

HENDERSON PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:	1309
Principal:	Tony Biddick
School Address:	11B Montel Avenue, Henderson, Auckland 0612
School Postal Address:	11B Montel Avenue, Henderson, Auckland 0612
School Phone:	09 838 9667
School Email:	tonyb@hendersonprimary.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expire
Kesi Anisi	Elected	Staff Rep	Sep-22
Kristina Tucker	Co-opted	Parent Rep	Sep-22
Lata Prasad	Elected	Parent Rep	Sep-22
Nicole Eveni	Co-opted	Parent Rep	Sep-22
Polosapina Luani	Elected	Chairperson	Mar-21
Renee Roberts	Elected	Chairperson	Feb-22
Tatiana Zimina	Elected	Parent Rep	Sep-22
Tony Biddick	Current	Principal	Current

Service Provider:

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

HENDERSON PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2021

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Henderson Primary School

Statement of Responsibility

For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

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

Kristina Tucker
Full Name of Presiding Member

[Signature]
Signature of Presiding Member

16-05-22
Date:

Anthony John Biddick
Full Name of Principal

[Signature]
Signature of Principal

16/5/22
Date:

Henderson Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	3,128,442	2,432,529	2,679,057
Locally Raised Funds	3	124,236	118,915	23,687
Interest Income		662	1,000	836
		<u>3,253,340</u>	<u>2,552,444</u>	<u>2,703,580</u>
Expenses				
Locally Raised Funds	3	943	1,200	7,638
Learning Resources	4	1,366,393	1,281,964	1,267,757
Administration	5	320,396	145,626	150,368
Finance		1,392	1,500	1,532
Property	6	1,345,631	1,022,097	1,186,363
Depreciation	9	73,716	75,000	77,199
Loss on Disposal of Property, Plant and Equipment		3,958	-	2,341
		<u>3,112,429</u>	<u>2,527,387</u>	<u>2,693,198</u>
Net Surplus / (Deficit) for the year		140,911	25,057	10,382
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>140,911</u></u>	<u><u>25,057</u></u>	<u><u>10,382</u></u>

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

Henderson Primary School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	310,073	376,447	270,825
Accounts Receivable	8	107,656	90,593	90,593
GST Receivable		-	-	9,314
Prepayments		4,997	3,265	3,265
		422,726	470,305	373,997
Current Liabilities				
GST Payable		85	(9,314)	-
Accounts Payable	10	104,521	102,655	102,090
Revenue Received In Advance	11	450	77,450	77,450
Provision for Cyclical Maintenance	12	26,778	31,438	1,438
Finance Lease Liability	13	8,304	7,963	7,963
Funds held for Capital Works Projects	14	35,000	2,478	2,478
		175,138	212,670	191,419
Working Capital Surplus/(Deficit)		247,588	257,635	182,578
Non-current Assets				
Property, Plant and Equipment	9	476,103	350,353	400,353
		476,103	350,353	400,353
Non-current Liabilities				
Provision for Cyclical Maintenance	12	91,462	98,215	98,215
Finance Lease Liability	13	10,967	4,365	4,365
		102,429	102,580	102,580
Net Assets		621,262	505,408	480,351
Equity		621,262	505,408	480,351

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

Henderson Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		480,351	480,351	465,044
Total comprehensive revenue and expense for the year		140,911	25,057	10,382
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	4,925
Equity at 31 December		621,262	505,408	480,351
Retained Earnings		621,262	505,408	480,351
Equity at 31 December		621,262	505,408	480,351

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Henderson Primary School

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		677,690	537,832	570,504
Locally Raised Funds		47,236	198,850	101,822
Goods and Services Tax (net)		9,399	(5,069)	(5,069)
Payments to Employees		(282,220)	(220,031)	(260,731)
Payments to Suppliers		(298,172)	(237,740)	(243,612)
Interest Paid		(1,392)	(1,500)	(1,532)
Interest Received		663	1,000	835
Net cash from/(to) Operating Activities		153,204	271,342	162,017
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(136,613)	(89,136)	(33,113)
Net cash from/(to) Investing Activities		(136,613)	(89,136)	(33,113)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	4,925
Finance Lease Payments		(9,865)	(10,000)	(10,123)
Funds Administered on Behalf of Third Parties		32,522	(2,864)	(2,864)
Net cash from/(to) Financing Activities		22,657	(12,864)	(8,062)
Net increase/(decrease) in cash and cash equivalents		39,248	169,342	120,842
Cash and cash equivalents at the beginning of the year	7	270,825	207,105	149,983
Cash and cash equivalents at the end of the year	7	310,073	376,447	270,825

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

Henderson Primary School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Henderson Primary School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

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 9.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers 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. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

Other Grants

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Property, Plant and Equipment

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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

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

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

j) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

k) Employee Entitlements***Short-term employee entitlements***

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows

l) Revenue Received in Advance

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

m) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

n) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

o) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

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

p) 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.

q) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	512,019	452,283	435,803
Teachers' Salaries Grants	1,158,172	1,071,659	1,080,111
Use of Land and Buildings Grants	1,133,200	832,882	1,028,442
Other MoE Grants	322,563	75,705	134,701
Other Government Grants	2,488	-	-
	<u>3,128,442</u>	<u>2,432,529</u>	<u>2,679,057</u>

The school has opted in to the donations scheme for this year. Total amount received was \$32,550.

