

HENDERSON HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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:

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
Deziah Folekene	Student Representative	Elected	Sep 2024
Jason Beeston	Staff Representative	Elected	Sep 2025
Sankhya Pandy	Student Representative	Elected	Sep 2023

Accountant / Service Provider:

Canterbury Education Services
Unit 10, 18 Moselle Ave, Auckland 0610



HENDERSON HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Henderson High School

Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Tamara Ujdur

Full Name of Presiding Member



Tamara Ujdur (May 24, 2024 00:34 GMT+2)

Signature of Presiding Member

24 May 2024

Date:

Ros Robertson

Full Name of Principal



Signature of Principal

24 May 2024

Date:

Henderson High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	13,240,721	11,978,394	12,190,391
Locally Raised Funds	3	656,175	347,887	167,331
Interest		168,667	100,000	57,983
Total Revenue		14,065,563	12,426,281	12,415,705
Expense				
Locally Raised Funds	3	279,976	345,610	178,004
Learning Resources	4	9,029,199	8,550,718	8,312,430
Administration	5	590,426	559,815	494,028
Interest		8,186	11,000	6,684
Property	6	3,432,034	2,959,138	3,028,689
Loss on Disposal of Property, Plant and Equipment		1,869	-	5,676
Total Expense		13,341,690	12,426,281	12,025,511
Net Surplus / (Deficit) for the year		723,873	-	390,194
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		723,873	-	390,194

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		3,690,937	3,216,024	3,242,243
Total comprehensive revenue and expense for the year		723,873	-	390,194
Contribution - Furniture and Equipment Grant		98,755	-	58,500
Equity at 31 December		4,513,565	3,216,024	3,690,937
Accumulated comprehensive revenue and expense		4,513,565	3,216,024	3,690,937
Equity at 31 December		4,513,565	3,216,024	3,690,937

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,093,167	2,873,607	309,570
Accounts Receivable	8	684,801	653,117	653,137
GST Receivable		-	60,288	60,273
Prepayments		24,986	16,725	16,725
Investments	9	3,146,477	-	2,500,318
Funds Receivable for Capital Works Projects	16	95,532	-	111,665
		<u>5,044,963</u>	<u>3,603,737</u>	<u>3,651,688</u>
Current Liabilities				
GST Payable		17,807	-	-
Accounts Payable	11	1,088,515	778,252	778,251
Revenue Received in Advance	12	235,866	182,635	182,636
Provision for Cyclical Maintenance	13	142,100	90,288	87,945
Finance Lease Liability	14	38,902	24,696	28,228
Funds held in Trust	15	75,642	34,960	34,960
Funds held for Capital Works Projects	16	218,748	10,674	10,674
		<u>1,817,580</u>	<u>1,121,505</u>	<u>1,122,694</u>
Working Capital Surplus/(Deficit)		3,227,383	2,482,232	2,528,994
Non-current Assets				
Property, Plant and Equipment	10	1,000,694	791,893	921,799
Capital Work In Progress		610,556	184,583	509,491
		<u>1,611,250</u>	<u>976,476</u>	<u>1,431,290</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	263,644	213,919	243,979
Finance Lease Liability	14	61,424	28,765	25,368
		<u>325,068</u>	<u>242,684</u>	<u>269,347</u>
Net Assets		<u><u>4,513,565</u></u>	<u><u>3,216,024</u></u>	<u><u>3,690,937</u></u>
Equity		<u><u>4,513,565</u></u>	<u><u>3,216,024</u></u>	<u><u>3,690,937</u></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 Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		3,588,680	3,253,397	3,297,508
Locally Raised Funds		519,511	352,157	263,264
International Students		202,493	175,116	74,277
Goods and Services Tax (net)		78,080	(48,577)	(48,562)
Payments to Employees		(1,329,193)	(1,289,903)	(1,013,093)
Payments to Suppliers		(1,770,654)	(2,347,910)	(1,802,706)
Interest Paid		(8,186)	(11,000)	(6,684)
Interest Received		146,044	85,510	43,493
Net cash from/(to) Operating Activities		1,426,775	168,790	807,497
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(231,730)	(237,000)	(322,698)
Purchase of PPE to be donated to MOE		(90,893)	-	(474,907)
Purchase of Investments		(646,159)	-	(608,796)
Proceeds from Sale of Investments		-	1,891,522	-
Net cash from/(to) Investing Activities		(968,782)	1,654,522	(1,406,401)
Cash flows from Financing Activities				
Furniture and Equipment Grant		98,755	-	58,500
Finance Lease Payments		(38,038)	(28,229)	(73,601)
Funds Administered on Behalf of Other Parties		264,890	(111,665)	(325,152)
Net cash from/(to) Financing Activities		325,607	(139,894)	(340,253)
Net increase/(decrease) in cash and cash equivalents		783,597	1,683,418	(939,157)
Cash and cash equivalents at the beginning of the year	7	309,570	1,190,189	1,248,729
Cash and cash equivalents at the end of the year	7	1,093,167	2,873,607	309,570

