

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HUIA RANGE SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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

In our opinion the financial statements of the School:

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

Our audit was completed on 14th 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 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, Statement of Compliance with Employment Policy, Evaluation of the School's Students Progress and Achievement, and How we have given 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.



Melanie Strydom
Auditlink Limited

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

Huia Range School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



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@huiarange.school.nz

Members of the Board

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

Accountant / Service Provider: Eclipse Solutions 4 Schools Ltd

HUIA RANGE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
-------------	------------------

	Financial Statements
--	-----------------------------

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 18	Notes to the Financial Statements

	Other Information
--	--------------------------

	Analysis of Variance
--	----------------------

	Kiwisport Report
--	------------------

	Statement of Compliance with Employment Policy
--	--

	Evaluation of the School's Student's Progress and Achievement
--	---

	Report on how the School has given effect to Te Tiriti o Waitangi
--	---

	Independent Auditor's Report
--	------------------------------

Huia Range 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.

Elizabeth (Liz) Jackson
Full Name of Presiding Member


Signature of Presiding Member

14.05.2024
Date:

Lindsey Ngaveta Rondall
Full Name of Principal


Signature of Principal

14 May 2024
Date:

Huia Range 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	2,866,543	2,660,230	2,639,035
Locally Raised Funds	3	23,130	14,450	20,031
Interest		35,561	18,000	10,498
Total Revenue		2,925,234	2,692,680	2,669,564
Expense				
Locally Raised Funds	3	18,926	8,700	10,096
Learning Resources	4	1,836,167	1,805,583	1,740,647
Administration	5	536,373	505,313	523,986
Interest		1,430	1,882	1,390
Property	6	459,144	367,792	344,285
Other Expense	7	625	750	750
Loss on Disposal of Property, Plant and Equipment		1,529	-	-
Total Expense		2,854,194	2,690,020	2,621,154
Net Surplus / (Deficit) for the Year		71,040	2,660	48,410
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		71,040	2,660	48,410

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		980,309	971,000	931,899
Total Comprehensive Revenue and Expense for the Year		71,040	2,660	48,410
Contribution - Furniture and Equipment Grant		54,428	-	-
Equity at 31 December		1,105,777	973,660	980,309
Accumulated Comprehensive Revenue and Expense Reserves		1,105,777	973,660	980,309
Equity at 31 December		1,105,777	973,660	980,309

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	281,962	194,000	236,438
Accounts Receivable	9	133,408	117,000	127,915
GST Receivable		17,703	16,660	20,565
Prepayments		19,639	19,000	17,043
Inventories	10	2,506	2,000	2,589
Investments	11	519,833	400,000	500,000
Funds Receivable for Capital Works Projects	18	-	-	11,577
		<u>975,051</u>	<u>748,660</u>	<u>916,127</u>
Current Liabilities				
Accounts Payable	14	206,080	175,000	179,992
Revenue Received in Advance	15	14,318	2,000	12,502
Provision for Cyclical Maintenance	16	135,285	-	151,298
Finance Lease Liability	17	13,838	10,000	9,952
		<u>369,521</u>	<u>187,000</u>	<u>353,744</u>
Working Capital Surplus/(Deficit)		605,530	561,660	562,383
Non-current Assets				
Property, Plant and Equipment	12	519,716	420,000	424,751
Intangible Assets	13	-	-	625
		<u>519,716</u>	<u>420,000</u>	<u>425,376</u>
Non-current Liabilities				
Finance Lease Liability	17	19,469	8,000	7,450
		<u>19,469</u>	<u>8,000</u>	<u>7,450</u>
Net Assets		<u><u>1,105,777</u></u>	<u><u>973,660</u></u>	<u><u>980,309</u></u>
Equity		<u><u>1,105,777</u></u>	<u><u>973,660</u></u>	<u><u>980,309</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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash Flows from Operating Activities				
Government Grants		1,123,626	1,140,576	1,008,351
Locally Raised Funds		23,566	12,450	11,774
Goods and Services Tax (net)		2,862	(1,985)	(7,404)
Payments to Employees		(363,374)	(385,500)	(373,538)
Payments to Suppliers		(656,091)	(580,409)	(507,744)
Interest Paid		(1,430)	(1,882)	(1,390)
Interest Received		31,534	18,000	4,812
Net Cash from/(to) Operating Activities		160,693	201,250	134,861
Cash Flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(151,355)	(82,250)	(85,936)
Purchase of Investments		(19,833)	(400,000)	(500,000)
Net Cash from/(to) Investing Activities		(171,188)	(482,250)	(585,936)
Cash Flows from Financing Activities				
Furniture and Equipment Grant		54,428	-	
Finance Lease Payments		(9,986)	3,000	2,921
Funds Administered on Behalf of Other Parties		11,577	-	(175,799)
Net Cash from/(to) Financing Activities		56,019	3,000	(172,878)
Net Increase/(Decrease) in Cash and Cash Equivalents		45,524	(278,000)	(623,953)
Cash and Cash Equivalents at the Beginning of the Year	8	236,438	472,000	860,391
Cash and Cash Equivalents at the End of the Year	8	281,962	194,000	236,438

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.



Huia Range School

Notes to the Financial Statements

For the year ended 31 December 2023

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 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 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. Future operating lease commitments are disclosed in note 23.

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 material.

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:

Land & Building Improvements	50 years
Furniture & Equipment	1 - 10 years
Information & Communication Technology	3 - 5 years
Leased Assets Held under a Finance Lease	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.

