



# Annual Report

# HENDERSON NORTH SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

<b>Ministry Number:</b>	1308
<b>Principal:</b>	Donna Nee
<b>School Address:</b>	Norval Road, Henderson
<b>School Postal Address:</b>	14 Norval Road, Henderson, Waitakere, 0610
<b>School Phone:</b>	09 838 8229
<b>School Email:</b>	office@hns.school.nz

**Accountant / Service Provider:**

**Education**  **Services.**  
*Dedicated to your school*



Annual Report - For the year ended 31 December

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# Henderson North 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.

Julie-Ann Marie Thumath  
Full Name of Presiding Member

Donna Marie Nee  
Full Name of Principal

  
Signature of Presiding Member

  
Signature of Principal

11.06.24  
Date:

11.06.24  
Date:

## Henderson North School

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	4,221,436	3,463,068	3,893,173
Locally Raised Funds	3	69,520	51,500	88,666
Interest		17,593	7,000	8,930
<b>Total Revenue</b>		4,308,549	3,521,568	3,990,769
<b>Expense</b>				
Locally Raised Funds	3	16,889	16,200	27,507
Learning Resources	4	2,718,677	2,558,270	2,619,774
Administration	5	719,801	228,006	570,312
Interest		2,896	4,000	5,411
Property	6	844,760	730,032	764,282
<b>Total Expense</b>		4,303,023	3,536,508	3,987,286
<b>Net Surplus / (Deficit) for the year</b>		5,526	(14,940)	3,483
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		5,526	(14,940)	3,483

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 North School

# Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>		1,010,770	1,005,821	1,007,287
Total comprehensive revenue and expense for the year		5,526	(14,940)	3,483
Contributions from / (Distributions to) the Ministry of Education		12,248	-	-
Contribution - Furniture and Equipment Grant		21,323	-	-
<b>Equity at 31 December</b>		1,049,867	990,881	1,010,770
Accumulated comprehensive revenue and expense		1,049,867	990,881	1,010,770
<b>Equity at 31 December</b>		1,049,867	990,881	1,010,770

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 North School Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	260,525	252,981	14,921
Accounts Receivable	8	167,899	170,613	198,340
GST Receivable		-	11,194	10,929
Prepayments		12,031	2,948	8,663
Inventories	9	3,901	3,821	2,421
Investments	10	177,610	310,838	286,977
Funds Receivable for Capital Works Projects	16	11,316	-	-
		633,282	752,395	522,251
<b>Current Liabilities</b>				
GST Payable		9,760	-	-
Accounts Payable	12	232,388	215,203	268,513
Revenue Received in Advance	13	25,648	-	12,500
Provision for Cyclical Maintenance	14	13,545	-	10,774
Finance Lease Liability	15	17,336	25,181	25,341
Funds held for Capital Works Projects	16	112,700	-	-
Funds held on behalf of ESOL Cluster	17	-	-	4,760
		411,377	240,384	321,888
<b>Working Capital Surplus/(Deficit)</b>		221,905	512,011	200,363
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	865,137	535,189	833,405
		865,137	535,189	833,405
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	19,724	28,357	10,835
Finance Lease Liability	15	17,451	27,962	12,163
		37,175	56,319	22,998
<b>Net Assets</b>		1,049,867	990,881	1,010,770
<b>Equity</b>		1,049,867	990,881	1,010,770

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

# Henderson North School

## Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,105,836	932,760	960,470
Locally Raised Funds		57,675	51,500	98,393
Goods and Services Tax (net)		20,689	-	265
Payments to Employees		(677,866)	(582,424)	(697,259)
Payments to Suppliers		(322,096)	(225,168)	(264,451)
Interest Paid		(2,896)	(4,000)	(5,411)
Interest Received		18,507	7,000	7,339
Net cash from/(to) Operating Activities		199,849	179,668	99,346
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment		(158,570)	(34,000)	(236,978)
Purchase of Investments		(9,099)	-	(4,718)
Proceeds from Sale of Investments		118,465	-	28,580
Net cash from/(to) Investing Activities		(49,204)	(34,000)	(213,116)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		21,323	-	-
Finance Lease Payments		(23,345)	(28,578)	(20,948)
Funds Administered on Behalf of Other Parties		96,981	-	13,748
Net cash from/(to) Financing Activities		94,959	(28,578)	(7,200)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>245,604</b>	<b>117,090</b>	<b>(120,970)</b>
Cash and cash equivalents at the beginning of the year	7	14,921	135,891	135,891
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>260,525</b>	<b>252,981</b>	<b>14,921</b>

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

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

Henderson North 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 14.

