

HIGHFIELD SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	3373
Principal:	Amy Logavatu
School Address:	30 Rimu Street Timaru 7310
School Phone:	(03 686 1419
School Email:	office@highfield.school.nz

Accountant / Service Provider:

89 Nazareth Avenue
Christchurch
Ph: 03 338 4444



HIGHFIELD SCHOOL

Annual Report - For the year ended 31 December 2022

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Highfield School

Members of the Board

For the year ended 31 December 2022

Name	Position	Term Expired/ Expires
Amy Logavatu	Principal	
Robyn Cooper	Ex-Acting Principal	Jun-22
Stuart Wilcox	Ex-Principal	Apr-22
Fiona Harrington	Board Chair	Nov-23
Blair Harris	Parent Rep	Nov-23
Marie Donaldson	Parent Rep	Nov-23
Campbell Main	Parent Rep	Nov-23
Rebecca Campbell	Parent Rep	Nov-25
Gareth Lischner	Parent Rep	Nov-25
Nic Mitchell	Staff Rep	Nov-23
Jill White	Staff Rep	Nov-23

Highfield School

Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Fiona Janet Harrington


Full Name of Presiding Member

Amy Sherrie Logavatu

Full Name of Principal



Signature of Presiding Member



Signature of Principal

31/05/23

Date:

31-05-23

Date:

Highfield School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	2,711,225	638,939	2,630,621
Locally Raised Funds	3	82,935	20,336	70,706
Interest Income		7,745	-	1,767
Gain on Sale of Property, Plant and Equipment		-		
Total Revenue		2,801,905	659,275	2,703,094
Expenses				
Locally Raised Funds	3	31,220	-	42,523
Learning Resources	4	1,959,103	388,601	1,920,800
Administration	5	113,266	105,226	103,661
Finance		951	1,000	1,269
Property	6	562,294	183,100	567,868
		2,666,834	677,927	2,636,121
Net Surplus / (Deficit) for the year		135,071	(18,652)	66,973
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		135,071	(18,652)	66,973



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

Highfield School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		394,835	394,835	318,691
Total comprehensive revenue and expense for the year		135,071	(18,652)	66,973
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	9,171
Equity at 31 December		529,906	376,183	394,835
Accumulated comprehensive revenue and expense		529,906	376,183	394,835
Equity at 31 December		529,906	376,183	394,835



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.

Highfield School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	198,818	115,386	167,260
Accounts Receivable	8	139,902	108,530	134,605
Prepayments		8,751	8,751	5,938
Investments	9	290,000	290,000	200,000
Funds Receivable for Capital Works Projects	16	2,597	-	6,493
		640,068	522,667	514,296
Current Liabilities				
GST Payable		(346)	-	2,270
Accounts Payable	11	154,252	154,252	167,497
Borrowings	12	-	-	590
Revenue Received in Advance	13	10,690	-	2,890
Provision for Cyclical Maintenance	14	62,261	62,261	-
Finance Lease Liability	15	15,984	15,984	14,838
Funds held for Capital Works Projects	16	15,050	-	25,204
		257,891	232,497	213,289
Working Capital Surplus/(Deficit)		382,177	290,170	301,007
Non-current Assets				
Property, Plant and Equipment	10	265,410	203,694	255,768
		265,410	203,694	255,768
Non-current Liabilities				
Provision for Cyclical Maintenance	14	96,750	96,750	134,349
Finance Lease Liability	15	20,931	20,931	27,591
		117,681	117,681	161,940
Net Assets		529,906	376,183	394,835
Equity		529,906	376,183	394,835