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

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

The reversal of an impairment loss is recognised in 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 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.

n) Revenue Received in Advance

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

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 Comprehensive 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 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	1,125,951	1,024,751	1,002,143
Teachers' Salaries Grants	1,367,872	1,354,733	1,354,733
Use of Land and Buildings Grants	371,514	280,746	280,746
Other Government Grants	1,206	-	1,413
	<u>2,866,543</u>	<u>2,660,230</u>	<u>2,639,035</u>

The school has opted in to the donations scheme for this year. Total amount received was \$41,612.

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	7,036	4,500	7,401
Fees for Extra Curricular Activities	6,693	3,700	4,383
Trading	6,112	5,000	5,353
Fundraising & Community Grants	2,408	500	2,044
Other Revenue	881	750	850
	<u>23,130</u>	<u>14,450</u>	<u>20,031</u>
Expense			
Extra Curricular Activities Costs	11,585	3,700	3,999
Trading	5,171	4,500	4,948
Fundraising and Community Grant Costs	2,170	500	1,149
	<u>18,926</u>	<u>8,700</u>	<u>10,096</u>
Surplus/ (Deficit) for the Year Locally Raised Funds	<u>4,204</u>	<u>5,750</u>	<u>9,935</u>

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	88,136	113,400	78,114
Equipment Repairs	598	1,000	1,443
Information and Communication Technology	6,034	4,000	3,741
Library Resources	3,463	700	1,355
Employee Benefits - Salaries	1,638,879	1,586,733	1,571,722
Staff Development	18,305	22,750	5,784
Depreciation	80,752	77,000	78,488
	<u>1,836,167</u>	<u>1,805,583</u>	<u>1,740,647</u>



5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	5,858	5,858	5,688
Board Fees	3,610	4,455	3,850
Board Expenses	15,946	9,200	22,443
Communication	2,220	1,900	3,476
Consumables	25,142	23,150	23,040
Healthy School Lunches Programme	312,610	284,708	284,708
Other	4,573	8,100	9,608
Employee Benefits - Salaries	151,276	153,500	156,366
Insurance	8,238	6,750	7,651
Service Providers, Contractors and Consultancy	6,900	7,692	7,156
	<u>536,373</u>	<u>505,313</u>	<u>523,986</u>

6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	7,447	10,000	8,347
Cyclical Maintenance	(16,013)	17,040	1,638
Grounds	19,358	13,250	13,374
Heat, Light and Water	22,285	19,000	18,474
Rates	9,304	6,300	8,126
Repairs and Maintenance	37,689	13,956	6,678
Use of Land and Buildings	371,514	280,746	280,746
Security	7,560	7,500	6,902
	<u>459,144</u>	<u>367,792</u>	<u>344,285</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 Expense

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Amortisation of Intangible Assets	625	750	750
	<u>625</u>	<u>750</u>	<u>750</u>

8. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	281,962	194,000	236,438
Cash and Cash Equivalents for Statement of Cash Flows	<u>281,962</u>	<u>194,000</u>	<u>236,438</u>

Of the \$281,962 Cash and Cash Equivalents, \$6,000 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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Receivables	\$ 807	\$ -	\$ 500
Interest Receivable	9,713	5,000	5,686
Teacher Salaries Grant Receivable	122,888	112,000	121,729
	<u>133,408</u>	<u>117,000</u>	<u>127,915</u>
Receivables from Exchange Transactions	10,520	5,000	6,186
Receivables from Non-Exchange Transactions	122,888	112,000	121,729
	<u>133,408</u>	<u>117,000</u>	<u>127,915</u>

10. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Stationery	\$ 2,506	\$ 2,000	\$ 2,589
	<u>2,506</u>	<u>2,000</u>	<u>2,589</u>

11. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	519,833	400,000	500,000
Total Investments	<u>519,833</u>	<u>400,000</u>	<u>500,000</u>

12. Property, Plant and Equipment

2023	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
Building Improvements	295,628	14,228	-	-	(7,799)	302,057
Furniture & Equipment	43,289	21,478	-	-	(15,025)	49,742
Information & Communication Technology	60,002	115,649	-	-	(46,675)	128,976
Leased Assets	16,222	25,891	-	-	(10,243)	31,870
Library Resources	9,610	-	(1,529)	-	(1,010)	7,071
Balance at 31 December 2023	<u>424,751</u>	<u>177,246</u>	<u>(1,529)</u>	<u>-</u>	<u>(80,752)</u>	<u>519,716</u>

The net carrying value of furniture and equipment held under a finance lease is \$31,870 (2022: \$16,222)

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	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	394,085	(92,028)	302,057	379,857	(84,229)	295,628
Furniture & Equipment	579,143	(529,401)	49,742	557,665	(514,376)	43,289
Information & Communication Technology	660,247	(531,271)	128,976	544,598	(484,596)	60,002
Leased Assets	61,701	(29,831)	31,870	35,810	(19,588)	16,222
Library Resources	46,981	(39,910)	7,071	48,918	(39,308)	9,610
Balance at 31 December 2023	1,742,157	(1,222,441)	519,716	1,566,848	(1,142,097)	424,751

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 2022	3,000	-	3,000
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2022/ 1 January 2023	3,000	-	3,000
Additions	-	-	-
Disposals	-	-	-
Balance at 31 December 2023	3,000	-	3,000
Accumulated Amortisation and Impairment Losses			
Balance at 1 January 2022	1,625	-	1,625
Amortisation expense	750	-	750
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2022 / 1 January 2023	2,375	-	2,375
Amortisation expense	625	-	625
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 31 December 2023	3,000	-	3,000
Carrying amounts			
At 1 January 2022	1,375	-	1,375
At 31 December 2022 / 1 January 2023	625	-	625
At 31 December 2023	-	-	-