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

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

Henderson High School

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 21.

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 material.

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
Textbooks	
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.

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 and annual leave earned, by non teaching staff, 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to 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 Comprehensive 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 Comprehensive Revenue and Expense.

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

o) Shared Funds

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

p) Provision for Cyclical Maintenance

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

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

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, 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 and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

t) Services received in-kind

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

2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	3,357,673	3,107,744	3,070,275
Teachers' Salaries Grants	7,105,362	6,594,897	6,624,643
Use of Land and Buildings Grants	2,530,829	2,083,088	2,268,240
Other Government Grants	246,857	192,665	227,233
	<u>13,240,721</u>	<u>11,978,394</u>	<u>12,190,391</u>

The school has opted in to the donations scheme for this year. Total amount received was \$147,339.

3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	376,861	-	1,790
Curriculum related Activities - Purchase of goods and services	4,679	2,000	10,538
Fees for Extra Curricular Activities	37,560	43,800	35,151
Fundraising & Community Grants	146,135	76,909	100,377
Other Revenue	6,324	120,178	6,156
International Student Fees	84,616	105,000	13,319
	<u>656,175</u>	<u>347,887</u>	<u>167,331</u>
Expense			
Extra Curricular Activities Costs	185,290	240,610	144,902
International Student - Overseas Recruitment Training	12,860	12,822	-
International Student - Student Recruitment	16,311	30,457	2,553
International Student - Employee Benefits - Salaries	57,242	56,000	27,153
International Student - Other Expenses	8,273	5,721	3,396
	<u>279,976</u>	<u>345,610</u>	<u>178,004</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>376,199</u>	<u>2,277</u>	<u>(10,673)</u>

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

During the year, the Director for International Students attended the ICEF 1st Educator Course in Perth at a cost of \$12,860. The course is aimed at understanding the global education landscape and the markets to attain better recruitment outcomes.

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	705,622	661,684	657,893
Information and Communication Technology	143,995	173,679	115,079
Library Resources	3,328	6,250	3,110
Employee Benefits - Salaries	7,930,376	7,427,105	7,255,739
Staff Development	19,354	37,000	29,326
Depreciation	226,524	245,000	251,283
	<u>9,029,199</u>	<u>8,550,718</u>	<u>8,312,430</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fees	13,057	13,000	12,532
Board Fees	4,140	4,600	4,785
Board Expenses	4,575	6,700	11,359
Communication	11,870	13,000	13,829
Consumables	11,697	13,500	1,151
Other	172,914	177,715	152,731
Employee Benefits - Salaries	317,002	278,000	249,655
Insurance	23,247	21,300	16,570
Service Providers, Contractors and Consultancy	31,924	32,000	31,416
	<u>590,426</u>	<u>559,815</u>	<u>494,028</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	160,398	171,000	129,299
Cyclical Maintenance	161,765	-	118,443
Grounds	105,937	78,500	150,445
Heat, Light and Water	102,421	100,000	92,682
Rates	3,428	4,000	3,438
Repairs and Maintenance	202,588	359,550	127,183
Use of Land and Buildings	2,530,829	2,083,088	2,268,240
Security	35,369	28,000	22,465
Employee Benefits - Salaries	129,299	135,000	116,494
	<u>3,432,034</u>	<u>2,959,138</u>	<u>3,028,689</u>

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Bank Accounts	1,093,167	373,289	309,570
Short-term Bank Deposits	-	2,500,318	-
Cash and cash equivalents for Statement of Cash Flows	<u>1,093,167</u>	<u>2,873,607</u>	<u>309,570</u>

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

Of the \$1,093,167 Cash and Cash Equivalents, \$218,748 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Other restrictions on cash that may require disclosure include funds held in trust and international student and hostel fees as disclosed in note 12.



