

HENDERSON NORTH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	1308
Principal:	Irene Ogden
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Accountant / Service Provider:

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HENDERSON NORTH SCHOOL

Annual Report - For the year ended 31 December 2022

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Henderson North School

Statement of Responsibility

For the year ended 31 December 2022

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

Julie-Ann Thumath

Full Name of Presiding Member

Irene Ogden

Full Name of Principal

[Signature]

Signature of Presiding Member

Irene Ogden

Signature of Principal

31 May 2023

Date:

31 May 2023

Date:

Henderson North School Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,893,173	3,442,062	3,717,225
Locally Raised Funds	3	88,666	84,050	51,819
Interest Income		8,930	3,000	4,940
		<u>3,990,769</u>	<u>3,529,112</u>	<u>3,773,984</u>
Expenses				
Locally Raised Funds	3	27,507	12,550	12,138
Learning Resources	4	2,619,774	2,449,321	2,561,290
Administration	5	570,312	173,089	427,645
Finance		5,411	5,192	4,725
Property	6	764,282	898,099	707,964
		<u>3,987,286</u>	<u>3,538,251</u>	<u>3,713,762</u>
Net Surplus / (Deficit) for the year		3,483	(9,139)	60,222
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>3,483</u></u>	<u><u>(9,139)</u></u>	<u><u>60,222</u></u>

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 2022

	2022	2022	2021
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January	1,007,287	874,762	942,330
Total comprehensive revenue and expense for the year	3,483	(9,139)	60,222
Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	9,000	4,735
Equity at 31 December	1,010,770	874,623	1,007,287
Accumulated comprehensive revenue and expense	1,010,770	874,623	1,007,287
Equity at 31 December	1,010,770	874,623	1,007,287

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 2022

		2022	2022 Budget	2021
	Notes	Actual \$	(Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	14,921	146,981	135,891
Accounts Receivable	8	198,340	149,846	170,613
GST Receivable		10,929	6,279	11,194
Prepayments		8,663	3,187	2,948
Inventories	9	2,421	4,011	3,821
Investments	10	286,977	307,413	310,838
Funds Receivable for Capital Works Projects	16	-	-	17,653
		522,251	617,717	652,958
Current Liabilities				
Accounts Payable	12	268,513	176,976	215,203
Revenue Received in Advance	13	12,500	-	-
Provision for Cyclical Maintenance	14	10,774	-	-
Finance Lease Liability	15	25,341	14,379	25,181
Funds held for Capital Works Projects	16	-	-	282
Funds held on behalf of ESOL Cluster	17	4,760	-	4,090
		321,888	191,355	244,756
Working Capital Surplus/(Deficit)		200,363	426,362	408,202
Non-current Assets				
Property, Plant and Equipment	11	833,405	504,657	640,863
		833,405	504,657	640,863
Non-current Liabilities				
Provision for Cyclical Maintenance	14	10,835	29,074	13,816
Finance Lease Liability	15	12,163	27,322	27,962
		22,998	56,396	41,778
Net Assets		1,010,770	874,623	1,007,287
Equity		1,010,770	874,623	1,007,287

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 2022

		2022	2022 Budget	2021
	Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		960,470	845,432	934,963
Locally Raised Funds		98,393	84,050	51,819
Goods and Services Tax (net)		265	-	(4,915)
Payments to Employees		(697,259)	(549,226)	(591,750)
Payments to Suppliers		(264,451)	(248,948)	(237,229)
Interest Paid		(5,411)	(5,192)	(4,725)
Interest Received		7,339	3,000	5,115
Net cash from/(to) Operating Activities		99,346	129,116	153,278
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(236,978)	(36,000)	(88,173)
Purchase of Investments		(4,718)	-	(3,426)
Proceeds from Sale of Investments		28,580	-	-
Net cash from/(to) Investing Activities		(213,116)	(36,000)	(91,599)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	9,000	4,735
Finance Lease Payments		(20,948)	(28,268)	(18,799)
Funds Administered on Behalf of Third Parties		13,748	-	15,143
Net cash from/(to) Financing Activities		(7,200)	(19,268)	1,079
Net increase/(decrease) in cash and cash equivalents		(120,970)	73,848	62,758
Cash and cash equivalents at the beginning of the year	7	135,891	73,133	73,133
Cash and cash equivalents at the end of the year	7	14,921	146,981	135,891

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

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

Henderson North School

Notes to the Financial Statements

For the year ended 31 December 2022

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 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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 not trivial.

