



HIGHFIELD SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

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HIGHFIELD SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Highfield School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Fiona Harrington	Presiding Member	Elected	Dec 2023
Marie Donaldson	Parent Rep	Elected	Dec 2023
Campbell Main	Parent Rep	Elected	Nov 2024
Rebecca Campbell	Parent Rep	Elected	Nov 2024
Anouska Black	Parent Rep	Elected	Nov 2024
Nic Mitchell	Staff Rep	Elected	Nov 2024
Lisa Plumridge	Parent Rep	Elected	Nov 2024
Gareth Lischner	Parent Rep	Elected	Dec 2023
Amy Logavatu	Principal		
Robyn Cooper	Acting Principal - Term 2 2024		

Highfield 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.

Campbell Main

Full Name of Presiding Member

Campbell Main

Signature of Presiding Member

30-05-24.

Date:

Robyn Margaret Cooper

Full Name of Principal

RM Cooper

Signature of Principal

30.5.24

Date:

Highfield School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	3,044,083	2,908,783	2,711,225
Locally Raised Funds	3	62,059	13,400	82,935
Interest		25,953	-	7,745
Total Revenue		3,132,095	2,922,183	2,801,905
Expense				
Locally Raised Funds	3	40,914	-	31,220
Learning Resources	4	2,170,288	2,171,450	1,959,103
Administration	5	113,868	108,050	113,266
Interest		1,318	800	951
Property	6	632,012	650,342	562,294
Loss on Disposal of Property, Plant and Equipment		44	-	-
Total Expense		2,958,444	2,930,642	2,666,834
Net Surplus / (Deficit) for the year		173,651	(8,459)	135,071
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		173,651	(8,459)	135,071



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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		529,906	529,904	394,835
Total comprehensive revenue and expense for the year		173,651	(8,459)	135,071
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December		703,557	521,445	529,906
Accumulated comprehensive revenue and expense		703,557	521,445	529,906
Reserves		-	-	-
Equity at 31 December		703,557	521,445	529,906



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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	217,811	218,569	198,818
Accounts Receivable	8	128,510	128,510	139,902
Prepayments		13,815	13,815	8,751
Investments		410,000	300,000	290,000
Funds Receivable for Capital Works Projects	14	49,952	-	2,597
		820,088	660,894	640,068
Current Liabilities				
GST Payable		(29,965)	(29,965)	(346)
Accounts Payable	10	226,844	226,844	154,252
Revenue Received in Advance	11	6,216	-	10,690
Provision for Cyclical Maintenance	12	33,330	33,330	62,261
Finance Lease Liability	13	16,983	16,983	15,984
Funds held for Capital Works Projects	14	15,050	-	15,050
		268,458	247,192	257,891
Working Capital Surplus/(Deficit)		551,630	413,702	382,177
Non-current Assets				
Property, Plant and Equipment	9	261,593	217,410	265,410
		261,593	217,410	265,410
Non-current Liabilities				
Provision for Cyclical Maintenance	12	95,661	95,661	96,750
Finance Lease Liability	13	14,006	14,006	20,931
		109,667	109,667	117,681
Net Assets		703,556	521,445	529,906
Equity		703,557	521,445	529,906



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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,015,652	874,136	927,897
Locally Raised Funds		(66,761)	(115,420)	81,821
Goods and Services Tax (net)		(29,619)	(29,619)	(2,616)
Payments to Employees		(590,770)	(565,850)	(555,031)
Payments to Suppliers		(115,358)	(117,073)	(265,042)
Interest Paid		(1,318)	(800)	(951)
Interest Received		28,709	2,756	5,535
Net cash from/(to) Operating Activities		240,535	48,130	191,613
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(44)	-	
Purchase of Property Plant & Equipment (and Intangibles)		(36,869)	-	(45,854)
Purchase of Investments		(120,000)	(10,000)	(90,000)
Net cash from/(to) Investing Activities		(156,913)	(10,000)	(135,854)
Cash flows from Financing Activities				
Finance Lease Payments		(17,273)	(5,926)	(17,353)
Repayment of Loans		-	-	(590)
Funds Administered on Behalf of Other Parties		(47,355)	(12,453)	(6,258)
Net cash from/(to) Financing Activities		(64,628)	(18,379)	(24,201)
Net increase/(decrease) in cash and cash equivalents		18,994	19,751	31,558
Cash and cash equivalents at the beginning of the year	7	198,818	198,818	167,260
Cash and cash equivalents at the end of the year	7	217,812	218,569	198,818

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.