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	3,369	95,915	2,444
Fees for Extra Curricular Activities	403	1,200	1,079
Trading	8,391	9,000	9,207
Fundraising & Community Grants	112,073	12,800	10,957
	<u>124,236</u>	<u>118,915</u>	<u>23,687</u>
Expenses			
Extra Curricular Activities Costs	943	1,200	5,997
Trading	-	-	1,424
Fundraising and Community Grant Costs	-	-	217
	<u>943</u>	<u>1,200</u>	<u>7,638</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>123,293</u>	<u>117,715</u>	<u>16,049</u>

4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	61,501	62,300	27,350
Equipment Repairs	1,665	2,000	2,180
Library Resources	391	1,000	834
Employee Benefits - Salaries	1,282,525	1,171,964	1,206,920
Staff Development	20,311	44,700	30,473
	<u>1,366,393</u>	<u>1,281,964</u>	<u>1,267,757</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	7,582	7,200	7,233
Board Fees	3,740	3,630	4,235
Board Expenses	1,807	2,000	509
Healthy School Lunches	157,002	-	-
Communication	7,170	3,300	2,824
Consumables	25,575	23,400	17,694
Operating Lease	516	300	330
Other	8,588	12,150	10,450
Employee Benefits - Salaries	95,188	81,246	94,404
Insurance	2,246	2,000	2,127
Service Providers, Contractors and Consultancy	10,982	10,400	10,562
	<u>320,396</u>	<u>145,626</u>	<u>150,368</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	52,033	50,380	42,873
Cyclical Maintenance Provision	18,587	1,500	5,459
Grounds	10,742	15,100	4,586
Heat, Light and Water	29,376	39,000	40,438
Rates	-	135	53
Repairs and Maintenance	50,841	33,900	20,279
Use of Land and Buildings	1,133,200	832,882	1,028,442
Security	4,732	3,000	1,916
Employee Benefits - Salaries	46,120	46,200	42,317
	<u>1,345,631</u>	<u>1,022,097</u>	<u>1,186,363</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	310,073	376,447	270,825
Cash and cash equivalents for Statement of Cash Flows	<u>310,073</u>	<u>376,447</u>	<u>270,825</u>

Of the \$310,073 Cash and Cash Equivalents, \$35,000 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2021 on Crown owned school buildings.

8. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Banking Staffing Underuse	16,750	-	-
Teacher Salaries Grant Receivable	90,906	90,593	90,593
	<u>107,656</u>	<u>90,593</u>	<u>90,593</u>
Receivables from Non-Exchange Transactions	107,656	90,593	90,593
	<u>107,656</u>	<u>90,593</u>	<u>90,593</u>

9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Building Improvements	107,432	-	-	-	(9,054)	98,378
Furniture and Equipment	244,725	115,437	(2,765)	-	(36,176)	321,221
Information and Communication Technology	30,044	14,414	(1,193)	-	(17,539)	25,726
Leased Assets	10,605	16,811	-	-	(9,158)	18,258
Library Resources	7,547	6,762	-	-	(1,789)	12,520
Balance at 31 December 2021	<u>400,353</u>	<u>153,424</u>	<u>(3,958)</u>	<u>-</u>	<u>(73,716)</u>	<u>476,103</u>

The net carrying value of equipment held under a finance lease is \$18,258 (2020: \$10,605)

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	362,150	(263,772)	98,378	362,150	(254,718)	107,432
Furniture and Equipment	589,806	(268,586)	321,221	482,895	(238,170)	244,725
Information and Communication T	144,912	(119,186)	25,726	132,571	(102,527)	30,044
Leased Assets	28,105	(9,845)	18,258	40,126	(29,521)	10,605
Library Resources	29,393	(16,873)	12,520	22,631	(15,084)	7,547
Balance at 31 December	<u>1,154,366</u>	<u>(678,262)</u>	<u>476,103</u>	<u>1,040,373</u>	<u>(640,020)</u>	<u>400,353</u>

10. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	5,949	2,348	1,783
Accruals	5,060	-	4,922
Banking Staffing Overuse	-	-	2,378
Employee Entitlements - Salaries	90,906	100,307	90,592
Employee Entitlements - Leave Accrual	2,606	-	2,415
	<u>104,521</u>	<u>102,655</u>	<u>102,090</u>

Payables for Exchange Transactions	104,521	102,655	102,090
	<u>104,521</u>	<u>102,655</u>	<u>102,090</u>

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Other revenue in Advance	450	77,450	77,450
	<u>450</u>	<u>77,450</u>	<u>77,450</u>

12. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	99,653	99,653	94,194
Increase/ (decrease) to the Provision During the Year	18,587	31,500	5,459
Use of the Provision During the Year	-	(1,500)	-
Provision at the End of the Year	<u>118,240</u>	<u>129,653</u>	<u>99,653</u>
Cyclical Maintenance - Current	26,778	31,438	1,438
Cyclical Maintenance - Term	91,462	98,215	98,215
	<u>118,240</u>	<u>129,653</u>	<u>99,653</u>

13. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	9,710	7,963	8,663
Later than One Year and no Later than Five Years	12,156	4,365	4,622
Future Finance Charges	(2,595)	-	(957)
	<u>19,271</u>	<u>12,328</u>	<u>12,328</u>
Represented by			
Finance lease liability - Current	8,304	7,963	7,963
Finance lease liability - Term	10,967	4,365	4,365
	<u>19,271</u>	<u>12,328</u>	<u>12,328</u>