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

Highfield School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		927,897	715,083	866,224
Locally Raised Funds		81,821	19,836	74,786
Goods and Services Tax (net)		(2,616)	-	7,230
Payments to Employees		(555,031)	(384,607)	(493,398)
Payments to Suppliers		(265,042)	(225,069)	(270,720)
Interest Paid		(951)	(1,000)	(1,269)
Interest Received		5,535	-	1,612
Net cash from/(to) Operating Activities		191,613	124,243	184,465
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(45,854)	(11,750)	(20,978)
Purchase of Investments		(90,000)	(100,000)	(10,000)
Net cash from/(to) Investing Activities		(135,854)	(111,750)	(30,978)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	9,171
Finance Lease Payments		(17,353)	(8,600)	(17,078)
Repayment of Loans		(590)	(590)	(2,360)
Funds Administered on Behalf of Third Parties		(6,258)	-	(25,146)
Net cash from/(to) Financing Activities		(24,201)	(9,190)	(35,413)
Net increase/(decrease) in cash and cash equivalents		31,558	3,303	118,074
Cash and cash equivalents at the beginning of the year	7	167,260	112,083	49,186
Cash and cash equivalents at the end of the year	7	198,818	115,386	167,260

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.

Highfield School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 10.



Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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



e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Investments

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

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



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

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on, comparison to recent market transactions.

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.

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 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

l) Revenue Received in Advance

Revenue received in advance relates to fees received from [international, hostel students and grants received] (delete as appropriate) 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.

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

m) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

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



n) Provision for Cyclical Maintenance

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

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

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

o) 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.

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract 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.

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.

r) Services received in-kind

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



2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	924,986	638,939	870,246
Teachers' Salaries Grants	1,406,972	-	1,426,826
Use of Land and Buildings Grants	379,267	-	333,549
	2,711,225	638,939	2,630,621

The school has opted in to the donations scheme for this year. Total amount received was \$42,600.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	36,971	13,500	4,484
Fees for Extra Curricular Activities	42,655	4,636	59,398
Trading	3,309	2,200	6,824
	82,935	20,336	70,706
Expenses			
Extra Curricular Activities Costs	21,633	-	31,312
Trading	8,359	-	10,815
Other Locally Raised Funds Expenditure	1,228	-	396
	31,220	-	42,523
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	51,715	20,336	28,183

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	101,003	105,522	54,290
Employee Benefits - Salaries	1,801,415	226,507	1,806,981
Staff Development	8,636	4,500	10,991
Depreciation	48,049	52,072	48,538
	1,959,103	388,601	1,920,800



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,179	6,000	5,030
Board Fees	4,290	3,500	3,260
Board Expenses	3,625	1,000	366
Communication	2,890	4,400	3,769
Other	25,068	27,205	33,077
Employee Benefits - Salaries	69,621	60,300	55,648
Insurance	2,593	2,821	2,511
	<u>113,266</u>	<u>105,226</u>	<u>103,661</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	11,522	8,500	6,681
Cyclical Maintenance Provision	24,662	10,000	61,831
Grounds	4,158	4,000	4,944
Heat, Light and Water	24,993	25,000	21,615
Rates	6,026	8,500	6,967
Repairs and Maintenance	20,699	29,300	31,228
Use of Land and Buildings	379,267	-	333,549
Employee Benefits - Salaries	90,967	97,800	101,053
	<u>562,294</u>	<u>183,100</u>	<u>567,868</u>

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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	198,818	115,386	167,260
Cash and cash equivalents for Statement of Cash Flows	<u>198,818</u>	<u>115,386</u>	<u>167,260</u>

Of the \$198,818 Cash and Cash Equivalents, \$15,050 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.



8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	10,380	-	1,466
Receivables from the Ministry of Education	-	-	4,022
Interest Receivable	2,756	-	546
Banking Staffing Underuse	18,236	-	17,125
Teacher Salaries Grant Receivable	108,530	108,530	111,446
	<u>139,902</u>	<u>108,530</u>	<u>134,605</u>
Receivables from Exchange Transactions	13,136	-	2,012
Receivables from Non-Exchange Transactions	126,766	108,530	132,593
	<u>139,902</u>	<u>108,530</u>	<u>134,605</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	290,000	290,000	200,000
	<u>290,000</u>	<u>290,000</u>	<u>200,000</u>
Total Investments	<u>290,000</u>	<u>290,000</u>	<u>200,000</u>



