

# HENDERSON INTERMEDIATE

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

**Ministry Number:** 1307

**Principal:** Viv Carr

**School Address:** 70 Lincoln Road, Henderson

**School Postal Address:** 70 Lincoln Road, Henderson, Waitakere, 0610

**School Phone:** 09 838 8529

**School Email:** [accounts@hendersonint.school.nz](mailto:accounts@hendersonint.school.nz)

**Accountant / Service Provider:**

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

# HENDERSON INTERMEDIATE

Annual Financial Statements - For the year ended 31 December 2023

## Index

<b>Page</b>	<b>Statement</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements
	Independent Auditor's Report

# Henderson Intermediate

## 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.

Ronald Crawford

Full Name of Presiding Member

Signed by:  
*Ronald Crawford*

A2562BB3B6CF4E6...

Signature of Presiding Member

02 December 2024

Date:

Viv Carr

Full Name of Principal

Signed by:  
*Viv Carr*

FAC5CEF7067A4D6...

Signature of Principal

02 December 2024

Date:

## Henderson Intermediate

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	8,397,506	6,113,565	7,263,766
Locally Raised Funds	3	204,664	194,900	246,622
Interest		60,996	5,000	8,415
<b>Total Revenue</b>		<b>8,663,166</b>	<b>6,313,465</b>	<b>7,518,803</b>
<b>Expense</b>				
Locally Raised Funds	3	196,778	229,000	193,858
Learning Resources	4	4,876,973	4,279,137	4,289,316
Administration	5	1,453,681	415,360	1,197,274
Interest		2,611	3,000	3,207
Property	6	1,620,757	1,350,734	1,617,152
<b>Total Expense</b>		<b>8,150,800</b>	<b>6,277,231</b>	<b>7,300,807</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>512,366</b>	<b>36,234</b>	<b>217,996</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>512,366</b>	<b>36,234</b>	<b>217,996</b>

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

## Henderson Intermediate

# 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>		3,270,204	3,061,679	3,052,208
Total comprehensive revenue and expense for the year		512,366	36,234	217,996
Contribution - Furniture and Equipment Grant		288,840	-	-
<b>Equity at 31 December</b>		4,071,410	3,097,913	3,270,204
Accumulated comprehensive revenue and expense		4,071,410	3,097,913	3,270,204
<b>Equity at 31 December</b>		4,071,410	3,097,913	3,270,204

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 Intermediate

## Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	538,030	1,825,712	1,082,230
Accounts Receivable	8	476,068	372,848	397,940
GST Receivable		68,569	15,719	40,827
Prepayments		25,191	14,102	17,452
Inventories	9	22,447	10,673	15,983
Investments	10	1,219,469	-	-
Funds Receivable for Capital Works Projects	16	-	-	18,724
		<u>2,349,774</u>	<u>2,239,054</u>	<u>1,573,156</u>
<b>Current Liabilities</b>				
Accounts Payable	12	583,733	369,235	342,152
Revenue Received in Advance	13	9,764	5,323	1,761
Provision for Cyclical Maintenance	14	12,954	458	10,909
Finance Lease Liability	15	14,366	9,964	19,219
Funds held for Capital Works Projects	16	402,954	-	-
Funds held on behalf of Confucius Cluster	17	15,179	15,180	15,179
		<u>1,038,950</u>	<u>400,160</u>	<u>389,220</u>
<b>Working Capital Surplus/(Deficit)</b>		1,310,824	1,838,894	1,183,936
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	2,847,384	1,346,725	2,164,171
		<u>2,847,384</u>	<u>1,346,725</u>	<u>2,164,171</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	82,584	79,372	59,323
Finance Lease Liability	15	4,214	8,334	18,580
		<u>86,798</u>	<u>87,706</u>	<u>77,903</u>
<b>Net Assets</b>		<u>4,071,410</u>	<u>3,097,913</u>	<u>3,270,204</u>
<b>Equity</b>		<u>4,071,410</u>	<u>3,097,913</u>	<u>3,270,204</u>

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

## Henderson Intermediate

# Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		2,395,300	1,997,100	1,985,518
Locally Raised Funds		199,946	194,900	242,593
International Students		3,370	-	-
Goods and Services Tax (net)		(27,742)	-	(25,108)
Payments to Employees		(915,461)	(903,000)	(848,924)
Payments to Suppliers		(858,687)	(510,785)	(901,026)
Interest Paid		(2,611)	(3,000)	(3,207)
Interest Received		48,363	5,000	7,860
Net cash from/(to) Operating Activities		842,478	780,215	457,706
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(1,025,499)	-	(576,270)
Purchase of Investments		(1,219,469)	-	-
Net cash from/(to) Investing Activities		(2,244,968)	-	(576,270)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		288,840	-	-
Finance Lease Payments		(12,086)	(22,000)	(10,921)
Funds Administered on Behalf of Other Parties		581,536	(2,000)	142,218
Net cash from/(to) Financing Activities		858,290	(24,000)	131,297
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(544,200)</b>	<b>756,215</b>	<b>12,733</b>
Cash and cash equivalents at the beginning of the year	7	1,082,230	1,069,497	1,069,497
<b>Cash and cash equivalents at the end of the year</b>	7	<b>538,030</b>	<b>1,825,712</b>	<b>1,082,230</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 Intermediate

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Henderson Intermediate (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. Future operating lease commitments are disclosed in note 22b.