#### *Useful lives of property, plant and equipment*

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

#### **Critical Judgements in applying accounting policies**

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

##### *Classification of leases*

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15.

##### *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 are depreciated over their estimated useful lives on a straight line 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	20-40 years
Furniture and Equipment	5-10 years
Information and Communication Technology	3-5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

### **j) 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 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 a comparison to recent market transactions.

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

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

### **k) Accounts Payable**

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

### **l) Employee Entitlements**

#### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

### **m) Revenue Received in Advance**

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

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

#### **n) Funds held for Capital works**

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

#### **o) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **p) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The Schools 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.

#### **q) Financial Instruments**

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

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

#### **r) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

#### **s) Budget Figures**

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

#### **t) Services received in-kind**

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

## 2. Government Grants

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,451,633	937,542	1,340,172
Teachers' Salaries Grants	2,105,300	1,984,280	1,966,211
Use of Land and Buildings Grants	641,825	541,246	586,790
Other Government Grants	22,678	-	-
	<b>4,221,436</b>	<b>3,463,068</b>	<b>3,893,173</b>

The school has opted in to the donations scheme for this year. Total amount received was \$53,480.

## 3. Locally Raised Funds

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

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	3,160	5,000	31,625
Fees for Extra Curricular Activities	11,284	11,000	7,986
Trading	11,846	12,000	9,076
Fundraising & Community Grants	43,230	23,500	39,979
	<b>69,520</b>	<b>51,500</b>	<b>88,666</b>
<b>Expense</b>			
Extra Curricular Activities Costs	6,478	3,200	7,052
Trading	10,411	12,000	6,821
Fundraising & Community Grant Costs	-	1,000	13,634
	<b>16,889</b>	<b>16,200</b>	<b>27,507</b>
<i>Surplus for the year Locally raised funds</i>	<b>52,631</b>	<b>35,300</b>	<b>61,159</b>

## 4. Learning Resources

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	71,906	85,632	83,850
Library Resources	4,012	6,200	5,064
Employee Benefits - Salaries	2,514,534	2,348,438	2,424,234
Staff Development	9,324	5,000	3,909
Depreciation	118,901	113,000	102,717
	<b>2,718,677</b>	<b>2,558,270</b>	<b>2,619,774</b>

## 5. Administration

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	8,555	8,555	8,147
Board Fees	4,290	9,000	6,590
Board Expenses	3,966	4,000	4,701
Communication	5,272	7,350	6,341
Consumables	10,636	11,200	8,284
Other	10,677	15,400	7,880
Employee Benefits - Salaries	226,314	157,521	174,301
Insurance	8,899	4,000	4,902
Service Providers, Contractors and Consultancy	10,980	10,980	9,780
Healthy School Lunch Programme	430,212	-	339,386
	<u>719,801</u>	<u>228,006</u>	<u>570,312</u>

## 6. Property

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	50,545	55,000	49,779
Consultancy and Contract Services	5,048	-	-
Cyclical Maintenance Provision	11,660	7,792	7,793
Grounds	18,748	22,350	12,663
Heat, Light and Water	34,533	29,034	28,297
Rates	81	115	92
Repairs and Maintenance	23,152	14,700	17,141
Use of Land and Buildings	641,825	541,246	586,790
Security	4,037	2,000	1,671
Employee Benefits - Salaries	55,131	57,795	60,056
	<u>844,760</u>	<u>730,032</u>	<u>764,282</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. Cash and Cash Equivalents

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	260,525	252,981	14,921
Cash and cash equivalents for Statement of Cash Flows	<u>260,525</u>	<u>252,981</u>	<u>14,921</u>

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

Of the \$260,525 Cash and Cash Equivalents \$112,700 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

