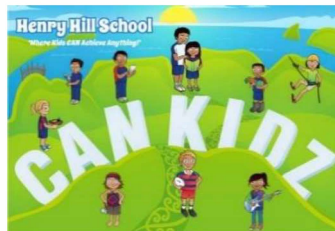


Henry Hill School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



School Directory

Ministry Number: 2574
Principal: Zoe Bridewell
School Address: Dick Place, Napier 4110
School Postal Address: Dick Place, Napier 4110
School Phone: 06 843 7783
School Email: admin@henryhill.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Ben Hill	Presiding Member	Elected	May 2025
Zoe Bridewell	Principal ex Officio	Appointed	
Anthony Taueki	Member	Elected	May 2025
Wayne MacGillivray	Member	Elected	May 2025
Serena Wrigley-MacFarl	Member	Elected	May 2025
Te Aroha Papanui	Member	Elected	May 2025
Colin Isherwood	Member of Staff	Elected	Sep 2025

Accountant / Service Provider: Eclypse Solutions 4 Schools Ltd

Henry Hill School

Annual Financial Statements - For the year ended 31 December 2023

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Henry Hill 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.

Ben Hill
Full Name of Presiding Member

Ben Hill
Signature of Presiding Member

Date: 30 May 2024

Zoe Jane Bridewell
Full Name of Principal

ZJBridewell
Signature of Principal

Date: 30 May 2024

Henry Hill School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	3,432,868	3,009,400	2,990,122
Locally Raised Funds	3	84,789	13,540	156,007
Interest		26,497	5,500	4,573
Total Revenue		3,544,154	3,028,440	3,150,702
Expense				
Locally Raised Funds	3	11,221	15,700	69,687
Learning Resources	4	2,199,290	1,938,483	1,955,566
Administration	5	500,875	450,438	501,234
Interest		3,718	1,684	1,488
Property	6	665,304	546,649	598,104
Other Expense	7	2,196	4,502	502
Loss on Disposal of Property, Plant and Equipment		554	-	-
Total Expense		3,383,158	2,957,456	3,126,581
Net Surplus / (Deficit) for the Year		160,996	70,984	24,121
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		160,996	70,984	24,121

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

Henry Hill School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		740,452	820,000	716,331
Total Comprehensive Revenue and Expense for the Year		160,996	70,984	24,121
Contribution - Furniture and Equipment Grant		51,868	-	-
Equity at 31 December		953,316	890,984	740,452
Accumulated Comprehensive Revenue and Expense		953,316	890,984	740,452
Reserves		-	-	-
Equity at 31 December		953,316	890,984	740,452

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.

Henry Hill School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	567,210	108,000	495,667
Accounts Receivable	9	137,666	115,000	140,664
GST Receivable		13,519	6,221	141
Prepayments		18,435	12,000	5,479
Inventories	10	-	-	1,268
Investments	11	101,458	500,000	200,000
Funds Receivable for Capital Works Projects	19	28,959	-	-
		867,247	741,221	843,219
Current Liabilities				
Accounts Payable	14	165,106	180,000	152,441
Revenue Received in Advance	15	14,423	1,000	2,025
Provision for Cyclical Maintenance	16	104,966	14,850	58,101
Finance Lease Liability	17	27,808	30,000	24,865
Funds Held in Trust	18	2,809	-	-
Funds Held for Capital Works Projects	19	-	-	195,097
		315,112	225,850	432,529
Working Capital Surplus/(Deficit)		552,135	515,371	410,690
Non-current Assets				
Property, Plant and Equipment	12	502,348	450,000	413,316
Intangible Assets	13	752	-	1,254
		503,100	450,000	414,570
Non-current Liabilities				
Provision for Cyclical Maintenance	16	71,173	59,387	75,023
Finance Lease Liability	17	30,746	15,000	9,785
		101,919	74,387	84,808
Net Assets		953,316	890,984	740,452
Equity		953,316	890,984	740,452