8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	29,921	57,392	57,412
Interest Receivable	40,736	18,113	18,113
Teacher Salaries Grant Receivable	614,144	577,612	577,612
	<u>684,801</u>	<u>653,117</u>	<u>653,137</u>
Receivables from Exchange Transactions	70,657	75,505	75,525
Receivables from Non-Exchange Transactions	614,144	577,612	577,612
	<u>684,801</u>	<u>653,117</u>	<u>653,137</u>

9. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	3,146,477	-	2,500,318
Total Investments	<u>3,146,477</u>	<u>-</u>	<u>2,500,318</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	115,477	-	-	-	(4,699)	110,778
Furniture and Equipment	618,369	94,142	(1,804)	-	(101,622)	609,087
Information and Communication Technology	124,632	127,131	-	-	(63,546)	188,217
Motor Vehicles	9,780	-	-	-	(8,009)	1,771
Leased Assets	49,047	84,768	-	-	(47,939)	85,876
Library Resources	4,494	1,245	(65)	-	(709)	4,965
Balance at 31 December 2023	<u>921,799</u>	<u>307,286</u>	<u>(1,869)</u>	<u>-</u>	<u>(226,524)</u>	<u>1,000,694</u>

The net carrying value of furniture and equipment held under a finance lease is \$85,876 (2022: \$49,047)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	187,979	(77,201)	110,778	187,979	(72,502)	115,477
Furniture and Equipment	1,459,059	(849,972)	609,087	1,423,458	(805,089)	618,369
Information and Communication Technology	642,527	(454,310)	188,217	564,684	(440,052)	124,632
Motor Vehicles	125,057	(123,286)	1,771	125,057	(115,277)	9,780
Leased Assets	374,047	(288,171)	85,876	289,279	(240,232)	49,047
Library Resources	34,269	(29,304)	4,965	33,512	(29,018)	4,494
Balance at 31 December 2023	2,822,938	(1,822,244)	1,000,694	2,623,969	(1,702,170)	921,799

11. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	420,465	142,324	142,323
Accruals	7,908	10,205	10,205
Banking Staffing Overuse	1,606	1,477	1,477
Employee Entitlements - Salaries	614,144	577,612	577,612
Employee Entitlements - Leave Accrual	44,392	46,634	46,634
	1,088,515	778,252	778,251
Payables for Exchange Transactions	1,088,515	778,252	778,251
	1,088,515	778,252	778,251

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees in Advance	221,934	104,057	104,057
Other revenue in Advance	13,932	78,578	78,579
	235,866	182,635	182,636

13. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	331,924	331,924	307,731
Increase to the Provision During the Year	161,765	-	118,443
Use of the Provision During the Year	(87,945)	(27,717)	(94,250)
Other Adjustments		-	-
Provision at the End of the Year	<u>405,744</u>	<u>304,207</u>	<u>331,924</u>
Cyclical Maintenance - Current	142,100	90,288	87,945
Cyclical Maintenance - Non current	263,644	213,919	243,979
	<u>405,744</u>	<u>304,207</u>	<u>331,924</u>

The schools cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending 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:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	45,230	29,141	31,838
Later than One Year and no Later than Five Years	67,232	31,354	27,388
Future Finance Charges	(12,136)	(7,034)	(5,630)
	<u>100,326</u>	<u>53,461</u>	<u>53,596</u>
Represented by			
Finance lease liability - Current	38,902	24,696	28,228
Finance lease liability - Non current	61,424	28,765	25,368
	<u>100,326</u>	<u>53,461</u>	<u>53,596</u>

15. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	75,642	34,960	34,960
	<u>75,642</u>	<u>34,960</u>	<u>34,960</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 9.

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Marae	(86,229)	-	(46,664)	90,893	(42,000)
Roof and Gutter Replacement School Wide	(9,349)	-	(21,501)	-	(30,850)
Ins Claim Library Skylight Repair	10,674	-	(10,674)	-	-
Gym Reconfigure	(4,779)	-	(95)	-	(4,874)
Unisex Toilets	(5,279)	-	(3,120)	-	(8,399)
School Wide DQLS Upgrade	(6,029)	499,999	(276,282)	-	217,688
Windows Replacement B Block	-	-	(6,736)	-	(6,736)
Clearlite Replacement F/H Blocks	-	13,975	(16,648)	-	(2,673)
Heating Provisions	-	19,220	(18,160)	-	1,060
Totals	(100,991)	533,194	(399,880)	90,893	123,216

Represented by:

Funds Held on Behalf of the Ministry of Education	218,748
Funds Receivable from the Ministry of Education	(95,532)

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)

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.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	4,140	4,785
<i>Leadership Team</i> Remuneration Full-time equivalent members	2,836,020 24	2,079,217 18
Total key management personnel remuneration	2,840,160	2,084,002

There are 7 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance committee (2 members) that meet monthly. As well as these regular meetings, including preparation time, the Presiding member 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220-230	180-190
Benefits and Other Emoluments	5-10	5-10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	14.00	8.00
110 - 120	9.00	5.00
120 - 130	4.00	3.00
130 - 140	4.00	0.00
	31.00	16.00

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:

	2023 Actual	2022 Actual
Total Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the schools sector payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such this is expected to resolve the liability for school boards.

Pay equity settlement wash-up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$1,309,922 (2022:\$NIL) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
School Wide DQLS Upgrade	804,423	282,311	522,112
Total	804,423	282,311	522,112

(b) Operating Commitments

As at 31 December 2023, the Board has entered into no contracts.

The total lease payments incurred during the period were \$0 (2022: \$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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	1,093,167	2,873,607	309,570
Receivables	684,801	653,117	653,137
Investments - Term Deposits	3,146,477	-	2,500,318
Total financial assets measured at amortised cost	<u>4,924,445</u>	<u>3,526,724</u>	<u>3,463,025</u>

Financial liabilities measured at amortised cost

Payables	1,088,515	778,252	778,251
Finance Leases	100,326	53,461	53,596
Total financial liabilities measured at amortised cost	<u>1,188,841</u>	<u>831,713</u>	<u>831,847</u>

23. Events After Balance Date

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

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF HENDERSON HIGH SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 1 to 19, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- a) present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- b) 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 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, 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 of Kiwisport Note, Analysis of Variance 2023, Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023 and Giving effect to Te Tiriti o Waitangi, 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
Partner¹
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

¹ 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.

School

Henderson High School

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$25,864 (excluding GST). This funding was spent on uniform and equipment in order to increase equitable access to sport.