10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	113,066				(4,118)	108,948
Furniture and Equipment	81,868	19,517			(13,650)	87,735
Information and Communication Technology	15,403	25,659			(12,392)	28,670
Leased Assets	40,373	11,839			(17,108)	35,104
Library Resources	5,056	678			(781)	4,953
Balance at 31 December 2022	255,766	57,693	-	-	(48,049)	265,410

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	164,704	(55,756)	108,948	164,704	(51,638)	113,066
Furniture and Equipment	402,222	(329,078)	73,144	397,296	(315,428)	81,868
Information and Communication Technology	260,037	(216,777)	43,260	219,788	(204,385)	15,403
Leased Assets	84,839	(49,735)	35,104	73,000	(32,627)	40,373
Library Resources	53,429	(48,475)	4,954	52,750	(47,694)	5,056
Balance at 31 December	965,231	(699,821)	265,410	907,538	(651,772)	255,766

11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	5,035	5,035	18,845
Accruals	12,478	12,478	8,997
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	108,530	108,530	111,446
Employee Entitlements - Leave Accrual	28,209	28,209	28,209
	154,252	154,252	167,497
Payables for Exchange Transactions	154,252	154,252	167,497
	154,252	154,252	167,497

The carrying value of payables approximates their fair value.



12. Borrowings

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Loans due in one year	-	-	590
	<u>-</u>	<u>-</u>	<u>590</u>

The school has borrowings at 31 December 2022 of \$0 (31 December 2021 \$590). This loan is from the for the purpose of . The loan is unsecured and interest free".



13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other revenue in Advance	10,690	-	2,890
	<u>10,690</u>	<u>-</u>	<u>2,890</u>

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	134,349	134,349	109,021
Increase to the Provision During the Year	24,662	10,000	61,831
Use of the Provision During the Year	-	-	(36,503)
Other Adjustments	-	-	-
Provision at the End of the Year	<u>159,011</u>	<u>144,349</u>	<u>134,349</u>
Cyclical Maintenance - Current	62,261	62,261	-
Cyclical Maintenance - Non current	96,750	96,750	134,349
	<u>159,011</u>	<u>159,011</u>	<u>134,349</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023 This plan is based on the schools 10 Year Property plan .

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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	16,944	16,944	14,838
Later than One Year and no Later than Five Years	21,534	21,534	27,591
Future Finance Charges	(1,563)		
	<u>36,915</u>	<u>38,479</u>	<u>42,429</u>
Represented by			
Finance lease liability - Current	15,984	15,984	14,838
Finance lease liability - Non current	20,931	20,931	27,591
	<u>36,915</u>	<u>36,915</u>	<u>42,429</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 project is included under cash and cash equivalents in note 7.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Stormwater Repair		25,204		(10,154)		15,050
Playground soft matting		(6,493)	5,646	(1,750)		(2,597)
Totals		18,711	5,646	(11,904)	-	12,453

Represented by:

Funds Held on Behalf of the Ministry of Education	15,050
Funds Receivable from the Ministry of Education	2,597

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Block 1 & 2 & Bathroom Upgrade		(5,033)			(5,033)	-
Stormwater Repair			44,100	18,896		25,204
Boiler House		3,940			3,940	-
Cloak Bay		8,447			8,447	-
Playground soft matting			89,414	95,097		(6,493)
Totals		7,354	133,514	113,993	7,354	18,711

Represented by:

Funds Held on Behalf of the Ministry of Education	25,204
Funds Receivable from the Ministry of Education	6,493

17. Related Party Transactions

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

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



18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,290	3,260
<i>Leadership Team</i>		
Remuneration	371,708	534,915
Full-time equivalent members	5	3
Total key management personnel remuneration	375,998	538,175

There are 11 members of the Board excluding the Principal. The Board had held 10 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 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	40-50	130-140
Benefits and Other Emoluments	1-5	4-5
Termination Benefits	-	-

Principal 2

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	70-80	0
Benefits and Other Emoluments	1-5	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100-110	0.00	2.00
	0.00	2.00

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



19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: Nil).

The Ministry of Education provided additional funding for both the Support Staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into no contract agreements for capital works .

