

HENDERSON SOUTH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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

Accountant / Service Provider: Ask Accounting Ltd

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	Resigned 2024
Moana Johanson	Member	Elected 2022	Apr 2025
Mafi Tavo	Member	Elected 2022	Apr 2025
Stephen Frost	Staff Rep	Elected 2022	Apr 2025

HENDERSON SOUTH SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

Index

Page	Statement
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 18</u>	Notes to the Financial Statements
	Independent Auditor's Report

Henderson South School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Katarina Ihapeva Rangi
Full Name of Presiding Member

Trevor Diamond
Full Name of Principal

K Rangi
Signature of Presiding Member

T Diamond
Signature of Principal

9/12/2025
Date:

9/12/2025
Date:

Henderson South School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	3,815,695	3,631,346	3,616,611
Locally Raised Funds	3	8,689	1,600	38,882
Interest		12,440	6,000	10,203
Gain on Sale of Property, Plant and Equipment		-	-	696
Total Revenue		3,836,824	3,638,946	3,666,392
Expense				
Locally Raised Funds	3	38,459	34,000	45,861
Learning Resources	4	2,442,645	2,365,045	2,295,889
Administration	5	431,933	340,543	422,821
Interest		1,343	1,520	1,796
Property	6	869,880	826,852	782,098
Other Expense	7	-	380	380
Loss on Disposal of Property, Plant and Equipment		355	-	3,399
Total Expense		3,784,615	3,568,340	3,552,244
Net Surplus / (Deficit) for the year		52,209	70,606	114,148
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		52,209	70,606	114,148

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		429,910	412,599	315,762
Total comprehensive revenue and expense for the year		52,209	70,606	114,148
Contribution - Furniture and Equipment Grant		12,953	-	-
Equity at 31 December		495,072	483,205	429,910
Accumulated comprehensive revenue and expense		495,072	483,205	429,910
Equity at 31 December		495,072	483,205	429,910

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8	293,045	229,755	195,398
Accounts Receivable	9	181,188	165,000	178,736
GST Receivable		14,785	15,000	10,279
Prepayments		9,814	5,000	3,671
Funds Receivable for Capital Works Projects	17	-	-	57,128
		498,832	414,755	445,212
Current Liabilities				
Accounts Payable	12	271,338	237,500	219,498
Borrowings	13	-	-	7,991
Revenue Received in Advance	14	250	-	250
Provision for Cyclical Maintenance	15	35,934	8,400	120,749
Finance Lease Liability	16	6,775	6,025	6,420
Funds held on behalf of School Cluster	18	43,679	45,000	36,955
		357,976	296,925	391,863
Working Capital Surplus/(Deficit)		140,856	117,830	53,349
Non-current Assets				
Property, Plant and Equipment	10	421,258	423,922	428,542
		421,258	423,922	428,542
Non-current Liabilities				
Provision for Cyclical Maintenance	15	61,232	55,407	47,786
Finance Lease Liability	16	5,810	3,140	4,195
		67,042	58,547	51,981
Net Assets		495,072	483,205	429,910
Equity		495,072	483,205	429,910

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 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		865,877	1,138,183	950,527
Locally Raised Funds		42,982	24,341	(23,404)
International Students		1,367	-	-
Goods and Services Tax (net)		(4,506)	(4,721)	(13,390)
Payments to Employees		(517,031)	(527,921)	(469,630)
Payments to Suppliers		(290,110)	(563,863)	(402,716)
Interest Paid		(1,343)	(1,520)	(1,796)
Interest Received		11,635	6,000	10,497
Net cash from/(to) Operating Activities		108,871	70,499	50,088
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(17,254)	337
Purchase of Property Plant & Equipment (and Intangibles)		(72,026)	(97,412)	(94,830)
Net cash from/(to) Investing Activities		(72,026)	(114,666)	(94,493)
Cash flows from Financing Activities				
Furniture and Equipment Grant		12,953	-	-
Finance Lease Payments		(8,012)	21,342	(7,344)
Loans Received		(7,991)	(7,991)	(7,545)
Funds Administered on Behalf of Other Parties		63,852	65,173	(432,985)
Net cash from/(to) Financing Activities		60,802	78,524	(447,874)
Net increase/(decrease) in cash and cash equivalents		97,647	34,357	(492,279)
Cash and cash equivalents at the beginning of the year	8	195,398	195,398	687,677
Cash and cash equivalents at the end of the year	8	293,045	229,755	195,398

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 2024

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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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 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 School's 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) Impairment of property, plant, and equipment

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 the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

i) 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.

j) 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.

k) Revenue Received in Advance

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

l) 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.

m) 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 Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

n) 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.

o) Financial Instruments

The School's financial assets comprise cash and cash equivalents, and accounts receivable. 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.

p) 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.