14. Funds Held for Capital Works Projects

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

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Rationalisation Dental Clinic	<i>completed</i>	-	98,929	(98,929)	-	-
Rms 3 -4 DQLS Improvement	<i>completed</i>	2,478	11,419	(13,897)	-	-
Rm 12-13 Relocatables	<i>in progress</i>	-	35,000	-	-	35,000
Totals		<u>2,478</u>	<u>145,348</u>	<u>(112,826)</u>	<u>-</u>	<u>35,000</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	35,000
Funds Due from the Ministry of Education	-
	<u>35,000</u>

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Electrical Upgrade	<i>completed</i>	9,353	-	(9,353)	-	-
Blk 2 Rms 6-9 Upgrade	<i>completed</i>	-	230,949	(230,949)	-	-
Rms 3 -4 DQLS Improvement	<i>in progress</i>	(4,011)	102,777	(100,300)	4,011	2,478
Replace Foul Drainage Blk 11	<i>completed</i>	-	31,254	(31,254)	-	-
Replace Entry Driveway to carpark	<i>completed</i>	-	32,164	(32,164)	-	-
Totals		<u>5,342</u>	<u>397,144</u>	<u>(404,020)</u>	<u>4,011</u>	<u>2,478</u>

16. 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.

Anthony Biddick is the School Principal and a trustee of the Board. During the year the School employed his wife Christina Biddick as a teacher. Christina is paid according to the Teachers Award.

17. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,740	4,235
<i>Leadership Team</i>		
Remuneration	252,777	248,881
Full-time equivalent members	2	2
Total key management personnel remuneration	256,517	253,116

There are seven members of the Board excluding the Principal. The Board had held seven full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100-110	1.00	1.00
	1.00	1.00

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

18. Compensation and Other Benefits Upon Leaving

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

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

19. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

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

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

21. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	310,073	376,447	270,825
Receivables	107,656	90,593	90,593
Total Financial assets measured at amortised cost	417,729	467,040	361,418

Financial liabilities measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Payables	104,521	102,655	102,090
Finance Leases	19,271	12,328	12,328
Total Financial Liabilities Measured at Amortised Cost	123,792	114,983	114,418

22. Events After Balance Date

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

23. Comparatives

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

24. COVID 19 Pandemic on going implications

Impact of Covid-19

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

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

Impact on operations

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

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

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

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

The Auditor-General is the auditor of Henderson Primary School (the School). The Auditor-General has appointed me, Paul Lawrence, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 17, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 17 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance and Kiwi Sport note, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

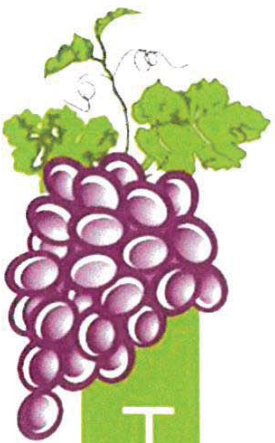
Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.

A handwritten signature in blue ink, appearing to read 'Paul Lawrence', written in a cursive style.

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



Henderson Primary

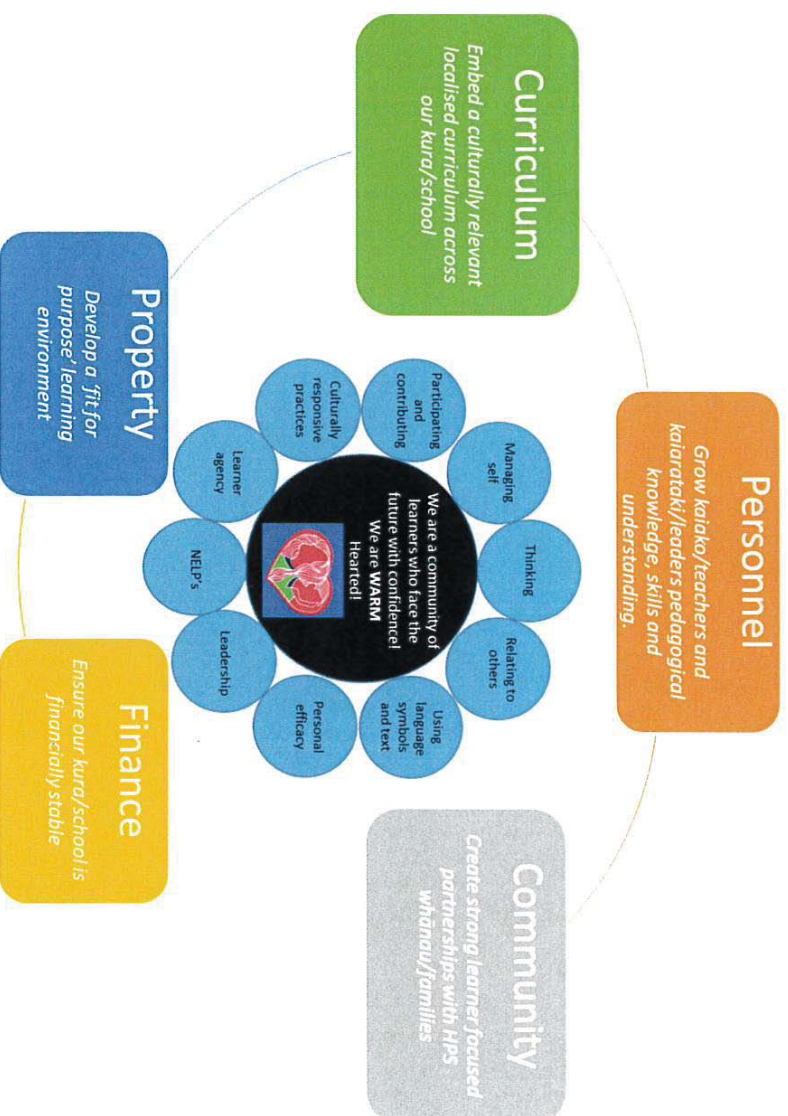
School

Henderson School

(1309)