(Capital commitments at 31 December 2021: \$nil)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts.

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	198,818	115,386	167,260
Receivables	139,902	108,530	134,605
Investments - Term Deposits	290,000	290,000	200,000
Total Financial assets measured at amortised cost	<u>628,720</u>	<u>513,916</u>	<u>501,865</u>

Financial liabilities measured at amortised cost

Payables	154,252	154,252	167,497
Borrowings - Loans	-	-	590
Finance Leases	36,915	36,915	42,429
Total Financial Liabilities Measured at Amortised Cost	<u>191,167</u>	<u>191,167</u>	<u>210,516</u>



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.



Analysis of Variance Reporting



School Name:	Highfield School	School Number:	3373
Strategic Aim:	Together we develop pathways for shared understanding of learning		
Annual Aim:	To increase the % of students achieving at or above their curriculum level in maths		
Target:	To accelerate the progress of those students in Year 4 and Year 8 2022 who are not achieving at their expected curriculum level in maths		
Baseline Data:	<p>End of Year 2021 data.</p> <p>To increase the % of students achieving within or beyond their curriculum level in maths</p> <p>Year 8 - decreased 13%</p> <p>Year 7 - decreased 6%</p> <p>Year 6 - increased 6%</p> <p>Year 5 - increased 9%</p> <p>Year 4 - decreased 1% However, 31% increase at achieving level 3</p> <p>Year 3 - decreased 3%</p> <p>Year 2 - increased 24%</p> <p>To accelerate the progress of those students in Year 3 and Year 8 2021 who are not achieving at their expected curriculum level in maths</p>		



Tātaritanga raraunga

Year 3 - out of 14 students 29%/4 have made accelerated progress - 57%/8 made progress - 14%/2 not made progress
Year 8 - out of 12 students 0 have made accelerated progress - 67%/8 made progress - 33%/4 not made progress
Maori - out of 5 students 0 have made accelerated progress - 80%/4 made progress - 20%/1 not made progress
Pacifica - out of 2 students 0 have made accelerated progress - 50%/1 made progress - 50%/1 not made progress

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Priority Students identified and monitored through the pathways of progress</p> <p>Team meetings discussed our priority learners and having enabling conversations</p> <p>PLD on how to read PACT and how to use in our teaching, planning and differentiation</p> <p>mid year analysis of teams progress including all students</p> <p>School wide professional cycle that focuses on improving teaching practice schoolwide to ensure deliberate acts of teaching are being incorporated into planning.</p> <p>Initiated Prime Maths in the senior school</p>	<p>Targets: To accelerate the progress of those students in Year 3 and Year 8 2021 who are not achieving at their expected curriculum level in maths</p> <p>Year 3 - out of 14 students 29%/4 have made accelerated progress Year 8 - out of 12 students 0 have made accelerated progress Maori - out of 5 students 0 have made accelerated progress Pacifica - out of 2 students 0 have made accelerated progress</p> <p>2021 Outcomes: The third annual target was to accelerate learning of certain students in year 8 and 3 in maths. Year 3 4/14 29% managed accelerated progress, whilst Year 8 0/12 0% made accelerated progress. The correlation is very clear between percentage decrease in Year 8 13% and Year 3 3% who have decreased achieving within or beyond in maths. However, 60% Year 8 Maori and 75% Year 3 Maori who have increased achieving within or beyond in maths.</p> <p>Overall: To increase the % of students achieving within or beyond their curriculum level in maths Year 8 - decreased 13% Year 7 - decreased 6% Year 6 - increased 6% Year 5 - increased 9% Year 4 - decreased 1% However, 31% increase at achieving level 3 Year 3 - decreased 3% Year 2 - increased 24%</p>	<p>4 out of 7 year groups have decreased in their ability to achieve within or beyond their curriculum level in maths. This year the senior school adapted Prime Maths and the senior team have had many discussions around its implementation and student benefit. Teachers in Year 7 and Year 8 have commented that the students started on books which were higher than their present ability level. This was due to the need of preparing them for high school with the correct content, but these students had missed out on vital foundation skills. Therefore, creating more confusion and a lack of confidence. Whereas, teachers in Year 5 and 6 commented on the positive structure and foundation work in their focus books which were level 3. This has had a positive result on student achievement - student voice has a majority in favour of their Prime Maths. For a school to analyse the effectiveness of a programme we need to gather evidence over a longer period of time - completing Prime Maths for 2 years is our focus. Will also be important to continually monitor Prime Maths next year with student voice and teacher assessment - this will help to inform our processes for 2023. Students in year 3 and 4 have also decreased and it is important to look at what the school can do to support these students.</p>	<ul style="list-style-type: none"> ● Assessment - Continue to evolve a common understanding of the requirements for moderating across our Kura and for using curriculum progress tools to help differentiate our teaching and learning practices ● Engagement - Coach and support kaiako to make meaningful change and growth in their practice against an agreed effective teaching profile. (Professional Growth Cycle) Establish a consistent understanding and measure of effective teacher practice. (cognitive education) ● Pathways of Progress (Students) ● Local Curriculum - establish across our kura a curriculum programme that is coherent, relevant, refreshed and nothing is left to chance ● Professional development for all teachers to ensure best practice in delivering an effective maths programme