##### *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) Operating Lease Payments**

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

### **e) 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.

### **f) 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.

### **g) 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.

### **h) Inventories**

Inventories are consumable items held for sale and comprised of stationery and uniforms and canteen stock. 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.

### **i) 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.

### **j) 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	10-20 years
Buildings	20 years
Furniture and Equipment	5-20 years
Information and Communication Technology	4-15 years
Motor Vehicles	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

### **l) Impairment of property, plant, and equipment and intangible assets**

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

#### *Non cash generating assets*

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on 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.

### **m) 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.

## **n) 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.

### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

## **o) 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.

## **p) Funds Held in Trust**

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

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

## **q) 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.

## **r) 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.

### **s) 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.

### **t) Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract 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.

### **u) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

### **v) 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.

### **w) Budget Figures**

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

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

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

## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	3,292,686	1,891,216	2,807,181
Teachers' Salaries Grants	3,806,166	3,226,319	3,331,258
Use of Land and Buildings Grants	1,279,794	996,030	1,101,353
Other Government Grants	18,860	-	23,974
	<u>8,397,506</u>	<u>6,113,565</u>	<u>7,263,766</u>

The school has opted in to the donations scheme for this year. Total amount received was \$116,515.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	3,585	-	8,489
Fees for Extra Curricular Activities	75,333	33,000	71,415
Trading	119,687	160,000	158,514
Fundraising & Community Grants	2,689	1,900	8,204
International Students	3,370	-	-
	<u>204,664</u>	<u>194,900</u>	<u>246,622</u>
<b>Expense</b>			
Extra Curricular Activities Costs	69,105	49,000	48,877
Trading	127,673	180,000	144,981
	<u>196,778</u>	<u>229,000</u>	<u>193,858</u>
<i>Surplus/(Deficit) for the year Locally raised funds</i>	<u>7,886</u>	<u>(34,100)</u>	<u>52,764</u>

During the year the School hosted 2 International students (2022:0)

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	178,942	215,750	138,820
Library Resources	2,263	3,000	3,729
Employee Benefits - Salaries	4,279,105	3,724,319	3,836,782
Staff Development	53,449	67,000	20,530
Depreciation	363,214	269,068	289,455
	<u>4,876,973</u>	<u>4,279,137</u>	<u>4,289,316</u>

**5. Administration**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Audit Fees	9,510	9,510	9,230
Board Fees	11,345	12,000	9,885
Board Expenses	41,363	25,700	25,728
Communication	7,807	14,150	8,407
Consumables	32,734	37,000	29,400
Operating Leases	-	-	336
Legal Fees	533	1,000	-
Other	69,187	61,500	39,758
Employee Benefits - Salaries	262,302	231,000	262,077
Insurance	15,820	7,500	12,473
Service Providers, Contractors and Consultancy	18,804	16,000	17,544
Healthy School Lunch Programme	984,276	-	782,436
	<u>1,453,681</u>	<u>415,360</u>	<u>1,197,274</u>

**6. Property**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Caretaking and Cleaning Consumables	108,635	98,000	90,193
Consultancy and Contract Services	-	-	1,116
Cyclical Maintenance Provision	25,840	25,704	78,671
Grounds	9,763	30,000	84,564
Heat, Light and Water	44,495	40,000	39,688
Rates	81	500	149
Repairs and Maintenance	79,506	80,500	149,458
Use of Land and Buildings	1,279,794	996,030	1,101,353
Security	8,318	15,000	14,505
Employee Benefits - Salaries	64,325	65,000	57,455
	<u>1,620,757</u>	<u>1,350,734</u>	<u>1,617,152</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**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Bank Accounts	538,030	1,319,990	573,417
Short-term Bank Deposits	-	505,722	508,813
Cash and cash equivalents for Statement of Cash Flows	<u>538,030</u>	<u>1,825,712</u>	<u>1,082,230</u>

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

Of the \$538,030 Cash and Cash Equivalents \$402,954 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**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	1,816	2,115	2,208
Interest Receivable	13,286	98	653
Banking Staffing Underuse	166,363	84,600	111,183
Teacher Salaries Grant Receivable	294,603	286,035	283,896
	<u>476,068</u>	<u>372,848</u>	<u>397,940</u>
Receivables from Exchange Transactions	15,102	2,213	2,861
Receivables from Non-Exchange Transactions	294,603	370,635	395,079
	<u>309,705</u>	<u>372,848</u>	<u>397,940</u>

**9. Inventories**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Stationery	67	442	-
Uniforms	22,380	9,055	14,814
Canteen	-	1,176	1,169
	<u>22,447</u>	<u>10,673</u>	<u>15,983</u>

