

HENDERSON HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	45
Principal:	Ros Robertson
School Address:	19 Henderson Valley Road, Henderson, Auckland
School Postal Address:	PO Box 21-141, Henderson, Auckland
School Phone:	09 838 9085
School Email:	rosrobertson@hhs.school.nz

Members of the Board of Trustees

Name	How Position Gained	Position	Term Expires
David Lui	Elected	Chairman	Sep-22
David Munro	Elected	Board Member	Sep-22
Jason Beeston	Elected	Staff Representative	Sep-22
Karen Bellhouse	Elected	Board Member	Sep-22
Robson Tavita	Elected	Board Member	Sep-22
Ros Robertson	Appointed	Principal	Current
Siu So'oa'emalelagi	Elected	Student Representative	Sep-21
Tamara Ujdur	Elected	Board Member	Sep-22

Service Provider:

Leading Edge Services (2017) Ltd, PO Box 20496, Glen Eden, Auckland

HENDERSON HIGH SCHOOL

Annual Report - For the year ended 31 December 2021

Index

Page	Statement
	Financial Statements
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Financial Position
<u>4</u>	Statement of Changes in Net Assets/Equity
<u>5</u>	Statement of Cash Flows
<u>6 - 19</u>	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Henderson High School

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

David Lui

Full Name of Presiding Member



Signature of Presiding Member

17/5/2022

Date:

Reslyn Robertson

Full Name of Principal



Signature of Principal

17/05/2022

Date:

Henderson High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	11,787,348	10,919,751	11,764,459
Locally Raised Funds	3	95,860	105,900	214,210
Interest Income		22,556	15,000	36,353
International Students	4	51,693	60,869	141,212
		11,957,457	11,101,520	12,156,234
Expenses				
Locally Raised Funds	3	144,368	218,631	175,464
International Students	4	50,556	60,868	108,690
Learning Resources	5	7,731,297	6,657,336	7,104,930
Administration	6	432,739	499,584	495,808
Finance		10,767	15,000	13,288
Property	7	2,629,055	3,470,101	3,616,234
Depreciation	11	240,800	180,000	220,061
Loss on Disposal of Property, Plant and Equipment		7,113	-	11,834
		11,246,695	11,101,520	11,746,309
Net Surplus / (Deficit) for the year		710,762	-	409,925
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		710,762	-	409,925

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 High School
Statement of Financial Position
As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	1,248,729	373,500	331,500
Accounts Receivable	9	635,324	545,433	545,433
GST Receivable		11,711	42,130	42,130
Prepayments		22,018	13,699	13,699
Funds due for Capital Works Projects		-	71,692	71,692
Investments	10	1,891,522	1,837,170	1,837,170
		<u>3,809,304</u>	<u>2,883,624</u>	<u>2,841,624</u>
Current Liabilities				
Accounts Payable	12	720,555	775,563	775,563
Revenue Received in Advance	13	43,099	68,336	68,336
Provision for Cyclical Maintenance	14	76,749	75,381	75,381
Finance Lease Liability	15	69,236	64,155	64,155
Funds held in Trust	16	375	27,942	27,942
Funds held for Capital Works Projects	17	258,745	-	-
		<u>1,168,759</u>	<u>1,011,377</u>	<u>1,011,377</u>
Working Capital Surplus/(Deficit)		2,640,545	1,872,247	1,830,247
Non-current Assets				
Property, Plant and Equipment	11	858,617	859,921	901,920
		<u>858,617</u>	<u>859,921</u>	<u>901,920</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	230,982	184,670	184,670
Finance Lease Liability	15	25,934	64,083	64,083
		<u>256,916</u>	<u>248,753</u>	<u>248,753</u>
Net Assets		<u>3,242,243</u>	<u>2,483,415</u>	<u>2,483,414</u>
Equity		<u>3,242,243</u>	<u>2,483,415</u>	<u>2,483,414</u>

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

Henderson High School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		2,483,414	2,483,415	2,073,489
Total comprehensive revenue and expense for the year		710,762	-	409,925
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		48,067	-	-
Equity at 31 December		3,242,243	2,483,415	2,483,414
Retained Earnings		3,242,243	2,483,415	2,483,414
Equity at 31 December		3,242,243	2,483,415	2,483,414