## 8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	161	-	816
Receivables from the Ministry of Education	1,281	-	32,995
Interest Receivable	1,266	1,174	2,180
Teacher Salaries Grant Receivable	165,191	169,439	162,349
	<u>167,899</u>	<u>170,613</u>	<u>198,340</u>
Receivables from Exchange Transactions	1,427	1,174	2,996
Receivables from Non-Exchange Transactions	166,472	169,439	195,344
	<u>167,899</u>	<u>170,613</u>	<u>198,340</u>

## 9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	3,901	3,821	2,421
	<u>3,901</u>	<u>3,821</u>	<u>2,421</u>

## 10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	177,610	310,838	286,977
Total Investments	<u>177,610</u>	<u>310,838</u>	<u>286,977</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	373,006	24,601	-	-	(19,709)	<b>377,898</b>
Furniture and Equipment	386,993	67,780	-	-	(59,936)	<b>394,837</b>
Information and Communication Technology	15,808	27,302	-	-	(6,232)	<b>36,878</b>
Leased Assets	34,414	25,312	-	-	(27,390)	<b>32,336</b>
Library Resources	23,184	5,638	-	-	(5,634)	<b>23,188</b>
<b>Balance at 31 December 2023</b>	<b>833,405</b>	<b>150,633</b>	<b>-</b>	<b>-</b>	<b>(118,901)</b>	<b>865,137</b>

The net carrying value of equipment held under a finance lease is \$32,336 (2022: \$34,414)

### 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
	\$	\$	\$	\$	\$	\$
Building Improvements	638,980	(261,082)	<b>377,898</b>	614,379	(241,373)	<b>373,006</b>
Furniture and Equipment	885,546	(490,709)	<b>394,837</b>	817,767	(430,774)	<b>386,993</b>
Information and Communication Technology	141,154	(104,276)	<b>36,878</b>	113,851	(98,043)	<b>15,808</b>
Leased Assets	89,671	(57,335)	<b>32,336</b>	84,995	(50,581)	<b>34,414</b>
Library Resources	79,277	(56,089)	<b>23,188</b>	73,639	(50,455)	<b>23,184</b>
<b>Balance at 31 December</b>	<b>1,834,628</b>	<b>(969,491)</b>	<b>865,137</b>	<b>1,704,631</b>	<b>(871,226)</b>	<b>833,405</b>

## 12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	34,135	21,231	78,260
Accruals	5,988	5,819	6,517
Employee Entitlements - Salaries	165,191	169,439	162,349
Employee Entitlements - Leave Accrual	27,074	18,714	21,387
	<b>232,388</b>	<b>215,203</b>	<b>268,513</b>
Payables for Exchange Transactions	232,388	215,203	268,513
	<b>232,388</b>	<b>215,203</b>	<b>268,513</b>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance	25,648	-	-
Other Revenue In Advance	-	-	12,500
	<u>25,648</u>	<u>-</u>	<u>12,500</u>

### 14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	21,609	20,565	13,816
Increase to the Provision During the Year	7,308	7,792	7,792
Other Adjustments	4,352	-	1
Provision at the End of the Year	<u>33,269</u>	<u>28,357</u>	<u>21,609</u>
Cyclical Maintenance - Current	13,545	-	10,774
Cyclical Maintenance - Non current	19,724	28,357	10,835
	<u>33,269</u>	<u>28,357</u>	<u>21,609</u>

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

### 15. 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	19,533	25,181	28,508
Later than One Year and no Later than Five Years	18,776	27,962	13,150
Future Finance Charges	(3,522)	-	(4,154)
	<u>34,787</u>	<u>53,143</u>	<u>37,504</u>
<b>Represented by</b>			
Finance lease liability - Current	17,336	25,181	25,341
Finance lease liability - Non current	17,451	27,962	12,163
	<u>34,787</u>	<u>53,143</u>	<u>37,504</u>

## 16. 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 7.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Flood Remediation		244910	-	119,800	(7,100)	-	112,700
Water Leak Project			-	-	(11,316)	-	(11,316)
Totals			-	119,800	(18,416)	-	101,384

### Represented by:

Funds Held on Behalf of the Ministry of Education	112,700
Funds Receivable from the Ministry of Education	(11,316)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Block 1 Admin Upgrade		227586	(17,653)	26,872	(9,219)	-	-
LSC Project		218833	282	-	(282)	-	-
Totals			(17,371)	26,872	(9,501)	-	-

### Represented by:

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

## 17. Funds held on behalf of ESOL Cluster

Henderson North School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Funds Held at Beginning of the Year	4,760	-	4,090
Funds Received from Cluster Members	-	-	670
Funds Received from MoE			
Total funds received	4,760	-	4,760
Distribution of Funds			
Western Heights Primary school	4,760		
Funds Held at Year End	-	-	4,760

## 18. 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.

## 19. 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	4,290	6,590
<i>Leadership Team</i>		
Remuneration	394,151	362,776
Full-time equivalent members	3.10	3.00
Total key management personnel remuneration	398,441	369,366

There are 8 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (1 members) committees that met 8 times. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings.