2021 School Charter

Analysis of Variance



In 2021 our kura/school was greatly impacted by COVID-19, only 1 full term was able to be completed. This Analysis of Variance has been completed by analysing Henderson School's Charter Annual Aims and highlighting the met annual aims **red**, the partially met annual aims **orange** and the still working towards annual aims **green**. Goals that have partially or not been met will be reviewed and may be incorporated into our 2022 Charter.

Principals' endorsement:	
Board endorsement:	
Submission Date to Ministry of Education:	March 2022



Henderson Primary

School

Face the future with confidence!

Kia matakite! Kia māia!

Strategic Plan 2021—2023

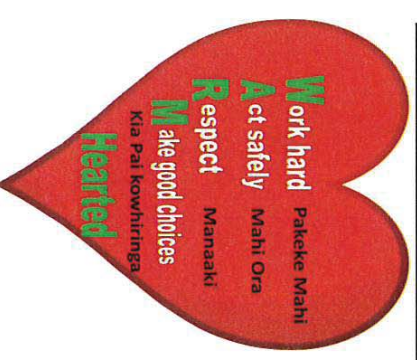
<p>Curriculum Strategic Goal <i>Embed a culturally relevant localised curriculum across our kura/school</i></p>
<p>Success <i>Tamariki/children are empowered as learners</i></p>
<p>Initiatives and Operations <i>Align HPS Curriculum with the NZ curriculum</i> <i>Strengthen our normalisation of te ao Māori/ Māori world view at our kura</i> <i>Improve outcomes for priority learners</i> <i>Develop student agency by moving from compliance to engagement to empowerment</i> <i>Review and implement HPS Literacy and Numeracy progressions</i> <i>All tamariki working at or above Level 3 of the NZC, in Reading, Writing and Maths, by the end of Year 6</i> <i>Remove food as a barrier to learning</i></p>

<p>Personnel Strategic Goal <i>Grow kaiako/teachers and kaiarataki/leaders pedagogical knowledge, skills and understanding.</i></p>	<p>Success Knowledgeable, skilled kaiako/teachers and kaiarataki/leaders with a growing understanding of pedagogy and andragogy</p>
<p>Initiatives and Operations Improve kaiako and kaiarataki practice through developing a Professional Growth Cycle Develop and implement HPS writing programme (WTE PLD) by 2021 Develop and implement DMIC maths PLD by 2022 Implement learning through play philosophy in Y1/2 in 2021 Implement Better Start Y1 oral language programme in 2021 On-going development of digital literacy best practice On-going engagement with WAPA2020 community of schools</p>	

Community Strategic Goal <i>Create strong learner focused partnerships with HPS whānau/families</i>	Success <i>HPS tamariki/children, whānau/families, kaiako/teachers and kaiarataki/leaders are partners in empowering learners</i>
Initiatives and Operations <i>Create a high quality learning community by developing strong partnerships with HPS whānau</i> <i>Implement a cycle of regular community consultation with HPS whānau</i>	

<p>Property Strategic Goal <i>Develop a 'fit for purpose' learning environment</i></p>	<p>Success A healthy, safe learning environment is enjoyed by all HPS tamariki/children and kaimahi/employees</p>
<p>Initiatives and Operations Implement HPS 10 year Property Strategic Plan Develop flexible learning environments that enhance collaboration Develop environmentally sustainable energy sources Develop Bikes in Schools infrastructure/programme Explore new playground development in 2022</p>	

<p>Finance Strategic Goal</p> <p><i>Ensure our kura/school is financially stable</i></p>	<p>Success</p> <p><i>A financially stable kura is empowered to support teaching and learning</i></p>
<p>Initiatives and Operations</p> <p><i>Develop and implement HPS 10 year Finance Strategic Plan</i></p> <p><i>Establish and implement financially sustainable practices</i></p>	



Strategic Goal: Embed a culturally relevant curriculum across our kura/school.

What does success look like? Tamarii/children are empowered as learners.