Tātaritanga raraunga

<p>still work to be done regarding using assessment tools, moderation Online version of Pact has more detail - Need to look at levels each side Revisit Pact in 2022 as part of assessment review</p>	<ul style="list-style-type: none"> ● Keep on using Prime Maths in the Senior School
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Professional Development for Staff

Consolidation of AlIM school wide

Professional growth cycle coaching

Key teachers leading PLD to embed effective practice for new staff to conduct individual PLD and whole school PLD

School Curriculum is being reviewed and an ongoing process

Improve teaching practice schoolwide

Analysis of Variance Reporting



School Name:	Highfield School	School Number:	3373
Strategic Aim:	Together we develop pathways for shared understanding of learning		
Annual Aim:	To increase the % of students achieving at or above their curriculum level in reading		
Target:	To accelerate the progress of those students in Year 6 2022 who are not achieving at their expected curriculum level in reading		
Baseline Data:	<p>End of Year 2021 data.</p> <p>To increase the % of students achieving within or beyond their curriculum level in reading</p> <p>Year 8 - increased 8%</p> <p>Year 7 - increased 7%</p> <p>Year 6 - increased 6%</p> <p>Year 5 - decreased 1%</p> <p>Year 4 - increased 5%</p> <p>Year 3 - increased 4%</p> <p>Year 2 - increased 22%</p> <p>To accelerate the progress of those students in Year 3 and Year 8 2021 who are not achieving at their expected curriculum level in reading</p>		

Tātaritanga raraunga

Year 3 - out of 15 students 27%/4 have made accelerated progress - 40%/6 made progress - 33%/5 not made progress
Year 8 - out of 12 students 84%/10 have made accelerated progress - 8%/1 made progress - 8%/1 not made progress
Maori - out of 6 students 67%/4 have made accelerated progress - 0 made progress - 33%/2 not made progress
Pacifica - out of 3 students 33%/1 have made accelerated progress - 67%/2 not made progress