### 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	40 - 50	-
Benefits and Other Emoluments	1 - 2	-
Termination Benefits	-	-

### Principal 2

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

	2023 FTE Number	2022 FTE Number
Salary and Other Payments	120 - 130	150 - 160
Benefits and Other Emoluments	3 - 4	4 - 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	6.00	3.00
110 - 120	2.00	-
120 - 130	1.00	-
	9.00	3.00

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

## 20. 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	-	-
Number of People	-	-

## 21. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

In 2023 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2024.

### 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.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$128,195 (2022: \$58,003) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Flood Remediation	135,295	7,100	128,195
<b>Total</b>	<b>135,295</b>	<b>18,416</b>	<b>128,195</b>

### (b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

## 23. 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	260,525	252,981	14,921
Receivables	167,899	170,613	198,340
Investments - Term Deposits	177,610	310,838	286,977
Total financial assets measured at amortised cost	606,034	734,432	500,238

### Financial liabilities measured at amortised cost

Payables	232,388	215,203	268,513
Finance Leases	34,787	53,143	37,504
Total financial liabilities measured at amortised cost	267,175	268,346	306,017

## 24. Events After Balance Date

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

## 25. 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 HENDERSON NORTH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Henderson North School (the School). The Auditor-General has appointed me, Matthew Coulter, using the staff and resources of BDO Auckland, 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 19, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as Tier 2.

Our audit was completed on 11 June 2024, This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board 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 in the annual report, but does not include the financial statements, and our auditor's report thereon.

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

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

### Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (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.



Matthew Coulter  
BDO Auckland  
On behalf of the Auditor-General  
Auckland, New Zealand

## Henderson North School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Julie Ann Thumath	Presiding Member	Elected	Sep 2025
Irene Ogden	Principal	ex Officio	Oct 2023
Donna Nee	Principal	ex Officio	
Nicky Thumath	Parent Representative	Select one	Sep 2025
Dulani Abeysinghe	Parent Representative	Select one	Sep 2025
Te Aro Rangi Karepa	Parent Representative	Select one	Sep 2025
Rochell Renata-Paul	Parent Representative	Select one	Sep 2025
Paul Simmons	Staff Representative	Select one	Sep 2025
Ronald Crawford	Other	Elected	Sep 2025
Brent Reihana	Other	Elected	Jul 2023

## Henderson North School

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$5,743 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Henderson North 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 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.

# HENDERSON NORTH SCHOOL

Te Rākau Kauri

2022

Honour Thy Word

1957

Phone: 09 838 8229

[www.hns.school.nz](http://www.hns.school.nz)

## *Statement of Variance/Evaluation of School's Student Progress and Achievement 2023*



## Evaluation of School's Student Progress and Achievement: Oral Language

School name: **Henderson North School (1308) - 2023**

### Focus: Oral Language

**Strategic Aim:** Our focus in 2023 was to develop teacher capability and extend their strategies to accelerate students' oral language outcomes in all learning areas.

#### Baseline data:

In 2022 we used STAR data for year3-6 as an indicator to show shifts students were making in oral language. Our goal was to build rich vocabulary through explicit teaching and encourage students to participate more in class discussions. We anticipated this would build students' capacity in sentence and paragraph comprehension, hence why we used STAR data as our indicator. Year level of concern were our Year 5 and 6 pupils. Even though they had made some gains in confidence and were starting to take a more active role in oral language, support and strategies were needed to become successful learners. whole school data also showed similar evidence.