**10. Investments**

The School's investment activities are classified as follows:

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	1,219,469	-	-
Total Investments	<u>1,219,469</u>	<u>-</u>	<u>-</u>



**11. Property, Plant and Equipment**

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	360,561	-	-	-	(40,886)	<b>319,675</b>
Building Improvements	889,836	221,642	-	-	(84,675)	<b>1,026,803</b>
Furniture and Equipment	666,700	656,669	-	-	(125,764)	<b>1,197,605</b>
Information and Communication Technology	148,186	129,684	-	-	(69,967)	<b>207,903</b>
Motor Vehicles	54,759	-	-	-	(17,307)	<b>37,452</b>
Leased Assets	35,653	-	-	-	(19,078)	<b>16,575</b>
Library Resources	8,476	38,432	-	-	(5,537)	<b>41,371</b>
<b>Balance at 31 December 2023</b>	<b>2,164,171</b>	<b>1,046,427</b>	<b>-</b>	<b>-</b>	<b>(363,214)</b>	<b>2,847,384</b>

The net carrying value of equipment held under a finance lease is \$16,575 (2022: \$35,653)

*Restrictions*

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	858,870	(539,195)	<b>319,675</b>	858,870	(498,309)	<b>360,561</b>
Building Improvements	1,740,110	(713,307)	<b>1,026,803</b>	1,518,468	(628,632)	<b>889,836</b>
Furniture and Equipment	2,132,924	(935,319)	<b>1,197,605</b>	1,495,325	(828,625)	<b>666,700</b>
Information and Communication Technology	845,177	(637,274)	<b>207,903</b>	715,493	(567,307)	<b>148,186</b>
Motor Vehicles	86,536	(49,084)	<b>37,452</b>	86,536	(31,777)	<b>54,759</b>
Leased Assets	57,274	(40,699)	<b>16,575</b>	57,274	(21,621)	<b>35,653</b>
Library Resources	140,346	(98,975)	<b>41,371</b>	101,914	(93,438)	<b>8,476</b>
<b>Balance at 31 December</b>	<b>5,861,237</b>	<b>(3,013,853)</b>	<b>2,847,384</b>	<b>4,833,880</b>	<b>(2,669,709)</b>	<b>2,164,171</b>

**12. Accounts Payable**

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	263,703	47,663	30,769
Accruals	9,510	8,960	9,230
Employee Entitlements - Salaries	294,603	286,035	283,896
Employee Entitlements - Leave Accrual	15,917	26,577	18,257
	<b>583,733</b>	<b>369,235</b>	<b>342,152</b>
Payables for Exchange Transactions	583,734	369,235	342,153
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>583,734</b>	<b>369,235</b>	<b>342,153</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	9,560	-	-
Other Revenue In Advance	204	5,323	1,761
	9,764	5,323	1,761

**14. Provision for Cyclical Maintenance**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	70,232	54,126	29,041
Increase to the Provision During the Year	21,544	25,704	21,435
Use of the Provision During the Year	-	-	(37,480)
Other Adjustments	3,762	-	57,236
Provision at the End of the Year	95,538	79,830	70,232
Cyclical Maintenance - Current	12,954	458	10,909
Cyclical Maintenance - Non current	82,584	79,372	59,323
	95,538	79,830	70,232

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	15,473	9,964	21,830
Later than One Year and no Later than Five Years	4,336	8,334	19,809
Future Finance Charges	(1,229)	-	(3,840)
	18,580	18,298	37,799
<b>Represented by</b>			
Finance lease liability - Current	14,366	9,964	19,219
Finance lease liability - Non current	4,214	8,334	18,580
	18,580	18,298	37,799

**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 \$
Roof Replacement		235347	(18,724)	153,000	(133,437)	-	839
Block 10,11 Refurbishment		241446	-	793,873	(391,758)	-	402,115
Totals			(18,724)	946,873	(525,195)	-	402,954

**Represented by:**

Funds Held on Behalf of the Ministry of Education	402,954
Funds Receivable from the Ministry of Education	-

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
ILE Upgrade Works		219488	(160,943)	89,887	(16,772)	87,828	-
Roof Replacement		235347	-	12,536	(31,260)	-	(18,724)
Totals			(160,943)	102,423	(48,032)	87,828	(18,724)

**Represented by:**

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(18,724)

**17. Funds held on behalf of Confucius Cluster**

Henderson Intermediate 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	15,179	15,180	15,179
Funds Held at Year End	<u>15,179</u>	<u>15,180</u>	<u>15,179</u>

**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.

	<b>2023 Actual \$</b>	<b>2022 Actual \$</b>
<i>Board Members</i> Remuneration	11,345	9,885
<i>Leadership Team</i> Remuneration	554,250	535,612
Full-time equivalent members	4.00	4.20
<b>Total key management personnel remuneration</b>	<b>565,595</b>	<b>545,497</b>

There are 9 members of the Board excluding the Principal. The Board has held 9 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:

	<b>2023 Actual \$000</b>	<b>2022 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
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:

<b>Remuneration \$000</b>	<b>2023 FTE Number</b>	<b>2022 FTE Number</b>
100 - 110	8.00	4.00
110 - 120	4.00	3.00
120 - 130	1.00	-
130 - 140	1.00	-
	<b>14.00</b>	<b>7.00</b>

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:

	<b>2023 Actual</b>	<b>2022 Actual</b>
Total	\$9,197	-
Number of People	1	-

## 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 \$495,626 (2022: \$168,740) as a result of entering into the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Roof Replacement	170,000	164,697	5,303
Block 10,11 Refurbishment	882,081	391,758	490,323
<b>Total</b>	<b>1,052,081</b>	<b>556,455</b>	<b>495,626</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**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Cash and Cash Equivalents	538,030	1,825,712	1,082,230
Receivables	476,068	372,848	397,940
Investments - Term Deposits	1,219,469	-	-
<b>Total financial assets measured at amortised cost</b>	<u><u>2,233,567</u></u>	<u><u>2,198,560</u></u>	<u><u>1,480,170</u></u>

**Financial liabilities measured at amortised cost**

Payables	583,733	369,235	342,152
Finance Leases	18,580	18,298	37,799
<b>Total financial liabilities measured at amortised cost</b>	<u><u>602,313</u></u>	<u><u>387,533</u></u>	<u><u>379,951</u></u>

**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

RSM Hayes Audit

Level 13, 125 Queen Street,  
Auckland CBD, Auckland 1010

T +64 (9) 367 1656

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

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

The Auditor-General is the auditor of Henderson Intermediate (the School). The Auditor-General has appointed me, Steve Hayes, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

## Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 2 December 2024. This is the date at which our opinion is expressed.

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

## Basis of opinion

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

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

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

## Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, compliance with good employer requirements, Te Tiriti o Waitangi and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

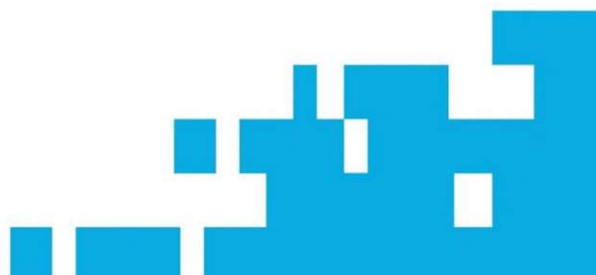
## Independence

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

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



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



## Henderson Intermediate

# Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Ron Crawford	Presiding Member	Elected	Sep 2025
Wendy Esera	Principal	ex Officio	Jan 2024
Julie Owen	Parent Representative	Elected	Sep 2025
Pera Adams	Parent Representative	Elected	Sep 2025
Spencer Woolrich	Parent Representative	Elected	Sep 2025
James Christie	Parent Representative	Co-opted	Sep 2025
Raj Maharjan	Parent Representative	Elected	Sep 2025
Ebony-Rose Andrews	Parent Representative	Elected	Sep 2025
Adelma Rimoni	Parent Representative	Elected	Sep 2025
Alaina Talamahina	Staff Representative	Elected	Sep 2025

## KIWISPORT FUNDING 2023

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, Henderson Intermediate received total Kiwisport funding of \$11,498.88. This was used to fund various things. In particular it supported:

- More Bikes – this continues to be very popular. We provided scooters and BMX type bikes to add to our resources.
- NZAIMS - a group of students went away for a week to compete in different sporting codes, competing with other students the same age. This year we placed 5<sup>th</sup> in Netball and also had a student represent us in Swimming.



No financial data present and appears appropriate and consistent with school

# ANNUAL REPORT & ANALYSIS OF VARIANCE

## Progress meeting the 2023 School Implementation Plan Objectives

For the Year Ended December 2023

The following is a summary of what the end of year achievement data, shows us:

### READING

Students at or above expected NZC Level ( OTJS REPORT DATA)						
Group	Year 7 - Mid	Year 7 - End	Increased %	Year 8 - Mid	Year 8 - End	Increased %
All	54%	65%	+11%	63%	70%	+7%
Māori	47%	57%	+10%	58%	63%	+5%
Pasifika	45%	61%	+16%	59%	64%	+5%
Female	57%	70%	+13%	68%	77%	+9%
Male	52%	61%	+9%	60%	64%	+4%

### Overall Teacher Judgements Report

This report is compiled from collating the data from the reports that go home to families. The Overall Teacher Judgement, is made based on not just assessment data such as PATs and classroom/school wide tests, but also anecdotal data that teachers have gathered over the year. The OTJ is therefore, not a one off test, but the teacher has made a judgement of a "Best Fit New Zealand Curriculum Framework Level."

**Year 7s:** All 65%, Maori 57%, Pacific 61%, Female 70%, Male 61% Of these student groups, the Year 7 Pacific Students improved by 16% from mid to end of year with a 13% shift for Year 7 Female students.

**Year 8s:** All 70%, Maori 63%, Pacific 64%, Female 77%, Male 64%. Of these student groups, Year 8 Female students made the most progress.