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) 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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	985,761	1,021,346	1,505,202
Teachers' Salaries Grants	1,871,491	1,800,000	1,769,020
Use of Land and Buildings Grants	624,406	620,000	619,277
Ka Ora, Ka Ako - Healthy School Lunches Programme	280,159	170,000	(276,888)
Other Government Grants	53,878	20,000	-
	<u>3,815,695</u>	<u>3,631,346</u>	<u>3,616,611</u>

3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	145	-	27,852
Fees for Extra Curricular Activities	3,883	1,600	10,802
Trading	304	-	348
Other Revenue	2,990	-	(120)
International Student Fees	1,367	-	-
	<u>8,689</u>	<u>1,600</u>	<u>38,882</u>
Expense			
Extra Curricular Activities Costs	26,049	22,000	36,828
Trading	11,674	12,000	9,033
International Student - Other Expenses	736	-	-
	<u>38,459</u>	<u>34,000</u>	<u>45,861</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>(29,770)</u>	<u>(32,400)</u>	<u>(6,979)</u>

4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	39,582	46,660	53,890
Information and Communication Technology	17,512	14,400	15,189
Employee Benefits - Salaries	2,270,667	2,206,745	2,122,126
Staff Development	21,419	14,500	8,137
Depreciation	88,937	79,240	94,053
Other Learning Resources	4,528	3,500	2,494
	<u>2,442,645</u>	<u>2,365,045</u>	<u>2,295,889</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	11,299	7,510	7,280
Board Fees and Expenses	13,170	16,400	13,517
Other Administration Expenses	46,504	65,458	48,755
Employee Benefits - Salaries	56,913	53,940	72,114
Insurance	2,624	6,835	4,267
Service Providers, Contractors and Consultancy	21,264	20,400	-
Ka Ora, Ka Ako - Healthy School Lunches Programme	280,159	170,000	276,888
	<u>431,933</u>	<u>340,543</u>	<u>422,821</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	43,876	46,270	43,876
Cyclical Maintenance	44,346	24,072	(14,645)
Heat, Light and Water	24,045	25,500	21,370
Rates	133	250	142
Repairs and Maintenance	12,426	14,000	16,981
Use of Land and Buildings	624,406	620,000	619,277
Employee Benefits - Salaries	75,532	57,160	55,733
Other Property Expenses	45,116	39,600	39,364
	<u>869,880</u>	<u>826,852</u>	<u>782,098</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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Impairment Loss - Other	-	380	380
	<u>-</u>	<u>380</u>	<u>380</u>

8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	278,045	229,755	195,398
Short-term Bank Deposits	15,000	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>293,045</u>	<u>229,755</u>	<u>195,398</u>

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

Of the \$293,045 Cash and Cash Equivalents, \$250 of Revenue Received in Advance is held by the School, as disclosed in note 14.

9. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	2,331	15,000	37,991
Receivables from the Ministry of Education	3,762	-	-
Interest Receivable	805	-	-
Teacher Salaries Grant Receivable	174,290	150,000	140,745
	<u>181,188</u>	<u>165,000</u>	<u>178,736</u>
Receivables from Exchange Transactions	3,136	15,000	37,991
Receivables from Non-Exchange Transactions	178,052	150,000	140,745
	<u>181,188</u>	<u>165,000</u>	<u>178,736</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings	68,200	-	-	-	(4,338)	63,862
Furniture and Equipment	245,656	45,957	-	-	(42,232)	249,381
Information and Communication Technology	65,815	21,220	-	-	(26,980)	60,055
Motor Vehicles	10,066	-	-	-	(2,626)	7,440
Leased Assets	11,729	9,849	(222)	-	(8,770)	12,586
Library Resources	27,076	4,982	(133)	-	(3,991)	27,934
	<u>428,542</u>	<u>82,008</u>	<u>(355)</u>	<u>-</u>	<u>(88,937)</u>	<u>421,258</u>

The net carrying value of furniture and equipment held under a finance lease is \$12,586 (2023: \$11,729)

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.

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	198,303	(134,441)	63,862	198,303	(130,103)	68,200
Furniture and Equipment	765,290	(515,909)	249,381	719,333	(473,677)	245,656
Information and Communication Technology	473,187	(413,132)	60,055	451,967	(386,152)	65,815
Motor Vehicles	24,690	(17,250)	7,440	24,690	(14,624)	10,066
Leased Assets	23,689	(11,103)	12,586	22,792	(11,063)	11,729
Library Resources	85,001	(57,067)	27,934	80,415	(53,339)	27,076
	<u>1,570,160</u>	<u>(1,148,902)</u>	<u>421,258</u>	<u>1,497,500</u>	<u>(1,068,958)</u>	<u>428,542</u>

11. Intangible Assets

The School's Intangible Assets were made up of acquired computer software, which was fully depreciated in 2023.