#### Writing – Achievement Target 2022

Whole School Target	60% at or above National Curriculum Expectation						Students within 2 sub-levels of their year group target
	Begin '22	Term 1 End '22	Term 2 End '22	Term 3 End '22	Term 4 End '22	School Target at or above	
Whole School	12.87%	23.68%	29.77%	49.42%	50.71%	60%	Whole School 35.61%
Maori	11.34%	21.00%	26.72%	43.44%	43.09%	60%	Maori 34.96%
Pasifika	11.76%	24.73%	30.85%	47.67%	47.19%	60%	Pasifika 40.45%
Boys	11.61%	19.28%	27.01%	45.40%	47.46%	60%	Boys 36.16%
Girls	14.19%	28.39%	32.56%	53.53%	54.02%	60%	Girls 35.06%
Target Group	25.45%	28.07%	29.82%	50.91%	51.85%	50%	Target Group 37.04%

#### Reading – Achievement Target 2022

Whole School Target	65% at or above National Expectation						Students within 2 levels/reading ages of their year group target
	Begin '22	T1 End '22	T2 End '22	T3 End '22	T4 End '22	School Target at or above	
Whole School	5.90%	13.45%	18.75%	38.99%	41.90%	65%	Whole School 13.69%
Maori	0.89%	7.22%	12.50%	25.00%	28.36%	65%	Maori 12.69%
Pasifika	4.88%	12.79%	15.22%	37.21%	36.67%	65%	Pasifika 15.56%
Boys	6.37%	10.64%	16.84%	34.07%	36.41%	65%	Boys 14.87%
Girls	5.41%	15.44%	17.42%	40.35%	44.89%	65%	Girls 11.36%
Target Group	1.82%	5.45%	6.90%	21.43%	25.45%	50%	Target Group 7.27%

In 2023 whole school reading (43%) and writing(54%) data showed shifts of improvement compared to 2022. Improvement is seen in Maori and Pasifika achievement data as well as gender. in both writing and reading

#### Writing – Achievement Target 2023

Whole School Target	60% at or above National Curriculum Expectation						Students within 2 sub-levels of their year group target
	Beginning 2023	Term 1 End '23	Term 2 End '23	Term 3 End '23	Term 4 End '23	School Target at or above	
Whole School	17.97%	18.18%	33.24%	46.95%	54.41%	60%	Whole School 29.47%
Maori	17.27%	17.09%	29.27%	43.75%	46.92%	60%	Maori 37.69%
Pasifika	13.58%	17.07%	35.48%	44.55%	51.96%	60%	Pasifika 26.47%
Boys	16.77%	16.67%	29.83%	40.96%	46.97%	60%	Boys 30.81%
Girls	19.21%	19.75%	36.90%	52.91%	61.81%	60%	Girls 28.14%
Target Group	21.43%	19.57%	27.66%	35.56%	50.00%	50%	Target Group 45.45%

#### Reading – Achievement Target 2023

Whole School Target	65% at or above National Expectation						Students within 2 levels/reading ages of their year group target
	Begin '23	T1 End '23	T2 End '23	T3 End '23	T4 End '23	School Target at or above	
Whole School	11.98%	19.10%	28.01%	27.27%	43.18%	65%	Whole School 12.90%
Maori	7.83%	14.05%	21.10%	18.90%	30.88%	65%	Maori 11.76%
Pasifika	12.50%	21.69%	25.29%	24.72%	41.51%	65%	Pasifika 14.15%
Boys	9.30%	17.06%	24.68%	23.86%	37.93%	65%	Boys 11.33%
Girls	15.13%	24.53%	32.00%	32.08%	44.72%	65%	Girls 12.56%
Target Group	4.65%	22.73%	25.00%	25.53%	41.30%	50%	Target Group 17.39%