Highfield School

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 9.



Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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 13. Future operating lease commitments are disclosed in note 18.

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 material.

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
Textbooks	3 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 [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

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 and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

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

l) Revenue Received in Advance

Revenue received in advance relates to fees received from grants received Principal & ORS Wellbeing 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.

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

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.

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.

x) Services received in-kind

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



2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	991,200	855,900	924,986
Teachers' Salaries Grants	1,589,091	1,589,091	1,406,972
Use of Land and Buildings Grants	463,792	463,792	379,267
	<u>3,044,083</u>	<u>2,908,783</u>	<u>2,711,225</u>

The school has opted in to the donations scheme for this year. Total amount received was \$45,003.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	6,024	8,900	36,971
Fees for Extra Curricular Activities	52,037	3,000	42,655
Trading	3,998	1,500	3,309
	<u>62,059</u>	<u>13,400</u>	<u>82,935</u>
Expense			
Extra Curricular Activities Costs	29,508	-	21,633
Trading	10,386	-	8,359
Other Locally Raised Funds Expenditure	1,020	-	1,228
	<u>40,914</u>	<u>-</u>	<u>31,220</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>21,145</u>	<u>13,400</u>	<u>51,715</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	95,695	121,220	101,003
Employee Benefits - Salaries	2,008,430	1,992,691	1,801,415
Staff Development	12,130	9,539	8,636
Depreciation	54,033	48,000	48,049
	<u>2,170,288</u>	<u>2,171,450</u>	<u>1,959,103</u>



5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	5,331	6,000	5,179
Board Fees	3,425	3,500	4,290
Board Expenses	1,932	2,000	3,625
Communication	3,465	4,100	2,890
Other	27,181	29,500	25,068
Employee Benefits - Salaries	67,354	60,300	69,621
Insurance	5,180	2,650	2,593
	<u>113,868</u>	<u>108,050</u>	<u>113,266</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	11,132	9,500	11,522
Cyclical Maintenance	(15,195)	10,000	24,662
Grounds	5,551	4,000	4,158
Heat, Light and Water	29,401	28,000	24,993
Rates	7,674	7,500	6,026
Repairs and Maintenance	25,580	25,600	20,699
Use of Land and Buildings	463,792	463,792	379,267
Employee Benefits - Salaries	104,077	101,950	90,967
	<u>632,012</u>	<u>650,342</u>	<u>562,294</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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	17,811	18,569	198,818
Short-term Bank Deposits	200,000	200,000	-
Cash and cash equivalents for Statement of Cash Flows	<u>217,811</u>	<u>218,569</u>	<u>198,818</u>

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

The following notes should be used where applicable:

Of the \$217,811 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 2024 on Crown owned school buildings.



8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	12,352	128,510	10,380
Interest Receivable	-	-	2,756
Banking Staffing Underuse	-	-	18,236
Teacher Salaries Grant Receivable	116,158	-	108,530
	<u>128,510</u>	<u>128,510</u>	<u>139,902</u>
Receivables from Exchange Transactions	12,352	128,510	13,136
Receivables from Non-Exchange Transactions	116,158	-	126,766
	<u>128,510</u>	<u>128,510</u>	<u>139,902</u>

8. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	410,000	300,000	290,000
	<u>410,000</u>	<u>300,000</u>	<u>290,000</u>
Total Investments			

9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Adjustment \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements	108,948	-			(4,118)	104,830
Furniture and Equipment	73,144	33,442		(2,246)	(15,811)	88,529
Information and Communication Technology	43,260	5,063		2,246	(16,421)	34,148
Leased Assets	35,104	11,347			(17,151)	29,300
Library Resources	4,954	407	(44)	-	(532)	4,785
Balance at 31 December 2023	<u>265,410</u>	<u>50,258</u>	<u>(44)</u>	<u>(0)</u>	<u>(54,033)</u>	<u>261,591</u>

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.