	Acquired software
	2023 Actual \$
Cost	
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	-
Accumulated Amortisation and impairment losses	
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	-
Carrying amounts	
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.

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	19,583	40,000	21,397
Accruals	12,799	7,500	7,280
Employee Entitlements - Salaries	194,080	160,000	161,654
Employee Entitlements - Leave Accrual	44,876	30,000	29,167
	<u>271,338</u>	<u>237,500</u>	<u>219,498</u>
Payables for Exchange Transactions	271,338	237,500	219,498
	<u>271,338</u>	<u>237,500</u>	<u>219,498</u>

The carrying value of payables approximates their fair value.

13. Borrowings

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Loans due in one year	-	-	7,991
	<u>-</u>	<u>-</u>	<u>7,991</u>

The school had borrowings at 31 December 2024 of \$Nil (31 December 2023 \$7,991). 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 was unsecured.

14. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Other revenue in Advance	250	-	250
	<u>250</u>	<u>-</u>	<u>250</u>

15. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	168,535	47,786	227,995
Increase to the Provision During the Year	44,344	24,072	(14,645)
Use of the Provision During the Year	(115,713)	(8,051)	(44,815)
Provision at the End of the Year	<u>97,166</u>	<u>63,807</u>	<u>168,535</u>
Cyclical Maintenance - Current	35,934	8,400	120,749
Cyclical Maintenance - Non current	61,232	55,407	47,786
	<u>97,166</u>	<u>63,807</u>	<u>168,535</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the school's 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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	7,609	6,025	7,104
Later than One Year and no Later than Five Years	6,385	3,140	4,410
Future Finance Charges	(1,409)	-	(899)
	<u>12,585</u>	<u>9,165</u>	<u>10,615</u>
Represented by			
Finance lease liability - Current	6,775	6,025	6,420
Finance lease liability - Non current	5,810	3,140	4,195
	<u>12,585</u>	<u>9,165</u>	<u>10,615</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. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 8, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Watermains Replcmt - Project Number 230150	(849)	849	-	-	-
Electrical Works - Project Number 230152	(1,120)	1,120	-	-	-
AMS Combined ILE - Project Number 230154	(38,198)	37,261	-	937	-
P2 Items, Roofing, Canopy - Project Number 230155	(16,961)	16,960	-	1	-
Totals	(57,128)	56,190	-	938	-

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	-

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	381,904	-	(445,819)	6,787	(57,128)

Represented by:

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

18. Funds Held on Behalf of RTLit Services

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	36,955	44,967	30,907
Funds Received from MOE	17,321	16,464	15,908
Total funds received	54,276	61,431	46,815
Funds Spent on Behalf of the Cluster	10,597	16,431	9,860
Funds remaining	43,679	45,000	36,955
Funds Held at Year End	43,679	45,000	36,955

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 conditions 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.

	2024 Actual	2023 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	2,340	2,950
<i>Leadership Team</i>		
Remuneration	395,727	408,157
Full-time equivalent members	3	3
Total key management personnel remuneration	<u>398,067</u>	<u>411,107</u>

There are 5 members of the Board excluding the Principal. The Board has held 7 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 also have 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:

	2024 Actual	2023 Actual
	\$000	\$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	2024 FTE Number	2023 FTE Number
100-110	5	3
110-120	5	2
	<u>10</u>	<u>5</u>

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

21. Compensation and Other Benefits Upon Leaving

No compensation or other benefits were paid to persons upon leaving.

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 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. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

23. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had nil capital commitments (2023: \$Nil).

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	293,045	229,755	195,398
Receivables	181,188	165,000	178,736
Total financial assets measured at amortised cost	<u>474,233</u>	<u>394,755</u>	<u>374,134</u>

Financial liabilities measured at amortised cost

Payables	271,338	237,500	219,498
Borrowings - Loans	-	-	7,991
Finance Leases	12,585	9,165	10,615
Total financial liabilities measured at amortised cost	<u>283,923</u>	<u>246,665</u>	<u>238,104</u>

25. Events After Balance Date

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

26. Comparatives

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

27. Failure to Comply with Section 137 of the Education and Training Act 2020

Under section 137 of the Education and Training Act 2020 the financial statements are required to be submitted for audit by 31 March 2025 and for the audit of the financial statements to be completed by 31 May 2025. The time frame for the completion of the audit was not met.