<b>Target:</b> <ul style="list-style-type: none"> <li>To continue with effective teaching and learning strategies to increase engagement and achievement in literacy especially oral language.</li> <li>To enhance cultural responsiveness by understanding students history, customs and working in partnership with students whanau.</li> <li>To provide a safe physical and emotional environment for the school community.</li> </ul>				
<b>Actions (what did we do?)</b>	<b>Outcomes (what happened?)</b>	<b>Reasons for the variance (why did it happen?)</b>	<b>Evaluation (where to next?)</b>	
1. Through Inquiry expand teacher knowledge of different pedagogical speaking and listening approaches.	<p>The teachers and community had a common goal.</p> <p>Teachers had as part of their inquiry a focus group of 3-5 pupils.</p> <p>Teachers in year level teams, and individually inquired into and shared a variety of approaches to engage and scaffold children in becoming more confident in speaking and listening. They reflected upon and shared these inquiries at a staff meeting at the end of the year.</p> <p>PLD was also provided for Years 3-6 in the form of R Teach- Which provided structure, strategies, language, student voice and student ownership Writers Toolbox with the focus being oral language, comprehension and student ownership.</p> <p>Most teachers made explicit efforts to incorporate speaking and listening activities in their planning etc. think pair share, use of talking sticks etc.</p> <p>Questioning, Clarifying, making predictions and summarising where all strategies which lead to enriching vocab. as did brainstorming and displays within classrooms.</p>	<ul style="list-style-type: none"> <li>Teachers shared a variety of approaches they had used with in the classroom from D. A. T in planning, to assessment techniques</li> <li>Link is a video shared by teachers <a href="https://drive.google.com/file/d/1pKpkJeRuUychxmnUOBE0B3vnmL27dcGd/view?usp=drive_web">https://drive.google.com/file/d/1pKpkJeRuUychxmnUOBE0B3vnmL27dcGd/view?usp=drive_web</a></li> <li>Teachers found other opportunities in which to promote oral language e.g. assemblies, speech competition, poetry recitals, senior show which encouraged individuals and group participation.</li> <li><b>Explicit feedback and reporting, individually in groups at staff meetings.</b></li> <li><b>STAR was also a tool used for assessing oral language.</b></li> <li>PLD played an important part in giving children voice, building confidence and structure when</li> </ul>	<ul style="list-style-type: none"> <li><b>Continue with Goals set in 2024</b></li> <li><b>Continue with oracy focus</b></li> <li>Continue implementing effective pedagogy through COL, MOE funded literacy PD e.g. R Teach, T4T Talk Moves</li> <li>Teacher will continue to build on their kete of resources and strategies which will reflect all curriculum areas</li> <li>SMT and Teachers continue working with R Teach Facilitators to assess the</li> </ul>	
2. Weaving teacher knowledge of oral language across the curriculum				
3. Reviewing and developing comprehension				

<p>strategies and critical thinking skills</p> <p>4. Seeking opportunities for students to have both speaking and listening experiences</p>	<p>Through newsletters and whanau Hui our strategic goals were shared around oral language. Parents as first teachers shared their ideas about how they could help our learners at home with developing confidence in oral language. This was typed up and shared.</p>	<p>speaking individually and in group. Also sharing of resources and techniques at staff meetings</p> <ul style="list-style-type: none"> <li>• What we did manage to implement has resulted in common goals, language, professional practice within the school e.g. DMIC, R Teach, Write that Essay</li> <li>• Across the school improvement from explicit teaching has lead to students using more complex sentences expanding sentence structure to include more descriptive vocabulary especially in writing.</li> <li>• Teachers are coming on board now especially in literacy and maths.</li> <li>• Parent involvement at a number of events e.g. poetry recital showed overwhelming support and involvement.</li> </ul>	<p>development of more complex comprehension strategies especially at year5/6 level</p> <ul style="list-style-type: none"> <li>• Teachers continue to model and gift to students appropriate language to use both formally and informally.</li> </ul>
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<b>Focus: Community Engagement</b>									
<b>Strategic Aim:</b> To create learning focused partnerships with our diverse whanau/family and community									
<b>Baseline data:</b>									
<b>Community Engagement:</b>									
<p>In 2022 children regularly attending school was on average 36.95%.  Boys (30%)attended slightly more often than girls(26%) and all cultures on average score (30%) regular attendance.</p>									
Attendance data: T3 2022									
		Regularly attending		80-90%		Moderately absent		Chronically absent	
		Number	%	Number	%	Number	%	Number	%
All	357	148	41.5	100	28	53	14.8	56	15.7
Māori	126	45	35.7	39	31	21	16.7	21	16.7
Pacific	108	33	30.6	30	27.8	21	19.4	24	22.2
Asian	103	55	53.4	26	25.2	14	13.6	8	7.8
MELAA	32	19	59.4	11	34.4	0	0	2	6.3
Pākehā	30	8	26.7	9	30	7	23.3	6	20
Boys	179	70	39.1	54	30.2	28	15.6	27	15.1
Girls	178	78	43.8	46	25.8	25	14	29	16.3
Year 1	68	25	36.8	17	25	10	14.7	16	23.5
Year 2	60	25	41.7	18	30	11	18.3	6	10
Year 3	66	21	31.8	27	40.9	5	7.6	13	19.7
Year 4	54	22	40.7	8	14.8	14	25.9	10	18.5
Year 5	55	27	49.1	17	30.9	6	10.9	5	9.1
Year 6	54	28	51.9	13	24.1	7	13	6	11.1
<p>In 2023 Data showed a huge shift due to all the implementation of procedures. Children regularly attending rose to 83.3 % by the end of Term 4.  During this term year 6 pupils had the highest percentage of students attending regularly with 61.7%  Gender breakdown showed females attended slightly more often than boys- 53% compared to 51%.  A cultural breakdown of attendance showed that Asian ethnic group had the highest percentage of students attending regularly at 68% and Pacifica had the least number of pupils attending regularly at 37%.</p>									
<b>Target:</b>									
<ul style="list-style-type: none"> <li>To build partnerships with our families</li> <li>To enhance cultural responsiveness by understanding learners identities, language and customs</li> <li>To improve attendance with a particular focus on our Maori and Pacifica families</li> </ul>									
<b>Actions (what did we do?)</b>		<b>Outcomes (what happened?)</b>					<b>Evaluation (where to next?)</b>		