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

Henry Hill School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash Flows from Operating Activities				
Government Grants		975,962	1,420,134	852,972
Locally Raised Funds		105,328	9,540	134,169
Goods and Services Tax (net)		(13,298)	283	(4,143)
Payments to Employees		(433,193)	(388,673)	(527,155)
Payments to Suppliers		(344,527)	(612,598)	(321,534)
Interest Paid		(3,718)	(1,684)	(1,488)
Interest Received		26,641	5,500	4,087
Net Cash from/(to) Operating Activities		313,195	432,502	136,908
Cash Flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(102,519)	(150,502)	(80,420)
Purchase of Investments		98,542	(500,000)	(200,000)
Net Cash from/(to) Investing Activities		(3,977)	(650,502)	(280,420)
Cash Flows from Financing Activities				
Furniture and Equipment Grant		10,718	-	
Finance Lease Payments		(27,146)	(9,000)	(28,944)
Funds Administered on Behalf of Other Parties		(221,247)	-	68,891
Net Cash from/(to) Financing Activities		(237,675)	(9,000)	39,947
Net Increase/(Decrease) in Cash and Cash Equivalents		71,543	(227,000)	(103,565)
Cash and Cash Equivalents at the Beginning of the Year	8	495,667	335,000	599,232
Cash and Cash Equivalents at the End of the Year	8	567,210	108,000	495,667

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.

Henry Hill School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Henry Hill 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 16.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.



Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 17. Future operating lease commitments are disclosed in note 24.

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) Inventories

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

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

i) 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 and textbooks 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:

Land Building & Improvements	10–50 years
Furniture & Equipment	5–10 years
Information & Communication Technology	3 years
Motor Vehicles	5 years
Textbooks	12.5% Diminishing value
Leased Assets Held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) 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.

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

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

Non cash generating assets

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

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

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

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

l) 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.

m) 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.

n) Revenue Received in Advance

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

o) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

p) 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.

q) 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.

r) Financial Instruments

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

The School's financial liabilities comprise accounts payable 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.

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,320,369	1,184,840	1,163,010
Teachers' Salaries Grants	1,687,009	1,463,718	1,463,718
Use of Land and Buildings Grants	425,490	360,842	360,842
Other Government Grants	-	-	2,552
	<u>3,432,868</u>	<u>3,009,400</u>	<u>2,990,122</u>

The school has opted in to the donations scheme for this year. Total amount received was \$45,620.

3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	3,496	200	4,035
Curriculum Related Activities - Purchase of Goods and Services	684	-	-
Fees for Extra Curricular Activities	-	200	2,165
Trading	-	-	39,078
Fundraising & Community Grants	78,205	13,140	108,723
Other Revenue	2,404	-	2,006
	<u>84,789</u>	<u>13,540</u>	<u>156,007</u>
Expense			
Extra Curricular Activities Costs	1,288	4,000	1,398
Trading	1,268	8,000	34,944
Fundraising and Community Grant Costs	4,375	1,200	27,108
Other Locally Raised Funds Expenditure	4,290	2,500	6,237
	<u>11,221</u>	<u>15,700</u>	<u>69,687</u>
<i>Surplus/ (Deficit) for the Year Locally Raised Funds</i>	<u>73,568</u>	<u>(2,160)</u>	<u>86,320</u>

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	79,827	71,200	48,827
Equipment Repairs	3,248	2,500	3,330
Information and Communication Technology	3,938	3,000	10,551
Library Resources	884	600	1,542
Employee Benefits - Salaries	1,993,634	1,741,183	1,770,404
Overseas Travel	-	-	7,567
Staff Development	7,497	20,000	16,122
Depreciation	110,262	100,000	97,223
	<u>2,199,290</u>	<u>1,938,483</u>	<u>1,955,566</u>

2022 overseas travel is for professional development relating to the school's Trauma Informed Approach and funded from the 2021 Prime Minister's Education Excellence Award: Wellbeing category. The principal visited Trauma Informed Schools in Chicago in the United States. The travel will have a direct input on the teaching, learning and achievement outcomes of the school.