Independent auditor's report

To the readers of the financial statements of Henderson South School for the year ended 31 December 2024

The Auditor-General is the auditor of Henderson South School (the School). The Auditor-General has appointed me, Stuart Hanson, using the staff and resources of Moore Markhams Wellington 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 18, which comprise the statement of financial position as at 31 December 2024, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 2024, and
 - its financial performance and its cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime (Public Sector PBE Standards RDR)

Our audit was completed on 12 December 2025. 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 for 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.

Other Matter – Failure to meet statutory reporting deadline

Without modifying our opinion, we draw attention to the fact that the Board did not comply with section 137(1) of the Education and Training Act 2020, which requires the Board to provide its audited financial statements to the Ministry of Education by 31 May 2025.

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 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 arise from section 134 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.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 and pages 22 to 44 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 (including International Independence Standards) (New Zealand) (PSE 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests, in the School.



Stuart Hanson | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand

Analysis of Variance Reporting



School Name:	Henderson South School - 2024	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 Below, At or Above in National Curriculum levels for Writing across the school at 90% - 100%.		
Target:	<p>All students that were at below as evidenced by NZC 2023 will make overall progress in 2024. By using Curriculum Levels from the NZC our students will be achieving at 90% or more in below, 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 contracted the professional services of an expert writing/reading mentor (Dr Helen Walls). Her overall responsibility is to impart skills to improve pedagogy and classroom practice and planning. She will continue to work 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 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. We have also enrolled 10 teachers that will complete the Structured Literacy PLD this year 2024 and the final Community Zoom meetings in 2025 up to March. Seven of our Senior classroom teachers have been enrolled to participate in the Structured Literacy Programme for 2025 commencing in late February. This will mean that 100% of our staff will have completed the PLD for Structured by the end of Term 2 2024. This includes our two Deputy Principals and Principal.</p>		

Baseline Data:

We have based our analysis of our school data on our EOY 2023 data and have carried this forward to 2024. Analysis of school wide data for Writing in November 2023 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 2024 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.

Analysis of the data indicates:

- Compared to the EOY data for 2024 //2023 2024 Below 15% (45/308)//2023 Below 40%(90/214), 2024 At 25%(185/308) 2023 AT 45% (100/214) 2024 Advanced 25% (78/308) 2023 Advanced 15% (20/214) Our EOY data overall shows an improvement overall in writing with our cohorts performing well. Our Below students overall have also made a steady improvement in achievement with 45 students still to reach their expected level of achievement.
- 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 Below 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 2024 year it is clear that we have been able to maintain levels of achievement above 90% and 100% except for our Year 4s = 42%. We have made this cohort a priority for 2025 and added this cohort to our Annual Plan Without Reading Recovery in our school we will find that the impact of this will be felt with children that are needing the extra support.

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 examples.</p> <p>Set and monitor target groups regularly (this will be a strong focus for 2025/26)</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 (refresh)</p> <p>On-going professional development in writing with Helen Walls will continue into 2025 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. We will be using her Scope and Sequence progressions for Writing alongside Learning Matters.</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 practice to improve achievement. We are implementing the Structured Literacy programme into our school lessons.</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</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. Senior leaders will monitor progress in classes.</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. Fast feedback will be a feature of on-going improvement.</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</p>

Tātaritanga raraunga



		<p>improve the skill levels of our 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>goals will be monitored and tracked by the teacher, DPs and Principal.</p>
--	--	--	---

Planning for next year:

- To formulate a Local Curriculum with a writing and handwriting focus PLD 2025
- 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 Below At and Above levels of achievement for all students using the National Curriculum Levels (refresh)
- 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.
- To implement the Structured Literacy Programme for Writing and Reading

Henderson South School

Kiwisport Report

For the year ended 31 December 2024

Kiwisport is a Government funding initiative to support students' participation in organized sport. In 2024 the school received total Kiwisport funding of \$4,445 (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 \$3,859 (excl GST).

Henderson South School

STATEMENT OF COMPLIANCE WITH EMPLOYMENT POLICY

For the year ended 31st December 2024

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.