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Priority Students identified and monitored through the pathways of progress</p> <p>Team meetings discussed our priority learners and having enabling conversations</p> <p>PLD on how to read PACT and how to use in our teaching, planning and differentiation</p> <p>mid year analysis of teams progress including all students</p> <p>School wide professional cycle that focuses on improving teaching practice schoolwide to ensure deliberate acts of teaching are being incorporated into planning.</p> <p>Junior school started their structured literacy journey with inquiries using, Better Start, Ideal and Liz Kane</p>	<p>Targets: Year 3 - out of 15 students 27%/4 have made accelerated progress Year 8 - out of 12 students 84%/10 have made accelerated progress Maori - out of 6 students 67%/4 have made accelerated progress Pacifica - out of 3 students 33%/1 have made accelerated progress</p> <p>2021 Outcomes: The second annual target was to accelerate learning of certain students in year 8 and 3 in reading. Clearly there has been positive results with Year 8 10/12 84% accelerated progress, whilst Year 3 4/15 27% have made accelerated progress. Maori 2/4 50% and Pacifica 1/1 100% accelerated progress. Like writing there is a correlation between percentage increase in Year 8 8% and Year 3 4% and 50% Year 8 Maori and 60% Year 4 Maori who have increased achieving within or beyond in writing.</p> <p>Overall: To increase the % of students achieving within or beyond their curriculum level in reading Year 8 - increased 8% Year 7 - increased 7% Year 6 - increased 6% Year 5 - decreased 1% Year 4 - increased 5% Year 3 - increased 4% Year 2 - increased 22%</p>	<p>At the end of 2020 Highfield School created annual objectives for 2021. These objectives were based on deep discussions, analysis of end of year data and drive of improved staff capabilities and better student outcomes. Highfield School continues to develop its use of assessment as a means of gathering data, but more importantly to enhance our assessment for learning strategies. Part of our AKO Strategic Plan is: Improved understanding and consistent use of school wide assessment: To achieve our 3 assessment goals:</p> <ul style="list-style-type: none"> • Effective moderation • Teachers assessment analysis capable • Teachers know how to administer assessment <p>Our current assessment action plan highlights the amount of school wide focus that is related to our three goals and the progress we are currently making.</p> <p>As part of our professional growth cycle teachers and leaders are developing their use of:</p> <ul style="list-style-type: none"> • assessment in their teaching and learning programmes • data to differentiate <p>In the year 2021 Highfield has had three workshops that have focused on moderation and teachers assessment analysis capability. Our last workshop was held on 24th September where teachers and TAs sat down together to moderate 6 pieces of e asttle writing using a succinct and structured framework, including a marking rubric and exemplars. We emphasised on working together, collaboration and a</p>	<ul style="list-style-type: none"> • Investigate attendance of target students. • Assessment - Continue to evolve a common understanding of the requirements for moderating across our Kura and for using curriculum progress tools to help differentiate our teaching and learning practices • Structured Literacy - Undertake professional development (through the IDEAL Programme) across our kura to establish a Highfield literacy curriculum that will create a consistent and coherent approach. IDEAL • Engagement - Coach and support kaiako to make meaningful change and growth in their practice against an agreed effective teaching profile. (Professional Growth Cycle) Establish a consistent understanding and measure of effective teacher practice. (cognitive education) • Pathways of Progress (Students) • Local Curriculum - establish across our kura a

Tātaritanga raraunga

	<p>safe place to share. All staff had learning conversations and listened to marking feedback that led to a consistent, honest and reliable score and level. Highfield has now started to collect and create our moderation folder, containing writing samples, marking and scores from our own students. We believe that this continued and consistent revisiting will develop teaching and learning programmes and differentiation. Our strategic plan will continue to focus on moderation and using data to inform teaching and planning. The use of PACT in teachers planning will have a positive impact on student outcomes and give more direction and purpose to teaching - data can not lie. Better use of PACT will also inform school leaders, as it creates more accountability and cross checking. Before entering a classroom school leaders can use PACT to inform observations particularly with teaching and learning and differentiation. This data also helps the school to create school wide teaching and learning focuses as we know these will make a difference.</p> <p>During 2021 school leaders wrote statements for our strategic goals and AKO is 'together we develop new pathways for shared learning'. This statement ensures that all stakeholders are a part of the learning journey so that there is full investment and understanding. In turn this statement helps to drive our vision of, 'together we soar to new heights'. In 2022 we move our SMS provider from Assembly to HERO. This new system</p>	<p>curriculum programme that is coherent, relevant, refreshed and nothing is left to chance</p>
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Tātaritanga raraunga

will help to create learning stories as well as continued and consistent data input, Therefore, allowing for further discussions with kaiako, tamariki and whanau - greater understanding and student agency.