5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	5,244	5,240	5,087
Board Fees	4,618	5,750	4,700
Board Expenses	6,397	6,200	3,478
Communication	2,633	5,600	4,490
Consumables	19,702	16,950	17,317
Healthy School Lunches Programme	347,409	302,250	302,250
Other	10,116	11,442	7,279
Employee Benefits - Salaries	59,087	52,076	135,457
Insurance	8,669	7,138	5,607
Service Providers, Contractors and Consultancy	37,000	37,792	15,569
	<u>500,875</u>	<u>450,438</u>	<u>501,234</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	16,064	15,500	12,701
Consultancy and Contract Services	34,656	34,994	33,765
Cyclical Maintenance	54,365	18,036	50,364
Grounds	13,712	11,645	12,738
Heat, Light and Water	18,094	17,000	15,650
Rates	1,031	1,000	969
Repairs and Maintenance	21,681	15,500	35,891
Use of Land and Buildings	425,490	360,842	360,842
Security	11,736	12,000	10,340
Employee Benefits - Salaries	68,475	60,132	64,844
	<u>665,304</u>	<u>546,649</u>	<u>598,104</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	502	502	502
Transport	1,694	4,000	-
	<u>2,196</u>	<u>4,502</u>	<u>502</u>

8. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	567,210	108,000	495,667
Cash and Cash Equivalents for Statement of Cash Flows	567,210	108,000	495,667

Of the \$567,210 Cash and Cash Equivalents, \$6,000 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

9. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	2,616	-	23,155
Interest Receivable	342	-	486
Teacher Salaries Grant Receivable	134,708	115,000	117,023
	137,666	115,000	140,664
Receivables from Exchange Transactions	2,958	-	23,641
Receivables from Non-Exchange Transactions	134,708	115,000	117,023
	137,666	115,000	140,664

10. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	-	-	1,268
	-	-	1,268

11. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	101,458	500,000	200,000
Total Investments	101,458	500,000	200,000

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land & Building Improvements	110,878	80,309	-	-	(9,774)	181,413
Furniture & Equipment	198,101	20,400	(555)	-	(31,500)	186,446
Information & Communication Technology	47,655	42,880	(1)	-	(25,828)	64,706
Motor Vehicles	18,871	-	-	-	(9,436)	9,435
Textbooks	1,734	1	-	-	(217)	1,518
Leased Assets	34,249	58,852	(2,593)	-	(33,278)	57,230
Library Resources	1,828	1	-	-	(229)	1,600
Balance at 31 December 2023	413,316	202,443	(3,149)	-	(110,262)	502,348

The net carrying value of furniture and equipment held under a finance lease is \$57,230 (2022: \$34,249).

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
	\$	\$	\$	\$	\$	\$
Land & Building Improvements	254,013	(72,600)	181,413	173,704	(62,826)	110,878
Furniture and Equipment	416,319	(229,873)	186,446	398,211	(200,110)	198,101
Information and Communication Technology	143,195	(78,489)	64,706	100,316	(52,661)	47,655
Motor Vehicles	47,178	(37,743)	9,435	47,178	(28,307)	18,871
Textbooks	8,723	(7,205)	1,518	8,723	(6,989)	1,734
Leased Assets	117,941	(60,711)	57,230	105,356	(71,107)	34,249
Library Resources	12,479	(10,879)	1,600	12,479	(10,651)	1,828
Balance at 31 December 2023	999,848	(497,500)	502,348	845,967	(432,651)	413,316

13. Intangible Assets

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

	Acquired software	Internally generated software	Total \$
Cost			
Balance at 1 January 2022	2,006	-	2,006
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2022/ 1 January 2023	2,006	-	2,006
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2023	2,006	-	2,006
Accumulated Amortisation and Impairment Losses			
Balance at 1 January 2022	251	-	251
Amortisation expense	501	-	501
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2022 / 1 January 2023	752	-	752
Amortisation expense	502	-	502
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2023	1,254	-	1,254
Carrying amounts			
At 1 January 2022	1,755	-	1,755
At 31 December 2022 / 1 January 2023	1,254	-	1,254
At 31 December 2023	752	-	752

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)

14. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	19,388	55,000	25,508
Accruals	3,498	4,000	3,392
Employee Entitlements - Salaries	134,708	115,000	117,023
Employee Entitlements - Leave Accrual	7,512	6,000	6,518
	165,106	180,000	152,441
Payables for Exchange Transactions	164,657	180,000	151,972
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	449	-	469
Payables for Non-exchange Transactions - Other	-	-	-
	165,106	180,000	152,441

The carrying value of payables approximates their fair value.



15. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	12,392	-	-
Other Revenue in Advance	2,031	1,000	2,025
	<u>14,423</u>	<u>1,000</u>	<u>2,025</u>

16. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	133,124	133,124	82,760
Increase to the Provision During the Year	24,088	18,036	50,364
Use of the Provision During the Year	(11,350)	(76,923)	-
Other Adjustments	30,277	-	-
Provision at the End of the Year	<u>176,139</u>	<u>74,237</u>	<u>133,124</u>
Cyclical Maintenance - Current	104,966	14,850	58,101
Cyclical Maintenance - Non current	71,173	59,387	75,023
	<u>176,139</u>	<u>74,237</u>	<u>133,124</u>

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year property plan / property consultant review / quote.

17. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	27,808	30,000	24,865
Later than One Year and no Later than Five Years	34,249	17,000	11,972
Future Finance Charges	(3,503)	(2,000)	(2,187)
	<u>58,554</u>	<u>45,000</u>	<u>34,650</u>
Represented by			
Finance Lease Liability - Current	27,808	30,000	24,865
Finance Lease Liability - Non current	30,746	15,000	9,785
	<u>58,554</u>	<u>45,000</u>	<u>34,650</u>

18. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	2,809	-	-
	<u>2,809</u>	<u>-</u>	<u>-</u>

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



19. Funds Held for Capital Works Projects

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

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
C,D,H Remediation - 221619	74,236	-	(98,511)	-	(24,275)
Playground Replacement - 221616	120,861	-	(125,545)	-	(4,684)
Remediation Work for Room 12 - 226854	-	37,350	(37,350)	-	-
Totals	195,097	37,350	(261,406)	-	(28,959)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(28,959)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
C,D,E,H & J1 Replacement of Floor Coverings & Pin Board - 221617	(3,615)	22,417	(18,802)	-	-
C,D,H Remediation - 221619	(2,122)	80,860	(4,502)	-	74,236
Replacement of Changing Rooms at Swimming Pool - 221618	(6,619)	-	6,619	-	-
Playground Replacement - 221616	123,430	-	(2,569)	-	120,861
Totals	111,074	103,277	(19,254)	-	195,097

Represented by:

Funds Held on Behalf of the Ministry of Education	195,097
Funds Receivable from the Ministry of Education	-

20. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

21. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	4,618	4,700
<i>Leadership Team</i> Remuneration	239,248	258,598
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	243,866	263,298

There are 6 members of the Board excluding the Principal. The Board has held 11 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	80 - 90	-
Benefits and Other Emoluments	2 - 3	-
Termination Benefits	-	-

Principal 2

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	40 - 50	150 - 160
Benefits and Other Emoluments	2 - 3	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	2.00	-
110 - 120	2.00	-
	4.00	-

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

22. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	\$0.00	\$0.00
Number of People	-	-

23. 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: \$9,600).

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.

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

24. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$59,160 (2022:\$276,592) as a result of the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
C,D,H Remediation - 221619	93,644	98,511	(4,867)
Playground Replacement - 221616	237,110	173,083	64,027
Total	330,754	271,594	59,160

(b) Operating Commitments

As at 31 December 2023, the Board has not entered into any operating commitments.