Evaluation of the school's students
progress and achievement 2026

Henderson South School

Maths OTJ (2)Mid

Whole School

Table A
Overall Teacher Judgement Summary

Maths OTJ	Early		At		Above		Total
	No	%	No	%	No	%	No
Asian	<u>9</u>	24%	<u>21</u>	55%	<u>8</u>	21%	<u>38</u>
MELAA	<u>6</u>	24%	<u>10</u>	44%	<u>8</u>	32%	<u>24</u>
Maori	<u>13</u>	23%	<u>34</u>	58%	<u>11</u>	19%	<u>58</u>
NZ/European	<u>1</u>	11%	<u>8</u>	89%			<u>9</u>
Other			<u>3</u>	100%			<u>3</u>
Pasifika	<u>18</u>	15%	<u>74</u>	56%	<u>38</u>	29%	<u>130</u>
Total	<u>47</u>	18%	<u>150</u>	57%	<u>65</u>	25%	<u>262</u>

Mid-Year OTJs for Maths by Year Level

Table B

	Early		At		Above		Total
	No	%	No	%	No	%	No
Y0			<u>5</u>	67%	<u>2</u>	33%	<u>7</u>
Y1			<u>44</u>	100%			<u>44</u>
Y2	<u>6</u>	16%	<u>27</u>	79%	<u>2</u>	5%	<u>35</u>
Y3	<u>2</u>	5%	<u>32</u>	80%	<u>6</u>	15%	<u>40</u>
Y4	<u>14</u>	40%	<u>5</u>	14%	<u>16</u>	46%	<u>35</u>
Y5	<u>7</u>	17%	<u>17</u>	38%	<u>19</u>	45%	<u>43</u>
Y6	<u>19</u>	33%	<u>18</u>	32%	<u>21</u>	35%	<u>58</u>
Total	<u>48</u>	18%	<u>149</u>	57%	<u>65</u>	25%	<u>262</u>

Mid-Year OTJs for Maths by Gender

Table C

Gender	Early		At		Above		Total Students
	Students	%	Students	%	Students	%	
FEMALE	24	20%	69	59%	26	21%	119
MALE	24	17%	80	55%	39	28%	143
TOTAL	48	18%	149	57%	65	25%	262

**Henderson South School
Curriculum Level -
Maths OTJ (2)Mid
Whole School**

Table D

	S0	S1	St1	St3	St4	St5E	St5	St6E	St6	St7E	St7	Pre	Early	At	Above	Total
Curr		L1	L1	L1	L1	L2	L2	L3	L3	L4	L4	Pre	Early	At	Above	Total
Y0		33% (2)	33% (2)	34% (3)										66% (5)	34% (2)	7
Y1		16% (7)	69% (30)	16% (7)										100% (44)		44
Y2		16% (6)	51% (17)	27% (10)	3% (1)	3% (1)							16% (6)	79% (27)	5% (2)	35
Y3		5% (2)	20% (8)	40% (16)	20% (8)	3% (1)	13% (4)						5% (2)	80% (32)	15% (6)	40

Y4			31% (11)	9% (3)		14% (5)	37% (16)						40% (14)	14% (5)	46% (16)	35
Y5				10% (4)	7% (3)	33% (15)	5% (2)	7% (3)	24% (12)	10% (4)		17% (7)		38% (16)	45% (19)	43
Y6				5% (3)	11% (6)	11% (6)	7% (4)	2% (1)	30% (17)	19% (12)	11% (6)	16% (9)	18% (10)	32% (18)	34% (21)	58
Totals		6.5% 17	27.1% 71	17.2% 45	6.9% 18	10.3% 27	8.8% 23	3.7% 10	10.3% 27	5.7% 15	2.3% 6	3.7% 10	18.3% 38	56.9% 149	24.8% 65	262

We have been teaching Prime Maths since the start of the year and appears to be going well. The incidental comments from staff are that the children enjoy it and having their own workbooks gives them a degree of ownership.

This is fortunate for us as Prime is one of the Ministry of Education's selected programmes for schools. We will be taking part in M.O.E maths P.D at start of 2025

I have used colour coding to highlight the Earlies, At's and Above's in **Tables A, B and C** for Year levels

Table D shows a further breakdown into **Pre's**, Earlies, At and Above's as e tap does not categorise this at present.

A "Pre Curriculum level" child is one who is at least "two full curriculum levels" below where they should be.

So it is not possible for children below Yr4 to be "Pre", in terms of the M.O.E (currently). They can be at the beginning of "Within" for a curriculum level.

Below 40 weeks currently are not normally required to be reported on, but we do so to keep track of trends appearing with these children. They need time to settle into school and adjust to the systems as some have only had limited time at school.

The **Pre's** identified in Red above (**Table D**) were 9 Y6's and 7 Yr5's. These children had or have a high transiency or attendance issue and one is a new Migrant to New Zealand. There are actually 3 Year 1 and 2 children who are Special Needs (Autistic) who are unable to be tested to collect Data. These children are part of the total 262.

The **Yellows** in (**Table D**) are those children who are at the lower end of their curriculum band. Some of these are the children who would work with T/A's to reinforce the lesson taught but who are not quite there with understanding of the concepts. These activities are developed by the teacher and explained to T/A by way of sharing of Teachers planning with them.

So at Y2 there were 6 children, at Y3 there were 2 children and at Y4 14 children on the cusp of the relevant curriculum level . Year 5 children were either within (L2) or “Pre as they were at Level 1:

At Y6 10 were at L2 so on the cusp and the remainder were the Pre’s as mentioned previously.

All the “Blues” (**Table D**) are those children “At or Within the curriculum band” and working at their expected level for their age. As can be seen from the table a significant number are at this level. This data shows that a large number of Y0-Y4 were all either “At or Above” apart from the 3 Special Needs mentioned previously. We need to bear in mind though that some of these within children might only just be there so need to be monitored.

The light greens (**Table D**) are all those children who are able to work above their curriculum level and record consistent results in this area. These children still need to be monitored at as we tend to focus on the more challenged children.

ETHNIC GROUPS

The Ethnic group tables (**Table A**) give a good picture of the ethnic groups .

Our Samoan, Tongan Cook Island etc are all combined in this Table as Pasifika.

As can be seen 56% (74children) are working “ At” the curriculum level and in the higher levels and 29% (38 children) Above

Within the Māori cohort there are 58 % (34 children out of 58) performing “At” and 23% (13 children) at “Early”. At the “Above” group are 19% (23children) stage.

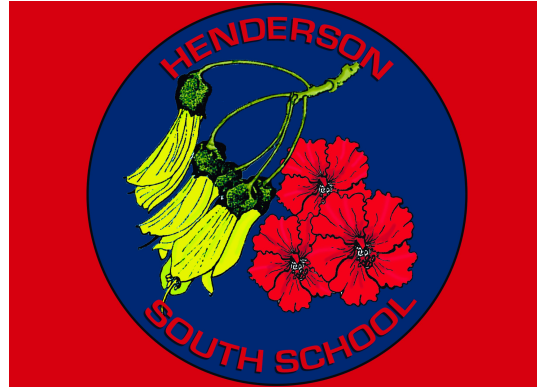
Asian are separated here into Chinese, Filipino, Indian , Korean, Sri Lankan and Vietnamese and these are at 76% (29 children) “AT and Above” and 24% (9 children) at Early

MEELA are split into Middle Eastern, Latin American and African with 76% (18 children) in the higher levels and 24% (6 children) in the lower,

GENDER

These are relatively evenly spread between both groups and can be easily read.

Overall these are acceptable results and the focus will be on continuing to raise achievement for those in early stages as well as continued growth in other stages. Those in “Pre” will need a lot more teacher directed intervention.



Henderson South Primary School
Wāiparera Ki Te Tonga

Prepared by
Unaisi Cama
July 2024
(Deputy Principal, Senior School)

Henderson South School

Mid-Year Literacy Achievement Report for Kahui Ako

The following data shows the overall Mid-Year Teacher Judgements (OTJs) for achievement in Literacy across the curriculum in relation to the New Zealand Curriculum Levels (NZCL). The data has been categorised in the following ways for Reading and Writing;

- Overall, the whole school data for students achieving Below, At or Above in the curriculum level for their Ethnicity, Gender and Year Level.
- Achievement level by **Years at school**: Under 40 weeks, Year 1 (After 40 weeks), Year 2 (After 80 weeks), Year 3 (After 120 weeks), End of Year 4, 5, and 6 at school.

NB: An overall teacher judgment (OTJ) involves drawing on and applying the evidence gathered up to a particular point in time in order to make an overall judgment about a student's progress and achievement across the curriculum. No single source of information can accurately summarise a student's achievement or progress. A range of approaches is necessary in order to compile a comprehensive picture of the areas of progress, areas requiring attention, and what a student's unique progress looks like (MOE: TKI)

Mid-Year OTJs for Reading by Ethnicity

Ethnicity	Below		At		Above		Total Students
	Students	%	Students	%	Students	%	
ASIAN	13	34%	13	34%	12	32%	38
MELAA	5	21%	11	46%	8	33%	24
MAORI	5	9%	33	57%	20	34%	58
NZ/EUROPEAN	1	11%	7	78%	1	11%	9
OTHER			2	67%	1	43%	3
PASIFIKA	12	9%	70	54%	48	37%	130
TOTAL	36	14%	135	52%	90	34%	262

Mid-Year OTJs for Reading by Gender

Gender	Below		At		Above		Total Students
	Students	%	Students	%	Students	%	
FEMALE	13	11%	54	45%	52	44%	119
MALE	23	16%	81	57%	38	27%	143
TOTAL	36	14%	135	52%	90	34%	262