	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	164,704	(59,873)	104,831	164,704	(55,756)	108,948
Furniture and Equipment	426,234	(337,705)	88,529	402,222	(329,078)	73,144
Information and Communication Technology	267,346	(233,198)	34,148	260,037	(216,777)	43,260
Leased Assets	96,186	(66,886)	29,300	84,839	(49,735)	35,104
Library Resources	53,483	(48,698)	4,785	53,429	(48,475)	4,954
Balance at 31 December 2023	1,007,953	(746,360)	261,593	965,231	(699,821)	265,410

10. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	71,039	71,039	5,035
Accruals	127,596	127,596	12,478
Employee Entitlements - Salaries	-	-	108,530
Employee Entitlements - Leave Accrual	28,209	28,209	28,209
	<u>226,844</u>	<u>226,844</u>	<u>154,252</u>
Payables for Exchange Transactions	226,844	226,844	154,252
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>226,844</u>	<u>226,844</u>	<u>154,252</u>

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	-	-	10,690
	<u>6,216</u>	<u>-</u>	<u>10,690</u>



12. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	159,011	96,750	
Increase to the Provision During the Year	(15,195)	10,000	24,662
Use of the Provision During the Year	(14,825)	-	
Provision at the End of the Year	128,991	106,750	24,662
Cyclical Maintenance - Current	33,330	33,330	62,261
Cyclical Maintenance - Non current	95,661	95,661	96,750
	128,991	128,991	159,011

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan .

13. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	18,203	18,203	16,944
Later than One Year and no Later than Five Years	14,659	14,659	21,534
Future Finance Charges	(1,873)	(1,873)	(1,563)
	30,989	30,989	36,915
Represented by			
Finance lease liability - Current	16,983	16,983	15,984
Finance lease liability - Non current	14,006	14,006	20,931
	30,989	30,989	36,915



14. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 1 & 2 & Bathroom Upgrade - Project number 123	-	-	(10,550)	-	(10,550)
Stormwater Repair - Project number	15,050	-	-	-	15,050
Playground soft matting - Project number	(2,597)	4,897	(2,300)	-	(0)
9369.59 MOE Fence Replacement - Project number	-	250,000	(289,402)	-	(39,402)
Totals	12,453	254,897	(302,252)	-	(34,902)

Represented by:

Funds Held on Behalf of the Ministry of Education	15,050
Funds Receivable from the Ministry of Education	49,952

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Stormwater Repair - Project number	25,204	-	(10,154)	-	15,050
Playground soft matting - Project number	(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

15. 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.



16. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,425	4,290
<i>Leadership Team</i>		
Remuneration	535,432	371,708
Full-time equivalent members	5	5
Total key management personnel remuneration	538,857	375,998

There are 7 members of the Board excluding the Principal. The Board had held 9 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	40-50
Benefits and Other Emoluments	1-5	1.5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100-110	3.00	0.00
110-120	1.00	0.00
	4.00	0.00

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



17. Contingencies

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

Holidays Act Compliance – schools payroll

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

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 of 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.

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.

18. Commitments

(a) Capital Commitments

at 31 December 2023, the Board had no capital commitment.

(b) Operating Commitments

As at 31 December 2023, the Board has entered into no contracts.

19. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	217,811	218,569	198,818
Receivables	128,510	128,510	139,902
Investments - Term Deposits	410,000	300,000	290,000
Total financial assets measured at amortised cost	756,321	647,079	628,720

Financial liabilities measured at amortised cost

Payables	226,844	226,844	154,252
Finance Leases	30,989	30,989	36,915
Total financial liabilities measured at amortised cost	257,833	257,833	191,167

20. Events After Balance Date

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



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF HIGHFIELD SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

In our opinion the financial statements of the School:

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

Our audit was completed on 30 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board, Statement of Variance Reporting, Good Employer Statement and Kiwisport Statement, 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.



Sam Naylor

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

Statement of Variance Reporting



School Name:	Highfield School	School Number:	3373
Strategic Aim:	Together we provide opportunities for all learners to thrive through engaging learning experiences that reflect our local and national curriculum.		
Annual Aim:	To increase the % of students achieving within or beyond their curriculum level in maths		
Target:	For 15% of students in Years 6-8 to achieve above in maths.		
Baseline Data:	In 2022: 8% of students in Years 5-7 were achieving above in maths.		

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 by individual classroom teachers, within teams and by Senior Leadership Team. These students were monitored through Pathways of Progress Google Doc.</p> <p>Team meetings discussed our priority learners, the challenges and made actions to accelerate progress.</p> <p>Mid year data analysis from PACT</p> <p>We had 3 sessions of Maths PLD support run for staff by ImpactEd.</p> <p>Creation of Maths Curriculum Lead unit holder role</p> <p>An extension maths group that worked as a small group 4 days a week for 30mins with a Teacher Aide. This group had a strong focus on Problem Solving.</p>	<p>Mid year Data: Currently 6.5% of Years 6-8 are achieving above in maths. This is the equivalent of 6 learners.</p> <p>End of Year Data: This target was not achieved with 13% of students in Years 6-8 achieving above expected level in maths. However there was a significant increase in progress compared to our mid-year data.</p>	<p>It has been discovered that we have set this target based inflated and inconsistent data school-wide from 2022 and prior.</p> <p>Teachers have been using PACT to determine achievement levels however some have been using this tool inaccurately. Due to this a school-wide Curriculum and Achievement Plan was made and implemented during October.</p> <p>Upon analysing student feedback from the extension group that was run this shows a clear increase in engagement and enjoyment.</p>	<p>Continue to improve consistent teaching and assessment practices in Maths school wide.</p> <p>Provide new Highfield staff with PLD in using PACT.</p> <p>Continue to develop a school-wide maths curriculum in conjunction with Impacted as part of our Local Curriculum.</p> <p>Have a responsibility with one unit attached for a Maths Lead in 2024.</p> <p>Run Numicon maths as an intervention for our Junior school and as an intervention for learners whose needs are yet to be met.</p>
<p>Planning for next year:</p> <ul style="list-style-type: none"> -Upskilling of all staff with Best Teaching Practices -Evaluate consistent use of assessment tools and practices school-wide -Continue to develop Highfield Maths Curriculum with support from ImpactEd. -Invest in Numicon for Junior School and as an intervention for at-risk learners 			

Statement of Variance Reporting



School Name:	Highfield School	School Number:	3373
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Strategic Aim: Analysis report	Together we provide opportunities for all learners to thrive through engaging learning experiences that reflect our local and national curriculum.
Annual Aim:	To increase the % of students achieving within or beyond their curriculum level in reading
Target:	To accelerate the progress of those students in Year 4 to ensure that 60% or more are at or above the expected level in reading.
Baseline Data:	In 2022: 55% of Year 3 were achieving below in reading.

