

HENDERSON HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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

Accountant / Service Provider:
Canterbury Educations Services Society Limited

HENDERSON HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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Henderson High School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Tamara Ujdur	Presiding Member	Elected	Sep 2025
Ros Robertson	Principal ex Officio	Appointed	Current
Robson Tavita	Parent Representative	Elected	Sep 2025
Gerard Bainbridge	Parent Representative	Elected	Sep 2025
Gustavo Olivares	Parent Representative	Elected	Sep 2025
Rawiri Auty	Parent Representative	Elected	Sep 2025
Sankhya Pandey	Student Representative	Elected	Sep 2023
Jason Beeston	Staff Representative	Elected	Sep 2025
David Lui	Presiding Member	Elected	Sep 2022
David Munro	Parent Representative	Elected	Sep 2022
Karen Bellhouse	Parent Representative	Elected	Sep 2022
Joshua Paterson	Student Representative	Elected	Aug 2022

Henderson High School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Tamara Ujdur

Full Name of Presiding Member



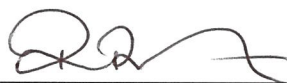
Signature of Presiding Member

19/05/2023

Date:

Roslyn Robertson

Full Name of Principal



Signature of Principal

19/05/2023

Date:

Henderson High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	12,190,391	11,729,501	11,787,348
Locally Raised Funds	3	167,331	68,500	147,553
Interest Income		57,983	25,000	22,556
Total Revenue		12,415,705	11,823,001	11,957,457
Expenses				
Locally Raised Funds	3	178,004	213,800	194,924
Learning Resources	4	8,312,430	7,537,054	7,972,097
Administration	5	494,028	512,111	432,739
Finance		6,684	10,550	10,767
Property	6	3,028,689	3,549,486	2,629,055
Loss on Disposal of Property, Plant and Equipment		5,676	-	7,113
		12,025,511	11,823,001	11,246,695
Net Surplus / (Deficit) for the year		390,194	-	710,762
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		390,194	-	710,762

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 Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		3,242,243	3,251,403	2,483,414
Total comprehensive revenue and expense for the year		390,194	-	710,762
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		58,500	-	48,067
Equity at 31 December		3,690,937	3,251,403	3,242,243
Accumulated comprehensive revenue and expense		3,690,937	3,251,403	3,242,243
Equity at 31 December		3,690,937	3,251,403	3,242,243

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 Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	309,570	1,190,189	1,248,729
Accounts Receivable	8	653,137	635,323	635,324
GST Receivable		60,273	11,711	11,711
Prepayments		16,725	22,018	22,018
Investments	9	2,500,318	1,891,522	1,891,522
Funds Receivable for Capital Works Projects	16	111,665	109,103	109,103
		3,651,688	3,859,866	3,918,407
Current Liabilities				
Accounts Payable	11	778,251	720,553	720,555
Revenue Received in Advance	12	182,636	33,941	43,099
Provision for Cyclical Maintenance	13	87,945	76,749	76,749
Finance Lease Liability	14	28,228	69,236	69,236
Funds held in Trust	15	34,960	375	375
Funds held for Capital Works Projects	16	10,674	367,848	367,848
		1,122,694	1,268,702	1,277,862
Working Capital Surplus/(Deficit)		2,528,994	2,591,164	2,640,545
Non-current Assets				
Property, Plant and Equipment	10	921,799	917,154	858,617
Capital Work in Progress		509,491	-	-
		1,431,290	917,154	858,617
Non-current Liabilities				
Provision for Cyclical Maintenance	13	243,979	230,982	230,982
Finance Lease Liability	14	25,368	25,933	25,934
		269,347	256,915	256,916
Net Assets		3,690,937	3,251,403	3,242,243
Equity		3,690,937	3,251,403	3,242,243

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 Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		3,297,508	3,643,912	3,109,363
Locally Raised Funds		263,264	45,295	93,069
International Students		74,277	11,257	6,041
Goods and Services Tax (net)		(48,562)	30,419	30,419
Payments to Employees		(1,013,093)	(895,317)	(757,054)
Payments to Suppliers		(1,802,706)	(2,002,902)	(1,636,628)
Interest Paid		(6,684)	(10,550)	(10,767)
Interest Received		43,493	26,320	23,876
Net cash from/(to) Operating Activities		807,497	848,434	858,319
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(322,698)	(248,500)	(166,811)
Purchase of PPE to be donated to MOE		(474,907)	-	-
Purchase of Investments		(608,796)	(54,352)	(54,352)
Net cash from/(to) Investing Activities		(1,406,401)	(302,852)	(221,163)
Cash flows from Financing Activities				
Furniture and Equipment Grant		58,500	-	48,067
Finance Lease Payments		(73,601)	(31,763)	(70,864)
Funds Administered on Behalf of Third Parties		(325,152)	302,870	302,870
Net cash from/(to) Financing Activities		(340,253)	271,107	280,073
Net increase/(decrease) in cash and cash equivalents		(939,157)	816,689	917,229
Cash and cash equivalents at the beginning of the year	7	1,248,729	373,500	331,500
Cash and cash equivalents at the end of the year	7	309,570	1,190,189	1,248,729

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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 10.

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 14. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

g) 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.

h) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources 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	40 years
Board Owned Buildings	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a

service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

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

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

j) 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.

k) 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.

l) Revenue Received in Advance

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

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

m) 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.

n) Funds held for Capital works

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

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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.

q) 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.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	3,070,275	2,673,097	2,868,211
Teachers' Salaries Grants	6,624,643	5,902,439	6,594,897
Use of Land and Buildings Grants	2,268,240	2,905,486	2,083,088
Other Government Grants	227,233	248,479	241,152
	<u>12,190,391</u>	<u>11,729,501</u>	<u>11,787,348</u>

The school has opted in to the donations scheme for this year. Total amount received was \$150,600.

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	1,790	-	-
Curriculum related Activities - Purchase of goods and services	10,538	7,000	7,524
Fees for Extra Curricular Activities	35,151	41,500	21,166
Trading	-	-	668
Fundraising & Community Grants	100,377	20,000	60,502
Other Revenue	6,156	-	6,000
International Student Fees	13,319	-	51,693
	<u>167,331</u>	<u>68,500</u>	<u>147,553</u>
Expenses			
Extra Curricular Activities Costs	144,902	213,800	144,368
International Student - Student Recruitment	2,553	-	8,621
International Student - Employee Benefit - Salaries	27,153	-	41,648
International Student - Other Expenses	3,396	-	287
	<u>178,004</u>	<u>213,800</u>	<u>194,924</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>(10,673)</u>	<u>(145,300)</u>	<u>(47,371)</u>

During the year the School hosted 1 International students (2021:4)

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	657,893	722,632	603,550
Information and Communication Technology	115,079	155,620	148,866
Library Resources	3,110	5,000	2,923
Employee Benefits - Salaries	7,255,739	6,433,841	6,955,317
Staff Development	29,326	30,000	20,641
Depreciation	251,283	189,961	240,800
	<u>8,312,430</u>	<u>7,537,054</u>	<u>7,972,097</u>



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	12,532	13,000	12,167
Board Fees	4,785	5,000	3,920
Board Expenses	11,359	4,800	3,442
Communication	13,829	12,570	16,510
Consumables	1,151	15,500	7,106
Other	152,731	178,977	113,177
Employee Benefits - Salaries	249,655	230,500	227,783
Insurance	16,570	17,862	16,506
Service Providers, Contractors and Consultancy	31,416	33,902	32,128
	<u>494,028</u>	<u>512,111</u>	<u>432,739</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	129,299	130,500	104,473
Cyclical Maintenance Provision	118,443	100,000	56,140
Grounds	150,445	56,500	35,547
Heat, Light and Water	92,682	100,000	81,548
Rates	3,438	4,000	3,481
Repairs and Maintenance	127,183	117,000	139,934
Use of Land and Buildings	2,268,240	2,905,486	2,083,088
Security	22,465	20,000	15,056
Employee Benefits - Salaries	116,494	116,000	109,788
	<u>3,028,689</u>	<u>3,549,486</u>	<u>2,629,055</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	309,570	677,573	736,113
Short-term Bank Deposits	-	512,616	512,616
Cash and cash equivalents for Statement of Cash Flows	<u>309,570</u>	<u>1,190,189</u>	<u>1,248,729</u>

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

Of the \$309,570 Cash and Cash Equivalents, \$10,674 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 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	57,412	88,084	88,085
Interest Receivable	18,113	3,623	3,623
Teacher Salaries Grant Receivable	577,612	543,616	543,616
	<u>653,137</u>	<u>635,323</u>	<u>635,324</u>
Receivables from Exchange Transactions	75,525	91,707	91,708
Receivables from Non-Exchange Transactions	577,612	543,616	543,616
	<u>653,137</u>	<u>635,323</u>	<u>635,324</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	2,500,318	1,891,522	1,891,522
Total Investments	<u>2,500,318</u>	<u>1,891,522</u>	<u>1,891,522</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	120,178	-	-	-	(4,699)	115,477
Furniture and Equipment	466,106	240,095	(1,378)	-	(86,452)	618,369
Information and Communication Technology	153,335	47,232	-	-	(75,935)	124,632
Motor Vehicles	24,597	-	-	-	(14,817)	9,780
Leased Assets	85,759	32,027	-	-	(68,738)	49,047
Library Resources	8,642	790	(4,297)	-	(642)	4,494
Balance at 31 December 2022	<u>858,617</u>	<u>320,144</u>	<u>(5,675)</u>	<u>-</u>	<u>(251,283)</u>	<u>921,799</u>

The net carrying value of furniture and equipment held under a finance lease is \$49,047 (2021: \$85,759)

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	187,979	(72,502)	115,477	187,979	(67,802)	120,178
Furniture and Equipment	1,423,458	(805,089)	618,369	1,242,198	(776,093)	466,106
Information and Communication T	564,684	(440,052)	124,632	615,695	(462,360)	153,335
Motor Vehicles	125,057	(115,277)	9,780	125,057	(100,460)	24,597
Leased Assets	289,279	(240,232)	49,047	257,252	(171,495)	85,759
Library Resources	33,512	(29,018)	4,494	65,073	(56,429)	8,642
Balance at 31 December	2,623,969	(1,702,170)	921,799	2,493,254	(1,634,639)	858,617

11. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	142,323	132,018	132,020
Accruals	10,205	8,113	8,113
Banking Staffing Overuse	1,477	-	-
Employee Entitlements - Salaries	577,612	543,616	543,616
Employee Entitlements - Leave Accrual	46,634	36,806	36,806
	778,251	720,553	720,555
Payables for Exchange Transactions	778,251	720,553	720,555
	778,251	720,553	720,555

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees in Advance	104,057	33,941	43,099
Other revenue in Advance	78,579	-	-
	182,636	33,941	43,099

13. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	307,731	307,731	260,051
Increase to the Provision During the Year	118,443	100,000	56,140
Use of the Provision During the Year	(94,250)	(100,000)	(8,460)
Provision at the End of the Year	331,924	307,731	307,731



Cyclical Maintenance - Current	87,945	76,749	76,749
Cyclical Maintenance - Non current	243,979	230,982	230,982
	<u>331,924</u>	<u>307,731</u>	<u>307,731</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan .

14. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	31,838	74,731	74,731
Later than One Year and no Later than Five Years	27,388	28,158	28,158
Future Finance Charges	(5,630)	(7,720)	(7,719)
	<u>53,596</u>	<u>95,169</u>	<u>95,170</u>
Represented by			
Finance lease liability - Current	28,228	69,236	69,236
Finance lease liability - Non current	25,368	25,933	25,934
	<u>53,596</u>	<u>95,169</u>	<u>95,170</u>

15. Funds held in Trust

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	34,960	375	375
	<u>34,960</u>	<u>375</u>	<u>375</u>

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

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 project is included under cash and cash equivalents in note 7.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Reroofing & Gutters	(109,103)	109,103	-	-	-
Marae	302,205		(863,341)	474,907	(86,229)
Staffroom Refurbishment	65,643	5,564	(71,207)	-	-
Roof and Gutter Replacement School Wide	-	-	(9,349)	-	(9,349)
Ins Claim Library Skylight Repair	-	42,673	(31,999)	-	10,674
Gym Reconfigure	-	-	(4,779)	-	(4,779)
Unisex Toilets	-	-	(5,279)	-	(5,279)
School Wide DQLS Upgrade	-	-	(6,029)	-	(6,029)
Totals	258,745	157,340	(991,983)	474,907	(100,991)

Represented by:

Funds Held on Behalf of the Ministry of Education	10,674
Funds Receivable from the Ministry of Education	111,665

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

Represented by:

Funds Held on Behalf of the Ministry of Education	367,848
Funds Receivable from the Ministry of Education	109,103

17. 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.

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,785	3,920
<i>Leadership Team</i>		
Remuneration	2,079,217	2,057,427
Full-time equivalent members	18	18
Total key management personnel remuneration	2,084,002	2,061,347

There are 7 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance committee and Property committee 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 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	150-160
Benefits and Other Emoluments	5-10	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	8.00	9.00
110 - 120	5.00	5.00
120 - 130	3.00	3.00
	16.00	17.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total		-
Number of People		-



20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

In 2022 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 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. 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 2023.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into no contract agreements for capital works .

(Capital commitments at 31 December 2021: \$69,995)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts.

The total lease payments incurred during the period were \$0 (2021: \$0).

22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	309,570	1,190,189	1,248,729
Receivables	653,137	635,323	635,324
Investments - Term Deposits	2,500,318	1,891,522	1,891,522
Total Financial assets measured at amortised cost	3,463,025	3,717,034	3,775,575

Financial liabilities measured at amortised cost

Payables	778,251	720,553	720,555
Finance Leases	53,596	95,169	95,170
Total Financial Liabilities Measured at Amortised Cost	<u>831,847</u>	<u>815,722</u>	<u>815,725</u>

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF HENDERSON HIGH SCHOOL'S FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Henderson High School (the School). The Auditor-General has appointed me, Brendan Lyon, 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 20, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 19 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, 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, Kiwi Sport Note and Statement of Compliance with Employment Policy, 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.



Brendan Lyon
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

ANALYSIS OF VARIANCE 2022



HENDERSON
HIGH SCHOOL

Links to NELPS	Goals	Actions	Success Indicators	Analysis of Variance
<p>Priority 5 & 6 Quality teaching and leadership</p> <p>Priority 1 & 2 Learners at the centre</p>	<p>Professional Learning</p>	<p>Staff meeting keynotes and department microsessions - IE Instruction, Mātauranga Māori, Literacy, Numeracy</p> <p>Reading Groups</p> <ul style="list-style-type: none"> Select professional reading 'canon' Organise weekly lunch groups to discuss chapters <p>Leadership Diploma</p> <ul style="list-style-type: none"> Regular opt in sessions for school leaders Focus on relevant leadership skills and strategies 	<p>Strategies observed in classroom practice, student feedback, teacher feedback. Professional discussion in department meetings. Sharing of good practice. Coaching of individual teachers as required.</p> <p>50% staff involvement in reading groups, ongoing participation, KA observations in groups.</p> <p>Senior teachers practising and sharing leadership practice. More consistent focus on reducing teacher variability.</p>	<p>Good progress on the use of staff meetings and implementation of teaching strategies in the classroom. Professional conversations are increasing. Coaching and microsessions for 2023. Remaining IEI strategies, numeracy, literacy and Mātauranga Māori for 2023.</p> <p>Positive staff engagement in pilot reading sessions. Supply issues affected book purchases. In School Leaders to lead reading groups in 2023.</p> <p>Staff duress from illness and relief teacher shortage made it expedient to postpone the leadership diploma. In 2023 start with some sessions at HOD and Deans meetings.</p>

ANALYSIS OF VARIANCE 2022



HENDERSON
HIGH SCHOOL

Links to NELPS	Goals	Actions	Success Indicators	Analysis of Variance
<p>Priority 1 & 2 Learners at the centre</p> <p>Priority 3 Barrier-free access</p>	Hauora	<p>Individual focus: <u>Term 1</u> MyMahi videos, Guidance website and WHO5 survey data <u>Term 2</u> Wellbeing lessons on Google Classroom, Y9 & 10 data for guidance referrals <u>Term 3</u> Senior academic focus, Junior relationships focus, student-led assemblies <u>Term 4</u> Junior form class activities, half-day trip</p> <p>Form class/year level focus - student leader training and activity planning, lunchtime sports/activities,</p> <p>Whole school/House system focus - calendar regular activities, increase clubs and sports activities, integrate House Competition, increase assembly profile.</p>	<p>Guidance website made available to all students and caregivers for support.</p> <p>Mental health resources made widely available to students.</p> <p>Faster referrals for mental health support.</p> <p>Increased communication within the wider pastoral team.</p> <p>Planned and replicable student leadership training programme</p> <p>At least two lunchtime activities per term</p> <p>At least two House competition activities per term</p> <p>Increased internal sports participation</p>	<p>Sharing of guidance resources through google classroom effective, as well as improved appointment booking system. Regular, collaborative pastoral meetings streamlined processes and identified at risk students early. Progress on student-led assemblies and form class activities with more focus in 2023. Guidance website not yet developed - reconsider approach due to staff/leadership changes.</p> <p>Leadership training documented and student planning of events scaffolded. Student leadership camp planned for 2023.</p> <p>Inaugural Pae Tata Transition Day for Year 9, building on school values and activities.</p> <p>Attendance coordinator appointed for 2023. Increased counsellors.</p> <p>Increased frequency and variety of student led and House activities supported student wellbeing. House Competition improving.</p> <p>Commitment to sports teams improved - less teams but greater attendance. School providing uniforms. Internal sports included as part of House Competition - initial stages.</p>

ANALYSIS OF VARIANCE 2022



HENDERSON
HIGH SCHOOL

Links to NELPS	Goals	Actions	Success Indicators	Analysis of Variance
Priority 1 & 2 Learners at the centre Priority 3 Barrier-free access Priority 5 Quality teaching and leadership Priority 7 Future of learning and work	Behaviour curriculum	Mapping of current practices ensuring they tie in with IE instruction and Mātauranga Māori. Staff consultation, handbook update. Implement in Term 2 & 3 Review in Term 4, update for 2023	Increased follow-through and consistency across classrooms (student feedback) Earlier consequences and referrals for continual disobedience (comparative Kamar data) Increased learning time in classrooms (teacher feedback)	Audit of behaviour processes carried. Behaviour Curriculum Design Team formed in T3 & 4 to design curriculum focus. Staff PL in Term 4 and entry/exit routines trialled with Y9 & 10 after seniors left. Introduce for whole school in 2023, including entry/exit, punctuality/attendance, uniform, community considerations. 2023 form teacher induction and training on how to build wellbeing into form time (five year relationship).
Priority 2 Learners at the centre Priority 3 & 4 Barrier-free access Priority 5 & 6 Quality teaching and leadership	Knowledge rich curriculum	Professional Learning: (Term 1 - 3) <ul style="list-style-type: none"> WHAT is a Knowledge Rich Curriculum. WHY-spreading opportunity and Levelling Up. HOW Selecting the key knowledge concepts to be included in each subject curriculum, then sequencing it. Department work on sequencing a KRC (Term 4) Using HHS adaptation of Rata CDC model (select concepts, content, functional activities, checking for understanding). Rich knowledge = depth and breadth.	All departments understand and are on board with the school direction. Reading groups exposed to reading library in Te Herenga and Digital Library. Departments understand the process needed to build a knowledge-rich curriculum for Henderson High School Departments have designed Year 9 (and 10?) topics/units through a knowledge concept lens (not assessment, not activity). Identifying key aspects/rich concepts. Consider Mātauranga Māori. Agree on explanations of concepts (especially complex ones). Predict misconceptions and plan for them. Chunk into bite size pieces. Design functional activities Embed vocabulary teaching. Build in review and retrieval. Share examples.	This work was carried out as planned other than the reading groups, which will be revisited in 2023 when there are less supply issues. Large departments had a Junior Curriculum Leader appointed to support the KRC design process. They proved key in helping the whole staff understand both the theory and practice of the knowledge-rich approach. Coaching was provided to HODs of smaller departments. In Term 4, all departments reviewed and redesigned their Year 9 curriculum, to be implemented and reviewed in 2023. Year 9 work to be evaluated in 2023 and Year 10 units to be designed in Term 4.

ANALYSIS OF VARIANCE 2022



HENDERSON
HIGH SCHOOL

Links to NELPS	Goals	Actions	Success Indicators	Analysis of Variance
Priority 1 & 2 Learners at the centre Priority 3 Barrier-free access Priority 5 & 6 Quality teaching and leadership	Bicultural leadership	<p><u>Strengthening partnerships</u> Hui with mana whenua</p> <p>Establish working group to discuss priorities within the school</p> <p>Hui with whānau and wider community</p> <p>Professional development to support Māori learners in the classroom - Term 3</p> <p><u>Physical environment</u> Signage</p> <p>Consider Kowhaiwhai panels</p> <ul style="list-style-type: none"> Heart of the school Front end of A Block Back of gym <p>Tukutuku panels in shared interior spaces</p> <p>Explore idea of painted markings on pathways</p>	<p>Strengthening relationships with mana whenua - this will be a long term mahi in order to have a meaningful and authentic partnership with local iwi.</p> <p>Planned actions for 2022</p> <p>Revisit 2021 whānau hui to follow up</p> <p>We will have started to deliver relevant and meaningful PLD to staff which has been shaped by discussion at hui and on evidence</p> <p>Te reo and English language on internal doors and email sign offs. Explore exterior directional signage.</p> <p>At least one suggested area has Māori art installed.</p> <p>At least one shared area has Māori art installed.</p> <p>Decision made and action started.</p>	<p>Had a number of opportunities to korero and honour mana whenua, such as the blessing of the new wharekai and working with Hone Tobin on taniwha designs representing our school values. Strategic hui with iwi representatives aimed for in 2023 i.e. permissions for use of toi iwi on designs, and to discuss design of new buildings.</p> <p>HUK, PEK, AUR & MLN worked together to plan hui and other events, and Te Rito whānau class.</p> <p>Also introduced the Year 9 Māori Student Council to support tikanga at assemblies etc and identify ways to raise the profile of Māori in the school.</p> <p>Hui whānau were held each term, including an extraordinary hui to establish the Te Rito whānau class with whānau members.</p> <p>Excellent PLD sessions, well-received by staff, supporting their own use of Te Reo and Tikanga Māori, understanding of Matariki celebrations, as well as a whole staff visit to Rangiriri to learn about Aotearoa-NZ history in the Waikato. Continue as part of our PLD plan for the year. All resources uploaded to HHS PLD site for ongoing access.</p> <p>Bilingual signage now on all named internal doors and on email signatures.</p> <p>Tukutuku design being included in heart of the school landscaping, in consultation with kaiako te reo.</p> <p>Large taniwha designs created, iwi consultation underway and into 2023. These are intended for a number of prominent areas around the school.</p>

ANALYSIS OF VARIANCE 2022



HENDERSON
HIGH SCHOOL

Links to NELPS	Goals	Actions	Success Indicators	Analysis of Variance	
Priority 1 & 2 Learners at the centre Priority 3 Barrier-free access Priority 5 & 6 Quality teaching and leadership	Cultural pride	Ensure Ka Hāpaitia and Action Plan for Pasifika Education are included in professional learning (using IE Instruction model) Development of cultural working groups to plan activities. Establish ways to showcase school diversity within the community Language weeks - acknowledge language weeks in a meaningful way	Teachers are aware of content in these documents and how they support teaching Events are planned into the calendar A regular communication channel updates and celebrates events and cultural days Selected language weeks will be celebrated with a planned programme	<p>Some initial work has been done to incorporate these plans into our overall direction, but it needs to be made more explicit to teachers.</p> <p>There is some progress on developing more specific cultural groups e.g. Cook Island Māori, Tongan, rather than simply 'Pacific'. Energy needs to go into accessing new tutors to support our students.</p> <p>This work will be done as part of our overall website and communication review in 2023.</p> <p>A number of cultural/language week activities were offered, with a growing group of students involved.</p>	
Priority 2 Learners at the centre	Achievement	Improve NCEA results at Levels 1, 2, and 3 To improve Pasifika achievement at Levels 1, 2 & 3 To improve Māori achievement at Levels 1, 2 & 3 To improve the percentage of students gaining NCEA merit and excellence endorsements To improve the percentage of students gaining University Entrance	Level 1 – 90% Level 2 – 90% Level 3 – 85% Level 1 – 90% Level 2 – 90% Level 3 – 85% Level 1 – 90% Level 2 – 90% Level 3 – 85% Level 1 – 50% Level 2 – 45% Level 3 – 40% UE 60%	2022 Level 1 80.0% Level 2 84.4% Level 3 82.4% Level 1 77.6% Level 2 81.6% Level 3 72.2% Level 1 67.8% Level 2 76.1% Level 3 79.2% Level 1 47.3% Level 2 31.2% Level 3 40.8% UE 48.9%	2021 69.4% 88.9% 79.5% 65.0% 91.8% 75.0% 58.2% 75.6% 74.2% 48.3% 36.4% 32.4% 50.8%

Academic results over the last few years have been volatile and difficult to measure due to the use of learning recognition credits and the accreditation of exams in 2021. However, there are some positive indicators, particularly at Level 1 and 3. Level 2 is comparatively low, though not unexpected based on 2021 results for this cohort. The challenge is to lift them again this year.

The gap between Māori and whole school achievement is larger than in previous years, in part due to reducing reliance on extra-curricular credits, but largely due to low attendance from Covid impacts (illness, fear of illness, working to support whānau). It is a focus area that drives our strategic and annual plan decisions.

NATIONAL EDUCATION AND LEARNING PRIORITIES	
Objective 1: LEARNERS AT THE CENTRE	<div>Priority 1: Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying</div> <div>Priority 2: Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures</div>
Objective 2: BARRIER-FREE ACCESS	<div>Priority 3: Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs</div> <div>Priority 4: Ensure every learner/ākonga gains sound foundation skills, including language, literacy and numeracy</div>
Objective 3: QUALITY TEACHING AND LEADERSHIP	<div>Priority 5: Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning</div> <div>Priority 6: Develop staff to strengthen teaching, leadership and learner support capability across the education workforce</div>
Objective 4: FUTURE OF LEARNING AND WORK	<div>Priority 7: Collaborate with industries and employers to ensure learners/ ākonga have the skills, knowledge and pathways to succeed in work</div>

School

Henderson High School

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$25,305 (excluding GST). This funding was spent on uniform and equipment in order to increase equitable access to sport.

Statement of Compliance with Employment Policy

As of 31 December 2022 the Henderson High School Board has ensured the fair and proper treatment of its employees in all aspects of employment by:

Confirming that policies and procedures relating to personnel have been reviewed.

Confirming that it meets the requirements identified as best practice.

Confirming that at all times it aims to be a good employer, complying with the conditions stated in all employee contracts.

Confirming that all employees are treated fairly according to the skill, abilities and qualifications they bring without bias.

Confirming that it meets all its Equal Opportunities requirements.