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 are recorded as revenue as the obligations are fulfilled and the fees 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. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is recorded in the Statement of 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 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.

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,340,172	845,432	1,157,574
Teachers' Salaries Grants	1,966,211	1,865,595	1,990,097
Use of Land and Buildings Grants	586,790	731,035	541,246
Other Government Grants	-	-	28,308
	3,893,173	3,442,062	3,717,225

The school has opted in to the donations scheme for this year. Total amount received was \$55,350.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	31,625	25,000	5,437
Fees for Extra Curricular Activities	7,986	2,050	18,744
Trading	9,076	12,000	10,402
Fundraising & Community Grants	39,979	45,000	17,236
	88,666	84,050	51,819
Expenses			
Extra Curricular Activities Costs	7,052	1,550	3,066
Trading	6,821	11,000	8,568
Fundraising & Community Grant Costs	13,634	-	504
	27,507	12,550	12,138
<i>Surplus for the year Locally raised funds</i>	61,159	71,500	39,681

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	83,850	108,662	60,778
Library Resources	5,064	6,200	4,549
Employee Benefits - Salaries	2,424,234	2,245,785	2,397,344
Staff Development	3,909	5,000	4,262
Depreciation	102,717	83,674	94,357
	2,619,774	2,449,321	2,561,290

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,147	7,759	7,759
Board Fees	6,590	3,000	3,280
Board Expenses	4,701	4,200	1,291
Communication	6,341	6,350	4,713
Consumables	8,284	11,200	8,393
Other	7,880	14,471	13,394
Employee Benefits - Salaries	174,301	114,466	126,077
Insurance	4,902	1,863	5,124
Service Providers, Contractors and Consultancy	9,780	9,780	9,670
Healthy School Lunch Programme	339,386	-	247,944
	<u>570,312</u>	<u>173,089</u>	<u>427,645</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	49,779	52,080	50,263
Cyclical Maintenance Provision	7,793	6,749	9,171
Grounds	12,663	14,350	7,438
Heat, Light and Water	28,297	26,500	28,777
Rates	92	115	134
Repairs and Maintenance	17,141	10,700	11,405
Use of Land and Buildings	586,790	731,035	541,246
Security	1,671	2,000	1,455
Employee Benefits - Salaries	60,056	54,570	58,075
	<u>764,282</u>	<u>898,099</u>	<u>707,964</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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	14,921	146,981	135,891
Cash and cash equivalents for Statement of Cash Flows	<u>14,921</u>	<u>146,981</u>	<u>135,891</u>

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

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	816	-	-
Receivables from the Ministry of Education	32,995	-	585
Interest Receivable	2,180	764	589
Teacher Salaries Grant Receivable	162,349	149,082	169,439
	<u>198,340</u>	<u>149,846</u>	<u>170,613</u>
Receivables from Exchange Transactions	2,996	764	589
Receivables from Non-Exchange Transactions	195,344	149,082	170,024
	<u>198,340</u>	<u>149,846</u>	<u>170,613</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	2,421	4,011	3,821
	<u>2,421</u>	<u>4,011</u>	<u>3,821</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	286,977	307,413	310,838
Total Investments	<u>286,977</u>	<u>307,413</u>	<u>310,838</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	245,173	145,818	-	-	(17,985)	373,006
Furniture and Equipment	305,156	144,757	(16,303)	-	(46,617)	386,993
Information and Communication Technology	16,582	5,194	-	-	(5,968)	15,808
Leased Assets	51,554	10,303	-	-	(27,443)	34,414
Library Resources	22,398	5,490	-	-	(4,704)	23,184
Balance at 31 December 2022	640,863	311,562	(16,303)	-	(102,717)	833,405

The net carrying value of equipment held under a finance lease is \$34,414 (2021: \$51,554)

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	614,379	(241,373)	373,006	468,561	(223,388)	245,173
Furniture and Equipment	817,767	(430,774)	386,993	700,142	(394,986)	305,156
Information and Communication Technology	113,851	(98,043)	15,808	108,658	(92,076)	16,582
Leased Assets	84,995	(50,581)	34,414	84,784	(33,230)	51,554
Library Resources	73,639	(50,455)	23,184	71,096	(48,698)	22,398
Balance at 31 December	1,704,631	(871,226)	833,405	1,433,241	(792,378)	640,863