ANALYSIS OF VARIANCE 2023



HENDERSON
HIGH SCHOOL

NELPS	Goals	Actions	Success indicators	Analysis of variance - progress against actions & success indicators
Quality teaching and leadership, learners at the centre	Professional Learning DUR	<p>Staff meeting keynotes and department microsessions</p> <ul style="list-style-type: none"> - IE Instruction (remaining strategies), Mātauranga Māori, Literacy, Numeracy. <p>Develop coaching skills for instructional strategies</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"> - Schedule initial sessions in HOD and Deans meetings - Focus on relevant leadership skills and strategies 	<p>Strategies observed in classroom practice, student feedback, student response in classroom discussion, teacher feedback. Merit and Excellence endorsement rates (depth of understanding). Professional discussion in department meetings. Sharing of good practice.</p> <p>Individual teachers being supported with instructional strategies</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>Strategies observed through use of new IEI planning and observation docs. Including student responses in class discussions.</p> <p>Endorsement rates are mostly still sitting below the national average. 2024 focus continues to be supporting students to gain a deep understanding of knowledge and concepts as well as strengthening their retrieval capability.</p> <p>Student feedback to be collected Term 2. Department meetings included Literacy and Numeracy items and surveys regarding strategies used and support needed. ISLTs started support work with Social Studies and Technology.</p> <p>Approx 20% of staff involved in reading group. In 2024, the focus is for PCTs, ISTLTs, ASTTPs and opt in groups reading on bite size reading material and discussion.</p> <p>All departments using new IEI, Mātauranga Māori, KRC, Literacy and Numeracy planning and observation docs. 2024 moves to a great focus of ISLTs working with departments and individuals to support understanding and resourcing with the goal of reducing teacher variability.</p>
Learners at the centre, barrier-free access, quality teaching and leadership, learners at the centre	Literacy ROS	<p>Establish literacy team - Include HOD English, JCL English, ASLT and ISLs</p> <p>Build in common strategies specific to English Department</p> <p>Lead cross-curricular literacy strategies (proof-reading tool, conventions, paragraph structure)</p> <p>PAT testing and OTJ used to identify low lit students and measure progress</p> <p>Establish literacy option subject for specific literacy intervention at Year 9 - start in Term 1 Week 8 (second option cycle)</p> <p>Restructure literacy offered by Learning Support</p>	<p>Literacy team have increased efficacy at addressing low literacy.</p> <p>Data is used to guide decisions on courses and interventions.</p> <p>The English Dept is actively teaching writing conventions etc, supported by other subject teachers.</p> <p>Low literacy students are identified early in the year and have specific interventions.</p> <p>Target: Improve Year 9 low literacy by 2 CLs.</p> <p>An integrated and cohesive approach to literacy support, evidenced by clear and regular communication and reporting.</p>	<p>Literacy team was established and strategies put in place. 2024 will focus on better cohesion and communication.</p> <p>PAT, OTJ, tracking and co-requisite data used to assess effects of strategies and determine next steps. asTTle testing to be introduced in 2024.</p> <p>ENG dept led in teaching comprehension and surface features, PL provided to other depts with proofreading tools and writing structure.</p> <p>Yes, and this also identified an increase in ESL needs - leading to an additional ESL subject offered in 2024 plus a need for general teacher PL on ESL support..</p> <p>Introducing asTTle testing to more accurately measure progress. Co-reqs showed increase to 69% pass in writing (from 48%)</p> <p>In 2024 literacy and ESL classes are being moved out of the Learning Support area and being aligned more closely with the ENG dept. Ongoing advice will be welcomed from LS.</p>

ANALYSIS OF VARIANCE 2023



HENDERSON
HIGH SCHOOL

<p>Learners at the centre, barrier-free access</p>	<p>Hauora TEL</p>	<p>Revisit guidance website and WHO5 survey data, Year 9 travellers survey, Y10 Goodspace survey</p> <p>Restructure pastoral leadership by year. Employ additional counsellors and youth mentors.</p> <p>Wellbeing lessons on Google Classroom, Y9 & 10 data for guidance referrals</p> <p>Consolidate student leader training and activity planning, lunchtime sports/activities, further development of student-led assemblies</p> <p>Further development of Pae Tata and junior form class activities (work with transitions team)</p> <p>Calendar regular activities, increase clubs and sports activities, further development of House Competition.</p> <p>Form teacher induction and training on how to build wellbeing into form time (five year relationship)</p>	<p>Guidance website made available to all students and caregivers for support. Mental health resources made widely available to students. Faster referrals for mental health support. Increased communication within the wider pastoral team.</p> <p>Planned and replicable student leadership training programme</p> <p>Increased connection of character and behaviour to school values.</p> <p>At least two lunchtime activities per term. At least two House competition activities per term. Increased internal sports participation</p>	<p>Guidance website will be floated Term one, Week 2, 2024. Whole school model will be decided on in 2024. Referral system was reviewed. 2024 clear communication using posters and website on a term basis.</p> <p>Pastoral team meetings were introduced every 3 weeks between Deans and Guidance Two Youth mentors and two part time Guidance Counsellors were added to the team during the year.</p> <p>Pilot for year 11 form classes was not successful. The aim is to start some Y9 & 10 wellbeing modules before the end of 2024.</p> <p>Pae Tata junior induction programme was extended to two days, with clear links to the school values.</p> <p>Student led assemblies occurred as well as the development of lunchtime activities tied with Student leader teams and House competition. Student leader camp was introduced.</p> <p>Induction of form teachers did not occur in 2023. This is now planned for 2024</p>																																										
<p>Learners at the centre, future of learning and work</p>	<p>Behaviour curriculum TEL</p>	<p>Implement Entry/Exit, attendance & punctuality, community considerations. Design review tool to improve and embed consistency with all staff</p> <p>Appoint Attendance Coordinator to set and promote 97% attendance target - assemblies, competitions</p> <p>Use attendance data more effectively. Continue to strengthen whānau connections and communication around attendance. Messaging: Explicitly connect attendance to achievement data for students and caregivers. Link attendance to desirable incentives e.g. senior ball</p>	<p>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)</p> <p>Achieve 90% attendance average across school.</p> <p>Improve % of regular (90+) and moderately absent (70 - 89) by 5% each, reduce chronically absent (<70) by 10%</p>	<p>Behaviour curriculum implemented and reviewed. Further training and focus in 2024. Review tool (survey) implemented with staff. Further focus on consistency with staff 2024. Teacher feedback: anecdotal-learning time is increasing without the behaviour management being as stressful?</p> <p>2022 Attendance = 68.2% 2023 Attendance = 75.6%</p> <table border="1" data-bbox="1795 1501 2291 1879"> <thead> <tr> <th></th> <th colspan="2">90+</th> <th colspan="2">70 - 89</th> <th colspan="2"><70</th> </tr> <tr> <th></th> <th>'22</th> <th>'23</th> <th>'22</th> <th>'23</th> <th>'22</th> <th>'23</th> </tr> </thead> <tbody> <tr> <td>All</td> <td>22</td> <td>31</td> <td>51</td> <td>51</td> <td>27</td> <td>18</td> </tr> <tr> <td>Māori</td> <td>15</td> <td>25</td> <td>43</td> <td>46</td> <td>42</td> <td>29</td> </tr> <tr> <td>M</td> <td>23</td> <td>38</td> <td>53</td> <td>47</td> <td>24</td> <td>15</td> </tr> <tr> <td>F</td> <td>21</td> <td>24</td> <td>48</td> <td>54</td> <td>31</td> <td>21</td> </tr> </tbody> </table> <p>Assemblies, badges for 100% attendance, each term and end of year prizegiving. Change in attendance reporting for MoE including '?' changing to T meant attendance focus for Deans was high. Individual staff were contacted to complete rolls to verify attendance. Attendance linked to school ball 2023, gateway participation. This will continue.</p>		90+		70 - 89		<70			'22	'23	'22	'23	'22	'23	All	22	31	51	51	27	18	Māori	15	25	43	46	42	29	M	23	38	53	47	24	15	F	21	24	48	54	31	21
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ANALYSIS OF VARIANCE 2023