Mid-Year OTJs for Reading by Year Level

Year Level	Below		At		Above		Total Students
	Students	%	Students	%	Students	%	
Y0			7	100%			7
Y1			44	100%			44
Y2	7	20%	21	60%	7	20%	35
Y3	2	5%	23	58%	15	38%	40
Y4	14	40%	5	14%	16	46%	35
Y5	1	2%	18	42%	24	56%	43
Y6	12	21%	18	31%	28	48%	58

Total	36	14%	135	52%	90	34%	262
--------------	----	-----	-----	-----	----	-----	------------

Reading Analysis: The percentages below are based on 262 students, including students under 40 weeks.

Further notes:

- Students who are reading at Below curriculum level and are represented in the following:

English as a Second Language Learner (ESL)

Special Needs (SN)

Historical Learning Behaviour (LB)

All students are identified as Target Students and receive one-to-one assistance or have daily scheduled time working with a teacher aide.

- students identified as EARLY work within their respective curriculum levels and, therefore, sit on the continuum between 'the **beginning** and the **at**' of the curriculum level.

Mid-Year OTJs for Writing by Ethnicity

Ethnicity	Below		At		Above		Total Students
	Students	%	Students	%	Students	%	
ASIAN	16	42%	20	53%	2	5%	38
MELAA	13	52%	12	48%			25
MAORI	19	35%	31	57%	4	7%	54
NZ/EUROPEAN	2	29%	5	71%			7
OTHER			11	100%			11
PASIFIKA	31	24%	71	56%	25	20%	127
TOTAL	81	32%	141	56%	31	12%	262

Mid-Year OTJs for Writing by Gender

Gender	Below		At		Above		Total Students
	Students	%	Students	%	Students	%	
FEMALE	28	24%	72	58%	21	18%	121
MALE	53	39%	78	55%	10	7%	141
TOTAL	81	32%	141	56%	31	12%	262

Mid-Year OTJs for Writing by Year Level

Year Level	Below		At		Above		Total Students
	Students	%	Students	%	Students	%	
Y0			12	100%			12
Y1			34	100%			34
Y2	14	39%	20	56%	2	6%	36
Y3			38	90%	4	10%	42
Y4	21	58%	9	25%	6	17%	36
Y5	11	26%	25	58%	7	16%	43
Y6	35	59%	12	20%	12	20%	59
Total	81	32%	141	56%	31	12%	262

Writing Analysis: The percentages below are based on 262 students, including students under 40 weeks.

Year 1 (After 1 year at school) Early Level 1 Curriculum **Beginning NZC Level 1**

Year 2 (After 2 years at school) AT/Advanced Level 1 Curriculum **Within/At NZC Level 1**

Year 3 (After 3 years at school) Early Level 2 Curriculum **Early Level 2**

Year 4 (After 4 years at school) AT/ADVANCE Level 2 Curriculum **At/Advance Level 2**

Year 5 (After 5 years at school) Early Level 3 Curriculum **Early Level 3**

Year 6 (After 6 years at school) AT/ADVANCE Level 3 Curriculum **At/Advance Level 3**

Further notes:

- Students who are writing at Below curriculum level and are represented in the following:

English as a Second Language Learner (ESL)

Special Needs (SN)

Historical Learning Behaviour (LB)

All students are identified as Target Students and receive one-to-one assistance or have daily scheduled time working with a teacher aide.

- students identified as EARLY work within their respective curriculum levels and, therefore, sit on the continuum between 'the **beginning** and the **at**' of the curriculum level.

One of our School's Strategic Goals has been "Writing and Teaching of Handwriting" for the last couple of years

- Professional Development with Dr Helen Walls using her "Scope and Sequence Stages" for the Writing and Spelling Programme.
- Also, we have had the embedding of Handwriting Lessons daily for at least ten minutes, which we have had with Belinda Blick.
- Dr Helen Walls's Scope and Sequence for Writing aligns well with the New Zealand Curriculum Level.

Helen's Scope and Sequence for Writing	Year Level and NZC Level
Stage 1	Year 1 Within/Beginning NZC Level 1
Stage 2	Year 1-2 At/Advanced NZC Level 1
Stage 3	Year 2 - 3 Advance NZC Level 1/Early NZC Level 2
Stage 4	Year 4 - 6 At NZC Level 2 - Advanced NZC Level 3

Report on Te Tiriti o Waitangi (The Treaty of Waitangi) for Henderson South School: 2024-2026

This report provides an overview of **Te Tiriti o Waitangi**, New Zealand's founding document, for the Henderson South School community. It outlines its historical significance, core principles, and relevance within the school environment for the 2024–2026 period, especially in light of the evolving educational landscape.