The following information has been gathered from PACT which gives a level from 1 to 5 and also a score. By analysing the score Highfield is able to show progress or accelerated progress - this is used on an individual scale and helps to ensure the specific programmes that are in place are working or not. The levels show achievement and we can analyse class, individual or year group. This information informs teaching/learning and differentiation.

As Highfield becomes more proficient teachers are developing their ability to understand PACT and this will have a more accurate picture of our students achievements and progress. Leaders are monitoring this process through more PLD and conversations.

Therefore, current data will be different from 2020 when we had more than half of us who were new to data gathering and analysis.

Sometimes teachers feel pressured to make higher judgments particularly if the previous teacher has already set the bar high. Therefore, our current work will enable staff trust, staff conversations and valid data.

Still work to be done regarding using assessment tools, moderation



Tātaritanga raraunga

Online version of Pact has more detail - Need to look at levels each side
 Revisit Pact in 2021 as part of assessment review
 Have our students made progress from end of year 2019 - 2020 - celebrate that progress

Professional Development for Staff

Professional Growth Cycle and coaching

Key teachers leading PLD to embed effective practice for new staff to conduct individual PLD and whole school PLD

School Curriculum is being reviewed and an ongoing process

Improve teaching practice schoolwide

Analysis of Variance Reporting



School Name:	Highfield School	School Number:	3373
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Strategic Aim:	Together we develop pathways for shared understanding of learning
Annual Aim:	To increase the % of students achieving at or above their curriculum level in writing
Target:	To accelerate the progress of those students in Year 4 and Year 6 2022 who are not achieving at their expected curriculum level in writing
Baseline Data:	<p>End of Year 2021 data.</p> <p>To increase the % of students achieving within or beyond their curriculum level in writing</p> <p>Year 8 - increased 33% Year 7 - increased 11% Year 6 - increased 5% Year 5 - same Year 4 - increased 11% Year 3 - decreased 8% Year 2 - increased 13%</p> <p>To accelerate the progress of those students in Year 4 and Year 8 2021 who are not achieving at their expected curriculum level in writing</p>

Tātaritanga raraunga

Year 4 - out of 15 students 40%/6 have made accelerated progress - 60%/9 made progress - 0 not made progress
Year 8 - out of 20 students 60%/12 have made accelerated progress - 35%/7 made progress - 5%/1 not made progress
Maori - out of 7 students 43%/3 have made accelerated progress - 57%/4 made progress - 0 not made progress
Pacifica - out of 1 student 100%/1 have made accelerated progress

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Priority Students identified and monitored through the pathways of progress</p> <p>Team meetings discussed our priority learners and having enabling conversations</p> <p>whole school writing moderation workshops and the creation of Highfield moderating samples</p> <p>PLD on how to read PACT and how to use in our teaching, planning and differentiation</p> <p>mid year analysis of teams progress including all students</p> <p>School wide professional cycle that focuses on improving teaching practice schoolwide to ensure deliberate acts of teaching are being incorporated into planning.</p>	<p>Targets: To accelerate the progress of those students in Year 4 and Year 8 2021 who are not achieving at their expected curriculum level in writing</p> <p>Year 4 - out of 15 students 40%/6 have made accelerated progress - Year 8 - out of 20 students 60%/12 have made accelerated progress - Maori - out of 7 students 43%/3 have made accelerated progress - Pacifica - out of 1 student 100%/1 have made accelerated progress</p> <p>Overall: The first annual target was to accelerate learning of certain students in year 8 and 4 in writing. Clearly there has been positive results with Year 4 6/15 40% accelerated progress and Year 8 12/20 60% accelerated progress. Maori 3/7 43% and Pacifica 1/1 100% accelerated progress. There is also a positive correlation between percentage increase in Year 8 33% and Year 4 11% and 60% Year 8 Maori and 100% Year 4 Maori who have increased achieving within or beyond in writing.</p> <p>To increase the % of students achieving within or beyond their curriculum level in writing</p> <p>Year 8 - increased 33% Year 7 - increased 11% Year 6 - increased 5% Year 5 - same Year 4 - increased 11% Year 3 - decreased 8% Year 2 - increased 13%</p>	<p>In the year 2021 Highfield has had three workshops that have focused on moderation and teachers assessment analysis capability. Our last workshop was held on 24th September where teachers and TAs sat down together to moderate 6 pieces of e asttle writing using a succinct and structured framework, including a marking rubric and exemplars. We emphasised on working together, collaboration and a safe place to share. All staff had learning conversations and listened to marking feedback that led to a consistent, honest and reliable score and level. Highfield has now started to collect and create our moderation folder, containing writing samples, marking and scores from our own students. We believe that this continued and consistent revisiting will develop teaching and learning programmes and differentiation. The use of PACT in teachers planning will have a positive impact on student outcomes and give more direction and purpose to teaching - data can not lie. Better use of PACT will also inform school leaders, as it creates more accountability and cross checking. Before entering a classroom school leaders can use PACT to inform observations particularly with teaching and learning and differentiation. This data also helps the school to create school wide teaching and</p>	<ul style="list-style-type: none"> ● Investigate attendance of target students. ● Assessment - Continue to evolve a common understanding of the requirements for moderating across our Kura and for using curriculum progress tools to help differentiate our teaching and learning practices ● Structured Literacy - Undertake professional development (through the IDEAL Programme) across our kura to establish a Highfield literacy curriculum that will create a consistent and coherent approach. IDEAL ● Engagement - Coach and support kaiako to make meaningful change and growth in their practice against an agreed effective teaching profile. (Professional Growth Cycle) Establish a consistent understanding and measure of effective teacher practice. (cognitive education) ● Pathways of Progress (Students)