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	78,260	11,516	21,231
Accruals	6,517	4,866	5,819
Employee Entitlements - Salaries	162,349	149,082	169,439
Employee Entitlements - Leave Accrual	21,387	11,512	18,714
	268,513	176,976	215,203
Payables for Exchange Transactions	268,513	176,976	215,203
	268,513	176,976	215,203

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other Revenue In Advance	12,500	-	-
	12,500	-	-

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	13,816	22,325	14,325
Increase to the Provision During the Year	7,792	6,749	7,792
Use of the Provision During the Year	-	-	(9,680)
Other Adjustments	1	-	1,379
Provision at the End of the Year	21,609	29,074	13,816
Cyclical Maintenance - Current	10,774	-	-
Cyclical Maintenance - Non current	10,835	29,074	13,816
	21,609	29,074	13,816

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	28,508	14,379	30,373
Later than One Year and no Later than Five Years	13,150	27,322	30,857
Future Finance Charges	(4,154)	-	(8,087)
	37,504	41,701	53,143
Represented by			
Finance lease liability - Current	25,341	14,379	25,181
Finance lease liability - Non current	12,163	27,322	27,962
	37,504	41,701	53,143

16. Funds Held (Owed) 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.

	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	-

	2021	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
AMS Combined		214251	(20,309)	15,959	4,350	-	-
Toilets/Cloak Bays		completed	15,959	(15,959)	-	-	-
Block 1,2,3 Spouting		214253	-	30,000	(30,000)	-	-
Block 1 Admin Upgrade		227586	(19,307)	246,985	(245,331)	-	(17,653)
LSC Project		218833	(475)	25,450	(24,693)	-	282
Totals			(24,132)	302,435	(295,674)	-	(17,371)

Represented by:

Funds Held on Behalf of the Ministry of Education	282
Funds Receivable from the Ministry of Education	(17,653)

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.

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	4,090	-	-
Funds Received from Cluster Members	670	-	4,364
Total funds received	4,760	-	4,364
Funds Spent on Behalf of the Cluster	-	-	274
Funds remaining	4,760	-	4,090

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.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	6,590	3,280
<i>Leadership Team</i> Remuneration	362,776	357,977
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	369,366	361,257

There are 8 members of the Board excluding the Principal. The Board had held 10 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.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

	2022	2021
Remuneration \$000	FTE Number	FTE Number
100 - 110	3.00	3.00
	3.00	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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2022.

(Capital commitments as at 31 December 2021:

\$274,428 contract for the Block 1 Admin Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$246,985 has been received of which \$264,638 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$82,882 contract for the LSC Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$25,450 has been received of which \$25,168 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	14,921	146,981	135,891
Receivables	198,340	149,846	170,613
Investments - Term Deposits	286,977	307,413	310,838
Total Financial assets measured at amortised cost	500,238	604,240	617,342

Financial liabilities measured at amortised cost

Payables	268,513	176,976	215,203
Finance Leases	37,504	41,701	53,143
Total Financial Liabilities Measured at Amortised Cost	306,017	218,677	268,346

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.

Henderson North School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Julie Ann Thumath	Presiding Member	Elected	Sep 2025
Irene Ogden	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
Kara Karepa	Parent Representative	Select one	Dec 2022
Sona Chawla	Staff Representative	Elected	Sep 2022
Paul Simmons	Staff Representative	Select one	Sep 2025
Ronald Crawford	Other	Elected	Sep 2025
Brent Reihana	Other	Elected	Sep 2025

Henderson North School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$5,120 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 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