1. What is Te Tiriti o Waitangi?

Te Tiriti o Waitangi (The Treaty of Waitangi) is an agreement signed in 1840 between representatives of the **British Crown** and over 500 **Māori rangatira** (chiefs).

- **Founding Document:** It is considered the foundation of modern New Zealand as a nation.
- **The Signing:** It was first signed on **February 6, 1840**, at Waitangi in the Bay of Islands, a date now commemorated as Waitangi Day.
- **Two Texts:** Crucially, there are two versions: **Te Tiriti o Waitangi** (in Māori) and **The Treaty of Waitangi** (in English). These texts differ in significant ways, particularly concerning the transfer of power and sovereignty, leading to different understandings of the promises made.
 - **Māori Text (Te Tiriti):** Māori chiefs gave the Crown *kāwanatanga* (governance) but retained *tinō rangatiratanga* (full authority/chieftainship) over their lands, resources, and all *taonga* (treasures).
 - **English Text (The Treaty):** Māori ceded 'sovereignty' (full authority) to the Crown, while the Crown guaranteed Māori 'undisturbed possession' of their properties.

2. Core Principles: The Three P's

To apply the Treaty in modern New Zealand, particularly given the differences between the two texts, the **Waitangi Tribunal** and courts have established enduring **Principles of the Treaty (Ngā Mātāpono o te Tiriti)**. The most widely recognized principles are often called the "Three P's":

Principle (English)	Principle (Māori)	Meaning for the School
Partnership	<i>Kōtahitanga / Mahi Ngātahi</i>	The Crown (represented by the school board/staff) and Māori (represented by the local <i>iwi</i> , <i>hapū</i> , and <i>whānau</i>) must work together constructively and in good faith. This requires consultation on matters affecting Māori students and the school's Treaty obligations.

Protection	<i>Kaitiakitanga</i>	The Crown has a duty to actively protect Māori interests, including <i>taonga</i> (cultural treasures) such as the Māori language (<i>te reo Māori</i>) and culture (<i>tikanga Māori</i>).
Participation	<i>Whai Wāhi</i>	Māori must have the opportunity to participate in all levels of school life, including decision-making, governance, and curriculum development.

The principle of the **Crown's right to govern (*Kāwanatanga*)**—the right of the school board to manage and operate the school—is also essential, existing alongside the other principles.

3. Relevance for Henderson South School (2024–2026)

For the 2024–2026 period, the school's commitment to Te Tiriti o Waitangi remains a fundamental part of its operation, even with potential legislative changes impacting statutory requirements for school boards. Upholding the Treaty is viewed as an educational and moral imperative to ensure success for all students.

A. Strategic Goals & Action

1. **Equity and Achievement:** The core focus remains on delivering **equitable outcomes for Māori students**. This involves:
 - Monitoring the progress and achievement data of Māori students.
 - Implementing targeted strategies to address any disparities or unmet needs.
 - Ensuring the school environment and practices affirm Māori identity, language, and culture (*hauora*).
2. **Cultural Capability (Protection & Participation):** The school will continue to strengthen the presence of *te reo Māori* and *tikanga Māori* throughout the curriculum and daily life. This includes:
 - Increasing the use of *te reo Māori* in school assemblies, notices, and on-site signage.
 - Integrating local **Māori knowledge (*mātauranga Māori*)** and local history (specific to the **Māori *iwi* and *hapū*** of the Henderson area) into the local curriculum.
 - Providing staff professional development to build capability in culturally responsive practice.
3. **Community Engagement (Partnership):** The board will actively seek to partner with the local Māori community:
 - Continuing and strengthening consultation with local *iwi* and the Māori *whānau* within the school community on the school's strategic plan and priorities.
 - Ensuring Māori *whānau* voices are heard and reflected in key governance and operational decisions.

B. Planning and Reporting

As part of the annual planning and reporting cycle, the school must:

- **Strategic Plan (2024–2026):** Ensure that strategic goals are clearly aligned with the principles of Te Tiriti o Waitangi, focusing on **Partnership, Protection, and Participation**.
- **Annual Report:** Report on the school's progress in giving effect to Te Tiriti o Waitangi, detailing specific progress against the goals set for Māori student achievement and the availability of *tikanga* and *te reo Māori* instruction.

The commitment of Henderson South School to Te Tiriti o Waitangi is a commitment to creating a truly bicultural and inclusive learning environment where all students, particularly **Māori students, can achieve success as Māori.**