2021 Curriculum Initiatives and Operations:

- Strengthen our normalisation of Te Ao Māori/The Māori World View at our kura/school

Competency	Implementation	Outcomes: What does this look like at Henderson Primary School (HPS)?
Ako	Practice in the classroom and beyond - all of us, taking responsibility for our own learning and that of our Māori learners, learning community.	<ul style="list-style-type: none"> Te Ao Māori at HPS: Procedures created through consultation with HPS whānau, keeping Māori learners at the forefront of our minds. Teachers are guided by and respond to procedures and this can be seen in their interactions with the learners (teachers and whānau are also learners, learning with and being taught by the students). Provide authentic contexts for learning giving students access to te ao Māori, te reo Māori & tikanga Māori and explore shared values.
Wānanga	Communication, problem solving, innovation - we all participate with learners and communicate in robust dialogue for the benefit of the Māori learners' achievement.	<ul style="list-style-type: none"> Professional learning and capability of educators is developed. Implementing a shared understanding of culturally responsive practice: Develop a shared understanding of what culturally responsive practice is. Engagement of parents, whānau and hapu to promote and support the learning of our children.
Manaakitanga	Values - integrity, trust, sincerity, equity - we demonstrate integrity, sincerity and respect towards Māori beliefs, language and culture.	<ul style="list-style-type: none"> Great value is placed on being Māori and the unique qualities of being Māori. Te Reo is used daily. Māori culture is included in curriculum delivery—karakia, waiata, powhiri. Māori names are pronounced accurately.
Tangata Whenuatanga	Place-based, socio-cultural awareness and knowledge - we affirm Māori learners as Māori—provide contexts for learning where their identity, language and culture (Cultural locatedness) and whānau is affirmed.	<ul style="list-style-type: none"> Encouragement to acknowledge whakapapa through research of their own whānau links (mihī/pepeta). Actively acknowledge and act upon the implications of the Treaty of Waitangi, e.g. foster Tikanga, Te Reo Māori, Mana Whenua. Culturally relevant activities and initiatives.
Whānaungatanga	Relationships - students, school wide, community, with high expectations - we actively engage in respectful working relationships with Māori learners, parents and whānau, hapu and the Māori community.	<ul style="list-style-type: none"> An open door and inclusive policy, encouraging whānau to walk in and visit at any time. Regular whānau hui, personal invitations to whānau to come to school. Respectful relationships are developed and maintained with whānau and hapu. Positive and affirming interactions with our whānau. Strengthening Hapu / Iwi relationships: Establish and sustain a relationship with Iwi – Te Kawerau a Maki.

Strategic Goal: Embed a culturally relevant localised curriculum across our kura/school.
What does success look like? Tamarii/children are empowered as learners.

2021 Curriculum Initiatives and Operations:

- *Align HPS Curriculum with the NZ Curriculum (NZC).*
- *Develop student agency by moving from compliance to engagement to empowerment.*
- *Review and implement HPS Literacy and Numeracy progressions.*
- *All tamarii working at or above Level 3 of the NZC, in Reading, Writing and Maths, by the end of Year 6.*
- *Remove food as a barrier to learning.*

OBJECTIVES	IMPLEMENTATION	OUTCOMES
<p>1. Build strong inclusive relationships through valuing student identity, language and cultural competence.</p> <p>2. Ensure opportunities for learning are articulated through formative practices.</p>	<ul style="list-style-type: none"> Staff maintain a positive value perspective in all interactions with students. Teachers knowing their students – through encouraging and listening to them, and having empathy for them in their circumstances Staff value student's individual identity, culture and personal strengths. Teachers providing learning contexts that are culturally responsive and link into prior experiences Ensuring that the HPS class paepae process for new students is utilized to facilitate the quick building of relationship. Key Competencies: Students are introduced to strategies to support self-awareness and ability to calm themselves and focus on their learning. This will be a part of supporting overall wellbeing. Learner Voice: Use student and teacher voice, as well as other forms of evidence and assessment to inform planning, teaching, learning and curriculum design. Develop opportunities for learners to know themselves as learners, by building capacity for lifelong learning. Eg growth mindset, learning to learn, reflection. Foster learner progress and achievement by identifying educational needs and providing teaching and learning programmes that will raise achievement, particularly in the areas of Literacy and Numeracy. Student 'speak' Literacy and Numeracy progressions are developed and used by learners and teachers to support learners to develop student agency. Student agency allows students to: <ul style="list-style-type: none"> Be empowered as learners. Articulate what they are learning. Articulate how they and their teacher are helping them with their learning. Articulate why they are learning. Create understanding. Co-construct new learning with peers, experts and whānau. Share their learning. We need to reflect on our teacher modelling, making sure that each stage of the learning process is being modelled and draw on 'high quality' practices from a range of sources to support the process. Identifying next steps in learning – Student's specific goals are recorded in their Record of Learning (RoL) journals and books (working documents kept in student's possession). 	<ul style="list-style-type: none"> HPS Curriculum is in alignment with the NZ Curriculum (NZC). Student agency is developed in tamarii by them moving from compliance to engagement to empowerment. Student agency is fostered and HPS Student 'speak' Learning Progressions are in place and used for literacy and numeracy. Quality formative assessment practices are developed to ensure learners and teachers can identify 'what went well' and 'next steps' in learning.