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 (2022: \$nil)



14. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	14,701	54,000	48,851
Accruals	5,858	6,000	5,688
Banking Staffing Overuse	58,289	-	-
Employee Entitlements - Salaries	122,888	112,000	121,729
Employee Entitlements - Leave Accrual	4,344	3,000	3,724
	<u>206,080</u>	<u>175,000</u>	<u>179,992</u>
Payables for Exchange Transactions	206,080	175,000	179,992
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>206,080</u>	<u>175,000</u>	<u>179,992</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	10,356	-	9,283
Other Revenue in Advance	3,962	2,000	3,219
	<u>14,318</u>	<u>2,000</u>	<u>12,502</u>

16. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	151,298	151,298	149,660
Increase to the Provision During the Year	12,924	17,040	1,638
Use of the Provision During the Year	(28,937)	(168,338)	-
Provision at the End of the Year	<u>135,285</u>	<u>-</u>	<u>151,298</u>
Cyclical Maintenance - Current	135,285	-	151,298
	<u>135,285</u>	<u>-</u>	<u>151,298</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 / property consultant review / quote.



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:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	13,838	10,000	9,966
Later than One Year and no Later than Five Years	19,469	10,000	9,076
Future Finance Charges	-	(2,000)	(1,640)
	<u>33,307</u>	<u>18,000</u>	<u>17,402</u>
Represented by			
Finance Lease Liability - Current	13,838	10,000	9,952
Finance Lease Liability - Non current	19,469	8,000	7,450
	<u>33,307</u>	<u>18,000</u>	<u>17,402</u>

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.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Pole Shed - 228847	(11,577)	21,437	(9,860)	-	-
Totals	<u>(11,577)</u>	<u>21,437</u>	<u>(9,860)</u>	<u>-</u>	<u>-</u>

Represented by:

Funds Held on Behalf of the Ministry of Education -
Funds Receivable from the Ministry of Education -

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	<u>164,222</u>	<u>159,154</u>	<u>(334,953)</u>	<u>-</u>	<u>(11,577)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education -
Funds Receivable from the Ministry of Education (11,577)

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 and Deputy Principal.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	3,610	3,850
<i>Leadership Team</i> Remuneration Full-time equivalent members	275,241 2.00	260,996 2.00
Total key management personnel remuneration	278,851	264,846

There are 6 members of the Board excluding the Principal. The Board has held 10 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	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	2023 FTE Number	2022 FTE Number
100 - 110	4.00	1.00
	4.00	1.00

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

21. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	\$0.00	\$0.00
Number of People	-	-



22. 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.

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.

23. Commitments

(a) Capital Commitments

At 31 December 2023, the Board has not entered into any capital commitments (2022:\$nil).

(b) Operating Commitments

As at 31 December 2023, the Board has not entered into any operating commitments.

(Operating commitments at 31 December 2022: \$nil)

24. Financial Instruments

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

Financial Assets Measured at Amortised Cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	281,962	194,000	236,438
Receivables	133,408	117,000	127,915
Investments - Term Deposits	519,833	400,000	500,000
Total Financial Assets Measured at Amortised Cost	<u>935,203</u>	<u>711,000</u>	<u>864,353</u>

Financial Liabilities Measured at Amortised Cost

Payables	206,080	175,000	179,992
Finance Leases	33,307	18,000	17,402
Total Financial Liabilities Measured at Amortised Cost	<u>239,387</u>	<u>193,000</u>	<u>197,394</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 2023

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 2023 the school received total Kiwisport funding of \$4,014 (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 2023

The Huia Range School Board:

- 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



**Statement of Variance 2023
and**

Evaluation of the school's student's progress and achievement

Huia Range School Charter 2023- 2025



National Priorities:

- * Literacy
- * Numeracy
- * Ka Hikitia Strategy
- * Localised Curriculum development and innovation

Hua Range School Priorities:

- * Managing Self
- * Relating to others
- * Participating and Contributing
- * Thinking
- * Using language, symbols and text

At Hua Range School we believe:

- Δ each child is an individual and brings their own strengths and experiences to every learning situation.
- Δ in educating the whole child.
- Δ education comes from a wide range of experiences.
- Δ engagement leads to powerful learning.
- Δ in learning, the process and product are both important.
- Δ reflection is an integral part of learning.
- Δ in high expectations and high standards - excellence.
- Δ students must have competence in literacy (reading and writing), speaking and numeracy.
- Δ a warm, friendly environment where students, staff and parents work together is vital.
- Δ in honesty, reliability and respect.

Teaching and learning will emphasise and reflect



Students will be encouraged to value:

- * Curiosity, a driving force of learning;
- * Questioning, an attitude and skill central to learning and thinking;
- * Thinking, an effective thinker uses caring, critical and creative thinking as they interact with each other and the world around them;
- * Excellence, by aiming high and by persevering in the face of difficulties;
- * Diversity, as found in our different cultures, languages, and heritages;
- * Equity, through fairness and social justice;
- * Community and participation for the common good;
- * Ecological sustainability, which includes care for the environment;
- * Integrity, which involves being honest, responsible, accountable and acting ethically;
- and to respect themselves, others, human rights and the natural**

Maori dimension. We aim to:

- * encourage and support every student to see themselves as effective learners;
- * raise and assess the achievement of all Maori students;
- * teach Te Reo and Tikanga to all learners cater for Te Ao Maori in today's society;
- * rebuild our kapa haka group;
- * strengthen relationships with all whanau through cultural awareness and appropriate sensitivity.