**MATHEMATICS**

Students at or above expected NZC Level ( OTJS REPORT DATA )						
Group	Year 7 - Mid	Year 7 - End	Increased %	Year 8 - Mid	Year 8 - End	Increased %
All	43%	57%	+14%	51%	61%	+10%
Māori	32%	46%	+14%	40%	53%	+13%
Pasifika	25%	48%	+23%	42%	61%	+19%
Female	40%	58%	+18%	49%	65%	+16%
Male	45%	54%	+9%	51%	58%	+7%

**Overall Teacher Judgements Report**

This report is compiled from collating the data from the reports that go home to families. The Overall Teacher Judgement, is made based on not just assessment data such as PATs and classroom/school wide tests, but also anecdotal data that teachers have gathered over the year. The OTJ is therefore, not a one off test, but the teacher has made a judgement of a “Best Fit New Zealand Curriculum Framework Level.”

**Year 7s:** All 57%, Maori 46%, Pacific 48%, Female 58%, Male 54%. Of these student groups, the Year 7 Pacific Students shifted by 23% from mid to end of year with an 18% shift for Year 7 Female students. This is very pleasing to see.

**Year 8s:** All 61%, Maori 53%, Pacific 61%, Female 65%, Male 58%. Of these student groups, Year 8 Pacific students made the most progress with a 19% shift, with Female a 16% shift.

Year 8s have shown overall better results in terms of the % of students at the expected NZCF Level by year end. In Maths it is interesting that the least progress made has been by Male students, both Year 7 and 8.

Pacific students have made the best progress this year, in Mathematics.

A Target in 2024, will be in Mathematics as ALL YEAR 7S data shows less than 58% achieving where they should be which is too low. We need to look at what we are doing in Maths and what we might do differently to lift Mathematics achievement school wide in 2024.

**WRITING**

Students at or above expected NZC Level (OTJS REPORT DATA)						
Group	Year 7 - Mid	Year 7 - End	Increased %	Year 8 - Mid	Year 8 - End	Increased %
All	48%	55%	+7%	50%	63%	+13%
Māori	43%	48%	+5%	40%	47%	+7%
Pasifika	48%	53%	+5%	43%	50%	+7%
Female	60%	64%	+4%	56%	74%	+18%
Male	39%	46%	+7%	45%	52%	+7%

**Overall Teacher Judgements Report**

This report is compiled from collating the data from the reports that go home to families. The Overall Teacher Judgement, is made based on not just assessment data such as PATs and classroom/school wide tests, but also anecdotal data that teachers have gathered over the year. The OTJ is therefore, not a one off test, but the teacher has made a judgement of a "Best Fit New Zealand Curriculum Framework Level."

**Year 7s:** All 55%, Maori 48%, Pacific 53%, Female 64%, Male 46%.

Year 7 Female students are our best writers.

**Year 8s:** All 63%, Maori 47%, Pacific 50%, Female 74%, Male 52%.

Of these student groups, Year 8 Female students made the best shift, with 18%.

## **HOW WELL WE MET THE 2023 TARGETS**

The percentages that we had hoped to achieve, by the end of Year 8 in Reading, Mathematics and Writing, are not what we had hoped for.

**But in all areas, some improvement was made.**

The percentage of students at or above the expected NZCF Level in Reading, Mathematics and Writing is as follows:

**Reading** - 64% became 70%, Maori went from 54% to 63% and Pacific went from 60% to 64%.

**Mathematics** - 59% became 61%, Maori went from 42% to 53% and Pacific went from 42% to 47% and Pacific 48% to 50%.

**Writing** - 53% became 63%, Maori 42% became 47% and Pacific 48% became 50%.

## **WHAT ELSE WE ACHIEVED IN 2023**

The Board supported students with **Teacher Aides**. This year we have had a record number of Teacher Aides in the School, 21 for 26 classes! We have also had the benefit of the Ministry of Social Development providing us with 3 extra TAS at a minimal cost to us. Teachers have adopted a strength based approach working with missed ability groups, with common needs. In many classes this has worked very well. This is something that we need to further develop in 2024.

Many opportunities have been provided for parents and whanau to come to school to discuss their **child's progress in learning**.

In every class there has been an expectation that **Te Reo Māori is used and taught**. In 2024, the School plans to have a designated staff member who will every week have 2 – 3 sentences for the whole staff to use and teach in their classes. Teachers are using a variety of different tools to keep themselves connected to whanau/parents. The Whanau Hui has not returned the high numbers that it had previously. This will be a focus again in 2024.

Some staff have again undertaken **PLD in Te Reo Māori**. This programme provided by the Ministry of Education has been useful for staff. It focuses on actual learning of the language.

One of the DPS and also one of our Team Leaders have been granted full funding support to undertake their **Masters Degrees**. The Board Staff Scholarship continues to be well used by all staff for various different PLD opportunities.