		Reasons for the variance (why did it happen?)	
<p>1. Building learning partnerships with our families</p> <p>2. Engaging with families to develop a graduate profile</p> <p>3. Improving attendance at HNS with a particular focus on our Maori and Pasifika families.</p>	<ul style="list-style-type: none"> <li>• Held a variety of events and hui where whanau could contribute and participate e.g. Ideas for oral language at home.</li> <li>• Share with whanau night resources and ideas for home learning in literacy and numeracy</li> <li>• Goals were shared from charter through a variety of forums.</li> <li>• Survey was shared with families, feedback given to staff and board.</li> <li>• School worked really hard with attendance. Manage Moves</li> <li>• Employed an attendance officer to do home visits and ensure communication is present between home and school.</li> <li>• Technology systems updated school loop,</li> </ul>	<ul style="list-style-type: none"> <li>• Increased number of whanau coming to events e.g. opening of art exhibition, murals, Show-Peter Pan, speeches, poetry recital, Matariki, powhiri Strengthening partnership</li> <li>• Survey was shared with families, feedback given to staff and board.</li> <li>• School worked really hard with attendance. Manager Moves helped with hard to connect families.</li> <li>• Employed an attendance officer to do home visits and ensure communication is present between home and school.</li> <li>• Systems for communication updated e.g. school loop, messages on answer phone, siblings, emails</li> <li>• Celebrating attendance at assemblies</li> </ul>	<p>Continue to build partnerships with our whanau</p> <p>Review developing a school graduate profile</p> <p>Continue gathering Every Day Counts data</p> <p>Continue surveying whanau on what their challenges are for attendance.</p> <p>Discuss with Teachers and through team meetings attendance.</p>



## **HENDERSON NORTH SCHOOL**

### **Report on How the School Has Given Effect to Te Tiriti o Waitangi**

The school follows Te Tiriti o Waitangi values of participation, partnership and protection:

- Students participating in a bicultural environment to acquire knowledge of te reo Maori and tikanga Māori
- The involvement of our Māori community is encouraged through kanohi ki te kanohi (face to face) hui and wananga.
- Programmes and teaching practices to encourage positive cultural understanding through Te Waharoa Initiative, Mana Kura - Te Kawerau a Maki and MAC (Maori Achievement Collaboration) schools programme
- Te Ao Māori is integrated and embedded across the curriculum through curriculum mapping
- Te Reo Māori me Tikanga Maori is promoted and taught across the school.

Henderson North School is working towards Tiriti Centricity, working closely and collaboratively with MAC (Maori Achievement Collaboration) and Te Kawerau a Maki our local iwi, as a Mana Kura. Henderson North School gives effect to Te Tiriti o Waitangi by working to ensure plans, policies and local curriculum reflect local tikanga Maori (customs and practices), matakura Maori (knowledge) and Te Ao Maori (relationships between nature and people).