HENDERSON
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NELPS	Goals	Actions	Success indicators	Analysis of variance - progress against actions & success indicators
Barrier-free access, quality teaching and leadership	Knowledge-rich curriculum CLA	<p>Evaluation of the Year 9 programme in Term 1 Week 7. Adjustments made as required.</p> <p>Introduction of supporting resources Term 2 e.g. knowledge organisers</p> <p>Year 10 curriculum reviewed and updated in Term 4.</p>	<p>All departments understand and are on board with the school direction. Year 9 units are planned using the KRC template.</p> <p>Departments understand the process needed to build a knowledge-rich curriculum for Henderson High School</p> <p>Staff have trialled the use of a knowledge organiser or other introduced resource for at least one KRC unit in Year 9.</p> <p>Departments have designed Year 10 topics/units through a knowledge concept lens and using the KRC unit planner.</p>	<p>All departments used the school wide unit planner throughout the year at Year Nine.</p> <p>The establishment of a KR team allowed us to capture a comprehensive perspective. This enabled us to align with our school vision and adopting best practices from other successful educational institutions and from proven research developed from the many research papers. The planning allowed us to develop Learning Outcomes that were aligned with the defined knowledge and skills. Departments (particularly option line subjects) were able to refine some teaching methods and adapt their learning resources to align with the knowledge-rich approach. The team gathered feedback from teachers, students, and parents to identify areas for improvement and make necessary adjustments. This was done though mid and end of year evaluations.</p> <p>Knowledge organisers were developed across all departments. In 2024 Professional development will be given to staff to ensure these documents are implemented with maximum impact.</p> <p>KRC team and HODs spent the latter part of 2023 developing KR unit planners for Year 10. Many departments used the KR unit planning template to build their New NCEA programs at NCEA Level One. 2024 will see a revised KR team focussing on building the Year Nine and Ten KR program.</p>
Barrier-free access, quality teaching and leadership, learners at the centre	Bicultural leadership HUK	<p><u>Strengthening partnerships</u> Build on 2022 initial mahi and hui with mana whenua. Use opportunities such as korero about Te Tuapapa o Panuku taniwha designs starting Term 2, and later hui on the Science building design.</p> <p>Consolidate working group to discuss priorities within the school including hui with whānau and wider community</p> <p>Continue to develop Māori student council to encourage student voice.</p> <p>Establish Te Rito Whanau vertical form class for students and whanau invested in te Reo and/or Kapa Haka.</p> <p>Continued professional development to support Māori learners in the classroom, which has been shaped by discussion at hui and on evidence</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>Events and strategies are becoming normalised and the pathway is made easy for them to happen. Increased numbers of staff contributing to hui and kapa haka support.</p> <p>Students leading use of Te Reo and Tikanga at school events. Tangible examples of Māori student feedback guiding school decisions.</p> <p>Increased whanau attendance at hui, improved attendance and achievement for rangatahi involved in Te Rito.</p> <p>Staff feedback is that PLD is relevant and meaningful, and their use of Te Reo and Matauranga Maori is increasing.</p>	<p>Term 2 2024</p> <p>Continuing to develop. Regular hui whānau held each term with Te Rito whānau. Pō Whakanui well attended. Reitu Rāmari opened with great support from the community.</p> <p>Te Kāhui Māori to gain renewed focus in 2024.</p> <p>Te Rito was a great success in 2023. 100% engagement with whānau in Term 1 Ignition Hui. Whānau attendance growing at hui. Increased support with Ngā Taiohi o Panuku. PLD delivered - Developing positive warm and demanding relationships with students - Bishop.</p> <p>2024 - quotes have come through for installation of panels for the back of the hall.</p> <p>Kowhaiwhai panels discussed with whānau at a hui whānau.</p>

ANALYSIS OF VARIANCE 2023



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		<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>Iwi consultation on use of toi iwi on taniwha designs is complete by the end of the year.</p>	<p>Continue process of changing to bilingual signage as required.</p> <p>Kowhaiwhai patterns in Heart of the School paving is complete, and another 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>Wharekai is in full use and school staff are educated on appropriate tikanga.</p>	<p>Delayed until connection with Te Kawerau a Maki made.</p> <p>Wharekai is now able to be used.</p>
NELPS	Goals	Actions	Success indicators	Analysis of variance - progress against actions & success indicators
Barrier-free access, quality teaching and leadership, learners at the centre	Cultural pride HUK	<p>Ensure Ka Hāpaitia and Action Plan for Pasifika Education are included in professional learning (using IE Instruction model)</p> <p>Development of cultural working groups to plan activities.</p> <p>Establish ways to showcase school diversity within the community, particularly individual nations not only broad groups e.g. Tongan vs Pacific Island, Vietnamese vs Asian.</p> <p>Language weeks - acknowledge language weeks in a meaningful way</p>	<p>Teachers are aware of contents in these documents and how they support teaching</p> <p>Events are planned into the calendar</p> <p>A regular communication channel updates and celebrates events and cultural days</p> <p>Selected language weeks will be celebrated with a planned programme</p>	<p>Ka Hāpaitia used in PLD sessions. Pasifika Education plan to be focussed on in 2024.</p> <p>Vanua Pasifika team worked through 2023 to support Pacific initiatives. A space has been set aside for Pacific Peoples - B4.</p> <p>Pacific Celebration Evening showcased five different cultures this year.</p> <p>Language weeks run for Samoan, Tongan and Cook Island students. Smaller ethnic groups to be celebrated in a combined event in 2024.</p>
NELPS	Goals	Actions	Success indicators	Analysis of variance - progress against actions & success indicators
Learners at the centre	Achievement	<p>Improve NCEA results at Levels 1, 2 and 3</p> <p>Improve Pacific student achievement at Levels 1, 2 and 3</p> <p>Improve Māori student achievement at Levels 1, 2 and 3</p> <p>Improve the % of students gaining NCEA merit and excellence endorsements</p> <p>Improve the % of students gaining University Entrance</p>	<p>Level 1 - 90%</p> <p>Level 2 - 90%</p> <p>Level 3 - 85%</p> <p>Level 1 - 90%</p> <p>Level 2 - 90%</p> <p>Level 3 - 85%</p> <p>Level 1 - 90%</p> <p>Level 2 - 90%</p> <p>Level 3 - 85%</p> <p>Level 1 - 50%</p> <p>Level 2 - 45%</p> <p>Level 3 - 40%</p> <p>UE - 60%</p>	<p>Level 1 - 70.6% (80.4%)</p> <p>Level 2 - 92.6% (85.6%)</p> <p>Level 3 - 86.1% (82.4%)</p> <p>Level 1 - 66.7% (77.6%)</p> <p>Level 2 - 95.3% (81.6%)</p> <p>Level 3 - 81.1% (72.2%)</p> <p>Level 1 - 71.2% (67.8%)</p> <p>Level 2 - 87.2% (78.3%)</p> <p>Level 3 - 84.6% (79.2%)</p> <p>Level 1 - 39.1% (47.1%)</p> <p>Level 2 - 31.5% (30.8%)</p> <p>Level 3 - 39.4% (40.7%)</p> <p>UE - 55.7% (50.4%)</p> <p><i>*2022 results in brackets.</i></p>