All staff were invited to go to **Waitangi** for an overnight stay. This was a life changing experience for staff. This investment in staff from the Board, is a credit to the Board that we have. Staff understanding of the historical importance of the Treaty, was amazing for all who attended. The Board Presiding Member has

now suggested that all the student school leaders, 31 students in total, and also all children in the school Maori bilingual Unit, have this same trip in 2024. The Budget for this has been included in the 2024 budget.

In most classes, collaborative goal setting between staff and students has become very successful. This needs more time to become embedded across the School. Students across the School are having 3-4 set periods every week each in Maths, Reading and Writing. This is a priority focus for us as a school and will continue to be so. This year the Ministry provided the school with a lump sum to run an after school **Lost Learning programme**. This involved any teachers keen to run an after school additional support for 5 or 6 students who need it in their classes. The results from this have been incredible. Students have gained a lot of self confidence in their learning. In 2024 the Board are going to fund this so that this programme continues to make a difference for students.

Staff had a significant amount of support in Literacy. The **Writing WSL** teacher has worked with staff on Writing and another staff member has led the use of the Code. Our other two WSL teachers have been in Maori and Pacific Achievement. These roles have been very positive. I feel as if for the first time we are now really wrapping round, Year 8 Maori and Pacific students who are not achieving where they should be, we are working more closely with them than ever before.

Teachers received guidance around the **Curriculum Refresh**.

Looking at the **Māori Action Plan** and **Pacific Action Plan**, these are ongoing, and they tie in with our Strategic Plan. In the Māori Hui and Pacific Celebrations Night again, we got to do the surveying of our parents and whānau. This was very useful, and it gave us great feedback to then look at changes we could make to better meet the needs of students, families and whānau.

The number of parents attending the **Pacific Celebration** nights, continued to grow hugely. A major influence with this has been the Pacific Liaison Roles. The after school Pacific Club has been very successful. The Pacific Choir boasts over 100 students. The different Pacific Performing Groups have expanded significantly. One of our students from Tupu Ma Ola, won the National Year 8 Samoan Speech Contest. This was a thrill for the school. All the staff in Tupu ma Ola, this year went to Dunedin for the National Fagasa Conference. They found this a wonderful time together. It has really motivated them all hugely about learning and teaching in Samoan.

Throughout the year we have celebrated the various **National Language Weeks**. These have been lovely.

All teachers have focussed on their own individual inquiry around achievement of students. This has given them a real focus on particular students needing support. This Action Research model for staff, has been wonderful. **The Pedpals Programme has continued**.

On the **Sporting** front 2023 has been exciting and hugely successful once more. Our school again took a group to SportsCamp and also to NZAIMS.

The Board attended the professional learning provided by the **NZSTA Conference in Rotorua**. Board Members that went to this Conference found it a wonderful time to share learning together! The 3 Deputy Principals and I attended the NZPF Conference in Queenstown which was lovely.

As we think about **Targets in 2024**, we are going to continue to strive for accelerated progress of all students in Reading, Writing and Maths. In 2023, we did not manage to have the usual Careers Education programme but we will address this in 2024.



# TARGETS - 2024

## TARGET 1 - Teachers improving their performance as teachers of Reading, Writing and Mathematics, continue with this in 2024.

**This Mini Action Research is to see every teacher, improve their performance as teachers of, READING, WRITING and MATHEMATICS, through our Pedpals.**

The purpose of this Action Research is for homeroom teachers to:

1. Closely monitor the progress of their Year 8 students (Target Students) in the key areas of: **Reading, Writing and Mathematics**.
2. Reflect on and inquire into their teaching to see how it is making a difference to student learning, and if not why not? Through this monitoring, teachers will be able to inquire into what works, why and how, and ensure that all students are making accelerated progress in their learning.

### INQUIRY QUESTIONS

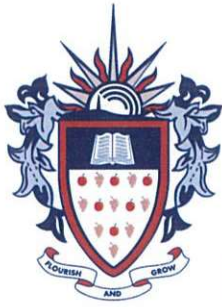
- What do I know about the whānau/family of this/these students? How can I find out more about them and engage effectively with them? (**Weeks 1 – 4**)
- What is the possible reason/barrier, as to why this/these students are not achieving where they should be? (**Weeks 5 & 6**)
- How can I, as the teacher, support this/these students in their learning to enable them to make the progress that they need to make? What could I/should I, do differently to help remove or reduce, the barriers to learning that this/these students face? (**Week 7 onwards**)

### OUTLINE OF THE PLAN

1. End of Year 7 data, 2023, for all Year 7 students provided.
2. Identify the levels of achievement for all 2024 Year 8 students in your class.
3. Online folder - each Y8 Target student in your Action Research: progress will be tracked throughout the year.
4. Fortnightly the teacher meets with their Pedpal, end of staff meeting time to discuss how each of their Target Students is actually tracking, through anecdotal conversations, assessments completed as part of units of learning etc.
5. End of term, Special Team Meetings where sharing of progress, and good practice is carried out. Discussion of Target Students.
6. Final Staff Meeting each term, Team Leaders provide a brief summary to all Staff. Cross sharing of “what’s working well, why and how.”

