teachers are encouraged to continue to use The Writing Book by Sheena Cameron as a major teacher resource and will also work alongside Helen Wall's work in writing.</p> <p>Implemented PD at staff meetings to discuss the moderation of writing levels to gain rigor. We have updated our 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>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/Handwriting 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</p>	<p>Students need to be very specific when they set their goals for the term. Handwriting lessons need to be regular and have specific goals in mind so that students can maintain and gain efficacy in this subject area.</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</p>



# Tātaritanga raraunga

		<p>students in order for achievement levels to rise.</p> <p>Regular discussions at a PLG and staff level has allowed the staff to be reflective and to share great practice.</p>	<p>tracked by the teacher, DPs and Principal.</p>
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## Planning for next year:

- To formulate a Local Curriculum with a writing and handwriting focus PLD 2024
- Planned PLD for writing/spelling based on needs of the teachers and students. We will employ 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 2023

Kiwisport is a Government funding initiative to support students' participation in organized sport. In 2023 the school received total Kiwisport funding of \$3,706 (excl GST).

The Kiwisport funding was used for to pay for sports cluster fees, tournament fees and sports equipment. The funding was also used to encourage participation in playing sports. Total amount spent was \$2,867 (excl GST).