Tātaritanga raraunga

learning focuses as we know these will make a difference.

Still work to be done regarding using assessment tools, moderation
 Online version of Pact has more detail - Need to look at levels each side
 Revisit Pact in 2022 as part of assessment review

- **Local Curriculum** - establish across our kura a curriculum programme that is coherent, relevant, refreshed and nothing is left to chance

Professional Development for Staff

Professional Growth Cycle and coaching

Key teachers leading PLD to embed effective practice for new staff to conduct individual PLD and whole school PLD

School Curriculum is being reviewed and an ongoing process.

Improve teaching practice schoolwide

Kiwi Sport Report 2022

In 2022 Highfield School received \$4050.09 in Kiwi Sport Funding from the Ministry of Education.

Highfield has continued to provide sporting opportunities for its students both during school and also in after school competitions. Organisation of this was achieved through a Teacher in charge of sports, a Teacher Aide in a sports coordinator role and also the support of our community with parents and older siblings who act as coaches and managers of teams.

We are lucky at Highfield to be able to use the funding given to the sports coordinator role to assist our students to ensure sport and active play is a huge part of our local curriculum.



Amy Logavatu
Principal



Highfield School Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Yes we have met our obligations to provide good & safe working conditions. We have a very active Health & Safety Worksite Officer who reports regularly to the Board and Senior Management, providing risk analysis, hazards and reports.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>See up-to-date reviewed Equal Employment Opportunities policy. Highfield School continues to ensure that all employees & applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes without bias or discrimination.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>We have 3 members on our employment panel, two staff members and a Board member. A matrix and scoring system is used.</i>
How are you recognising, <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? 	<i>We have developed a good understanding of Te Ao Māori and Tikanga practices & incorporate this knowledge and understanding in our employment processes. We have Māori representation on our Board and are building relationships with our local marae.</i>
How have you enhanced the abilities of individual employees?	<i>Through Professional Learning opportunities from both outside providers and internally.</i>
How are you recognising the employment requirements of women?	<i>Employ according to skill set without gender discrimination or bias.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Employ according to skill set without discrimination or bias.</i>

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?	✓	

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF HIGHFIELD SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Highfield School (the School). The Auditor-General has appointed me, Sam Naylor, using the staff and resources of Nexia Audit Christchurch, 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 21, that comprise statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with the Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees 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 Novopay 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 information included on pages KiwiSport and Analysis of Variance, 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.



Sam Naylor

Nexia Audit Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand