



TE KURA O TE TAUAWA

**HALSWELL
SCHOOL**

Learning To Thrive

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:

3366

Principal:

Stuart Cameron

School Address:

1 School Road, Halswell, Christchurch, 8025

School Phone:

03 322 7038

School Email:

admin@halswell.school.nz

**Solutions &
Services**
Collaborative School Administration

TE KURA O TE TAUAWA HALSWELL SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
<u>1</u>	Statement of Responsibility
<u>2</u>	Members of the Board
<u>3</u>	Statement of Comprehensive Revenue and Expense
<u>4</u>	Statement of Changes in Net Assets/Equity
<u>5</u>	Statement of Financial Position
<u>6</u>	Statement of Cash Flows
<u>7 - 17</u>	Notes to the Financial Statements
	Independent Auditor's Report

Te Kura o te Tauawa Halswell 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.

Robin Michael Dixon
Full Name of Presiding Member


Signature of Presiding Member

20 May 2024
Date:

Stuart Nicholas Cameron
Full Name of Principal


Signature of Principal

20 May 2024
Date:

Te Kura o te Tauawa Halswell School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Rob Dixon	Presiding Member	Elected	Sep 2025
Stuart Cameron	Principal	ex Officio	
Natasha Buckby	Parent Representative	Elected	Sep 2025
Michelle Bishop	Parent Representative	Elected	Sep 2025
Sarah Robb	Parent Representative	Elected	Sep 2025
Tania Shuker	Parent Representative	Elected	Sep 2025
Claire Harris	Parent Representative	Elected	Sep 2025
Rachel Ono	Staff Representative	Elected	Sep 2025

Te Kura o te Tauawa Halswell School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	6,160,153	5,132,136	5,385,592
Locally Raised Funds	3	490,304	334,100	298,273
Interest		49,748	30,000	7,123
Total Revenue		6,700,205	5,496,236	5,690,988
Expenses				
Locally Raised Funds	3	156,947	74,000	57,489
Learning Resources	4	4,307,543	3,759,634	3,871,860
Administration	5	245,928	264,224	244,673
Interest		2,851	-	4,704
Property	6	1,956,157	1,398,008	1,483,830
Loss on Disposal of Property, Plant and Equipment		14,571	-	8,375
Total Expense		6,683,997	5,495,866	5,670,931
Net Surplus for the year		16,208	370	20,057
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		16,208	370	20,057

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

Te Kura o te Tauawa Halswell 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		1,549,061	1,549,061	1,529,004
Total comprehensive revenue and expense for the year		16,208	370	20,057
Contribution - Furniture and Equipment Grant		3,431	-	-
Equity at 31 December		1,568,700	1,549,431	1,549,061
Accumulated comprehensive revenue and expense		1,568,700	1,549,431	1,549,061
Equity at 31 December		1,568,700	1,549,431	1,549,061

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.

Te Kura o te Tauawa Halswell School
Statement of Financial Position
As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	187,854	603,319	546,349
Accounts Receivable	8	330,338	256,491	256,491
GST Receivable		3,428	10,192	10,192
Prepayments		43,010	21,091	21,091
Inventories	9	3,493	1,918	1,918
Investments	10	962,467	280,000	280,000
Funds Receivable for Capital Works Projects	16	-	25,977	25,977
		<u>1,530,590</u>	<u>1,198,988</u>	<u>1,142,018</u>
Current Liabilities				
Accounts Payable	12	333,138	291,566	291,566
Revenue Received In Advance	13	227,006	35,827	35,827
Finance Lease Liability	15	24,239	25,114	25,114
		<u>584,383</u>	<u>352,507</u>	<u>352,507</u>
Working Capital Surplus		946,207	846,481	789,511
Non-current Assets				
Property, Plant and Equipment	11	718,054	728,032	773,432
		<u>718,054</u>	<u>728,032</u>	<u>773,432</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	50,260	11,200	-
Finance Lease Liability	15	45,301	13,882	13,882
		<u>95,561</u>	<u>25,082</u>	<u>13,882</u>
Net Assets		<u>1,568,700</u>	<u>1,549,431</u>	<u>1,549,061</u>
Equity		<u>1,568,700</u>	<u>1,549,431</u>	<u>1,549,061</u>

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

Te Kura o te Tauawa Halswell School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,319,245	1,183,632	1,235,417
Locally Raised Funds		352,929	225,600	283,942
International Students		292,538	108,500	47,043
Goods and Services Tax (net)		6,764	-	(7,414)
Payments to Employees		(760,408)	(639,000)	(699,370)
Payments to Suppliers		(820,745)	(717,182)	(649,877)
Interest Paid		(2,851)	-	-
Interest Received		40,724	30,000	7,123
Net cash from Operating Activities		428,196	191,570	216,864
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(114,982)	(134,600)	(156,490)
Purchase of Investments		(682,467)	-	-
Net cash (to) Investing Activities		(797,449)	(134,600)	(156,490)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,431	-	-
Finance Lease Payments		(18,650)	-	(29,831)
Funds Administered on Behalf of Other Parties		25,977	-	(90,749)
Net cash (to) Financing Activities		10,758	-	(120,580)
Net (decrease) /increase in cash and cash equivalents		(358,495)	56,970	(60,206)
Cash and cash equivalents at the beginning of the year	7	546,349	546,349	606,555
Cash and cash equivalents at the end of the year	7	187,854	603,319	546,349

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.

Te Kura o te Tauawa Halswell School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

Te Kura o te Tauawa Halswell 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.

1.2. 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 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 whole 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 14.

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 11.

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 15. Future operating lease commitments are disclosed in note 21b.

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.

1.3. 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 to which they relate. 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 to which they relate. 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 recognised as 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.

1.4. 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.

1.5. 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.

1.6. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's 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.

1.7. Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. 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.

1.8. Investments

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

1.9. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10-50 years
Furniture and equipment	5-10 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.10. Impairment of property, plant and equipment

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 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 as 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.

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

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

1.11. 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.

1.12. 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, 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 the surplus or deficit in the period in which they arise.

1.13. Revenue Received in Advance

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

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

1.14. 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.

1.15. 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 the 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 periods in accordance with the conditional assessment of each area of the school. 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.

1.16. 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.

1.17. 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.

1.18. Budget Figures

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

1.19. 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	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,291,934	1,147,132	1,209,068
Teachers' Salaries Grants	3,307,390	2,916,182	2,957,544
Use of Land and Buildings Grants	1,512,567	1,032,322	1,175,165
Other Government Grants	48,272	96,500	43,627
	6,160,153	5,132,136	5,385,502

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	207,667	187,000	196,934
Fees for Extra Curricular Activities	26,607	13,500	19,207
Trading	22,554	19,000	18,105
Fundraising & Community Grants	7,684	4,600	3,978
Other Revenue	17,638	1,600	15,137
International Student Fees	133,998	108,500	44,912
Overseas Trip Income	75,758	-	-
	490,304	334,100	298,273
Expenses			
Extra Curricular Activities Costs	51,861	41,000	39,736
Trading	7,215	6,500	8,789
Fundraising & Community Grant Costs	7,852	3,000	2,324
Other Locally Raised Funds Expenditure	1,390	2,000	763
International Student - Student Recruitment	12,278	19,000	3,445
International Student - Other Expenses	517	2,500	2,453
Overseas Trip Expenses	75,844	-	-
	166,947	74,000	57,489
Surplus for the year Locally raised funds	323,357	260,100	240,784

During the year ended December 2023, a group of 21 Year 7 & 8 students, 2 staff members and 3 parents participated in an overseas learning experience (OLE) to Vanuatu at a cost of \$75,844. \$75,756 was funded through contributions of the parents and students who attend this trip. The OLE included visits to local schools and participation in a range of cultural experiences, which helped the students learn about the similarities and differences between living in New Zealand and a Pacific Island.

During the year the School hosted 22 International students (2021:10)

4. Learning Resources

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	206,303	211,752	196,167
Equipment Repairs	4,886	2,500	7,050
Library Resources	6,689	6,700	4,301
Employee Benefits - Salaries	3,847,219	3,324,682	3,437,591
Staff Development	28,196	35,000	31,420
Depreciation	215,270	180,000	195,331
	4,307,543	3,759,634	3,871,860

During the year ended December 2023, the principal planned a Professional development trip to Finland costing \$8,838 which was fully funded by Principal's Wellbeing Funding. This amount has been recognised as a prepayment for 2024.

5. Administration

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	5,121	5,500	4,961
Board Fees	4,600	4,600	4,105
Board Expenses	5,077	7,100	11,222
Communication	5,208	5,800	4,370
Consumables	37,114	38,586	35,519
Operating Lease	15,186	45,500	12,871
Legal Fees	-	1,000	2,609
Other	4,289	4,200	5,371
Employee Benefits - Salaries	153,696	135,500	150,212
Insurance	9,078	9,458	6,391
Service Providers, Contractors and Consultancy	6,581	7,000	7,042
	<u>245,928</u>	<u>284,224</u>	<u>244,673</u>

6. Property

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	6,771	8,000	6,613
Consultancy and Contract Services	116,946	120,000	109,431
Cyclical Maintenance	36,676	11,200	(3,917)
Adjustment to the Provision- Other Adjustments	21,354	-	-
Grounds	20,183	11,000	7,596
Heat, Light and Water	47,354	60,000	52,232
Rates	16,955	15,500	15,709
Repairs and Maintenance	81,706	43,486	48,704
Use of Land and Buildings	1,512,567	1,032,322	1,176,165
Security	911	1,500	1,184
Employee Benefits - Salaries	94,734	95,000	73,113
	<u>1,956,157</u>	<u>1,398,008</u>	<u>1,493,830</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	187,854	603,319	546,349
Cash and Cash Equivalents for Statement of Cash Flows	<u>187,854</u>	<u>603,319</u>	<u>546,349</u>

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

Of the \$187,854 Cash and Cash Equivalents, \$7,027 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.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	40,801	11,812	11,812
Receivables from the Ministry of Education	18,410	709	709
Interest Receivable	9,692	668	668
Teacher Salaries Grant Receivable	261,435	243,302	243,302
	<u>330,338</u>	<u>256,491</u>	<u>256,491</u>
Receivables from Exchange Transactions	50,493	12,480	12,480
Receivables from Non-Exchange Transactions	279,845	244,011	244,011
	<u>330,338</u>	<u>256,491</u>	<u>256,491</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	1,896	1,918	1,918
School Uniforms	1,597	-	-
	<u>3,493</u>	<u>1,918</u>	<u>1,918</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	962,467	280,000	280,000
Total Investments	<u>962,467</u>	<u>280,000</u>	<u>280,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements	266,348	-	-	-	(49,667)	216,681
Furniture and Equipment	355,008	48,635	-	-	(92,299)	311,344
Information and Communication Technology	76,503	52,345	(4,989)	-	(48,221)	75,638
Leased Assets	29,111	59,481	-	-	(18,723)	69,869
Library Resources	46,462	14,002	(9,582)	-	(6,360)	44,522
Balance at 31 December 2023	<u>773,432</u>	<u>174,463</u>	<u>(14,571)</u>	<u>-</u>	<u>(215,270)</u>	<u>718,054</u>

The net carrying value of equipment held under a finance lease is \$69,869 (2022: \$29,111)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other 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 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	503,118	(286,437)	216,681	503,119	(236,771)	266,348
Furniture and Equipment	1,098,269	(776,925)	311,344	1,039,634	(684,626)	355,008
Information and Communication Technology	475,905	(400,287)	75,638	434,312	(357,809)	76,503
Leased Assets	89,456	(19,586)	69,869	129,805	(100,694)	29,111
Library Resources	76,684	(32,162)	44,522	78,967	(32,505)	46,462
Balance at 31 December	<u>2,233,431</u>	<u>(1,615,377)</u>	<u>718,054</u>	<u>2,185,837</u>	<u>(1,412,405)</u>	<u>773,432</u>

12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	18,802	23,373	23,373
Accruals	5,110	4,981	4,981
Employee Entitlements - Salaries	297,351	264,733	264,733
Employee Entitlements - Leave Accrual	11,875	8,499	8,499
	<u>333,138</u>	<u>291,566</u>	<u>291,566</u>
Payables for Exchange Transactions	<u>333,138</u>	<u>291,566</u>	<u>291,566</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	7,027	-	-
International Student Fees in Advance	194,967	35,827	35,827
Other Revenue in Advance	25,012	-	-
	<u>227,006</u>	<u>35,827</u>	<u>35,827</u>

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	-	-	20,154
Decrease to the Provision During the Year	36,676	11,200	(3,917)
Other Adjustments	21,354	-	-
Elimination of the Provision During the Year	(7,770)	-	(16,237)
Provision at the End of the Year	<u>50,260</u>	<u>11,200</u>	-
Cyclical Maintenance - Non current	<u>50,260</u>	<u>11,200</u>	-

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work 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 School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

15. 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	26,689	27,391	27,391
Later than One Year and no Later than Five Years	46,677	14,902	14,902
Future Finance Charges	(3,826)	(3,297)	(3,297)
	<u>69,540</u>	<u>38,996</u>	<u>38,996</u>
Represented by:			
Finance lease liability - Current	24,239	25,114	25,114
Finance lease liability - Non current	45,301	13,882	13,882
	<u>69,540</u>	<u>38,996</u>	<u>38,996</u>

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Bundle 5 - Various	(14,279)	-	-	14,279	-
Bundle 6 - Various	(11,698)	-	-	11,698	-
Totals	<u>(25,977)</u>	<u>-</u>	<u>-</u>	<u>25,977</u>	<u>-</u>

Represented by:
Funds Receivable from the Ministry of Education

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Bund & Retaining Wall	(1,500)	-	1,500	-	-
Bundle 5 - Various	31,289	-	(45,569)	-	(14,279)
Bundle 6 - Various	49,562	33,436	(94,696)	-	(11,698)
Astroturf	(14,579)	-	14,579	-	-
Totals	<u>64,772</u>	<u>33,436</u>	<u>(124,185)</u>	<u>-</u>	<u>(25,977)</u>

Represented by:
Funds Receivable from the Ministry of Education

(25,977)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy and Assistant Principals.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,800	4,105
<i>Leadership Team</i>		
Remuneration	865,563	799,497
Full-time equivalent members	7.00	7.00
Total key management personnel remuneration	870,163	803,602

There are seven members of the Board excluding the Principal. The Board had held 13 full meetings of the Board in the year. The Board also has Finance (four members) and Property (three members) that meet monthly and quarterly respectively. 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	170-180	180-170
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	0-0	0-0

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	3.00	4.00
110 -120	4.00	1.00
120 - 130	1.00	-
	8.00	5.00

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

19. Compensation and Other Benefits Upon Leaving

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

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

20. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – schools payroll

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

The Ministry continues to review the schools sector payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such this is expected to resolve the liability for school boards.

Pay Equity Settlement Wash Up amounts

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

21. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board has not entered into any contract agreements for capital works.

(b) Operating Commitments

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

(Operating commitments at 31 December 2022: nil)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	187,854	603,319	546,349
Receivables	330,338	256,491	256,491
Investments - Term Deposits	962,467	280,000	280,000
Total Financial assets measured at amortised cost	<u>1,480,659</u>	<u>1,139,810</u>	<u>1,082,840</u>

Financial liabilities measured at amortised cost

Payables	333,138	291,566	291,566
Finance Leases	69,540	38,996	38,996
Total Financial liabilities measured at amortised Cost	<u>402,678</u>	<u>330,562</u>	<u>330,562</u>

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

To the Readers of Halswell School's financial statements for the year ended 31 December 2023

The Auditor-General is the auditor of Halswell School (the School). The Auditor-General has appointed me, Anna Campbell, 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 3 to 17, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 20 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 arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises of the; Statement of Variance, Achievement Statement, Giving effect to Te Tiriti o Waitangi, Statement of compliance with employment policy, and the Statement of Kiwisport funding, 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Anna Campbell
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Christchurch, New Zealand



**TE KURA O TE TAUAWA
HALSWELL SCHOOL**
Learning To Thrive

Student Target Group
2023

Learning Centre
Ōtūmatua

Teaching and Learning Target - Writing - Ministry Target

Strategic Goal/s

- Through our values, all ākonga are inspired to make a positive impact

Annual Goals

- Continue to develop systems for the early identification and acceleration of priority learners
- ORS, Enrichment & GATE programmes are based on identified student needs and regular monitoring of effectiveness of programme

Baseline data

At the end of 2022, fifteen Year 6 students and twelve Year 7 students were achieving *below* the expected curriculum level for writing. From these 27 students we believe we can accelerate learning for 8 of them. These students are currently sitting 6 months below the expected curriculum level.

About the Target Students

- Year 8 - 4 students
- Year 7 - 4 students
- 5 boys and 3 girls
- The group is comprised of a number of ethnicities including NZ European, Māori, Fijian, Middle Eastern and Other European. A further breakdown of ethnic data has not been included due to the risk of identifying individuals

Annual Targets

By the end of 2023, 8 students who are achieving *below* the expected curriculum level in writing will make accelerated progress and be achieving *at* the expected curriculum level.

Key Improvement Strategies (Interventions)

What will we do to meet the target?

List all the interventions that are going to take place

When will it be completed?

Give a date of when this intervention will

Who is involved/responsible?

Name all the people involved that will ensure this

Resourcing

List any costs/budget needs

throughout 2023 to help meet the target (<i>remember try to think outside the square, not business as usual</i>)	take place.	intervention will happen.	
Children will complete a Writing Survey asking how they feel about writing, getting feedback about the type of genre they enjoy writing and topics writing about.	Term 1 Week 3	Child, teacher	N/A
Communication with parents (and students) that they are part of this group and get their support to work alongside our teaching interventions and encourage them to write at home.	Learning conferences would be an ideal time to discuss this. (Term 1, Week 4)	Child, teacher, parents/whanau	N/A
CUPS - editing process - to introduce CUPS as an editing process for children to help develop their writing skills.	Ongoing throughout the year. A regular editing checklist for students to use after they have completed their writing.	Child, teacher, teacher aide, parents/whanau.	N/A
Individual conferencing that takes place more frequently, checking in with the student and encouraging them to work on their specific learning goals.	Ongoing throughout the year	Child, teacher	N/A
Visiting Author for inspiration - organise an author to come in and speak to the team, with a special session for our target group.	TBC in consultation with ZM	Child, teacher, author, ZM	TBC (already incl. In our budget).
Investigate possible writing programmes or PD eg Murray Gadd, that help to support children struggling in writing.	Term 1 with ongoing PD or programme use.	Teachers to investigate	TBC

Interim Data (*How many students have already met the target, are on track to meeting the target, or may not meet the target; what interventions are making a difference; what things are hindering progress and what are the next steps for the children who may not reach the target.*)

Summary

From a total of 8 students, 4 have met the target, 2 are on track and 2 may not meet the target. 0 students have left the school.

Interventions that are making a difference

- Using a variety of prompts for writing. Offering the children options in their writing through Free Writing - this was something we added from the student voice that we gathered.

Things that are hindering progress

- Proofreading/punctuation is a major hindrance for the group of students who have not yet met the target.
- Lack of understanding that they are writing for an audience and therefore need to include info/details to ensure the reader can gain understanding.
- Massive term focus on Camp and Production.
- Beginning Term 4 - poor attendance is hindering the progress of two of our students who are still below.

Next steps for children who may not reach the target

- Regular conferencing with students.
- Writing workshops to help with proofreading and editing of students' writing.
- A big focus on using the CUPS editing tool when proofreading writing.

End of Year: Reflecting on the interventions undertaken and progress made

Look at the interventions your team agreed to put in place above and reflect on these. Have they made a difference?

Actions <i>(What did we do?)</i>	Outcomes <i>(What happened?)</i>	Reasons for the variance <i>(Why did it happen? What do we believe made the difference?)</i>	Evaluation <i>(Where to next?)</i>
<p>Record the specific actions (interventions) you have taken throughout the year to achieve, or make progress towards achieving, the target set.</p>	<p>Record details of the outcomes you have achieved in relation to the target you set. Provide numbers and percentages where appropriate. Be specific. <i>(e.g., From a total of 26 students, 20 met the target, 4 did not meet the target and 2 students have left the school.)</i> You may also like to consider recording outcomes such as the reaction/response of teachers and/or students to the specific actions taken <i>(were there changes in attitude, motivation or engagement).</i></p>	<p>Record an analysis of your results and discuss the possible reasons for any difference in the aims and targets set and the outcomes you have achieved.</p> <p>Why did you get (or not get) the outcomes you thought you would? Which strategies worked well and had a significant impact on your progress in achieving your target? Why do you think this was the case?</p> <p>Which strategies were not effective and had little or no impact in achieving your target? Why do you think this was the case? What hindered progress?</p>	<p>Based on the outcomes and the reasons for these, what will you do the same/ differently next year?</p> <p>What impact is there on current and ongoing teaching practice as a result of the actions taken and the results?</p> <p>Have you identified any ongoing teacher or student needs?</p> <p>What funding/resourcing may be necessary to support identified actions and needs?</p>
<p>Children will complete a Writing Survey asking how they feel about writing, getting feedback about the type of genre they enjoy writing and topics writing about.</p>	<p>The details that the writing survey provided allowed us to cater to the interests and writing styles that these students liked best and on the flip side of that information what areas they need more support on.</p>	<p>Using this information we were able to plan writing tasks to accommodate these strengths.</p> <p>Narratives were a focus at the start of the year to ease them into an area that they were more fond of, as well as plenty of time for free writing which they enjoyed too. From there we</p>	<p>We have decided that this is a beneficial action to apply for the start of each year to gauge how the students feel about writing and identify the positives that they are stronger with to build a foundation and go from there.</p>

	<p>It was pleasing to see that 6/7 students enjoyed writing at school, Only 1/7 thought they were good at it. A large majority of these students enjoy narrative writing and most of them could provide insight as to what they prefer to write about, often their own ideas, but didn't have any further suggestions about what would help them in class..</p>	<p>continued to scaffold learning in the other writing styles to build their confidence.</p>	<p>Taking onboard their suggestions is really important to increase their interest in writing.</p>
<p>Communication with parents (and students) that they are part of this group and get their support to work alongside our teaching interventions and encourage them to write at home.</p>	<p>Whānau were communicated with in terms of their child being in the group. Ideas were also given on how writing could be incorporated at home.</p>	<p>Whilst it is important for our whānau to know their child is in this group, this did not seem to affect the progress of any of the children.</p>	<p>More regular contact and encouragement to engage with the children's writing at home could be the next step.</p>
<p>CUPS - editing process - to introduce CUPS as an editing process for children to help develop their writing skills.</p>	<p>The CUPS editing process has been useful for students to independently proofread and edit their writing. This checklist that was available for students to go through was a constant reminder for them. This made a great difference to their writing and prompted a more thorough editing process to be carried out.</p>	<p>We saw an improvement in capital letters and full stops through the use of CUPS and have noticed that students are undertaking a more thorough editing process. It is a start for these students and there is still some room for improvement beyond surface features.</p>	<p>Continue to use the CUPS prompts. Have these readily available for students.</p>
<p>Individual conferencing that takes place more frequently, checking in with the student and encouraging them to work on their specific learning goals.</p>	<p>Individually conferencing with students has been beneficial. Regularly catching up with these students about their writing has kept them accountable and allowed us to set very clear next steps/goals for the students. This has also allowed them to have their writing monitored closely and</p>	<p>This has been one of the most powerful strategies for us and one that has had a significant impact on our learners. Students are motivated by setting regular goals and next steps and respond to this feedback well.</p>	<p>Continue to regularly conference with students and set next steps.</p>

	provided the opportunity to ask regular questions.		
Visiting Author for inspiration - organise an author to come in and speak to the team, with a special session for our target group.	With the assistance of Zac we arranged for this group of students to work with an author - Des Hunt.	The children enjoyed the experience of working with Des Hunt and were motivated by his approach to the writing process. This effect lessened over time.	Based on the anecdotal results we saw, organising more visit authors would have a beneficial effect on our target groups in the future.
Investigate possible writing programmes or PD eg Murray Gadd, that help to support children struggling in writing.	We kept up to date with any communication sent out from the Murray Gadd Literacy website . We introduced some lessons based on examples from the website eg. My Shadow is ...	The children enjoyed having the shared book "My Shadow is Purple" as a starter and then being able to base their writing on that idea, adding their own thoughts. Having the format as an example allowed children to think of their ideas and then share them using that format.	Continue to follow Murray Gadd's website and use any ideas that we feel would work for our group.
Incorporate writing workshops at the beginning of writing	Children completed writing workshops that were teacher led at the beginning of lessons focusing on punctuation and grammar. These were beneficial for the majority of students and were a good reminder to incorporate the surface features in their writing.	The children completed the workshops, however not many seemed to transfer these skills back over to their everyday writing.	These workshops were bought in later on in Term 2. It would be beneficial to incorporate these regularly into the beginning of writing lessons from the beginning of the year and keep these consistent.
	From the 8 target students, 4 students met the target and 4 did not.	One of the main supporting reasons for the 4 students who did meet the target was growth in interest and willingness to achieve in their Writing. For two of the students who did not make the target, attendance played a major factor. One of the other 2 students has continued to struggle with making sense for their audience - they are aware of this and working on improving. The other student struggled with motivation and application of CUPS, and advice and recommendations for improvement during one-on-one conferencing.	Some of our next steps would be to resurvey the new group of students in order to see where their interests lie in Writing, keep providing opportunities for 'Free Writing' which the children enjoyed and incorporate the ideas from the RT Lit to incorporate next year e.g. word walls and finding the mistakes in writing examples practise.

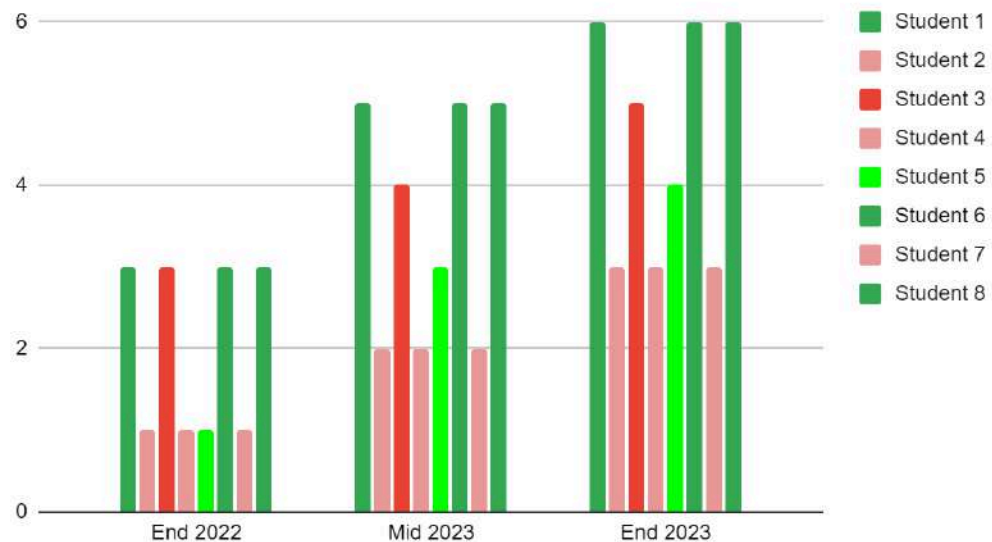
Summary

From the 8 target students, 4 students met the target and 4 did not. The following graph shows the progress of each student. The Y axis represents:

- 1 - Mid Y6
- 2 - End Y6
- 3 - Mid Y7
- 4 - End Y7
- 5 - Mid Y8
- 6 - End Y8

The lighter colours represent Year 7 students, and the darker ones are Year 8 students. Green students met expectations, whereas red students did not.

Progress of Students



Planning for 2024

(Provide a description of the actions the board will take to address any targets that were not achieved. This may involve including aims and targets in next year's planning document to address the variance.)

Some of our next steps would be to resurvey the new group of students in order to see where their interests lie in Writing, keep providing opportunities for 'Free Writing' which the children enjoyed and incorporate the ideas from the RT Lit to incorporate next year e.g. word walls and finding the mistakes in writing examples practise.

Achievement Statement

In 2023, our student achievement data in reading, writing and mathematics were as follows:

- 87% of students were at or above school expectations for mathematics
- 82% of students were at or above school expectations for writing
- 90% of students were at or above school expectations for reading

High student achievement is enhanced and maintained through inclusive practice, home/school partnerships, effective enrichment programmes, gifted and talented education programmes, our concept-based curriculum and a culture that values high performance.

Key features are:

- high levels of engagement enhanced by learning programmes based on needs and student interest and a wide variety of extracurricular opportunities
- modern learning environments that promote the development of students' self-directed learning capabilities
- student voice is encouraged in a variety of ways, including 3-way conferences, goal setting, student voice surveys
- student leadership is encouraged through student council and a variety of leadership roles for senior students
- student learning is well supported by parents, and this is evidenced in high rates of school attendance.

Giving effect to Te Tiriti o Waitangi

Te Kura O Te Tauawa gives effect to Te Tiriti o Waitangi through the following principles:

Learning for life: The Te Kura o Te Tauawa Halswell School Curriculum promotes inquiry as a state of mind across all curriculum areas. It connects with children's lives, interests and prior knowledge. It offers a broad curriculum that links learning areas, explores significant future-focused issues, and values New Zealand's cultural diversity and traditions. It enables ākonga to become self-managers and emphasises 'learning to learn.'

Community Partnership: Te Kura O Te Tauawa Halswell School is engaged in delivering the curriculum through continuous consultation and with the support of whānau and the wider community. We have a strong cluster of schools that work in collaboration. We are continuing to develop strong relationships with our local Marae Ngāti Moki at Te Taumutu. We achieve this through the active promotion of our Whanaungatanga value.

Excellence: The Te Kura o Te Tauawa Halswell School Curriculum encourages all ākonga to achieve, recognise success, extend themselves in areas of strength and do their best in areas of need. We achieve this through the promotion of our Manawanui value.

Treaty of Waitangi: The Te Kura o te Tauawa Halswell School Curriculum acknowledges the principles of the Treaty of Waitangi and the bicultural foundations of New Zealand. Te reo Māori me ona tikanga and Māori culture is incorporated into all curriculum areas where appropriate.

Inclusion and Diversity: The Te Kura o Te Tauawa Halswell School Curriculum seeks opportunities to embrace diversity and multicultural contexts. The curriculum promotes an inclusive culture where we value those who have different learning needs, welcome international students and visitors, and encourage inclusive practices in all we do. This is actively promoted through our Manaakitanga value.

Culturally Responsive Practice

Te Kura o Te Tauawa Halswell School's curriculum recognises the unique position of Māori within New Zealand society and acknowledges Taumutu Rūnanga as the mana whenua for our school. It provides students with experiences and understandings of cultural traditions, language and local and national histories. It also acknowledges the diversity of cultural heritages that make up our school community and the special place that our International fee-paying students hold.

Tikanga Māori and Te Reo Māori

Te Kura o te Tauawa Halswell School will take all reasonable steps to provide learning opportunities in Tikanga Māori and Te Reo Māori for full-time students whose parents request it. For parents indicating their intention to enrol their children at Halswell School, a discussion is held to inform the parents of the current level of teaching of Tikanga Māori and Te Reo Māori and possibly financial, human and physical resourcing.

Consultation With Māori

Regular hui are attended by local iwi. Annual questionnaires are distributed to all families with a Māori child/ren attending Te Kura o Te Tauawa Halswell School. Whānau Māori are encouraged to contribute ideas to our learning programmes e.g. inclusion of Te Reo lessons.

Celebrating our growing Cultural Diversity

We will nurture pride in every child's cultural identity through our caring and respectful environment and enjoyable learning experiences. Te Kura o Te Tauawa Halswell School children will develop an appreciation that it is not the differences that divide us but our ability to recognise, accept, and celebrate those differences.

We will continue to foster two-way cultural exchanges for staff and children and warmly welcome children of all nationalities so that our ākonga develop greater self-awareness, self-confidence, persistence, patience, perceptiveness, communication, teamwork, and interpersonal and relationship skills.

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

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p><i>Yes- Our Buildings and grounds are well maintained including the annual maintenance and cleaning of heat pumps to ensure good air quality. Classrooms are well ventilated.</i></p> <p>We have robust policies and procedures in place which are followed -eg Health and Safety</p> <p>The importance of being a good employer is at the forefront of all decisions relating to staff working conditions.</p> <p>We provide staff with professional development and wellbeing strategies.</p>
<p>What is in your equal employment opportunities programme? How have you been fulfilling this programme?</p>	<p><i>In 2023</i></p> <p>We have a policy not a programme – procedures in our policy are followed.</p> <p>We recognise diversity and inclusion in all areas of our school including staff eg: age, ethnicity, gender, sexual orientation, disability and hours of work.</p> <p>Develop a healthy and happy workplace for all staff</p> <p>Flu Vaccinations, all classrooms are heated and well ventilated, any potential hazards are identified and managed. Teachers are aware of managing wellbeing through teaching student wellbeing and are encouraged to seek support through EAP as needed.</p> <p>Staff are encouraged to respond to any emails to a parent or colleague during work hours. Staff are encouraged to maintain work/life balance by not staying late at work. Covid planning reviewed and updated as necessary followed MOE and MOH guidelines.</p> <p>Team leaders and budget holders are consulted on Curriculum budgets. This is held in the shared drive access only to budget holders</p>
<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p><i>Ensure staff appointments follow EEO guidelines</i></p> <p>Appointment processes are designed to ensure a fair impartial process which results in the best candidate for the requirements of the position being appointed. Every</p>

	<p>appointment involves a panel, including staff representatives and senior management.</p> <p>The Board is informed of all appointments.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p><i>We have a variety of ways including</i></p> <p>A strong commitment, reflected in our strategic plan to extend the use and understanding of tikanga Maori & te reo Maori.</p> <p>Providing a safe school environment that is accepting of all cultures including Maori</p> <p>Encouraging staff to undertake PD to improve their skills</p> <p>Ensuring tikanga is observed and celebrated at assemble and any other meetings</p> <p>Whanau hui each term</p> <p>Te Ao Maori focus team</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p><i>Ensuring our staff are aware of any PD opportunities both internally and externally</i></p> <p>Professional growth coaching for all staff</p>
<p>How are you recognising the employment requirements of women?</p>	<p><i>We are a female dominated profession this is mirrored in our staff profile. We recognise diversity in employment. We attempt to accommodate the need for workplace flexibility. We have a number of job share positions across the school.</i></p> <p>At this stage we have no special requirements requested. Leave and family leave is catered for under our leave policy.</p>
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p><i>We endeavour to employ staff that reflect inclusion.</i></p> <p>EAP is available to all staff</p>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	√	
Has this policy or programme been made available to staff?	√	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		√
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	√	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	√	
Does your EEO programme/policy set priorities and objectives?		√

Kiwisport Statement

The 2023 Kiwisport funding was spent on sports equipment to increase our students participation in organised sports. This included attending sports events, entry fees and transportation to these events.

The amount received in 2023 as per the Operational Funding was \$9976.64.