ICT

Students to use ICT tools effectively over a range of educational contexts. Students use ICT tools to access and provide information and communicate with others.

Ratification of Charter
Minuted 28th February, 2023
Board of Trustees Meeting
2023 targets approved 28th February, 2023
Submitted to the Ministry of Education by 1st March, 2023

Huia Range School Goals 2023 Statement of Variance Reporting

Goal 1a - Student Achievement To raise student achievement and develop each child's potential with a strong focus on reading, writing and mathematics, through a balanced curriculum and rich learning experiences.

Actions (what did we plan to do?)	Actions (What did we actually do?)	Outcomes (what happened?)	Evaluation (where to next?)
<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>Focus on "Hands on" and fun learning tasks</p> <p>Participate in MOE funded Intervention programmes ie Pukaha</p>	<p>April</p> <p>Daily checks undertaken</p> <p>Referrals to the Attendance Officer</p> <p>Summary checks undertaken weeks 3 and 6. Letters, calendars to concerning whanau. Discussion held with year 4+ tamariki. Meetings undertaken with 3 whanau. Newsletter comments for parents.</p> <p>May</p> <p>Term 1 attendance checked and analysed. Average across the school 89%. 17 tamariki 100%. Year 0/1 95% attendance. Year 5 91%. Year 8 90%. All tamariki under 80% 'calendar' monitored, further referrals to attendance officer. Individual tamariki meetings with older tamariki.</p> <p>June</p> <p>Week 7 attendance checks undertaken. Average across the school 89%. Maori 84%, Pakeha 92%, Female 86%, Male 87%. Lowest year level - 2 at 83%. Highest year level - 3 at 88%.</p> <p>A high increase in illness this term, including Covid. At least 5 tamariki have undertaken overseas trips.</p> <p>August</p> <p>Term 2 attendance data Term 2 attendance checked and analysed. Average across the school 87%. 9 tamariki 100%. Year 0 83%, Year 1 87% attendance. Year 2 83% Year 3 87%, Year 4 86%, Year 5 88%. Year 6 86% Year 7 88% Year 8 86%. Competition between Year 7/8 friends proved useful with term 2 attendance.</p> <p>Term 3 has started well with incentives for year 5 - 8 tamariki around 7 aside tournament and other events across the term. Across the school it appears that the lunches with new providers may be contributing to improved attendance from some of our more concerning tamariki. They love the food and are excited to see what is arriving each day.</p> <p>September</p> <p>Continuing to monitor and use the Attendance Officer to follow up. The main issue is tamariki that have left the school/district and haven't enrolled at the new school. Contact has proved difficult with some whanau. Parents that ring in, on a constant basis to report their tamariki are again ill are also proving very difficult to follow up with. The Attendance Officer struggles because the parent is always in contact with the school - astounding how</p>	<p>2023 year data - % of tamariki who attended</p> <p>0-70% 71-80% 81-90% 91+%</p> <p>Full school 5.3% 8.71% 25.38% 60.61%</p> <p>Female 6.92% 8.45% 28.46% 56.15%</p> <p>Male 3.73% 8.96% 22.39% 64.93%</p> <p>Maori 7.48% 10.88% 34.69% 46.94%</p> <p>Pakeha 1.14% 4.55% 12.5% 81.82%</p> <p>Late</p> <p>Full School - 4.21%</p> <p>Female - 3.81%</p> <p>Male - 4.58%</p> <p>Maori - 6.46%</p> <p>Pakeha - 1.59%</p>	<p>The attitude of 'attending school is an option' that developed during Covid is still strongly continuing in a number of families.</p> <p>Domestic and particularly International travel has increased and is regularly around 3 weeks absence for individuals and whole families.</p> <p>Strong leadership is needed from Government and the Ministry of Education reminding whanau that school attendance is actually compulsory.</p> <p>Continue to analyse individual attendance data.</p> <p>Identify tamariki with under 70% attendance across the 2023 year.</p> <p>Strongly monitor these tamariki and meet with whanau if</p>

Pakeha 92.76%, Female 89.2%, Male 89.82%. Most of our tamariki have very good regular attendance. A small group have persistent, unjustified absence that appears to be enabled by the whanau. The learning/fun activities the school undertakes eg daffodil day, Wellington trips, basic facts house competition, etc are very high attendance days.

October

Term 3 overall attendance - full school average 89.4% which means that 61% of tamariki attended 90+% of the term. The goal was 65% and is a small improvement from 56% in term 2 and a slight decrease from 66% in term 1. Maori 87.55%, Pakeha 93%, Female 89%, Male 90%. The biggest change is the lower number of tamariki achieving >80% attendance - term 3 was a total of 12%, term 2 a total of 21% and term 1 a total of 16%. 26 tamariki achieved full attendance compared with 9 tamariki in term 2 and 17 tamariki in term 1. Certificates, newsletter recognition, personal acknowledgement and incentives are making a difference.

Continual monitoring and discussions with individual tamariki and their families and support from the Attendance Officer is underway in term 4. In the first few days the absence list is lower than expected. Sadly a number of families take extra days to return from holiday, which does have an effect on attendance levels.