## TARGET 2 - Reading, Writing and Mathematics (WHOLE SCHOOL)

HISTORICAL DATA (Dec 2023)	TARGET (By Dec 2024)	ACTION (What we will do.)
<p style="text-align: center;"><b><u>Reading</u></b></p> <p>51% of the Dec. 2023 Year 7 Students were at or above the expected NZCF Level.                      35% Māori Year 7                      56% Pacific Year 7</p>	<p>70% of the Dec. 2024 Year 8 Students will be at or above the expected NZCF Level.</p>	<p>Administer the PAT Reading Test in March and November to measure progress. Use other assessment tools including classroom work, anecdotal evidence in class.... etc                      Analyse student data to identify learning needs of students. Plan to meet those needs.                      Provide at least 4 x 1 hour periods in Reading each week. Staff provided with regular ongoing, PLD led by MS, MP, KW, AM, IE</p>
<p style="text-align: center;"><b><u>Mathematics</u></b></p> <p>59% of the Dec. 2022 Year 7 Students were at or above the expected NZCF Level.                      42% Māori Year 7                      49% Pacific Year 7</p>	<p>70% of the Dec. 2024 Year 8 Students will be at or above the expected NZCF Level.</p>	<p>Administer the PAT Reading Test in March and November to measure progress. Use other assessment tools including classroom work, anecdotal evidence in class etc. Analyse student data to identify learning needs of students.                      Plan to meet those needs. Provide at least 4 x 1 hour periods in Maths each week.                      Staff provided with regular ongoing, PLD led by FW and TC.</p>
<p style="text-align: center;"><b><u>Writing</u></b></p> <p>55% of the Dec. 2023 Year 7 Students were at or above the expected NZCF Level.                      48% Māori Year 7                      53% Pacific Year 7</p>	<p>70% of the Dec. 2024 Year 8 Students will be at or above the expected NZCF Level.</p>	<p>Administer Writing Assessment in March and November to measure progress. Use other assessment tools including classroom work, anecdotal evidence in class etc Analyse student data to identify learning needs of students.                      Plan to meet those needs. Staff provided with regular ongoing, PLD led by AM and IE, WSL.</p>



# HENDERSON INTERMEDIATE SCHOOL

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>By following the guidelines in our Workplace Health and Safety Policy which states:</p> <p><b>GUIDELINES</b></p> <p>Every term staff will be provided with a Hazards Identification Form that must be completed and returned to the School Office. All hazards, or potential hazards, must be identified in classrooms and around other areas of the School Site. These hazards must be isolated, minimized or eliminated.</p> <p>The Henderson Intermediate School Board requires that all practicable steps to ensure the safety of STAFF and STUDENTS while at school; and in particular shall take all practicable steps to:</p> <ol style="list-style-type: none"><li>1. Develop procedures for dealing with emergencies that may arise.</li><li>2. Provide education and awareness training programmes.</li><li>3. Use physical security measures such as cameras, alarm and lighting systems can be considered as a further means of protecting STAFF and STUDENTS.</li></ol>

	<p>4. Be alert to any suspicious activity, and promptly report to management any person loitering outside the building or in an internal public area.</p> <p>5. That bags and personal possessions should not be left in any area where a thief could have access. Lockable cupboards are provided in every classroom for STAFF and STUDENTS to use.</p> <p>6. When STAFF are present at school outside of regular hours, to plan to have at least two adults/staff members working together if possible.</p> <p>7. After hours STAFF must only open the door once they have confirmed that the person is legitimately on the premises.</p> <p><b>If STAFF must work alone, measures to enhance safety include:</b></p> <p>Ensuring the buildings/classrooms can be adequately secured from the inside.</p> <p>Keeping doors locked to prevent casual entry, if appropriate.</p> <p>Staff should have a cell phone so they can access emergency services.</p> <p>No staff member will carry cash unaccompanied, this includes School Banking.</p> <p><b>If STAFF arrive early:</b></p> <p>The first person to arrive at School should be alert to any signs of forced entry. Where any signs are observed, the premises should not be entered, as an intruder could be present. The Police or a security company should be called, and any other staff warned when they arrive.</p> <p><b>If STAFF finish late:</b></p> <p>Park as near to your building as possible in an area that is well lit at night.</p> <p>Let someone know you will be working late.</p> <p>Check that you are secure inside the building and that no doors or windows have been left open or unlocked. When leaving the building check the immediate area outside for any people loitering, before opening the door.</p>
--	---

	<p>Use the best lit route to your car and have someone walk with you if possible.</p> <p><b>STAFF AWAY FROM THE SCHOOL SITE DURING THE SCHOOL DAY.</b></p> <p>In some circumstances staff may be required to go offsite during the school day.</p> <p>The Board requires that any staff member leaving the School site for any reason is required to sign out and sign back in at the Office.</p> <p>Teachers may be required to attend off site meetings in homes or isolated situations. This is only used in extreme situations. Potential risk to teacher's safety must be minimized by....</p> <p>a) Taking another adult with you.</p> <p>b) When visiting a house or other place, be guided by your instincts. If the person opening the door has a manner which makes you feel uneasy or uncomfortable, don't go inside. Make an excuse and leave immediately.</p> <p>c) If you enter a place and later start to feel uncomfortable with the person you are talking to, leave as soon as possible. Be aware of potential escape routes.</p> <p>Behaviours which can reduce the risk of conflict includes: not staring, staying calm, avoiding arguing or provoking, not making sudden movements, not tackling the intruder, complying with demands in order for the intruder to leave as soon as possible without harming you.</p> <p>Last reviewed: 4th September 2023</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>By following the guidelines in our <b>Personnel Policy</b> which states:</p> <p><b>Equal Employment Opportunity</b></p> <p>As an equal opportunities (EEO) employer this school has a commitment to equality in the workplace.</p> <p>1. The Board will provide opportunities that enhance the value and career opportunities of all staff.</p>

	<p>2. The School will be a non-discriminatory, culturally sensitive and safe working environment for all staff.</p> <p>3. All staff have access to the Board Annual Scholarship for individual professional development.</p> <p>In 2023, all staff were invited to partake in some form of school funded PLD.</p> <p>In 2023, all staff were given the opportunity to apply for a Board Scholarship to further professional studies.</p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>By following the guidelines in our <b>Personnel Policy</b> which states:</p> <p><b>Appointments</b>  <b>Henderson Intermediate will ensure that the school is staffed with high quality personnel to meet the needs of students in the Middle Years.</b></p> <p>1. Equal employment opportunities, EEO principles, will apply and will be demonstrated in the appointments processes.</p> <p>Candidates are evaluated according to their experience, the needs of the students and school, the job description, the strengths they bring and referee reports.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> <li>- The aims and aspirations of Māori,</li> <li>- The employment requirements of Māori, and</li> <li>- Greater involvement of Māori in the Education service?</li> </ul>	<p>We have 2 Māori Bilingual classes at HIS. These staff are supported by the Waitākere Kahui Ako and Māori specific PLD.</p> <p>We are guided by our Māori Action Plan which is reviewed regularly and twice yearly reported to the Board. Staff are assigned action points.</p> <p>We have a dedicated Treaty of Waitangi Partnership Manager who provides support to all staff, the community and our bilingual classes.</p>

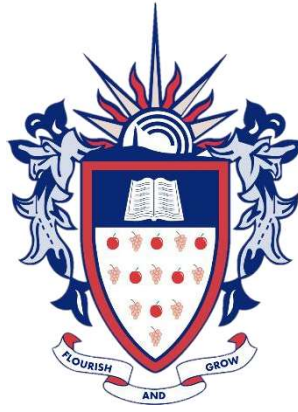
<p>How have you enhanced the abilities of individual employees?</p>	<p><i>We have allocated Operation Funded to support teachers professional development opportunities and encourage them to be proactive and seek out these opportunities to strengthen areas of weakness or further develop areas of strength.</i></p>
<p>How are you recognising the employment requirements of women?</p>	<p><i>We have provided:</i></p> <ul style="list-style-type: none"> <li>• <i>Maternity Leave provisions</i></li> <li>• <i>Sick Leave provisions for dependants</i></li> <li>• <i>Personal amenities for women</i></li> <li>• <i>Allowing dependents to come to work when needed, if appropriate.</i></li> <li>• <i>Respecting cultural boundaries.</i></li> </ul>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p><i>We have:</i></p> <ul style="list-style-type: none"> <li>• <i>Disabled toilets</i></li> <li>• <i>Wheel-chair access to to every area of the school</i></li> <li>• <i>2 disabled car park spaces available</i></li> </ul>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

<p><b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b></p>	<p><b>YES</b></p>	<p><b>NO</b></p>
<p>Do you operate an EEO programme/policy?</p>	<p>YES</p>	
<p>Has this policy or programme been made available to staff?</p>	<p>YES</p>	

Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	YES	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	YES	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	YES	
Does your EEO programme/policy set priorities and objectives?	YES	





## Henderson Intermediate School

### Report on how Henderson Intermediate has given effect to Te Tiriti o Waitangi

Section 127(1)(d) of the Education and Training Act 2020 defines how schools must give effect to Te Tiriti o Waitangi by:

- (i) working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
- (ii) taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori; and
- (iii) achieving equitable outcomes for Māori students.

Henderson Intermediate gives practical effect to Te Tiriti o Waitangi through Māori language education and by working towards improved achievement for all Māori learners. This is done by:

- Te Reo ma ōna Tikanga being taught in all classes.
- All school-wide unit plans include a Māori focus and kaupapa Māori concepts.
- All staff utilising the school whare as a learning space.
- All staff members participate in and are taught the process of a whakatau/powhiri.
- Treaty Partnership Manager employed at HIS.
- A Within School Leader position focused on Māori Achievement.
- 3 whānau hui per year gathering parent feedback and sharing student achievement.