

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HUIA RANGE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Huia Range School (the School). The Auditor-General has appointed me, Melanie Strydom, using the staff and resources of Auditlink Limited, 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 16 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information obtained at the date of our report is the School Directory, Statement of Responsibility, Analysis of Variance, Kiwisport Statement 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.



Melanie Strydom
Auditlink Limited

On behalf of the Auditor-General
Palmerston North, New Zealand

Huia Range School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



School Directory

Ministry Number: 1662
Principal: Robyn Forsyth
School Address: 2 Cole Street, Dannevirke
School Postal Address: 2 Cole Street, Dannevirke
School Phone: 06 374 6444
School Email: office@huirange.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Liz Jackson	Presiding Member	Elected	Aug 2025
Robyn Forsyth	Principal ex Officio		
Lindsey Randall	Member of Staff	Elected	Aug 2025
Matthew Chapman	Member	Elected	Aug 2025
Lisa Boblea	Member	Elected	Aug 2025
Jeremy Davies	Member	Elected	Aug 2025
John Forbes	Member	Co-opted	Aug 2025

Accountant / Service Provider: Eclipse Solutions 4 Schools Ltd

HUIA RANGE SCHOOL

Annual Report - For the year ended 31 December 2022

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Kiwisport

Personnel Policy Compliance

Analysis of Variance

Huia Range 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.

Elizabeth (Liz) Joy Jackson

Full Name of Presiding Member



Signature of Presiding Member

16. 05. 2023

Date:

Robin Mary Forsyth

Full Name of Principal



Signature of Principal

16 - 05 - 2023

Date:

Huia Range 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	2,639,035	2,579,601	2,686,338
Locally Raised Funds	3	20,031	17,000	19,655
Interest Income		10,498	650	564
Other Revenue		-	-	2
Total Revenue		2,669,564	2,597,251	2,706,559
Expenses				
Locally Raised Funds	3	10,096	9,500	8,772
Learning Resources	4	1,740,647	1,823,144	1,770,885
Administration	5	523,986	469,225	468,075
Finance		1,390	1,307	1,603
Property	6	344,285	338,900	335,302
Other Expenses	7	750	-	750
Loss on Disposal of Property, Plant and Equipment		-	-	2,290
		2,621,154	2,642,076	2,587,677
Net Surplus / (Deficit) for the Year		48,410	(44,825)	118,882
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		48,410	(44,825)	118,882

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



Huia Range 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		931,899	900,000	808,244
Total Comprehensive Revenue and Expense for the Year		48,410	(44,825)	118,882
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	4,773
Equity at 31 December		980,309	855,175	931,899
Accumulated Comprehensive Revenue and Expense Reserves		980,309	855,175	931,899
Equity at 31 December		980,309	855,175	931,899

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.



Huia Range School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	8	236,438	472,000	860,391
Accounts Receivable	9	127,915	110,000	104,722
GST Receivable		20,565	14,675	13,159
Prepayments		17,043	18,000	17,002
Inventories	10	2,589	4,000	2,042
Investments	11	500,000	-	-
Funds Receivable for Capital Works Projects	18	11,577	-	-
		<u>916,127</u>	<u>618,675</u>	<u>997,316</u>
Current Liabilities				
Accounts Payable	14	179,992	160,000	149,727
Revenue Received in Advance	15	12,502	4,000	6,006
Provision for Cyclical Maintenance	16	151,298	-	149,660
Finance Lease Liability	17	9,952	10,000	9,016
Funds Held for Capital Works Projects	18	-	-	164,222
		<u>353,744</u>	<u>174,000</u>	<u>478,631</u>
Working Capital Surplus/(Deficit)		562,383	444,675	518,685
Non-current Assets				
Property, Plant and Equipment	12	424,751	415,000	415,222
Intangible Assets	13	625	500	1,375
		<u>425,376</u>	<u>415,500</u>	<u>416,597</u>
Non-current Liabilities				
Finance Lease Liability	17	7,450	5,000	3,383
		<u>7,450</u>	<u>5,000</u>	<u>3,383</u>
Net Assets		<u><u>980,309</u></u>	<u><u>855,175</u></u>	<u><u>931,899</u></u>
Equity		<u><u>980,309</u></u>	<u><u>855,175</u></u>	<u><u>931,899</u></u>

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



Huia Range 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		1,008,351	1,059,215	759,411
Locally Raised Funds		11,774	20,000	21,447
Goods and Services Tax (net)		(7,405)	15	7,837
Payments to Employees		(373,538)	(384,811)	(385,182)
Payments to Suppliers		(507,744)	(591,925)	(272,607)
Interest Paid		(1,390)	(1,307)	(1,603)
Interest Received		4,812	650	564
Net Cash from/(to) Operating Activities		134,860	101,837	129,867
Cash Flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		1	-	
Purchase of Property Plant & Equipment (and Intangibles)		(85,936)	(64,300)	(38,125)
Purchase of Investments		(500,000)	-	-
Net Cash from/(to) Investing Activities		(585,935)	(64,300)	(38,125)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	4,773
Finance Lease Payments		2,921	(9,000)	(6,035)
Funds Administered on Behalf of Third Parties		(175,799)	-	108,248
Net Cash from/(to) Financing Activities		(172,878)	(9,000)	106,986
Net increase/(decrease) in cash and cash equivalents		(623,953)	28,537	198,728
Cash and Cash Equivalents at the Beginning of the Year	8	860,391	443,463	661,663
Cash and Cash Equivalents at the End of the Year	8	236,438	472,000	860,391

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.



Huia Range School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Huia Range 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 16.

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 12.



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 17.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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



g) Inventories

Inventories are consumable items held for sale and comprised of stationery. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment 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:

Buildings & Improvements	50 years
Furniture & Equipment	1 - 10 years
Information & Communication Technology	3 years
Leased Assets	Term of Lease
Library Resources	12.5% Diminishing value

j) Intangible Assets

Software costs

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

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

k) 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.



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.

l) 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.

m) 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.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants 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.

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

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

o) 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.

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 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.

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,002,143	947,193	1,043,759
Teachers' Salaries Grants	1,354,733	1,372,611	1,372,611
Use of Land and Buildings Grants	280,746	259,797	259,797
Other Government Grants	1,413	-	10,171
	<u>2,639,035</u>	<u>2,579,601</u>	<u>2,686,338</u>

The school has opted in to the donations scheme for this year. Total amount received was \$45,900.

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	7,401	6,500	6,486
Fees for Extra Curricular Activities	4,383	3,500	2,608
Trading	5,353	6,000	6,205
Fundraising & Community Grants	2,044	-	221
Other Revenue	850	1,000	4,135
	<u>20,031</u>	<u>17,000</u>	<u>19,655</u>
Expenses			
Extra Curricular Activities Costs	3,999	3,500	2,937
Trading	4,948	5,000	5,096
Fundraising and Community Grant Costs	1,149	1,000	739
	<u>10,096</u>	<u>9,500</u>	<u>8,772</u>
<i>Surplus/ (Deficit) for the Year Locally Raised Funds</i>	<u>9,935</u>	<u>7,500</u>	<u>10,883</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	78,114	110,972	70,846
Equipment Repairs	1,443	1,000	-
Information and Communication Technology	3,741	4,000	4,280
Library Resources	1,355	1,000	675
Employee Benefits - Salaries	1,571,722	1,624,422	1,623,965
Staff Development	5,784	11,750	4,980
Depreciation	78,488	70,000	66,139
	<u>1,740,647</u>	<u>1,823,144</u>	<u>1,770,885</u>



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,688	5,688	5,522
Board Fees	3,850	4,455	3,265
Board Expenses	22,443	6,700	10,632
Communication	3,476	4,000	3,923
Consumables	18,135	18,500	16,990
Healthy School Lunches Programme	284,708	270,662	270,662
Other	14,513	10,600	7,392
Employee Benefits - Salaries	156,366	135,000	135,533
Insurance	7,651	6,500	7,236
Service Providers, Contractors and Consultancy	7,156	7,120	6,920
	<u>523,986</u>	<u>469,225</u>	<u>468,075</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	8,347	5,900	6,220
Cyclical Maintenance Provision	1,638	20,238	13,507
Grounds	13,374	10,100	9,016
Heat, Light and Water	18,474	18,805	17,689
Rates	8,126	6,000	7,815
Repairs and Maintenance	6,678	11,060	13,411
Use of Land and Buildings	280,746	259,797	259,797
Security	6,902	7,000	7,847
	<u>344,285</u>	<u>338,900</u>	<u>335,302</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. Other Expenses

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Amortisation of Intangible Assets	750	-	750
	<u>750</u>	<u>-</u>	<u>750</u>



8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	236,438	472,000	860,391
Cash and cash equivalents for Statement of Cash Flows	236,438	472,000	860,391

Of the \$236,438 Cash and Cash Equivalents, \$9,283 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	500	-	-
Interest Receivable	5,686	-	-
Teacher Salaries Grant Receivable	121,729	110,000	104,722
	127,915	110,000	104,722
Receivables from Exchange Transactions	6,186	-	-
Receivables from Non-Exchange Transactions	121,729	110,000	104,722
	127,915	110,000	104,722

10. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	2,589	4,000	2,042
	2,589	4,000	2,042

11. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset Short-term Bank Deposits	500,000	-	-
Total Investments	500,000	-	-



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings & Improvements	298,752	4,393	-	-	(7,517)	295,628
Furniture & Equipment	54,434	11,514	-	-	(22,659)	43,289
Information & Communication Technology	40,120	56,006	-	-	(36,124)	60,002
Leased Assets	10,932	16,105	-	-	(10,815)	16,222
Library Resources	10,984	-	(1)	-	(1,373)	9,610
Balance at 31 December 2022	415,222	88,018	(1)	-	(78,488)	424,751

The net carrying value of furniture and equipment held under a finance lease is \$16,222 (2021: \$10,932)

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings & Improvements	379,857	(84,229)	295,628	375,464	(76,712)	298,752
Furniture & Equipment	557,665	(514,376)	43,289	546,151	(491,717)	54,434
Information & Communication Technology	544,598	(484,596)	60,002	488,591	(448,471)	40,120
Leased Assets	35,810	(19,588)	16,222	33,728	(22,796)	10,932
Library Resources	48,918	(39,308)	9,610	48,918	(37,934)	10,984
Balance at 31 December	1,566,848	(1,142,097)	424,751	1,492,852	(1,077,630)	415,222



13. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	Internally generated software	Total \$
Cost			
Balance at 1 January 2021	3,000	-	3,000
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2021 / 1 January 2022	3,000	-	3,000
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2022	3,000	-	3,000
Accumulated Amortisation and impairment losses			
Balance at 1 January 2021	875	-	875
Amortisation expense	750	-	750
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2021 / 1 January 2022	1,625	-	1,625
Amortisation expense	750	-	750
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2022	2,375	-	2,375
Carrying amounts			
At 1 January 2021	2,125	-	2,125
At 31 December 2021 / 1 January 2022	1,375	-	1,375
At 31 December 2022	625	-	625

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2021: \$nil)

14. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	48,851	38,000	33,206
Accruals	5,688	10,000	7,892
Employee Entitlements - Salaries	121,729	110,000	104,722
Employee Entitlements - Leave Accrual	3,724	2,000	3,907
	<u>179,992</u>	<u>160,000</u>	<u>149,727</u>
Payables for Exchange Transactions	179,992	160,000	149,727
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>179,992</u>	<u>160,000</u>	<u>149,727</u>

The carrying value of payables approximates their fair value.



15. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Grants in Advance - Ministry of Education	9,283	-	-
Other Revenue in Advance	3,219	4,000	6,006
	12,502	4,000	6,006

16. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	149,660	149,660	136,153
Increase to the Provision During the Year	1,638	20,238	13,507
Other Adjustments	-	(169,898)	-
Provision at the End of the Year	151,298	-	149,660
Cyclical Maintenance - Current	151,298	-	149,660
Cyclical Maintenance - Non current	-	-	-
	151,298	-	149,660

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 / Property consultant review.

17. 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	9,966	10,000	9,214
Later than One Year and no Later than Five Years	9,076	6,500	3,953
Future Finance Charges	(1,640)	(1,500)	(769)
	17,402	15,000	12,398
Represented by			
Finance Lease Liability - Current	9,952	10,000	9,214
Finance Lease Liability - Non current	7,450	5,000	3,184
	17,402	15,000	12,398

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.



18. 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.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
LSC Office Space - 219736	92,382	92,808	(185,190)	-	-
SIP Pole Shed - 228847	71,840	29,695	(113,112)	-	(11,577)
Blocks A,C & D Heater Replacement - 214187	-	36,651	(36,651)	-	-
Totals	164,222	159,154	(334,953)	-	(11,577)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

-
(11,577)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 1 Classroom Upgrade & Bathroom - 215016	42,372	41,166	(83,538)	-	-
Demolition Project - 213275	4,452	-	(4,452)	-	-
Fencing Project - 218288	14,117	-	(14,117)	-	-
SCF Heat Pump Installation - 221338	(1,395)	2,250	(855)	-	-
SIP Carpark Resurfacing -222369	(3,572)	69,399	(65,827)	-	-
LSC Office Space - 219736	-	92,382	-	-	92,382
SIP Pole Shed - 228847	-	82,290	(10,450)	-	71,840
Totals	55,974	287,487	(179,239)	-	164,222

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Receivable from the Ministry of Education

164,222
-

19. Related Party Transactions

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

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



20. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	3,850	3,265
<i>Leadership Team</i> Remuneration	260,996	250,143
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	<u>264,846</u>	<u>253,408</u>

There are 6 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	-	-
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	1.00	0.00
	<u>1.00</u>	<u>0.00</u>

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

21. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	\$0.00	\$4,500
Number of People	-	1



22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) 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.

23. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2021: \$201,085)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any contracts.

24. Financial Instruments

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

Financial Assets Measured at Amortised Cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	236,438	472,000	860,391
Receivables	127,915	110,000	104,722
Investments - Term Deposits	500,000	-	-
Total Financial Assets Measured at Amortised Cost	<u>864,353</u>	<u>582,000</u>	<u>965,113</u>

Financial Liabilities Measured at Amortised Cost

Payables	179,992	160,000	149,727
Finance Leases	17,402	15,000	12,399
Total Financial Liabilities Measured at Amortised Cost	<u>197,394</u>	<u>175,000</u>	<u>162,126</u>



25. Events After Balance Date

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

26. Comparatives

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



Huia Range School

Kiwisport Report

For the year ended 31 December 2022

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2022 the school received total Kiwisport funding of \$3,950 (excluding GST). The funding was put towards a range of sports equipment to resource the school to support and initiate student participation in a variety of sports.

The number of students participating in organised sport continues to be at excellent levels.

Personnel Policy Compliance (s73 and s74 Public Service Act 2020)

For the year ended 31 December 2022

The Huia Range School Board of Trustees:

- 1 Has developed and implemented personnel and industrial policies, within policy and procedural frameworks set by the Government from time to time, which promote high levels of staff performance, use educational resources effectively and recognise the needs of students;
- 2 Has reviewed its compliance against both its personnel policy and procedures and Education Review Office Board assurance Statement Personnel (Section 4) and can report that it meets all requirements and identified best practice;
- 3 Is a good employer as defined by the Public Service Act 2020 and complies with the conditions contained in the employment contracts applying to teaching and non-teaching staff;
- 4 Ensures all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes, without bias or discrimination;
- 5 Meets all EEO requirements.

Huia Range School Goals 2022 Analysis of Variance Reporting

Actions (what did we plan to do?)	Actions (What did we actually do?)	Outcomes (what happened?)	Evaluation (where to next?)																																				
<p>Attendance – New Zealand & international studies have shown that school attendance is a leading indicator of future success.</p> <p>Improve attendance to a minimum of 90% in every class</p> <p>Twice daily attendance records kept</p> <p>Office personnel contact parents for every absence</p> <p>5 days continuous absence requires a medical certificate</p> <p>Further absence - 1:1 meeting with parent/child</p> <p>5 weeks plan devised/ agreed/implemented</p> <p>Daily plan follow up.</p> <p>Attendance reported to Principal</p> <p>No improvement - involve attendance officer</p> <p>Attendance officer follows up</p> <p>Further parent meeting with attendance officer</p> <p>Attendance Monitored</p>	<p>March And then Covid hit! The average attendance across the school has ranged from 66% to 58% across the month of March. Some children who have parents being very cautious have been absent most of the month. Home Learning packs have been delivered to students who have household contacts.</p> <p>May Solid mahi through the school office and the Attendance Service has seen a very good level of return to school from most tamariki.</p> <p>June A very nasty flu round has hit children with many being absent up to a week. Some parents reporting symptoms much worse than Covid. Continued monitoring of recidivist students. A high number of students referred to the Attendance service. "Calendars" and letters sent home to parents.</p> <p>July Attendance remains poor with ill health continuing. Attendance officer being strongly used and improving individual attendance.</p> <p>August The recidivist offenders have dropped in number after involving the Attendance Officer and monitoring their attendance and discussing it with them and parents. An incredibly high level of illness is persisting since the beginning of the term and no end appears to be in sight. Children are absent for 3 to 4 days with each bout of illness.</p> <p>September A further group of tamariki have been referred to the Attendance Officer. This is improving individual/family attendance. It will be necessary to complete the term attendance summary for the next Board meeting to see that the improvement is there or whether new individuals or families have fallen lower. A new trend of whanau taking tamariki home earlier than 3.00pm has started. Parents are turning up from 12.30ish -2.30pm and some have good reasons - doctor/specialist appoint for grand/parent and won't be back in town on time. Others are pretty weak reasons. It is tempting to tell whanau that teachers aren't babysitters for times that suit whanau to send them to school!</p> <p>October Analysis of term 3 data for year 7/8 students shows a pleasing overall improvement over terms 1 and 2 data. The greatest improvement was consistently between term 1 and term 3.</p> <table border="1" data-bbox="398 989 1052 1284"> <thead> <tr> <th></th> <th></th> <th>Term 1</th> <th>Term 3</th> </tr> </thead> <tbody> <tr> <td>Year 7 Pakeha Girls averaged</td> <td></td> <td>81%</td> <td>90%</td> </tr> <tr> <td>Year 7 Maori Girls averaged</td> <td>54%</td> <td>85%</td> <td></td> </tr> <tr> <td>Year 7 Pakeha Boys averaged</td> <td>76%</td> <td>88%</td> <td></td> </tr> <tr> <td>Year 7 Maori Boys averaged</td> <td>76%</td> <td>89%</td> <td></td> </tr> <tr> <td>Year 8 Pakeha Girls averaged</td> <td></td> <td>88%</td> <td>89%</td> </tr> <tr> <td>Year 8 Maori Girls averaged</td> <td>78%</td> <td>87%</td> <td></td> </tr> <tr> <td>Year 8 Pakeha Boys averaged</td> <td>76%</td> <td>84%</td> <td></td> </tr> <tr> <td>Year 8 Maori Boys averaged</td> <td>66%</td> <td>83%</td> <td></td> </tr> </tbody> </table> <p>November Attendance is continuing to improve for all but a few tamariki. The Attendance Officer is following up with individuals and families. The barrier to improvement appears to be parent attitude. They are stating their tamariki are unwell, so are unable to attend, but when they return to school there is no sign of illness and younger tamariki regularly say the stated home because they were allowed to. Beginning to really push for doctors' certificates from some of the more concerning families.</p> <p>December The final attendance check will be completed as school closes for the year on Friday. Across the school attendance has continued to improve until week 8 of the term. A number of children have finished school for the year and have travelled to Australia to visit family for the holidays. Others are also starting holidays early and departing around New Zealand. This will affect the overall attendance for the term and the year. Most of these parents have not discussed their tamariki being absent.</p>			Term 1	Term 3	Year 7 Pakeha Girls averaged		81%	90%	Year 7 Maori Girls averaged	54%	85%		Year 7 Pakeha Boys averaged	76%	88%		Year 7 Maori Boys averaged	76%	89%		Year 8 Pakeha Girls averaged		88%	89%	Year 8 Maori Girls averaged	78%	87%		Year 8 Pakeha Boys averaged	76%	84%		Year 8 Maori Boys averaged	66%	83%		<p>Attendance 2022 - the term 4 summary from the Ministry was included in the January meeting documents and has been re-included in this month's documents.</p> <p>It is noted that the overall attendance for the term was 85%. 43.4% achieved the 90% or higher level. The lowest performing group are the year 1 cohort at 28.6%. The second lowest is the year 8 group at 36.8%. All other groups are between 40 and 60%</p> <p>Of our Maori tamariki 37.9% achieved the 90% or higher level. Of our Pakeha tamariki 55.3% achieved the 90% or higher level. Of our Females 40.4% achieved the 90% or higher. Of our Males 46.1% achieved the 90% or higher level.</p>	<p>Analyse individual attendance data.</p> <p>Identify tamariki with under 70% attendance across the 2022 year.</p> <p>Strongly monitor these tamariki and meet with whanau if an improvement isn't seen in the first 4 weeks of 2023.</p> <p>Discuss how to improve Attendance Officer's outcomes.</p> <p>Follow the attendance plan.</p>
		Term 1	Term 3																																				
Year 7 Pakeha Girls averaged		81%	90%																																				
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Huia Range School Goals 2022 Analysis of Variance Reporting

Actions (what did we plan to do?)	Actions (What did we actually do?)	Outcomes (what happened?)	Evaluation (where to next?)
<p>Assessment - Effective assessment practice will be used to analyse data in order to identify individual student needs and inform teaching practice.</p> <p>Embed the PaCT learning into 'normal' classroom practice</p> <p>Teachers continue to develop knowledge and understanding of assessment practice</p> <ul style="list-style-type: none"> - When to assess - How to assess - Why they are assessing - What to do with the data <p>Teachers will be supported in their use of the progressions and a range of other assessment tools to gather information about student achievement in reading, writing and maths.</p> <p>Gathered information will be used by teachers and students to identify next steps for learning.</p> <p>Recording of data will be linked to the HERO SMS</p>	<p>March PaCT sessions held on TOday as a full staff and in teams.</p> <p>May HERO goals developed across reading, writing and maths, across all curriculum levels developed by teaching teams. Clear progressions seen in all areas. Mid year reporting to parents developed and ready for teacher input in all year levels.</p> <p>June Teachers working on HERO to complete parent mid year reports. Principal undertook PD on how to use Hero to report to the Board on achievement levels. Improvement of achievement levels will only be available into next year due to only 1 current round of data.</p> <p>July With further staff changes PaCT requires continual retraining for all staff to be able to effectively use the assessment tool. Staff frustration is noticeable. See the HERO comment.</p> <p>August/September No further update</p> <p>October Decision made to discontinue PACT. The understanding of individual signposts in all areas are too in-depth for easy understanding for new staff, who would require considerable training. Hero will be used for overall assessments.</p>	<p>PaCT discontinued. Constant changes of staff, all who have previously not undertaken any PaCT development has meant over 50% of staff need constant support for this tool be useful and successful as an assessment tool in the school.</p>	

Actions (what did we plan to do?)	Actions (What did we actually do?)	Outcomes (what happened?)	Evaluation (where to next?)
<p>HERO SMS - To consistently work through the plan to ensure all staff can effectively use the system to support school and classroom administration, assessments and communication.</p> <p>To complete the transition from the old SMS to HERO by following the detailed plan provided and supported by Hero</p>	<p>March Attendance is working very well for all staff, except for relievers (which was expected). Teachers are successfully accessing required background. Staff understand and successfully use staff feed for communications. areas of information about individual students. Goals further developed and refined across reading, writing and maths, in teams and by individual team leaders. Teachers are able to put 'judgements' into the system and parent reports should be able to be generated during term 2.</p> <p>May Open to parents in relevant areas for their individual children, See comments above.</p> <p>June Teachers are confidently starting mid year reports to parents. Minor hiccups have been easily solved by the deputy principal.</p> <p>July Individual imd year reports completed and HERO opened to parents. Parent/teacher interviews will indicate level of parent understanding. Teachers of New Entrant to Year 6 have reported that deciding goals that have been met in curriculum areas was reasonably easy to do in comparison to previous systems. Deciding what students have achieved was easy to do because they had set the goals and they are all in plain English. HERO also gives a percent achieved at each level of the curriculum. Year 7/8 teachers found the decisions a little harder because they needed to go through 6 or 7 years of work to tick off goals that have been achieved before deciding which goals had been achieved this year. The end of year reports, and future years, will be easier because goals will be ticked off as they are achieved across each term and will only need a final check. There is considerably more accountability on each teacher as the goals ticked off remain ticked off. Reports from previous years will also be available to parents.</p> <p>August Parent interviews occurred earlier this term, based on the reports that were sent home from HERO. A lot of parents commented that they were quite hard to understand and while it was good to see what children were going to work on next, they would also have liked to see what the children can do, or have just achieved. This information was available on the online version but most parents just read the printed version (as I would have done!). A number of parents also had difficulty understanding the percent values across the learning areas. Parent discussions needed. Teachers are continuing to 'tick off' goals as they are achieved. This will simplify the end of year reports.</p> <p>September No updates for this meeting</p> <p>October Working very well for staff. Updates completed as individuals and groups achieve the set goals. Staff have started work on end of year reports to parents.</p> <p>November Reports to parents will be completed by 2nd December and will be fully checked by the Deputy and Principal and available to parents online during the last week of the school term. Staff that have consistently updated the Hero goals since the mid year reports are finding end of year reports much easier than the mid reports were, because the base is firmly in place. Planning lessons are also easier because the gaols are sequential and clearly obvious as next steps in tamariki learning. Because the reports are online, parents will be able to access more information than is available on the printed versions. Parents without access have been asked to inform the school and reports will be printed for them.</p> <p>December Tamariki end of year reports are completed across the school, with parents being able to access them online from mid December. Teachers have stated that the reports were easier to complete than mid term because of the cumulative data already on the HERO programme. Providing teachers add goals, as tamariki achieve them, throughout the term there is only a quick check needed and adding the final general comment.</p>	<p>HERO very well integrated into the school assessment system, without teachers having to learn new meanings and levels.</p> <p>HERO is clearly based on the NZ curriculum levels making assessments more professionally undertake.</p> <p>Next learning steps are very obvious for both taariki and teachers.</p> <p>Reporting achievements to parents and caregivers is easily undertaken.</p>	<p>Upskilling parents to confidently access and read tamariki reports on HERO.</p> <p>Continue integrating HERO aspects into general classroom use. The first aspect being the ability to add tamariki work samples to their individual records, that can be easily accessed by appropriate whanau.</p> <p>Ensure that all teachers are using the HERO goals to identify next learning steps and working on them.</p>

Huia Range School Goals 2021 Analysis of Variance Reporting

Actions (what did we plan to do?)	Actions (What did we actually do?)	Outcomes (what happened?)	Evaluation (where to next?)
<p>To strengthen school expectations of cultural relationships for responsive pedagogy in all classrooms</p> <p>All staff meetings start/finish with 10-15 minutes te reo with particular focus on:</p> <ul style="list-style-type: none"> - Pronunciation - Tikanga start/end of day - Individual teacher and student mihi - Empowering te reo within classrooms. - Te koopu te wiki - Waiata <p>Revitalise kapa haka</p>	<p>March A lot of planning is completed. Few staff meetings being held, due to Covid. Middle team kapa haka is being practiced outside, to undertake the powhiri process. Resources are being sorted into 3 trolleys - one per syndicate of poi, rakau etc.</p> <p>May 1st powhiri successfully undertaken to welcome a new staff member and whanau. Some adaptations due to covid restrictions. A staff member has offered to undertake fortnightly te reo lessons starting 12th May</p> <p>June 2nd powhiri undertaken to welcome a new staff member and whanau and new students. Adaptions still in place. Staff te reo lessons proving popular and successful. A Rangitane elder attended the second lesson and shared valuable knowledge of the local area. The middle team equipment trolley is getting regular use and is being enjoyed by students as they learn how to use various pieces.</p> <p>July Continuing te reo sessions are being held fortnightly on Thursday afternoons. Staff report feeling comfortable in their learning and the sessions are well prepared and cover a good level of reviewing and learning new information. Planning is underway for across school new learning for students, rather than continually repeating koopu te wiki each year across the school. The Poppy and Charlie te reo broadcasts are continuing and being used by teachers to reinforce student learning.</p> <p>August The Matua from Rangitane has visited the adult te reo group to provide some background to the local Tamaki-Nui-a Rua history. He has also lead a staff meeting based on the history and expectations of a pepeha, giving examples of different iwi from around Aotearoa.</p> <p>September Sausage sizzle to support te re o te wiki by Ngati Kahungunu held, with tamariki being required to ask and say thank you for their totiti in te reo. A very successful event. Most classes are joining a waiata session at 9.05am each morning. Very enjoyable for those participating. Staff te reo sessions are continuing through the term and a noticeable improvement in staff confidence to give new words a go and encouraging tamariki in classrooms.</p> <p>October The Kahui Ako Rangitane day was held on Friday 14th October for the full day. All full time teachers and most part time relievers and over half of our teacher aides attended the experience. We were formally welcomed through the Rangitane powhiri process. This was followed by a historical account of how Rangitane arrived in Tamaki Nui A Rua, where these names originated from and the geneology of Rangitane (the person). We learnt a Rangitane waiata that details Rangitane geneology. We then looked at The Declaration of Independence (signed 1835), the 3 versions of Ti Tiriti o Waitangi and the affect on Maori that changing legislation from 1840 until around 1900 had. This legislation all but completely overrode Ti Tiriti. A very informative, but somewhat challenging day, that will help staff with the Aotearoa Histories curriculum requirements. Further support from Rangitane has been requested. A meeting with Ngati Kahungunu is planned for Tuesday 25th October to plan the Teacher Only Day on the 30th January, 2023.</p> <p>November Daily waiata across the school is continuing. Aotearoa Histories are slowly being introduced. The year 7/8 have looked at Maori Legends around arrival in New Zealand and then viewed the film 'The Whale Rider'. Students are currently responding with their ideas around the history and the film and are hoping to do a display for parents before the end of the year. 3 children participated in a pounamu workshop with our local Resource Teacher of Maori, making their own pendant.</p>	<p>Due to Covid the school kapa haka did not revitalise.</p> <p>However, Ngati Kahungunu staff undertook kapa haka across the full school working with individual teams weekly during the whole of term 4.</p> <p>Stronger, positive relationships have been built with both the local iwi - Rangitane and Ngati Kahungunu.</p> <p>Most tamariki are able to speak their mihimi</p> <p>Te reo lessons for staff have occurred fortnightly and are popular with staff.</p> <p>Daily waiata to start the day has been consistently undertaken.</p> <p>Building of a strong whakatau to welcome new tamariki, whanau and staff.</p>	<p>Working with Ngati Kahungnu and Rangitane to continue the team kapa haka but also build a competitive roopu that can represent the school.</p> <p>Continue with daily waiata to start the day.</p> <p>Strengthen and ensure all tamariki and staff are comfortable and knowledgable about the school whakatau.</p> <p>Continue with the fortnightly te reo lessons for staff.</p>

Huia Range School Goals 2021 Analysis of Variance Reporting

Actions (what did we plan to do?)	Actions (What did we actually do?)	Outcomes (what Happened?)	Evaluation (where to next?)
<p>Explore Place Based Curriculum in terms of the school's localised curriculum</p> <p>Discuss curriculum - Rangitane/ Kahungunu Is this approach suitable in Tamaki-nui-a-rua?</p> <p>How could this be supported at Huia Range School?</p> <p>How do we involve whanau?</p> <p>How are any changes added into the current local curriculum document?</p> <p>Undertake the Rongohia te Hau survey</p> <p style="text-align: right;">- tamariki - whanau - staff</p>	<p>March Tasks on hold due to Covid. PLD commencing around hybrid learning.</p> <p>May No update available</p> <p>July As of the end of term 2 there is no further support available for the Rongohia te Hau survey through the kahui ako.</p> <p>August As part of the kahui ako, met with Rangitane representatives to discuss/plan staff involvement in learning about Aotearoa Histories, particularly around the Declaration of Independence, Treaty of Waitangi and the our local area. Planning is underway for a TOD on Friday 14th October. The Waikato University group, Poutama Pounamu, is applying for further funding to work with the Dannevirke kahui ako</p> <p>September TODay planning finalised for 14th September with Rangitane. A full day will be spent at Makirikiri Marae learning the local and National Rangitane history and stories. The Ngati Kahungnu TODay has been postponed at the school's request to ensure the day is available for all staff. The day now planned is Monday 30th January to visit Akitio Beach and the old school site before visiting Akitio and Tau Tane Stations. From the top of Tau Tane the view along the coast and inland is unrivalled. The hilltop overlooks the historical training grounds of the warriors and Tohanga and the area that the wahine went to for many generations to give birth. Ngati Kahungnu staff have produced a booklet with a story, pictures and writing space to be used by our tamariki as they learn about the history of the Tamaki nui a rua area. Another 6 stories are planned.</p> <p>October A meeting with the full Kahui Ako is planned for Thursday 3rd November to discuss and assess the direction schools are/n't going with this work. A clear plan is expected to be developed and agreed on.</p> <p>November The school is exploring changing to the the iwi/hapu model for daily lunches lunches for our tamariki. There are 2 main goals - 1. to improve the standard of the lunches so the are consistently eaten by iour tamariki and 2. to connect with one our iwi to supply the lunches by building capacity in our whanau to provide appropriate healthy lunches while being genuinely employed.</p> <p>December Kapa haka tuition by kahungunu tutors has continued once a week with all junior, middle and senior tamariki and has been offered for 2023. Rangitane has won a contract to also work with schools providing kapa haka support. Hui will be undertaken with both groups to ensure kapa haka full school tutorials continue and one group tutors our interested tamariki form year 4 to year 8 to be a competitive roopu. This would be a group of around 50 students and they would be expected to undertake powhiri and performances that represent our school. Staff te reo lessons have continued across the term every second week on a Thursday afternoon.</p>	<p>There was no follow up from the Waikato University group, Poutama Pounamu so the Rongohia te Hau survey was not undertaken.</p> <p>A very successful (and for some), challenging day held at Makirikiri marae.</p>	<p>Undertake a complete reset of the Huia Range localised curriculum and more strongly integrate the Aotearoa Histories, particularly local histories and stories.</p> <p>Set up at least one whanau support group of a maximum of 10 adults to meet regularly to discuss tamariki wellbeing, goals and the school curriculum.</p> <p>Undertake the Ngati Kahungnu day at Akitio to develop a wider understanding of local history.</p>

School Operations, Governance and Management

Nag 1 Student Achievement

Key school documents that inform the School Charter relating to curriculum include:

- New Zealand Curriculum Framework
- Teaching as Inquiry
- School Curriculum; intentions to meet requirements of the NEG's, NAG's, National Education Priorities, & National Standards. Curriculum Achievement Action Plans
- Student Assessment schedule
- Student individual achievement folders
- Associated Policies
- Huia Range School Annual Plans

Nag 2 Self Evaluation

Key school documents that inform the School Charter relating to self evaluation include:

- Strategic goals based on strategic, regular and emergent self reviews
- Job Descriptions ^ Performance Agreements ^ Staff appraisals & attestation
- Standards of the Teaching Profession
- Professional dialogue sessions
- Teaching as Inquiry
- Accidents & Medical register
- Huia Range School Annual Plans

Nag 3 Personnel

Key school documents that inform the School Charter relating to personnel include:

- Job Descriptions
- Performance Agreements
- Staff Appraisals
- Education Council Practicing Teacher Criteria
- Staff Handbook, Parent Handbook
- Staff Professional development Programme
- Roles & Responsibilities Schedule
- Accidents & Medical Register
- Personnel & Curriculum Policies
- Huia Range School School Annual Plans

Nag 4 Finance/Property

Key school documents that inform the School Charter relating to finances include:

- Annual Budget
- 10 Year Property Plan
- 5 Year Property Schedule
- SUE Reports
- Assets Register
- Auditors Reports
- Maintenance Schedule
- Hazard's Register
- Health and Safety Procedures
- School Lockdown & Evacuation Procedures
- Plant & Machinery Practices & Procedures
- Insurance
- Associated Policies & Procedures
- Huia Range School Annual Plans

Nag 5 Health & Safety

Key school documents that inform the School Charter relating to health and safety include:

- Strategic Plan
- Operational Plan
- Hazard's Register
- Maintenance Schedule
- Emergency Plan / Pandemic Plan / Evacuations Procedures/ School Lockdown Procedures
- Student Support Programmes and Procedures
- School Health & Safety Management System
- Vulnerable Children's Act
- Associated Policies
- Huia Range School Annual Plans

The Huia Range School Board have endeavoured to be a fair and good employer in all areas of employment across the full school year.

Charter document agreed on 28th February, 2023 by Huia Range School Board of Trustees.

Signed Elizabeth Jackson - Presiding Member

Signed Robyn Forsyth - Principal

Copy sent to the Ministry of Education via MOE portal by 1st March, 2023