November

At the end of week 6 of term 4 the attendance level across the school is averaging just on 90%. The identified difficulty is whanau taking tamariki out of school for lengths of time. One tamariki has been out for 3 full weeks, 2 are currently out for 3 weeks and one will be absent for a total of 4 weeks. These tamariki have or are overseas visiting family, because it is cheaper to travel during term time. Even though there have been regular newsletter comments about attendance, all of the parents were not aware that it is a legal requirement to attend school when schools are open. They are focused on the comments during Covid that tamariki didn't have to attend school if whanau weren't confident about safety.

Most tamariki are attending within the 90%+ range,

December

The overall attendance rate is just on 90%, with 70% of our tamariki achieving between 90% - 100% attendance. Boys are attending higher than girls are pakeha are attending higher than Maori. The term and full year summary will be presented at the January, 2024 Board meeting.

Term 4 - Average across the school 89.33%, Year 0 90%, Year 1 91%
Year 2 88%, Year 3 88%, Year 4 92%, Year 5 89%, Year 6 91% Year 7

0007 V... 0 0007 M... 0707 P... 0007 D... 0107 ... 0007

seen in the first 4 weeks of 2024.

Discuss again how to improve Attendance Officer's outcomes.

Continue to follow the attendance plan.

Work with both iwi - Rangitane and Ngati Kahungunu to support individuals and families.

Huia Range School Goals 2023 Statement of Variance Reporting

Goal 1b - Student Achievement Improve student achievement levels in Mathematics

Actions (what did we plan to do?)	Actions (What did we actually do?)	Outcomes (what happened?)	Evaluation (where to next?)
<p>Identify and sign contract with a maths facilitator</p> <ul style="list-style-type: none"> An action plan for PLD will be written and adhered to. Teachers work together in learning communities to create new solutions to raise student achievement and further develop pedagogy. Leaders and teachers participate in, contribute to and lead purposeful evaluation, inquiry and knowledge building. <p>Reintroduce across school basic facts programme</p> <p>Target students (3-5 per class</p>	<p>April Costs completed from 2 separate facilitators. Kahui ako unable to decide which, if either to go with. Target students and criteria agreed to.</p> <p>May Signed contract with facilitator for terms 2, 3 and 4. Working with 2 country schools. One staff meeting held looking at definitions eg sticky learning, dispositions and what this means to teaching and learning. Dates set for remainder of term 2.</p> <p>June 2 further staff meetings held mainly looking at problem solving of realistic and tamariki related tasks. Individual teacher meetings held with the facilitator and maths leader to look at strengths and concerns. A review of the term has been undertaken by the facilitator, leader, DP and Principal. Very positive verbal report about teacher's ability to discuss their needs and focussed directions discussed for term 3.</p> <p>August The maths facilitator will have completed a full day supporting and following up in classrooms by this Board meeting. Teachers identified that their are too many HERO goals. So a full staff meeting based on simplifying HERO goals across the full 0 - 8 year groups has been undertaken and will be re-evaluated towards the end of the school year.</p> <p>September 2 x staff meetings undertaken during August. A further lead maths day has also been undertaken, specifically looking at the refreshed maths curriculum and the NCEA requirements, so staff are aware of the learning required at secondary levels. Walk through of a number of classes has also been undertaken by both the school maths leader and the maths facilitator. It has been noted that the teachers are confidently sharing their class teaching experiences, questioning their understandings and are considerably more confident in their discussions and observations.</p> <p>October 2x staff meetings and 1 day of in class is planned for term 4. Ministry PLD for 2024 has been applied for to embed the 2023 learning.</p> <p>November One staff meeting has been undertaken with the facilitator and one with the school maths leader. Staff have strongly worked on the new year 0-3, 4-6 and 7/8 phases in the refreshed curriculum, with a further staff meeting to finalise the assessment statements on the HERO programme.</p> <p>December The final facilitated staff meeting for 2023 which looked at what staff believe they have achieved in 2023 and what supports they feel they need in 2024. The Ministry PLD that was applied for was turned down, due to the Kahui Ako being able to support this request. Interesting because maths is not a targeted goal for the Kahui Ako over the next 2-3 years. However, the staff strongly feel they have the leadership and ability to continue this development within the</p>	<p>PAT results show "At/Above" results between 81 to 83% with some strong growth in some areas between 2022 and 2023.</p> <p>Year 7 results show consistently lower numbers of tamariki achieving at the "At/Above" levels being 43% overall, with Boys and Maori being the lower achievers.</p> <p>Year 8 results tend to echo the year 7 results, but with good improvement in girls and Maori.</p>	<p>Continue with the school maths leader attending the maths leadership day once each term.</p> <p>Continue the regular maths staff meetings discussing what is currently working and how to strengthen this.</p>

Huia Range School Maths, 2023

Strategic Goal

To raise student achievement and develop each child's potential with a strong focus on reading, writing and mathematics, through a balanced curriculum and rich learning experiences.

Strategies Professional Learning for all teachers of maths, specific in-class support provided by the maths facilitator and school maths leader.