NB Learning recognition credits were gifted to students in 2021 and 2022, along with accreditation for external standards. 2023 results are a more accurate reflection of performance.

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

Henderson High School is committed to its values as an employer, as outlined in Te Tūāpapa o Panuku. These values are whanaungatanga, manaakitanga, kaitiakitanga, and kotahitanga.

Henderson High School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020 and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board ensures strong leadership by recognising the principal as the school's educational leader, the chief executive, and an employee of the board.

The board:

- takes all steps, so far as is reasonably practicable, to meet its **primary duty of care** obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
- considers staff **health and wellbeing (hauora)** and work-life balance, and will consider applications for **flexible working arrangements**
- ensures that all employees maintain proper standards of **integrity and conduct**, and a concern for the **safety and wellbeing of students, colleagues**, and public interest
- promotes high levels of staff performance through **performance management** and **professional development** (including budgeting for training and development programmes intended to enhance the abilities of individual employees), acknowledgement of staff achievements, **salary units and management allowances** and **non-contact time** and deals effectively and fairly with any concerns through the **concerns and complaints** and **protected disclosure** procedures.

Henderson High School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).

This is to ensure that we:

- treat current and prospective staff fairly
- make decisions based on relevant merit
- work to eliminate bias and discrimination.

Our EEO programme includes:

- appointing the most qualified staff to positions, with an additional focus on a diverse staff that reflects the multicultural and varied school community
- consulting with staff to hear any concerns
- encouraging staff to participate in training and career development
- reviewing employment and personnel policies and processes.

Henderson High School aims to raise awareness of discrimination and bias through our EEO programme. We support staff to raise any concerns with the principal or board.

There is increasing diversity amongst our employees, including ethnicity and gender considerations. We have also increased the number and type of leadership opportunities that has enabled a wider range of staff, particularly Māori and Pacific, to develop professionally and personally. This distributed leadership model has created equal opportunities through projects aligned with the strategic plan.

School:

Henderson High School

Year ending 31 December 2023

Giving effect to Te Tiriti o Waitangi

We are focused on high expectations for our Māori students, and for them to be proud and knowledgeable of their whakapapa (heritage), te reo (their language) and their place in the world (te ao Māori). This creates a foundation for them to build on and aspiration for learning. It is also important for our non-Māori students to value what makes us uniquely Aotearoa-New Zealand. We have found, and it is supported by research, that building strong, positive learning relationships while keeping expectations high works well for Māori and non-Māori alike. Our interactive explicit instruction of a knowledge-rich curriculum is designed to increase learning and raise achievement for students who struggle, and students who don't, so it is exciting to see both academic and general success growing for all members of our student body.