Analysis of Variance 2022

Analysis of variance: Effective Pedagogy

School name: **Henderson North School (1308) - 2022**

Focus: Effective Pedagogy			
<p>Strategic Aim: Review processes and procedures and ensure consistency throughout. Enhance teaching and learning practices across the school.</p>			
<p>Baseline data: The disruption of the last 3 years has had an impact on data however this year has seen an improvement across all levels of the curriculum especially writing and maths. Facilitators have worked with:</p> <ul style="list-style-type: none"> • Senior Leadership Team and middle management to reflect upon processes and procedures currently in place and align these across the school • Teachers - to build resources and teaching capability. • All staff to ensure that assessment leads to explicit teaching. • All staff have received in class support • All staff and students to engage <p>Attendance is still an issue however improvement in this area has also been evident and being a part of Every School Counts and being persistent in making contact with families daily has helped with this.</p>			
<p>Target:</p> <ul style="list-style-type: none"> • To develop effective teaching and learning strategies to improve engagement. • Through this effective pedagogy, we will achieve our goal of at least 75% numeracy, 60% writing and 65% reading at or above Curriculum expectations. • The refinement of our pedagogical practice will also allow us to accelerate target students' learning so that 50% of target students meet their achievement expectation. 			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>1. Continued to refine what effective pedagogy means at HNS.</p>	<ul style="list-style-type: none"> • HNS effective pedagogy is being used to influence all areas of the curriculum and is used as part of our appraisal process. 	<ul style="list-style-type: none"> • Impact varies according to the experience of our teachers, and also new teachers to the school. 	<p>Continue implementing effective pedagogy through COL . WAPA 2020 DMIC and MOE funded literacy PD</p> <p>We have evaluated our appraisal process and have included links to our effective pedagogy vision, as well as to the PTS.</p>

<p>2.Continue to engage in professional development to refine our definition of effective pedagogy for HNS.</p>	<ul style="list-style-type: none"> Professional development that has taken place this year are in the areas of : <u>Literacy</u> - Years 4-6 Writer's Toolbox- MOE funding- In Class Support -Year 0-3 Reading and Writing - MOE funding - FocusEd- Heather Barrar - COL <u>DMIC</u> -Massey University <u>STEM</u> - WAPA 2020 <u>MAC</u> - WAPA One expectation we continue to have difficulty meeting is the provision of release time to observe current practice in the classroom, 	<ul style="list-style-type: none"> What we did manage to implement has resulted in common goals, language, professional practise within the school, especially the leadership team.e.g. DMIC, FocusEd,Write that Essay Teachers are coming on board now especially in literacy and maths. Release funding and time are still concerns when planning for future improvement Some areas are moving faster than others e.g. Literacy, <p>As moderation becomes more effective so does consistency especially in the area of OTJ's which can be seen in data compared to 2020 especially in writing.</p>	<ul style="list-style-type: none"> SLT, Literacy and Numeracy leaders will continue working together to assess our current practice against this vision and draw a plan to develop effective pedagogy in 2023. The new plan will become a strategic focus in our Charter. We will continue to provide release and support for teachers and leaders to work together to ensure this process is collaborative, and progressing at a steady pace. The plan continues to include PD for all staff and includes BT's and their mentors We also will continue to hold regular leadership meetings to reflect on progress, review the plan and draw next steps. It is important this process builds on the progress we have achieved recently like: <ul style="list-style-type: none"> ✓ modelling tools ✓ Formative assessment ✓ Student voice ✓ Active learning See attached Effective Pedagogy strategic plan.
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Effective Pedagogy Plan 2023

Personalisation	Curiosity and Creativity	Possibility	Experiences	Community	Professionalism
<i>As a HNS teacher, I am committed to modelling and encouraging:</i>					
<i>personalising teaching and learning.</i>	<i>engaging children's curiosity and creativity.</i>	<i>creating a climate of possibility.</i>	<i>learning through experience.</i>	<i>reflecting the cultures of our community.</i>	<i>promoting teachers as professionals.</i>
How do I do this?					
<ul style="list-style-type: none"> ✓ Learning environment is inclusive ✓ Interests of children drive learning ✓ Children reflect on their learning ✓ Children know their Next Steps 	<ul style="list-style-type: none"> ✓ Children self manage and are engaged in planning and learning ✓ Learning is inquiry and discovery based ✓ Children ask questions ✓ Questions encourage critical thinking ✓ Classrooms have humour and fun ✓ Creativity has a central role across the curriculum 	<ul style="list-style-type: none"> ✓ Children feel confident taking risks ✓ Programmes are flexible and adaptive ✓ Goals are set and expectations are high for everybody ✓ Planning responds to children's interests ✓ Learning leads into action 	<ul style="list-style-type: none"> ✓ Children present/share work and ideas in original and varied forms. ✓ Children are engaged. ✓ Practical, hands on activities ✓ Learning focused on process rather than product ✓ Learning draws on experiences children already have 	<ul style="list-style-type: none"> ✓ Successes are celebrated ✓ Cultural backgrounds of children are identified and catered for. ✓ Children have a sense of belonging ✓ Parents feel appreciated and welcomed to interact with school 	<ul style="list-style-type: none"> ✓ I confidently use a variety of strategies and resources to meet learners' needs. ✓ My strengths are utilised ✓ I collect, analyse and use assessment data. ✓ I attend PD based on staff needs. ✓ I use TAs effectively ✓ I use time allocated to support and share. ✓ We work together to meet whole school co-constructed goals (Strategic Plans)