Annual Goal

Goal 1b - Student Achievement Improve student achievement levels in Mathematics

Overall - PAT Results

Blue - 2022 (ie 2022 year 3 is cf 2023 year 4)

All students	Boys	Girls	Maori	Pakeha
Year 3 - 8 At/above 68% 71%74%	Year 3- 8 At/above 67% 71%74%	Year 3- 8 At/above 67% 71%74%	Year 3- 8 At/above 69% 71%74%	Year 3- 8 At/above 67% 71%74%
Year 3 At/above 81%	Year 3 At/above 87%	Year 3 At/above 77%	Year 3 At/above 79%	Year 3 At/above 88%
Year 4 At/above 82% 81%	Year 4 At/above 79% 75%	Year 4 At/above 85% 92%	Year 4 At/above 83% 75%	Year 4 At/above 80% 88%
Year 5 At/above 81% 78%	Year 5 At/above 87% 78%	Year 5 At/above 76% 71%	Year 5 At/above 71% 71%	Year 5 At/above 91% 100%
Year 6 At/above 83% 69%	Year 6 At/above 85% 74%	Year 6 At/above 82% 65%	Year 6 At/above 90% 55%	Year 6 At/above 77% 93%
Year 7 At/above 43% 83%	Year 7 At/above 35% 74%	Year 7 At/above 50% 90%	Year 7 At/above 36% 79%	Year 7 At/above 59% 87%
Year 8 At/above 50% 45%	Year 8 At/above 42% 47%	Year 8 At/above 59% 42%	Year 8 At/above 50% 39%	Year 8 At/above 55% 50%

The general concern is the lower numbers achieving at stanine 7 - 9 and the higher than expected levels at stanine 1 - 3.

The main concern is the year 7 and 8 levels.

Huia Range School Goals 2022 Statement of Variance Reporting

Strategic Goal 2 - Improve student behaviour

Actions (what did we plan to do?)	Actions (What did we actually do?)	Outcomes (what happened?)	Evaluation (where to next?)
<ul style="list-style-type: none"> Revise PB4L programmes and expectations every class daily 10-15 min learning session senior management monitor behaviour problem solving meetings as needed lead teaching sessions interventions as per cico, principal monitoring, parent meetings. <p>Interventions undertaken by</p> <ul style="list-style-type: none"> Police Education officer REAP social media programme Teachers <p>Classroom 'hands on' learning</p>	<p>April- Daily PB4L lessons in every classroom. SM monitoring behaviours. 2 problem solving meetings held. CICO undertaken, tamariki referred to RTLb, SWIS and LSC. Whanau meetings held. Police Education Officer undertaken social media presentations. Continual outside of school issues strongly influencing school behaviour.</p> <p>May- Term 2 has started more settled after term 1 which saw one suspension and the highest number of stand downs in many years. Consistent outside of school issues impacting. Many parent meetings held and many referrals to LSC, RTLb, SWIS, Rtl.it.</p> <p>More students undertaking CICO which is improving behaviour. PB4L lessons continuing. Strong pastoral care undertaken by senior staff.</p> <p>June - A much steadier continuance of term 2, with tamariki behaving to a much more appropriate level. One stand down has been undertaken this term and no suspensions.</p> <p>August - 3 stand downs have already occurred in term 3 for bringing vapes to school. It is unlikely that these vapes could be smoked and it appears that tamariki are only bringing them to impress their peers. Youth mentors are working once a week with 2 year 7/8 classes to try to positively influence tamariki choices. The Bounce Back programme is aimed at with tamariki with historical whanau trauma, especially when it strongly influences behaviour. 5 tamariki are undertaking 10 sessions into term 4. Parental consent is required. Parents are also expected to take part in some of the sessions. The sessions are a mixture of group and individual discussions.</p> <p>September - Our year 5/6 trip to Wellington was very successful from a number of points of view. The positive comments from bus drivers, venue personnel, parents and staff were very encouraging. Our tamariki have a very good understanding of the behaviour levels expected when they are outside of the school.</p> <p>Data Term 1 - Minor 144 total posts 66 students. Repeated Minor 86 total posts, 37 students, Major 50 total posts, 28 students. Term 2 - Minor 100 total posts, 57 students, Repeated Minor 62 total posts, 35 students, Major 34 total posts, 25 students. Term 3 - Minor 57 total posts, 33 students, Repeated Minor 31 total posts, 19 students, Major 16 total posts, 15 students. (end of week 7)</p> <p>October - Very little school time since the last report and the writing of this one. A very positive start to the term by all tamariki. A PB4L staff meeting has been held looking at the overall behaviour patterns from term 3 & discussions held around supports and actions needed for term 4 to assist positive tamariki actions in term 4. November- The school has had the privilege this year to be part of the trial for a new small group programme based on supporting tamariki with historical whanau trauma. Eight tamariki have completed the programme in two groups this year. It is very challenging for the tamariki and the whanau, but it does give the tamariki strategies and ideas to help 'deal' with the issues in their background. This programme is available in 2024 and should help further tamariki with their behaviour. The most concerning behaviour this term has again occurred during technology at the school our tamariki attend for their technology. Further mahi is required to ensure our tamariki are safe and behave at the level required of our tamariki. All reports from completed trips and sports events held outside of school during school time, across the 2023 year are very positive around how our tamariki act, speak and respond to staff, parents, event organisers and bus drivers. Continuing work in the PB4L programme into 2024 will support ongoing tamariki behaviour.</p>	<p>Term 1 - Minor 144 total posts 66 students, Repeated Minor 86 total posts, 37 students, Major 50 total posts, 28 students. Term 2 - Minor 100 total posts, 57 students, Repeated Minor 62 total posts, 35 students, Major 34 total posts, 25 students. Term 3 - Minor 57 total posts, 33 students, Repeated Minor 31 total posts, 19 students, Major 16 total posts, 15 students. Term 4 - Minor 76 total posts, 58 students, Repeated Minor 23 total posts, 17 students, Major 51 total posts, 35 students.</p> <p>Full year 2023 Minor 423 total posts, 123 students, Repeated Minor 222 total posts, 63 students, Major 171 total posts, 69 students.</p>	<p>PB4L discussion will be held during the January TODays to ensure consistency across the school.</p> <p>A number of newer staff will undertake PB4L professional development outside the school in early 2024 to provide a refresher for them in areas of behaviour management.</p>

Huia Range School Goals 2022 Statement of Variance Reporting

Strategic Goal 3 - Undertake strong consultation with iwi, whanau, school community

Actions (what did we plan to do?)	Actions (What did we actually do?)	Outcomes (what happened?)	Evaluation (where to next?)
<p>Rōpu Māori forum to meet to discuss strategic vision and goals</p> <p>Identify, recognise and invite Kaumatua/Kuia to be involved in school life</p> <p>Meet with Rangitane and Ngati Kahungunu CEO</p> <p>Engage with both iwi representatives to determine ideas and directions for the school and continue to develop culturally responsive practices</p> <p>Review methods undertaken for consultation with the community and develop a plan of consultation for the next 3 years</p>	<p>April Research around whanau engagement undertaken</p> <p>Meetings held with individual whanau and iwi education leaders.</p> <p>May Agreed community engagement focus with ERO support, working collaboratively with a local school.</p> <p>Discussions held with iwi personal with education focus. Kahui ako focused consultation with outside school agencies, our school responsibility.</p> <p>June Consultation undertaken with both iwi, with the some of the statements being around many of our Maori tamariki being very detached from their wider whanau and not knowing/understanding their own whakapapa. Acknowledgement that the school is working forward, but a stronger connection to our local histories is wished for.</p> <p>August The consultation is being planned for two parental showcase afternoons of Monday 11th and Tuesday the 12th of September.</p> <p>September The senior leadership team have worked on possible questions for the consultation being undertaken next week. A \$100 gift voucher from New World will be won by one person who completes the consultation questions.</p> <p>Principal discussions continue with our 2 local iwi, mainly through the kahui ako meetings.</p> <p>October Very good whanau engagement in the two planned parent afternoon/evening parent showcases towards the end of term 3. Feedback from whanau was collected under the headings: What do we do well as a school? What ideas/opportunities could we consider for learning at Huia Range School? What cultural values and beliefs do you think are important in a school? Consistently very positive responses and suggestions for further ideas/opportunities. These responses will be used to inform future Board and school planning.</p> <p>November Considerable consultation has been undertaken by the Deputy Principal, including student voice, whanau discussions and questions and meetings with both Ngatai Kahungunu and Rangitane iwi. The information is being included in the school strategic plan and part of the planning and reporting requirements for 2024 and 2025.</p> <p>December Further consultation undertaken with Rangitane iwi since the last report.</p>	<p>The Deputy principal met with whānau, school community, outside agencies, education advisors and other members of both iwi at their respective offices and at school.</p> <p>Korero was held around:</p> <ul style="list-style-type: none"> - Where we felt our relationship between school , whānau, community, and iwi currently sits. - How this relationship can grow in the future. - By collaborating, developing opportunities for both community and iwi to be more visible and working in school. - Our aspirations for our tamariki. - Consultation questions that were given to both iwi. - How, through our Strategic Plan 2024-2025, a solid model will develop giving mana enhancing effect to Te Tiriti o Waitangi 	<p>School community, local community, whānau and iwi consultation voice will form the Draft Strategic Plan for Huia Range School.</p> <p>Our schooling community will be canvassed at least twice a year to ensure the school environment still reflects their aspirations</p> <p>Evidence kept of community connections and consultation, including:</p> <ul style="list-style-type: none"> -Community BBQ - Cultural celebrations -Feedback 2 x year -Parent Showcase- Parent/kaiaako interviews

Huia Range School Goals 2021 Statement of Variance Reporting

Strategic Goal 4 - Strengthening staff abilities and develop leadership

Actions (what did we plan to do?)	Actions (What did we actually do?)	Outcomes (what happened?)	Evaluation (where to next?)
<p>Contract a facilitator</p> <p>Meet once per term - focus on pedagogy of leadership</p> <p>Meet 1 hour each individually per term for mentoring coaching</p> <p>Appoint an Assistant Principal to provide development for a staff member</p> <p>Develop Professional Growth Cycles for all teaching staff.</p>	<p>April - Facilitator contracted for 2023.</p> <p>2 meetings per term - 1x individual coaching and 1 x group research-based session per term.</p> <p>Term1 undertaken.</p> <p>AP successfully appointed and positively developing.</p> <p>A full day PGC zoom undertaken by the DP.</p> <p>May- Term 2 facilitation with individual middle and senior leaders undertaken week 2.</p> <p>PGC documentation underway, classroom visits and individual teacher discussions begun.</p> <p>June- The planned group meeting was postponed due to the facilitator being ill.</p> <p>PGC documented and positive classroom observations undertaken. The DP has met with an individual principal and has very successfully presented the PGC process to the Principals group. This helps clarify one's understanding but also builds confidence in the DP's leadership.</p> <p>August- PGC work is continuing across the school, continuing to be undertaken by the Deputy Principal. Term 3 facilitation with individual middle and senior leaders undertaken week 2. The group has also lead a full staff meeting based around the 2023 school's strategic plan and how staff are giving effect to it. This mahi is displayed in the staff room.</p> <p>September- PGC strongly worked on individually and together at staff meetings. Great progress being made. Leadership teams continue to meet regularly on monday mornings to ensure communication works well with everyone - odd weeks P/DP/AP, even weeks P/DP/AP/Team leaders. Week 5 facilitated sessions with DP/AP/Team leaders with mahi continuing on the 2024 planning and reporting requirements. This information is then discussed with teachers at staff meetings lead by the DP and senior staff. this mahi will ensure all staff have agreed and know what the goals and aims are as they work through the 2024 school year.</p> <p>Noted that the DP and AP work very strongly together across many areas of the school, but particularly tamariki behaviour and general organisation.</p> <p>November - The leadership facilitator is booked for the final group session on the 21st and an extra session is booked with the Deputy Principal to discuss and critique the planning and reporting documentation with the draft due to the Ministry by the 1st of January.</p> <p>December - An extra 2 sessions undertaken between facilitator and Deputy Principal with planning and reporting documentation checked through, discussed and further suggestions made. The draft document is ready for Board discussion.</p> <p>The final group discussion held with the senior leadership group with the facilitator reporting solid growth with the group across the year and a build on the strong support they have showed for each other since the beginning of the year. There is a continuing programme agreed to with the facilitator across the 2024 year, with the Board approving this in the 2024 budget.</p>	<p>Senior leadership unpacked the new Strategic Plan toolkit and started planning consultation processes.</p> <p>After consultation with whānau, school community, outside agencies, education advisors and other members of both iwi the senior leadership created three goals from common themes received in the feedback. For each goal, initiatives were developed along with measures of success indicators.</p> <p>Extensive PLD was undertaken throughout 2023 for Te Mātaiāho the refreshed NZ curriculum Maths.</p> <p>Professional Growth Cycles were initiated to replace the old appraisal model.</p> <p>Coaching sessions and 1-1 talks undertaken with teachers.</p> <p>Staff developed quality practice statements and evidence indicators to align with the Teaching Standards for the Teaching Council, specific to Huia Range School.</p>	<p>As part of the Huia Range School Professional Growth Cycles process each teacher met with the Deputy Principal to discuss their HRS Professional Growth Cycle</p> <p>Summary Statement for 2023. Each teacher developed the agreed focus of one or two goals as their next steps for teacher development and on-going learning.</p> <p>As part of the Professional Growth Cycles requirements timetable classroom visits and observations in 2024 with coaching sessions.</p> <p>Continue to meet senior staff at weekly Monday sessions.</p> <p>Advisor/Facilitator for the senior leadership booked dates for 2024. team</p>

Huia Range School Giving Effect to Te Tiriti o Waitangi

<p>Ensuring plans, policies and local curriculum reflect local tikanga Māori, Mātauranga Māori and te ao Māori</p>	<p>Making instruction available in tikanga Māori and te reo Māori</p>	<p>Equitable outcomes</p>
<ul style="list-style-type: none"> - Monthly Whanau hui for Whanau Voice. - Te Aitanga a Hauiti representation on school board. - Core statements and value of our kura guide the incorporation of Māori customs, knowledge and worldview into educational programs. 	<ul style="list-style-type: none"> - Kaiako are required to implement te reo me ona tikanga in all our programmes. - Teacher and whanau access to Te Reo kia Rere and Te Ataarangi to help with resources, planning and support. - Kapa Haka implemented daily into our timetable. 	<ul style="list-style-type: none"> - Refer to statement of variance analysis, and overall progress and achievements. - The data provided reflects their levels and range of learning outcomes. - Having equal opportunities to the access of education (eg: kura provides access to device to achieve the best possible outcomes).

He kura Māori tatou, ao noa, po noa, kei te whakatinana e mātou i ngā tuhi o Te Tiriti, ia rā, ia rā!

At Huia Range School we give effect to Te Tiriti o Waitangi in our learning environment by:

SEE

Signs, posters, labels in both English & Te reo Māori.

Te reo Māori content on digital platforms including emails, newsletters, and around Huia Range School in general.

Equitable integration of Mātauranga Māori (Māori knowledge) into learning content.

Te Tiriti o Waitangi documents

A wide range of books and resources on NZ Aotearoa stories/histories/legends

Maori games including Ki-o-rahi

Akonga Houses: **Kaitiaki**, **Kia Kaha**, **Māia Manawānui**

Rangaitirātanga End of year trophy awarded at prize giving.

Ngāti Kahungunu ki Tāmaki nui-a-Rua in school

Rangitāne o Tāmaki nui-a-Rua in school

HEAR

Te reo Māori being naturally included and normalised in conversations around school.

NZ History being integrated into the local curriculum from both a Māori and non-Māori perspective.

Integration of tikanga Māori appropriate to local contexts (Iwi & hapū). Karakia, mihi whakatau, Pao, mihimihi, Waata, haka Pohiri, Tee Mauri o te Huia,

Communication between the Huia Range School community, whānau and local agencies is meaningful, ongoing, reciprocal, and transparent.

Greetings and instructions in Te Reo

Korero around next steps to giving Te Tiriti o Waitangi effect in our kura.

Fortnightly Te reo Māori classes for staff

FEEEL

The deeply rich culture of Huia Range School, acknowledging student's culture backgrounds.

Māori values being normalised and lived such as manaakitanga, kaitiakitanga, aroha, whānauangātanga, kotahitanga and rangaitirātanga.

Te reo Māori is valued by all and being actively used throughout Huia Range School.

Māori learners giving opportunities to learn through their own cultural lens.

A shared partnership decision making process with whānau, iwi, and the local community is normalised and embedded.

The commitment and relationship between akonga, kaiako and whānau is embedded and ongoing.