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 High School
Statement of Cash Flows
For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		3,109,363	3,310,795	2,956,534
Locally Raised Funds		93,069	41,562	149,873
International Students		6,041	30,434	110,777
Goods and Services Tax (net)		30,419	55,992	55,992
Payments to Employees		(757,054)	(946,975)	(894,648)
Payments to Suppliers		(1,636,628)	(2,058,836)	(1,928,886)
Interest Paid		(10,767)	(15,000)	(13,288)
Interest Received		23,876	24,508	45,861
Net cash from/(to) Operating Activities		858,319	442,480	482,215
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(166,811)	(101,274)	(170,471)
Purchase of Investments		(54,352)	(150,503)	(150,503)
Net cash from/(to) Investing Activities		(221,163)	(251,777)	(320,974)
Cash flows from Financing Activities				
Finance Lease Payments		(70,864)	(44,507)	(69,204)
Funds Administered on Behalf of Third Parties		302,870	20,399	20,399
Net cash from/(to) Financing Activities		280,073	(24,108)	(48,805)
Net increase/(decrease) In cash and cash equivalents		917,229	166,595	112,436
Cash and cash equivalents at the beginning of the year	8	331,500	206,905	219,065
Cash and cash equivalents at the end of the year	8	1,248,729	373,500	331,500

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 High School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Henderson High 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 reports have been prepared for the period 1 January 2021 to 31 December 2021 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 expenditure 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property 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. 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.

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 property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These 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

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 recorded as revenue when their receipt is formally acknowledged by the School.

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 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) 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 to buildings owned by the Crown 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

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing

j) 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. 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.

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.

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.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve 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

m) Revenue Received in Advance

Revenue received in advance relates to fees received from international 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 international students, should the School be unable to provide the services to which they relate.

n) 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 Revenue and Expense.

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

o) 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

p) 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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

q) 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.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

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.

u) Services received in-kind

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

2. Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	2,289,176	2,373,506	2,175,814
Teachers' Salaries Grants	6,594,897	5,184,914	5,902,439
Use of Land and Buildings Grants	2,083,088	2,833,968	2,905,486
Other MoE Grants	579,035	296,615	524,443
Other Government Grants	241,152	230,748	256,277
	<u>11,787,348</u>	<u>10,919,751</u>	<u>11,764,459</u>

The school has opted in to the donations scheme for this year. Total amount received was \$152,700.

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	-	-	1,388
Curriculum related Activities - Purchase of goods and services	7,524	1,800	1,321
Fees for Extra Curricular Activities	21,166	49,100	40,755
Trading	668	4,000	943
Fundraising & Community Grants	60,502	45,000	163,839
Other Revenue	6,000	6,000	5,964
	<u>95,860</u>	<u>105,900</u>	<u>214,210</u>
Expenses			
Extra Curricular Activities Costs	144,368	218,631	175,464
	<u>144,368</u>	<u>218,631</u>	<u>175,464</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>(48,508)</u>	<u>(112,731)</u>	<u>38,746</u>

4. International Student Revenue and Expenses

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	Number	Number	Number
	4	4	8
International Student Roll			
	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
International Student Fees	51,693	60,869	141,212
Expenses			
Student Recruitment	8,621	13,500	30,086
Employee Benefit - Salaries	41,648	43,337	73,086
Other Expenses	287	4,031	5,518
	<u>50,556</u>	<u>60,868</u>	<u>108,690</u>
Surplus/ (Deficit) for the year International Students	<u>1,137</u>	<u>1</u>	<u>32,522</u>

5. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	603,550	696,752	587,006
Information and Communication Technology	148,866	171,020	136,098
Library Resources	2,923	5,000	3,525
Employee Benefits - Salaries	6,955,317	5,764,564	6,371,395
Staff Development	20,641	20,000	6,906
	<u>7,731,297</u>	<u>6,657,336</u>	<u>7,104,930</u>

6. Administration

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Audit Fee	12,167	13,000	11,478
Board Fees	3,920	5,000	3,680
Board Expenses	3,442	4,800	18,029
Communication	16,510	24,500	22,920
Consumables	7,106	6,568	(2,156)
Other	113,177	183,116	147,711
Employee Benefits - Salaries	227,783	213,500	249,924
Insurance	16,506	16,600	15,313
Service Providers, Contractors and Consultancy	32,128	32,500	28,906
	<u>432,739</u>	<u>499,584</u>	<u>495,808</u>

7. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	104,473	123,500	121,378
Cyclical Maintenance Provision	56,140	85,000	83,308
Grounds	35,547	46,500	58,336
Heat, Light and Water	81,548	114,000	77,524
Rates	3,481	3,600	3,316
Repairs and Maintenance	139,934	116,533	192,495
Use of Land and Buildings	2,083,088	2,833,968	2,905,486
Security	15,056	28,000	63,198
Employee Benefits - Salaries	109,788	119,000	111,193
	<u>2,629,055</u>	<u>3,470,101</u>	<u>3,616,234</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, 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.

8. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Bank Accounts	736,113	373,500	331,500
Short-term Bank Deposits	512,616	-	-
Cash and cash equivalents for Statement of Cash Flows	1,248,729	373,500	331,500

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

Of the \$1,248,729 Cash and Cash Equivalents, \$367,848 is held by the School on behalf of the Ministry of Education. These funds have been provided for 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 2021 on Crown owned school buildings.

9. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	88,085	64,879	64,879
Interest Receivable	3,623	4,943	4,943
Teacher Salaries Grant Receivable	543,616	475,611	475,611
	635,324	545,433	545,433
Receivables from Exchange Transactions	91,708	69,822	69,822
Receivables from Non-Exchange Transactions	543,616	475,611	475,611
	635,324	545,433	545,433

10. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,891,522	1,837,170	1,837,170
Total Investments	1,891,522	1,837,170	1,837,170

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	124,877	-	-	-	(4,699)	120,178
Furniture and Equipment	416,142	129,579	(4,142)	-	(75,473)	466,106
Information and Communication Technology	191,093	37,232	-	-	(74,990)	153,335
Motor Vehicles	39,887	-	-	-	(15,290)	24,597
Leased Assets	117,073	38,911	(1,112)	-	(69,113)	85,759
Library Resources	12,848	-	(2,971)	-	(1,235)	8,642
Balance at 31 December 2021	901,920	205,722	(8,225)	-	(240,800)	858,617

The net carrying value of equipment held under a finance lease is \$85,759 (2020: \$117,073)

	2021	2021	2021	2020	2020	2020
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	187,979	(67,802)	120,178	187,979	(63,103)	124,877
Furniture and Equipment	1,242,198	(776,093)	466,106	1,255,188	(839,046)	416,142
Information and Communication T	615,695	(462,360)	153,335	741,220	(550,127)	191,093
Motor Vehicles	125,057	(100,460)	24,597	125,057	(85,170)	39,887
Leased Assets	257,252	(171,495)	85,759	241,130	(124,057)	117,073
Library Resources	65,073	(56,429)	8,642	84,641	(71,791)	12,848
Balance at 31 December	2,493,254	(1,634,639)	858,617	2,635,215	(1,733,294)	901,920

12. Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	132,020	238,081	238,081
Accruals	8,113	7,650	7,650
Employee Entitlements - Salaries	543,616	475,611	475,611
Employee Entitlements - Leave Accrual	36,806	54,221	54,221
	<u>720,555</u>	<u>775,563</u>	<u>775,563</u>

Payables for Exchange Transactions	720,555	775,563	775,563
	<u>720,555</u>	<u>775,563</u>	<u>775,563</u>

The carrying value of payables approximates their fair value.

13. Revenue Received In Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees in Advance	-	45,652	45,652
Other revenue in Advance	43,099	22,684	22,684
	<u>43,099</u>	<u>68,336</u>	<u>68,336</u>

14. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	260,051	260,051	257,493
Increase/ (decrease) to the Provision During the Year	56,140	85,000	83,308
Use of the Provision During the Year	(8,460)	(85,000)	(80,750)
Provision at the End of the Year	<u>307,731</u>	<u>260,051</u>	<u>260,051</u>
Cyclical Maintenance - Current	76,749	75,381	75,381
Cyclical Maintenance - Term	230,982	184,670	184,670
	<u>307,731</u>	<u>260,051</u>	<u>260,051</u>

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:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	74,731	64,155	73,005
Later than One Year and no Later than Five Years	28,158	64,083	67,495
Future Finance Charges	(7,719)	-	(12,262)
	<u>95,170</u>	<u>128,238</u>	<u>128,238</u>
Represented by			
Finance lease liability - Current	69,236	64,155	64,155
Finance lease liability - Term	<u>25,934</u>	<u>64,083</u>	<u>64,083</u>
	<u>95,170</u>	<u>128,238</u>	<u>128,238</u>

16. Funds held in Trust

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	375	27,942	27,942
	<u>375</u>	<u>27,942</u>	<u>27,942</u>

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

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects.

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Reroofing & Gutters	<i>in progress</i>	(109,103)	-	-	-	(109,103)
W Block	<i>completed</i>	20,411	57,587	(77,998)	-	-
Marae	<i>in progress</i>	27,000	351,000	(75,795)	-	302,205
Gym Ventilation	<i>completed</i>	(10,000)	10,000	-	-	-
Staffroom Refurbishment	<i>in progress</i>	-	72,000	(6,357)	-	65,643
Totals		<u>(71,692)</u>	<u>490,587</u>	<u>(160,150)</u>	<u>-</u>	<u>258,745</u>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

367,848
(109,103)
258,745

	2020	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Reroofing & Gutters	<i>in progress</i>	(103,869)	-	(5,234)	-	(109,103)
W Block	<i>in progress</i>	-	420,360	(399,949)	-	20,411
Marae	<i>in progress</i>	-	27,000	-	-	27,000
Gym Ventilation	<i>in progress</i>	-	-	(10,000)	-	(10,000)
B Block Upgrade	<i>completed</i>	(28,599)	64,810	(36,211)	-	-
Parekura Roofing	<i>completed</i>	-	29,200	(29,200)	-	-
Totals		<u>(132,468)</u>	<u>541,370</u>	<u>(480,594)</u>	<u>-</u>	<u>(71,692)</u>

19. Related Party Transactions

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

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

20. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,920	3,680
<i>Leadership Team</i>		
Remuneration	2,057,427	1,504,707
Full-time equivalent members	18	13
Total key management personnel remuneration	2,061,347	1,508,387

There are seven members of the Board excluding the Principal. The Board had held ten full meetings of the Board in the year. The Board also has Finance (two members) and Property (two members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	0	150-160
Benefits and Other Emoluments	0	0
Termination Benefits	-	-

Principal 2

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	50-60
Benefits and Other Emoluments	5-6	1-2
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100-110	9.00	7.00
110-120	5.00	3.00
120-130	3.00	1.00
	17.00	11.00

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

21. 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:

	2021 Actual	2020 Actual
Total	\$0	\$0
Number of People	0	0

22. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: 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 2021, a contingent liability for the school may exist.

23. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has not entered into contract agreements for capital works.

(a) \$69,995 contract with Impact Interiors & Construction for Staffroom Refurbishment to be completed in 2022, which will be fully funded by the Ministry of Education. \$72,000 has been received of which \$6,357 has been spent on the project to date.

(Capital commitments at 31 December 2020: \$nil)

24. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	1,248,729	373,500	331,500
Receivables	635,324	545,433	545,433
Investments - Term Deposits	1,891,522	1,837,170	1,837,170
Total Financial assets measured at amortised cost	3,775,575	2,756,103	2,714,103

Financial liabilities measured at amortised cost

Payables	720,555	775,563	775,563
Finance Leases	95,170	128,238	128,238
Total Financial Liabilities Measured at Amortised Cost	815,725	903,801	903,801

25. Events After Balance Date

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

26. Comparatives

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

27. COVID 19 Pandemic on going Implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry of Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF HENDERSON HIGH SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Henderson High School (the School). The Auditor-General has appointed me, Paul Lawrence, using the staff and resources of Crowe New Zealand Audit Partnership, 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 2021, 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 2021; 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.

Our audit was completed on 24 May 2022. 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 Analysis of Variance and the Kiwi Sport Note, 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.

A handwritten signature in blue ink, appearing to read 'Paul Lawrence', with a long horizontal flourish extending to the right.

Paul Lawrence
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

ANALYSIS OF VARIANCE 2021



HENDERSON
HIGH SCHOOL

NAG 1- Teaching and Learning	Target 2021 NCEA%	Actual 2021 NCEA%	Analysis of Variance
To improve NCEA results at Levels 1, 2 and 3	Level 1 – 90% Level 2 – 90% Level 3 – 85%	Level 1 – 69.4% Level 2 – 88.9% Level 3 – 79.5%	<p>We have continued to support student performance by:</p> <ul style="list-style-type: none"> • Teachers working with students to make good assessment choices • Improving our individualised tracking systems to be more responsive, particularly through Covid lockdown • A flexible approach to course content was required due to the extensive lockdown at a critical time • High attendance at Academic Conferencing in Term 2, and reports improved to provide clearer information • A robust course-checking system, though via online means for many, before the year ended, ensuring more student agency and choice. This resulted in better conversations about goals. • Practice exams being undertaken where possible once students returned after lockdown. • Starting our literacy focus across departments. <p>However we discovered a number of variables that have impacted on our pass rates:</p> <ul style="list-style-type: none"> • Online engagement decreased as the lockdown progressed • An increasing proportion of students opted out of school by the end of the year, especially at year 11 (a number now working due to Covid lockdown pressures) • The percentage of students without Level 1 literacy and numeracy continued to grow in line with 2020 results (approximately a further 3% decrease at L1 and L2) • For the second year, females have outperformed males in L1 and L2, but dropped below males at L3 • Students entering NCEA with gaps in their knowledge <p>2022 Action to be Taken</p> <ul style="list-style-type: none"> • Begin developing a knowledge-rich curriculum that is accessible to all students (HODs and CLs) • Start implementation of a hauora programme and behaviour curriculum to connect students more fully into the school whānau • Ensure that all candidates have appropriate subjects available for UE at Level 3.
To improve Pasifika achievement at Levels 1, 2 & 3	Level 1 – 90% Level 2 – 90% Level 3 – 85%	Level 1 – 65% Level 2 – 91.8% Level 3 – 75%	
To improve Māori achievement at Levels 1, 2 & 3	Level 1 – 90% Level 2 – 90% Level 3 – 85%	Level 1 – 58.2% Level 2 – 75.6% Level 3 – 74.2%	

ANALYSIS OF VARIANCE 2021



HENDERSON
HIGH SCHOOL

NAG 1- Teaching and Learning	Target 2021 NCEA%	Actual 2021 NCEA%	Analysis of Variance
To improve the percentage of students gaining NCEA merit and excellence endorsements	Level 1 – 50% Level 2 – 45% Level 3 – 40%	Level 1 – 48.3% Level 2 – 36.4% Level 3 – 32.4%	<p>We have continued to support student performance by:</p> <ul style="list-style-type: none"> • Building aspiration in spite of disruptions to the teaching year • Supplying chromebooks to students at home where needed • These results are largely because of the ability for students to gain E and M grades through accreditation (UEGs). This removed the stress of high stakes exams for many, resulting in an increase in E endorsements while M numbers held. <p>2022 Action to be Taken</p> <ul style="list-style-type: none"> • Allocate staff resourcing to mentor high-achieving students • We will also focus on students at 'High Achieved' to build up Merit level achievement (try again in 2022)
Ensure that numeracy and literacy levels of years 9 and 10 students reach national age norms and required curriculum levels	No targets were recorded	Review for 2021	<p>We have continued to support student performance by:</p> <ul style="list-style-type: none"> • Focusing on literacy across the curriculum with support from our ISL/COL team • Attempted to set baseline data through PAT testing, Covid disruption prevented continuous teaching and also the end of year testing required as we had only 55% students attending post-lockdown. <p>2022 action to be taken:</p> <ul style="list-style-type: none"> • Explore other means of acquiring baseline and follow up data (CEMR? AsTTle?) • Support maths dept with junior numeracy with external provider (Cognition Education) • Continue to support literacy with aligned professional development team
He Wero Teen Parent Unit - every student will achieve at an appropriate level		Three students averaged 43 credits each	Anxiety about Covid meant these young mothers did not attend for much of the year. In spite of this, the staff built a sense of belonging and family through manaakitanga, which helped to keep the connections strong. It is pleasing that the three wahine who maintained their attendance when possible were able to achieve a good number of credits.

ANALYSIS OF VARIANCE 2021



HENDERSON
HIGH SCHOOL

NAG 3 Strengthen the school's professional learning community	Actual	Analysis of Variance
<p>2.1 All teachers achieve and maintain full registration and continue to meet the key indicators for each of the twelve criteria for professional relationships and professional values stated in the Registered Teacher Criteria</p> <p>2.2 All teachers are participating in the school's professional development programme, charged with implementing the following schooling improvement initiatives:</p> <ul style="list-style-type: none"> • COL – writing literacy & transitions • Secondary-tertiary pathways • Digital Technologies • Ka Hikitia • Pasifika Education Plan <p>2.3 All teachers can demonstrate, through their annual appraisal outcomes, an enhancement of their professional learning through their participation in at least one of the school's schooling improvement initiatives</p>	<p>Excellent work by the SCT enabled all of those due for registration to meet the codes and standards, with one exception who is receiving additional support in 2022.</p> <p>Professional development was offered mainly through full staff meetings and tutorials. Digital technologies were a focus, particularly around online delivery of learning. A key focus was literacy, largely led by members of the ISL/COL team.</p> <p>The NCEA review provided rich opportunities to embed Mātauranga Māori in units and lessons.</p> <p>Appraisal followed the professional growth cycle model for the first time, with meaningful conversations and growth being the goal. These will continue to develop over time as teachers become accustomed to critical professional discussions.</p>	<p>We have continued to support student performance by:</p> <ul style="list-style-type: none"> • Focusing on literacy across the curriculum • Resourcing Gateways and Careers with more staffing • Supporting enhanced digital learning professional development, particularly for online learning delivery • Incorporating Mātauranga Māori into curriculum planning and also increasing use of Te Reo in the classroom and other school contexts <p>2022 action to be taken:</p> <ul style="list-style-type: none"> • Begin work on an Interactive Explicit Instruction model that doesn't leave learning to chance (ISL team) • Design an aligned professional development programme that supports teacher growth - continued focus on literacy, also Mātauranga Māori and IE instruction • Support knowledge-rich curriculum through HODs and CLs

ANALYSIS OF VARIANCE 2021



HENDERSON
HIGH SCHOOL

NAG 5 Enhancing students' ability and motivation to learn	Actual	Analysis of Variance
<p>All teachers understand restorative principles and are seen to be using them in the teaching of students.</p> <p>Henderson High School maintains a high level of student engagement, reflected in low incidents of stand downs and suspensions of students.</p> <p>A student attendance level of 92% is achieved for the 2021 academic year.</p> <p>School leaver data is reported to the MOE.</p> <p>Pastoral care is enhanced through student tracking with a specific focus on academic/ vocational pathways for Year 13 students.</p>	<p>The staff are characterised by being relational, with a deep concern for the hauora and success of students.</p> <p>Some serious behavioural incidents resulted in a higher number of suspensions and stand downs in 2021. While this is not ideal, the incidents themselves warranted the Board's decisions..</p> <p>A second year of Covid disruption, even worse than in 2020, has meant that a higher number of students have disengaged from schooling. We only had around 55% return post-lockdown. The worst affected was Year 11 (also reflected in the lowest results).</p> <p>Attendance averaged 84.4% overall, with Māori students at 81.8%. These figures are not representative of true attendance as the lockdown period counts as learning offsite, which was not the case for many of our students who remained disengaged.</p>	<p>We have continued to support student performance by:</p> <ul style="list-style-type: none"> • Improving our tracking systems • Improving our course selection systems • Resourcing the Careers Hub • Building the MyMahi programme and developing student Careers Ambassadors and staff Careers Heroes <p>2022 action to be taken:</p> <ul style="list-style-type: none"> • Refine the Careers model with a new Careers Lead • Appoint a data manager to support tracking and analysis • Develop a behaviour curriculum based on new school values • Develop a hauora programme • Ensure a blended learning model is in place to support students with erratic attendance.

School

Henderson High School

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$25,380 (excluding GST). The funding was spent on uniform and equipment.



Ros Robertson
Principal
18 February 2022