Focus: Literacy			
Strategic Aim: Review processes and procedures and ensure consistency throughout. Enhance teaching and learning practices across the school.			
Baseline data:			
Literacy:			
<ul style="list-style-type: none"> Our school wide goal for 2022 was for 65% (reading) and 60% (writing) of students or more to be at or above their national curriculum expectation by the end of the year. <p>Data showed that:</p> <p>Reading: At the end of 2022 whole school achievement was 41.9% at or above National Curriculum Expectations and a further (13.7%) of students achieved one or two sub levels below. This was a significant improvement from 2021 where only 20% of students achieved at or above National curriculum expectation. Maori and Pasifika achievement results also showed improvement with 28.4% of students identifying as Maori and 36.8% of students identifying as Pasifika reached at or above National Curriculum Expectation. We can compare this to 2021 where results were quite similar at (16.4%) and (14.3%) of students being at or above. Girls (45%) in 2022 achieved higher than boys(36.8%).</p> <ul style="list-style-type: none"> Writing: Whole school achievement was 50.7% at or above National Curriculum Expectation. This saw a shift in comparison to 2021 (44%). Maori achievement data showed that 43% of students achieved at or above expectations and Pasifika was slightly higher at 47% at or above National Expectation. The data shows achievement levels of students in 2022-literacy, has improved a lot compared to 2020. Students who achieved 1 or 2 sub levels below expectation had an average percentile of 35% <ul style="list-style-type: none"> Our second goal was to accelerate learning of targeted learners so that at least 50% of students reached at or above national expectations for their age. The evidence shows that in: <ul style="list-style-type: none"> Reading: In 2022, 25.5% of target learners reached their National Curriculum Expectation compared to 2021 where 4% attained the same result and 7.3% were 1 or 2 sublevels below the expectation. Writing: 51.9% of target students reached at or above National Curriculum Expectation, with 37% falling short by just 1 or 2 sublevels. 			
Target:			
<ul style="list-style-type: none"> To improve oral language and vocabulary that ultimately will have an impact on Writing. Our school wide goal is for 65%(reading) and 60% (Writing) of all students or more will reach National Curriculum Expectation by the end of 2021. Based on 2021 results reading and writing target groups have been identified and will be tracked regularly during the year. Our specific target for 2022 is to shift at least 50% of these students or more to the National Curriculum Expectation or above by the end of the year. 			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
1. Oral Language: To develop oral language from experiences and involvement from the wider curriculum	All teachers as part of their enquiry had a focus group of 3-5 students for oral language Oral language matrix was re -introduced to teachers to support, at each year level.	students progress, next steps were monitored consistently and what worked for a few wovrked for all.	Continue with Goals set in 2022 Continue with oracy focus

	<p>Staff meetings and meetings with outside facilitators reinforced use of the oral matrix and the to reflected on this tool.</p> <p>Conducted staff meetings, team meetings to model and build resource tools around oracy and how to integrate this into curriculum.</p> <p>Facilitators from Focus Ed, Writers Toolbox and NZCER provided strategies, resources and feedback to SLT, Team Leaders and teache</p> <p>SLT, Team Leaders observations, reports to teachers, students.</p>	<p>Ensured teachers were talking about and using the oral language matrix.</p> <p>Many of the junior class teachers looked at integrating oral language programmes across the curriculum especially in writing and reading. This saw much growth in these areas.</p> <p>In the senior school an approach of looking at oral language as a stand alone subject area and working with facilitators of Writers Toolbox saw gains in oral language as well as writing.</p> <p>Across the school improvement from explicit teaching has lead to students</p> <ul style="list-style-type: none"> • using more complex sentences • expanding sentence structure to include more descriptive vocabulary. <p>Explicit feedback and reporting, individually in groups at staff meetings.</p> <p>STAR was also a tool used for assessing oral language.</p>	<p>The oracy matrix has been introduced but still needs to be embedded.</p> <p>Expanding teacher knowledge of different pedagogical speaking and listening approaches.</p> <p>Weaving teacher knowledge of oral language across the curriculum.</p> <p>Reviewing and developing comprehension strategies and critical thinking skills</p> <p>Seeking opportunities for students to have both speaking and listening experiences.</p>
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<p>Writing To embed writing for a purpose across the curriculum</p>	<p>Baseline data was collected by Writers tool Box on year 4 students and feedback was provided. Facilitators from Focus Ed have worked continuously with teachers on moderation and explicit teaching techniques.</p> <p>Writers Toolbox facilitators gave in class support on sentence structure and expansion.</p> <p>Writing samples were collected at the beginning and end of the year to show progress</p> <p>Individual writing sample folders have now been established throughout the school and writing matrix is now being used in the Senior School</p>	<p>Through observations and collection of samples SLT and Team Leaders have a better perception of teaching and learning gaps in writing.</p> <p>Refined assessment techniques to include dictation, alphabet knowledge and writing samples.</p> <p>Teachers are becoming more consistent with OTJ's as explicit moderation processes have been put in place. Through writers Tool box and Focus Ed facilitator.</p> <p>Work on analysis and next steps as well as developing strategies to scaffold learning.</p> <p>Students really engaged in writing especial boys in the year 3 area.</p> <p>Writing Matrix tool to become embedded across the school in 2022</p>	<p>Continue to work with Write that Essay facilitators (years4-6) At year 0-3 work with focusEd facilitator through MOE literacy funding to work through a literacy plan. Moderation processes and work with outside agencies have shown gaps which have been identified and now have been included in charter for 2022 These are:</p> <ul style="list-style-type: none"> • to embed writing for a purpose across the curriculum • Develop deeper understanding of the writing processes.g plan, write,edit,share,publish • Scaffold teachers on how to plan and teach writing. • Giving formative feedback and feed-forward
<p>3. Handwriting</p>	<p>Familise teachers with Barbara Bran approach to handwriting particularly in the Junior school. (Use of elements) Attended Casey caterpillar course with Barbara Bran (February) Provided Resources Model this approach within classrooms.</p>	<p>Children have come to school forming letters incorrectly and with incorrect pencil grips Teachers are becoming more familiar with this approach and a common language is starting to develop.</p>	<p>Continue to develop and embed this approach with teachers in 2023 . Belinda Blick- Duggen from MOE will be working across the school advocating the teaching of handwriting.</p>

			<p>A few teachers tried this approach as the sessions within staff meetings brought awareness and knowledge to the for-front with regards to the reasons for why handwriting is essential as a classroom programme. - neuroscience.</p>
<p>4. Reading</p>	<p>Noticable improvement in student achievement levels in reading from Years 0-3 in the first half of the year however with lockdowns, monitoring and continued reinforcement of concepts became very difficult to maintain.</p> <p>Teacher confidence showing improvement. Willingness to talk and share ideas Staff meetings and observations which giving feedback to teachers</p> <p>Improvement in engagement of Year4-6 students with STEPS programme use for targeted students.</p>	<p>Teachers have looked in- depth at routines, environment, shared book, guided reading and resources. Running record and analysis was also reviewed.</p> <p>Review of Data showed that accelerated progress was evident at the end of Term 2 then we went into lockdown.</p> <p>Through appraisal discussions all teachers found PLD fundamental to progress.</p> <p>Teacher confidence showed improvement.</p> <p>Whole school on renaissance e-reading (Myon) site to promote and engage children with reading. Used by teachers and students over lockdown to promote reading .</p>	<p>Feed- back from teachers tell us that we need to continue building support and raising confidence in teachers.</p> <p>In 2023 we as a school are going to ensure all teachers continue to reflect, review and sustain urgency in accelerating children in reading.</p> <p>Review and monitor childrens progress by frequent data collection and differentiating next steps to learning</p> <p>Ensure a variety of tools are used to engage students in reading</p>