(Operating commitments at 31 December 2022: \$nil)

25. Financial Instruments

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

Financial Assets Measured at Amortised Cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	567,210	108,000	495,667
Receivables	137,666	115,000	140,664
Investments - Term Deposits	101,458	500,000	200,000
Total Financial Assets Measured at Amortised Cost	<u>806,334</u>	<u>723,000</u>	<u>836,331</u>

Financial Liabilities Measured at Amortised Cost

Payables	164,657	180,000	151,972
Finance Leases	58,554	45,000	34,650
Total Financial Liabilities Measured at Amortised Cost	<u>223,211</u>	<u>225,000</u>	<u>186,622</u>

26. Events After Balance Date

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

27. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HENRY HILL SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Henry Hill School. The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 30 May 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 for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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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.

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 is responsible for the other information. The other information comprises the information included on pages 25 to 33, 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) (PES 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.

David Fraser

David Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Henry Hill School

Kiwisport Report

For the year ended 31 December 2023

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2023 the school received total Kiwisport funding of \$4,703 (excluding GST). The funding was put towards a range of sports equipment to resource the school to support and initiate student participation in a variety of sports.

The number of students participating in organised sport continues to be at excellent levels.

Statement of compliance with employment policy

Under s597 of the Act a good employer is one who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

- For the year ended 31st December 2023 the 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 identified 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 their skills, qualifications and abilities, without bias or discrimination
- Meets all Equal Employment Opportunities requirements

Statement of variance: progress against targets

Strategic Goal 1: Trauma Informed Approach

Annual Target/Goal: *Embed a school wide Trauma Informed Approach. Develop a greater understanding of how mental health and well-being factors can negatively influence our lives and behaviours.*

Actions	Outcomes and Evidence	Reasons for variances between the target and the outcomes	Planning for 2024 – Where to next?
<ul style="list-style-type: none"> Staff provided with professional development and training in Trauma Informed Practice Trauma informed strategies and techniques used to create calm learning environments Bal-a-Vis regulation techniques shared during staff PLD Men's hui held as a place of sharing, learning for staff and our community Trauma Informed Approach shared with others 	<ul style="list-style-type: none"> Our staff have had ongoing PLD with Jase Williams (through RALPD) – his focus was to work with Kaiako who were new to our school, or had not been here for all of the PLD Jase facilitated during his time as Principal. He also spent time with the Principal and Deputy principal. A staff member ran Bal-a-Vis sessions during several staff meetings. Classes with Kaiako who had done Bal-a-Vis training continue to use sessions as regulatory breaks. Our DP took on the role of the facilitator of Men's Hui and ran one of these in term three. He was going to attend the 'Holding Space' workshop, but this was postponed until 2024. We had several visitors at our kura, who met with us to hear about our Trauma-Informed approach, took a tour of our sensory spaces, and witnessed our yoga sessions. We shared our trauma-informed practises with our community through our school Facebook page and newsletters. 	<ul style="list-style-type: none"> For the majority of our classes, our Kaiako were able to implement trauma-informed practises, regulatory breaks, and had a good understanding of their own triggers and ways to regulate themselves. Their classes were calm and well-regulated the majority of the time. They found that regulatory breaks made a big difference to the atmosphere and the learning in the room. At times some of our Kaiako found that experiences and stressors outside of the classroom had an effect on the atmosphere in their class, however these are things that we have unpacked as a staff and this has become even more of a focus for 2024. 	<ul style="list-style-type: none"> Trauma Informed PLD with Jase Williams will continue until the end of Term 3. Our DP will attend the workshop "Holding Space" run by Matt and Sarah Brown, to support his facilitation of Men's Hui. We will hold Men's Hui each term. Kaiako who have not done Bal-a-Vis PLD will be offered this when it becomes available. We will be hosting another Trauma-Informed Conference, run by Jase Williams. This will be an opportunity to share our kura with people from around Aotearoa, and our staff will also be able to attend.

Strategic Goal 2: Indigenising Our Space & Practice

Annual Target/Goal: *Indigenise our spaces and practice, to create an environment where our #CanKidz can thrive both academically and socially and emotionally as Māori. Give mana to and normalise what it means to live, breathe, and celebrate as Māori.*

Actions	Outcomes and Evidence	Reasons for variances between the target and the outcomes	Planning for 2024 – Where to next?
<ul style="list-style-type: none"> Weekly PLD sessions for all staff based around learning pūrakau and Te Reo me ona Tikanga Māori Schoolwide daily yoga is facilitated in Te Reo Māori Te reo me ona Tikanga Māori is included in experiences planning Te reo Māori kupu is used in daily classroom learning programmes Our school haka has been introduced to staff and #CanKidz, and has been used in a variety of situations Fortnightly school-wide waiata and haka whakaharatau sessions 	<ul style="list-style-type: none"> Staff confidence and capability in speaking and using te reo Māori has increased, which has been evident at many times during the year. During our TOD relating to Aotearoa NZ Histories, every teacher shared their pepeha and whakapapa with Tipene Cottrell. We held two Pōwhiri during the year, where our male teachers spoke in Te Reo Māori, and our CanKidz understanding of protocols around these type of events has increased. Learning the school haka was a regular part of our hui whakapakari, and all staff were able to stand and join in with the CanKidz at our end of year prizegiving. Several CanKidz who left our school at the end of 2022 stood up and joined in, which was fantastic! Yoga is facilitated in Te Reo Māori- our CanKidz lead this confidently Fortnightly hui whakapakari were held, with a focus on Te Reo me ona Tikanga Māori, and also included looking into aspects of our local history 	<ul style="list-style-type: none"> A change in leadership at the beginning of term 2, meant that the focus for our PLD sessions resulted in less time for hui whakapakari. Staff absences due to illness and another covid affected year, and the cyclone in February also had an effect. Several new staff joined our kura Although our Year 4-6 CanKidz have learnt our school haka, our younger CanKidz and staff still need more opportunities to develop confidence and understanding. 	<ul style="list-style-type: none"> Prioritise our curriculum and programmes so that schoolwide waiata and haka whakaharatau happen regularly Continue building on and practising school haka Planned visits to Tribe Maunga, local marae, and sites linked to Ngāti Kahungunu Teacher Only Day with Tipene Cottrell for staff to visit Kohukete and Tuhirangi and learn some of the local history Build connections with local kaumatua Differentiated focus during hui whakapakari to cater for differing levels of staff knowledge and confidence

Strategic Goal 3: Target Aim – Year 1 Reading

Annual Target/Goal: 80% of Y1 cohort will be reading at Level 12 or higher by the end of 2023

Actions	Outcomes and Evidence	Reasons for variances between the target and the outcomes	Planning for 2024 – Where to next?
<ul style="list-style-type: none"> Differentiated approaches to learning that address the needs of target students In-house PLD sessions run by Junior Team leader Timetabling of reading has ensured students are supported both through intervention and classroom programmes Teachers use our CKP (CanKid Pathway) to explicitly teach, ensuring learning gaps are covered and addressed Daily high frequency word testing with Teacher Aides, and as part of home-learning programmes Daily phonics (Yolanda Soryl) sessions facilitated by teachers and teacher aides Early Words programme facilitated by teacher aides 	<ul style="list-style-type: none"> Greater confidence evident in the teaching of reading in our Junior Team, with a focus on structured literacy. Clear systems and methods across our school that maximise the time spent on reading instruction for all learners. Many of our Year 1 target group made accelerated progress in Reading. 37.5% of our target group achieved At or Above the expected level Early Words data – Y1 cohort Phonics progress – Y1 cohort High Frequency words 	<ul style="list-style-type: none"> We had 3 new Kaiako at the Year 1 level of our kura, who were new to structured literacy, and the systems we use. Many of our students come from traumatic backgrounds, which impacts their ability to learn. Evidence has proven that they need to be regulated and switched on to achieve. The February cyclone and covid absences had ongoing effects, with interrupted and inconsistent learning opportunities and routines. Many students start school not 'school-ready' and are beginning school with much more diverse learning needs. New enrolments come through our transition class, 'Te Whare Kākano', and stay in this class until they are ready for more formalised learning. This is largely play-based, and focuses on social skills and interactions – many of our students have not attended preschool settings. For some students, this means they may possibly stay in this class until they are 7 (or older) depending on their needs and development, before moving to our Year 1-3 classrooms. This means that they enter their room reading at Level 0, and some of them are part of this data. 	<ul style="list-style-type: none"> Our junior team Kaiako will continue building on their knowledge, through team PLD. As they gain confidence using our approaches, their data will improve. As our youngest students are beginning school using this approach, we expect to see an improvement through consistency of our programmes. Staying in Te Whare Kākano until they are ready to learn, will support their achievement in a more formalised setting.

How we have given effect to Te Tiriti o Waitangi

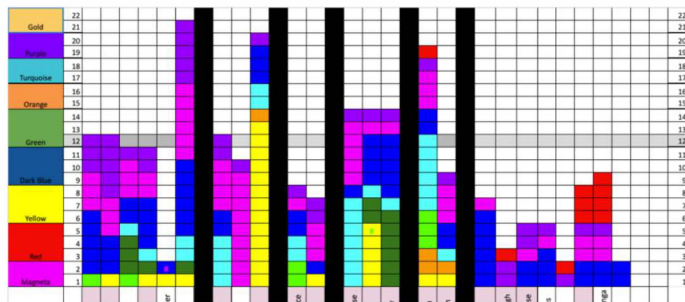
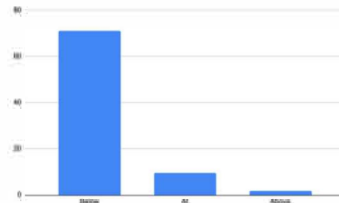
- Regular opportunities are provided for our whole school to take part in Kapa Haka, practise our school haka, and sing waiata
- We have a Junior (Mana Mokopuna) and a senior (Ngā Raukura) performance kapa haka group
- All staff take part in Hui Whakapakari, and learn about Te Reo Māori, tikanaga, pūrakau, and many other aspects of Te Ao Māori
- We have a Kaitiako o te Ao Māori on our staff, who shares her knowledge and expertise with others
- Our students know that being Māori is something to celebrate and be proud of!
- We say karakia at the beginning of the day, before eating kai, and at the end of every day. Staff hui also begin and end like this.
- We held Powhiri to welcome a new Principal and Deputy Principal
- Yoga is facilitated each day in every class, led in Te Reo Māori
- Our school Maunga (formerly known as Houses) are named after four significant local Maunga. Each student is placed in one of these groups when they begin school.
- We spent time as a staff developing our knowledge of Aotearoa New Zealand's histories, including developing our understanding of Ngāti Kahungunu.
- Staff use basic Te Reo Māori words and phrases as part of their regular classroom instruction
- Te Reo Māori is used often during Assembly
- Students learnt to play Ki-o-Rahi, including learning the pūrakau that the game is based on, and participated in a local tournament

Evaluation and analysis of student progress and achievement

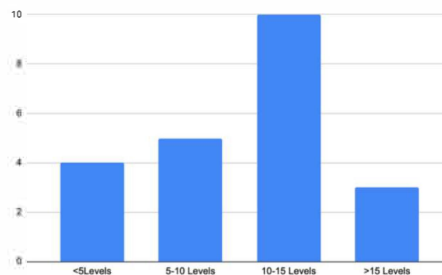
Board Charter Target:

Goal: 80% of Y1 cohort will be reading at Level 12 or higher by the end of 2023.

Although our goal of achieving 80% of our Year 1 cohort achieving at or above, this data does not reflect the progress made by all of this cohort. As you can see from the tracking sheet below, all of these CanKidz have made progress, in many cases accelerated progress.



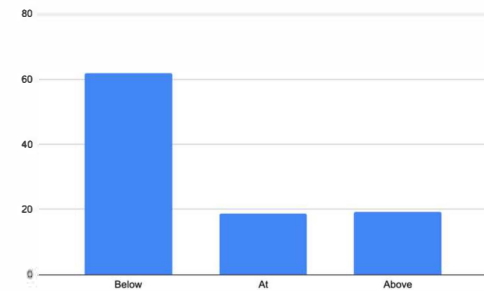
The data shows that 3 of these children moved up 15 levels, 10 moved between 10 and 15 levels, and 5 moved 5 levels, and were very close to being At.



Maths

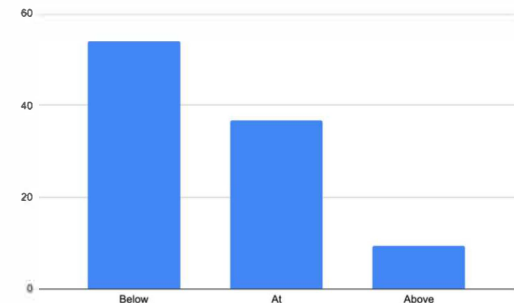
Across the school, progress in maths has not been great. Hence, we are making this area the target focus for teacher professional learning and development in 2024 - 2026.

The year level with the highest number of CanKidz achieving below, was our current Year 2 cohort. They will be our target focus next year, as Year 3s.



Writing

Our writing data shows that 54% of our CanKidz were achieving below at the end of the year. Many of these CanKidz were only just below, and as they are with the same kaiako next year they are expected to be achieving At or Above by the end of 2024.



Evaluation and analysis of student progress and achievement

#CanKidz achieving At/Above expected level of achievement

Reading = 51%

36% Maori
7% Pasifika
7% NZ European
1% Other
26% Male
25% Female

Writing = 45%

35% Maori
5% Pasifika
4% NZ European
1% Other
20% Male
25% Female

Maths = 40%

31% Maori
3% Pasifika
5% NZ European
1% Other
22% Male
18% Female

Additional Information

- #CanKidz not reported in this data: New Entrants who have not completed a full year of school, and High Learning Needs / Special Needs
- There are 145 total #CanKidz not Reading at their expected level of achievement
- There are 11 Pasifika /18 NZ European, 5 Other #CanKidz not Writing at their expected level of achievement
- There are 179 #CanKidz not achieving at their expected level in Maths.
- Other than our New Entrant/Year 1 classes, our classes are grouped in 3-year level brackets: Year 1-3 and Year 4-6. This supports the development of relationships between Kaiako and #CanKid, and their whānau.

NOTES

- Three of the Kaiako in our Year 1-3 classes were new to our school. They were learning our systems, and were new to Structured Literacy, and the way we do things at our Kura.
 - Some of our Year 1 #CanKidz had not yet been at school for an entire year.
 - Many of the Year 2 cohort had interrupted start to their school life, due to Covid, and the 2020 November flooding.
 - Cyclone Gabrielle in February 2023 also had an effect, causing interrupted schooling and trauma to many of our #CanKidz.
 - We had a new (but experienced) kaiako start in one of our Year 4-6 classes.
- One of our senior Kaiako moved up to the non-teaching position of Deputy Principal. His class then had one teacher for term 2, and another for terms 3 and 4. The class was dysregulated for a period of time, although this did improve from term 3 onwards.
 - Large class numbers in our senior school made it difficult for some of our Kaiako to manage learning and behaviour at times.

2024

- Mathematics has been identified as the area to focus on over the next two years. We are taking on Numicon training and equipment, as well as having two staff members take part in the ALiM programme (accelerating learning in Mathematics). We expect to see a big improvement in our maths data. Sharing successes, strategies, and progress will become a regular part of team and staff meetings.
- The in-school PLD that the kaiako in our Junior Team have undertaken will solidify their knowledge and teaching strategies. Students who have been through the structured-literacy programme in the junior school will continue to utilise their strategies as they move into the seniors.
- We have Board-funded a kaiako in the senior area of our school, with a focus on Mathematics achievement (an area she is passionate about). This has meant we have smaller numbers in our senior classes which will allow all of our kaiako to teach smaller groups and intensify their teaching programmes in all areas. In most classes this year the maximum number of students will be 22-24.