3. Clear and regular reporting of learner achievement.	<ul style="list-style-type: none">• We use exemplars & models to show expectations.• Teaching students to be better learners: language of learning used by students as 'their tool' to assist/support their learning.• Deliberate Acts of teaching are utilised to enhance learning.• Continue to seek increased involvement of whānau and community as resource people particularly in student learning.• Consistent, regular reflection by staff (formally at meeting times and informally, in the course of the day to day teaching and conferencing with students).• Interviews with all new enrolment whānau.• Support Transition adjustment: build positive relationships and good communication with whānau.• Moderation of literacy and numeracy practice by all staff to develop consistency and confidence in making OTJ's.• Termly 'stocktakes' of learner progress in literacy and numeracy and mid/end of year OTJ's.• Co-construction of Learning Goals: Continue to involve parents in the term 1-3 collaborative co-construction of learning goals with the teacher and child at Student led (3-way) learning conferences.• Collect, analyse and report on student achievement data and against target students as per the agreed assessment plan.• Share achievement information with teaching staff, BoT and whānau.• Implement the Ka Ora, Ka Ako-Free and Healthy School Lunches Programme.• Continue to provide a breakfast club with the support of Sanitarium, Fonterra and volunteers.• Continue to provide free fruit with the support of Countdown.	<ul style="list-style-type: none">• All tamaki are working at or above Level 3 of the NZC, in Reading, Writing and Maths, by the end of Year 6.
4. Remove food as a barrier to learning.	<ul style="list-style-type: none">• Food as a barrier to learning is removed.	

Strategic Goal: Embed a culturally relevant localised curriculum across our kura/school.
What does success look like? Tamarii/children are empowered as learners.

2021 Curriculum Initiatives and Operations:

- Improve outcomes for priority learners; Māori, Pasifika.

OBJECTIVES	IMPLEMENTATION	OUTCOMES
<p>1. Foster Māori & Pasifika learner progress and achievement by identifying educational needs and providing teaching and learning programmes that will raise achievement, particularly in the areas of Literacy and Numeracy.</p> <p>2. Māori & Pasifika learners and their whānau are actively engaged in an ongoing partnership with the school.</p> <p>3. Data collection, analysis, evaluation, planning and reporting.</p> <p>4. Clear and regular reporting of Māori & Pasifika learner achievement.</p>	<ul style="list-style-type: none"> • Māori & Pasifika students either requiring extra support to raise achievement levels or be challenged further (GATE) are identified and programmes are put in place. Learning Support Workers designated to At Risk learners as a priority. • Continuation of Whānau Hub and Whānau Support Group. • Continuation of Kapa Haka, and Tūkanga Māori programmes that are offered to all students; teachers will foster and promote te reo Māori. • Understandings of cultural traditions, language, local and national issues are incorporated into classroom programmes. • Use of Te Reo Māori in school communications. • Consideration of Māori & Pasifika dimension in school curriculum conceptual framework. • Classroom teachers will be responsible for: <ul style="list-style-type: none"> ○ identifying the ethnicity of all students in their class. ○ tracking learning, progress and achievement of Māori & Pasifika students. ○ closely monitoring and regularly evaluating the needs of 'at risk' Māori & Pasifika learners. ○ establishing and implementing 'targeted learning' for at risk Māori & Pasifika learners. ○ keep the SENCO informed of changing needs, progress and achievement of at risk Māori & Pasifika learners. ○ maintain a body of clear evidence supporting teacher judgements concerning all Māori & Pasifika students achieving below and well below expected achievement standards in reading, writing and maths. ○ Undertake termly 'stocktakes' of learner progress in reading, writing and maths. ○ incorporate teaching strategies that promote accelerated learning for 'at risk' Māori & Pasifika learners. • Collect, analyse and report on student achievement data and against target students as per the agreed assessment plan. Share Māori & Pasifika achievement information with teaching staff, BoT and whānau. 	<ul style="list-style-type: none"> • All Māori & Pasifika students are achieving at or above the NZC level 3, in Reading, Writing and Maths, by the end of year 6. • Māori & Pasifika students and their whānau/families feel their culture is valued and they are actively engaged in all aspects of Henderson Primary School and the School community e.g. parent helpers, BoT and Whānau Support Group. • All teachers of Māori & Pasifika students can converse with learners and their whānau about their child's learning and achievement. • Māori & Pasifika learner achievement is recorded and available for analysis.

Strategic Goal: Embed a culturally relevant localised curriculum across our kura/school.
What does success look like? Tamariki/children are empowered as learners.

2021 Curriculum Initiatives and Operations:

- Improve outcomes for priority learners; learners with special education needs.

OBJECTIVES	IMPLEMENTATION	OUTCOMES
<p>1. There is clear evidence the school is implementing programmes for individuals and groups of learners with special education needs.</p> <p>2. To implement a school-wide programme for monitoring progress during the year for learners with special education needs.</p> <p>3. To appropriately report progress of learners with special education needs in the school's Annual Report.</p> <p>4. The Board to provide a focus on provision of professional learning for the senior leadership team/teachers regarding the inclusion of teaching and learning for learners with special education needs.</p>	<ul style="list-style-type: none"> Children with special educational needs (achieving below, or well below the level expected for their age; students who are under achieving at a level above that expected for their ability; students who are achieving at a level above that expected for their age, and time at school), to be identified and their progress logged in our children with special needs/abilities (CWSN/CWSA) register. Regular monitoring of CWSN/CWSA to occur (twice per term). Timetable to be created to track each child is being monitored regularly. Differentiated Learning Plans and Student Support Register used at each meeting to monitor and record summary of progress made and further ideas for ways of supporting these students. Support can be in-class, in-school and external agencies. SENCo gathering data on a five weekly rotation for CWSN/A; analysing the data for specific learning needs and teachers collectively deciding on next steps and forward focus. This information can be shared at Team/Staff Meetings and at Board Level to indicate trends and progress towards accelerating the learning of these students. Professional learning to be made available for addressing the needs of the students and their specific needs as opportunities arise and where appropriate. Some professional learning can take place within the school, within local schools, provided by the Ministry and through e-learning. 	<ul style="list-style-type: none"> Students with special educational needs will be monitored regularly, progress identified and new learning progressions identified and possible strategies shared between teaching staff. Regular Monitoring of students CWSN/A kept up to date and records in Support Register updated on five weekly cycle. Unified effort that is consistent and focused on the learner and their needs. Principal and Board informed of progress. Staff are supported in providing for the specific needs of the students.

Strategic Goal: Grow kaiako/teachers and kaiarataki/leaders pedagogical knowledge, skills and understanding.

What does success look like? Knowledgeable, skilled kaiako/teachers and kaiarataki/leaders with a growing understanding of pedagogy and andragogy.

2021 Personnel Initiatives and Operations:

-Improve kaiako and kaiarataki practice through developing a Professional Growth Cycle.

OBJECTIVES	IMPLEMENTATION	OUTCOMES
<ol style="list-style-type: none"> 1. Employment. 2. Establish an appraisal system that allows all teachers to be appraised against 'Our Code, Our Standards' Criteria. 3. To support and encourage teachers/leaders to develop their personal efficacy as teachers, professionals and leaders of learning through a Professional Growth cycle. 4. To support and encourage support staff to develop their personal efficacy through appraisal. 	<ul style="list-style-type: none"> • Ensure NZSTA best practice guidelines are followed for all appointments. • Ensure best practice guidelines are in place and regularly monitored. • School Hazard register is in place and H&S issues are shared at staff hui. • Kaiako will engage with the HPS Educational Leader Appraisal and Attestation to system help them reflect on their teaching practice. • Kaiako will engage in Teaching as Inquiry to help them reflect on and improve their teaching practice. Teachers chosen inquiry will be shared with their colleagues. • Engage staff and tamariki in self-review surveys: Term 3- NZCER Teaching and School Practices Survey; Term 4- NZCER Inclusive Practices Student Survey (Y3-6). • The Tumuaiki/Principal will have an annual external appraisal of his/her performance by a Board appointed appraiser. • Support staff will have an annual appraisal of their performance against agreed criteria. 	<ul style="list-style-type: none"> • Employ the best staff available. • A healthy and safe work environment exists. • HPS Educational Leader Appraisal and Attestation system will help identify what we know, what we need to learn, and the best ways to move forward in our learning, being supported and encouraged by our learning community. • Kaiako & Kaiarataki will be informed professionals and will be able to support children's learning. • Kaiako & Kaiarataki will be apt at making fast decisions to address the learning and emotional needs of the student in a timely and affirming manner. • Kaiarataki will be apt at making fast decisions to address the learning and emotional needs of the students/staff in a timely and affirming manner. • The Tumuaiki can attest to teacher performance against the 'Our Code, Our Standards' Criteria and support staff performance against job descriptions.

Strategic Goal: Grow kaiako/teachers and kairaraki/leaders pedagogical knowledge, skills and understanding.
What does success look like? Knowledgeable, skilled kaiako/teachers and kairaraki/leaders with a growing understanding of pedagogy and andragogy.
2021 Personnel Initiatives and Operations:

- Develop and implement HPS writing programme (WTE PLD) by 2021.
- Develop and implement DMIC maths PLD by 2022.
- Implement learning through play philosophy in Y1/2 in 2021.
- Implement Better Start Y1 oral language programme in 2021.
- On-going development of digital literacy best practice.

OBJECTIVES	IMPLEMENTATION	OUTCOMES
1. Ensure all staff have the opportunity to engage in corporate and/or individual PD to enhance personal efficacy.	<ul style="list-style-type: none"> • Write That Essay (WTE) Professional Learning and Development (PLD) contract is implemented for all kaiako. • Developing Mathematical Inquiry Communities (DMIC) PLD contract is implemented for all kaiako. • Healthily Active Learning PLD contract, exploring the development of our learning through play programme, is implemented for Year 1 and 2 kaiako. • Better Start oral language programme is implemented by our Year 1/2 kaiako. 	<ul style="list-style-type: none"> • Agreed WTE PLD outcomes are implemented school wide. • Agreed DMIC PLD outcomes are implemented school wide. • Learning through play guidelines are articulated and implemented for Year 1 and 2 learners. • Oral language guidelines are articulated and implemented for Year 1 learners.
2. To accelerate digital fluency, for all tamarii.	<ul style="list-style-type: none"> • The Board will provide/seek financial assistance to support the implementation of the Digital Literacy (e-learning) strategic plan. • Staff will review Digital Literacy (e-learning) strategic purchasing plan priorities... How's it going? What are the challenges? How can we better support the students? Are there better resources? Is our purchasing plan sustainable? What other options are there to support digital fluency? • A Digital Literacy (e-learning) expert will be employed to provide professional development and support for all learners (teachers and learners). 	<ul style="list-style-type: none"> • An assessment of Digital Literacy (e-learning) needs is made. • A Digital Literacy (e-learning) strategic plan and purchasing plan is in place with priority order of needs clearly identified. • Digital Literacy (e-learning) tools will be used as a resource so that students will be engaged as learners and increase their digital fluency. • We will have an accurate picture of Digital Literacy (e-learning) needs to help students and teachers become digitally fluent. • A climate of support for digital fluency will be created for all teachers and learners. • Digital Literacy (e-learning) pedagogy/best practice will be explored articulated and reviewed so that teachers will be engaged as learners and increase their digital fluency.

Strategic Goal: Grow kaiako/teachers and kairataki/leaders pedagogical knowledge, skills and understanding.

What does success look like? Knowledgeable, skilled kaiako/teachers and kairataki/leaders with a growing understanding of pedagogy and andragogy.

2021 Personnel Initiatives and Operations:

-On-going engagement with WAPA2020 community of schools.

OBJECTIVES	IMPLEMENTATION	OUTCOMES
<p>1. To improve learning outcomes for all students including Māori & Pasifika learners, students who are under-achieving and students who are excelling.</p>	<ul style="list-style-type: none"> In partnership with WAPA2020 we will continue to share best practice and participate in joint professional development in MASAM* and STEAM** by: <ul style="list-style-type: none"> Trialling new strategies informed by shared best practice literature and research. Prioritise approaches/practices to be used at Henderson Primary School. Reflect and use evidence to evaluate the effectiveness and impact of approaches over time. Readjusting practices on the basis of outcomes. Share successes and findings. Participate in PLC's and engage in 'open to learning' conversations. Participate in ToD's and Reference Group meetings <p>*MASAM = Māori achieving success as Māori. **STEAM= Science, Technology, Engineering, Arts, Maths</p>	<ul style="list-style-type: none"> MASAM and STEAM Leaders are developing their practice. MASAM and STEAM Leaders are sharing best practice with kaiako. Tūmaki are supporting/fostering the effective implementation and development of PD foci. New learning is reflected in school-wide documentation. (appraisal, curriculum implementation plans and procedural documentation).

2021 Community Initiatives and Operations:

-Implement a cycle of regular community consultation with HPS whānau.

OBJECTIVES	IMPLEMENTATION	OUTCOMES
1. A regular cycle of HPS Community Consultation is in place	<ul style="list-style-type: none"> The Board will engage in consultation with their community each term. The 'RAWE' community consultation model developed in 2018 will be our framework. The aim is to update the karewa/floats on our 'RAWE' net to reflect all cultures of our kura/school. A suggested cycle for 2021 is... <ul style="list-style-type: none"> Term 2 HPS whānau/ānau Community Consultation talanoa - update karewa/floats Term 3 HPS whānau/ānau Community Consultation talanoa - update karewa/floats The Board will engage in consultation with their community (Term 1/4) each year, about the Charter and its Strategic Goals. 	<ul style="list-style-type: none"> The diverse range of tamariki and whānau cultures are represented in our kura/school.
2. Whānau are encouraged to develop strong partnerships with our kura/school.	<ul style="list-style-type: none"> A Whānau Support Group is established to promote community spirit by organising a community building event each term. 	<ul style="list-style-type: none"> Whānau are seen as partners in our kura/school. The community are consulted and informed about the current years Charter (Term 1) and its Strategic Goals (Term 4).

Strategic Goal: Develop a 'fit for purpose' learning environment.
What does success look like? A healthy, safe learning environment is enjoyed by all HPS tamariki/children and kaimahi/employees.
2021 Property Initiatives and Operations:

-Implement HPS 10-year Property Strategic Plan.
-Develop flexible learning environments that enhance collaboration.
-Develop Bikes in Schools infrastructure/programme.

OBJECTIVES	IMPLEMENTATION	OUTCOMES
1. To ensure the Board maintains school property and plans for future projects based on MoE and local needs.	<ul style="list-style-type: none"> Ensure the school is painted on a cyclical basis (10 years). Relevant TEL/A laptop leases are upgraded. Explore upgrades of e-learning digital devices. MoE 5 Year Agreement Collaborative Learning Environment (CLE) scheduled works are completed. Bikes in Schools project is approved and funded. 	<ul style="list-style-type: none"> \$20 000 is set aside for external painting annually. Teachers have access to laptops. \$10 000 is budgeted for purchases and 1:1 devices are maintained for Y3-6 tamariki. R6-9 stage 2 of the CLE modernisation project is drafted. Bikes in Schools project is completed.

Strategic Goal: Ensure our kura/school is financially stable.
What does success look like? A financially stable kura is empowered to support teaching and learning.
2021 Finance Initiatives and Operations:

-Develop and implement HPS 10 year Finance Strategic Plan.
-Establish and implement financially sustainable practices.

OBJECTIVES	IMPLEMENTATION	OUTCOMES
1. To ensure the school uses its funds to support learning and teaching now and in the future.	<ul style="list-style-type: none"> The Board will hold a reserve of 20% of the operations grant to cover risks such as: personnel issues, property issues and special projects. The Board spends operational grants appropriately. Asset replacement is calculated into annual budgets Fundraising grants are sought for approved projects. Uncommitted funds are identified and monitored. 	<ul style="list-style-type: none"> The school has a reserve fund of \$80 000. An annual operational budget balance is maintained at zero. Depreciation is monitored and allowed for in the budget. Seek funding for Board approved projects. Uncommitted funds are used for Board approved projects.

School

Henderson Primary School

KIWISPORT NOTE

2021

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$3073.62 (excluding GST). The funding was spent on employment of a Kaiwhakatō Hakinakina from Sports Waitakere. (\$5540.66) The number of students participating in organised sport was 100% of the school roll.



TONY BIDDICK
PRINCIPAL
HENDERSON
SCHOOL