Focus: Numeracy			
Strategic Aim: Review processes and procedures and ensure consistency throughout. Enhance teaching and learning practices across the school.			
Baseline data: Numeracy School wide goal for 2022 is for 75% of students or more to be at or above math curriculum expectation by the end of the year. <ul style="list-style-type: none"> End of year data showed that 58% of all students achieved at or above expectation in comparison to 2021 where 38% of students achieved at or above expectation. Of Maori students, data showed 42% achieved at or above curriculum Expectation and Pasifika student results showed (46%) achieved at or above expectation. Boys again did better than girls with 54% at or above compared to girls who scored 47%. Both these percentages were an improvement on 2021 where boys at or above expectation totaled 42% and girls 30% Our second goal was to accelerate learning of targeted learners so that at least 50% of them reached National Curriculum Expectation for their age. Data showed that 30% of our mathematics target group achieved at or above expectations and a further 39% are a sub level below. 			
Target: <ul style="list-style-type: none"> to focus on Number Knowledge, Maths Literacy and problem solving Our school wide goal is for 75% of students to be at or above Maths National Curriculum Expectation by the end of 2021. Based on 2021 results a math target group has been identified and will be tracked regularly during the year. Our specific target for 2022 is to shift at least 50% of these students to the Curriculum expectations or above by the end of the year. 			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
1. Number Knowledge Develop through strand	The COL leadership in Maths, introduced DMIC in 2018 which has focused number knowledge through the strands and number sense warm ups. Throughout 2023 In school leaders have continued to implement this new practice with support from impact coaches from Massey University. Maths Leadership in School is very strong. PD on DMIC has been provided to staff over the year by Massey Impact coaches and maths school leaders. Impact coaches have also continued to provide teachers with in class support giving feedback and next steps. Held staff meetings to model effective teaching of number knowledge through DMIC. We have appointed another junior coordinator.	DMIC is challenging our teachers to change their pedagogies. DMIC mentors have been working with teachers individually as support. Much professional support has been given to teachers by in school leaders. Process of changing maths teaching techniques has impacted on levels. Leader observations show that Number knowledge is being taught differently in each class. Teacher confidence in maths knowledge varies. Support has been provided to some teachers but finding release time has proven to be difficult at times due to funding and other COL commitments.	Continue with goals set in 2022 Children have achieved well in Maths but observations and feedback from teachers tell us that we need to continue building support and raising confidence in teachers. In 2023 we as a school are going to ensure all teachers continue to adopt the DMIC approach however after much reflection we will adopt a combination of DMIC and Numeracy . This is to align with the new Numeracy curriculum. Focus area for 2023-planning, scaffolding children’s learning and assessment. Will encourage a more accurate assessment procedure by developing a tracking system.

	Established planning and CCD assessment groups for assessment.		
2. Maths Literacy	<p>Leaders have observed how teachers model what vocabulary is being used in oral and written forms.</p> <p>Teachers launch problem by talking specifically about the language being used. Students are using language appropriate vocabulary to describe strategies they use.</p>	<p>Talking conversations by students is showing an improvement. Working in groups to develop strategies leads to this.</p> <p>Need to work on identifying gaps in teaching and next step for students</p>	<p>Talk Moves prompt cards have been issued to be used by teachers and displayed as prompts for children.</p> <p>2023 aim is to continue to promote; Calendar Maths, Number Sense Activities, maths centres, modelling books, the inclusion of Te Reo and problem solving.</p>
3. Problem Solving	<p>Impact coaches from Massey University have also held staff meetings on How to develop problem solving questions.</p>	<p>‘Talk moves’ is being used effectively by some teachers</p> <p>Observations have shown teachers modelling good pedagogy in this area.</p>	<p>Continue to work in this area by providing authentic experiences through the Math Strands.</p>
4. Assessment Moderation	<p>Leaders have collected some GLOSS/JAM forms from classes.</p> <p>PAT are being used from year 4 -6</p>	<p>Some inconsistencies with OTJ’S</p>	<p>Continue with moderation processes(through Gloss & JAM) in 2023.</p> <p>Senior management will continue to support Junior and Senior Maths leaders.</p> <p>Review data collection approach across school.</p>

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HENDERSON NORTH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022 the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as Tier 2.

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis 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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 20 to 31, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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