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 by individual classroom teachers, within teams and by Senior Leadership Team. These students were monitored through Pathways of Progress Google Doc.</p> <p>Team meetings discussed our priority learners, the challenges and made actions to accelerate progress.</p> <p>Mid year data analysis from PACT</p> <p>Structured Literacy approach implemented in all classrooms.</p> <p>Purchasing decodable readers and decodable catch up readers and continued using them with priority groups.</p> <p>Staff wide PLD on Structured Literacy with Learning Matters.</p>	<p>End of Year Data: This target was not achieved with 33% of students in Year 4 achieving at or above expected level in reading.</p>	<p>It has been discovered that we have set this target based on inflated and inconsistent data school-wide from 2022 and prior.</p> <p>Teachers have been using PACT to determine achievement levels however some have been using this tool inaccurately. Due to this a school-wide Curriculum and Achievement Plan was made and implemented during October.</p> <p>In one of our Year 4 classes we have had a significant turnover of classroom teachers, this class had 3 different teachers throughout the year which has caused significant disruption and inconsistencies.</p>	<p>We need to ensure our implementation of Structured Literacy is consistent across our school.</p> <p>We need to bring Whānau with us on the Structured Literacy journey.</p> <p>We need to continue to implement high interest Catch Up Readers for our Senior students who need extra support in reading.</p> <p>Continue to a responsibility with one unit attached for a Literacy Lead in 2024.</p>
<p>Planning for next year:</p> <ul style="list-style-type: none"> -Upskilling of all staff with Best Teaching Practices -Evaluate consistent use of assessment tools and practices school-wide -Continue to invest in decodable readers & iDeal Structured Literacy Planning 			

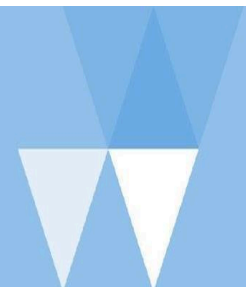
Statement of Variance Reporting



School Name:	Highfield School	School Number:	3373
Strategic Aim: Analysis report	Together we provide opportunities for all learners to thrive through engaging learning experiences that reflect our local and national curriculum.		
Annual Aim:	To increase the % of students achieving within or beyond their curriculum level in writing		
Target:	To accelerate the progress of those students in Year 8 to ensure 70% achieve at or above in writing		
Baseline Data:	In 2022: 34% of Year 7 were achieving below in writing and 9% were achieving well below in writing.		

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 by individual classroom teachers, within teams and by Senior Leadership Team. These students were monitored through Pathways of Progress Google Doc.</p> <p>Team meetings discussed our priority learners, the challenges and made actions to accelerate progress.</p> <p>Mid year data analysis from PACT.</p> <p>Embedding Structured Literacy spelling school wide.</p> <p>Ensuring regular timetabling of writing instruction.</p> <p>Learning Assistant take writing support group 4 x days a week.</p> <p>Literacy lead who created school-wide writing plan and genre coverage plan.</p>	<p>Mid Year Data: Currently 44% of Year 8s are achieving at or above in writing.</p> <p>End of Year Data: This target was not achieved with 56% of Year 8s achieving at or above the expected level in writing.</p>	<p>It has been discovered that we have set this target based on inflated and inconsistent data school-wide from 2022 and prior.</p> <p>Teachers have been using PACT to determine achievement levels however some have been using this tool inaccurately. Due to this a school-wide Curriculum and Achievement Plan was made and implemented during October.</p>	<p>We need to ensure our implementation of Structured Literacy is consistent across our school.</p> <p>We need to bring Whānau with us on the Structured Literacy journey.</p> <p>Continue to a responsibility with one unit attached for a Literacy Lead in 2024.</p> <p>Writing will be a school-wide focus and target for 2024.</p> <p>We will engage all of our staff in writing PLD delivered by ImpactEd.</p> <p>Staff meetings will increase from fortnightly to weekly to allow for more professional discussion, moderation and PLD centred around writing.</p>
<p>Planning for next year:</p> <ul style="list-style-type: none"> -Upskilling of all staff with Best Teaching Practices -Evaluate consistent use of assessment tools and practices school-wide -Continue to invest in iDeal Structured Literacy platform -School-wide focus for 2024 			

Tātaritanga raraunga



Kiwi Sport Report 2023

In 2023 Highfield School received \$4321.76 in Kiwi Sport Funding from the Ministry of Education.

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

We are fortunate at Highfield to be able to use the funding given to contribute to a 4 hours week Sports Coordinator role to assist, encourage and support our students to play sport and be active. We have also supported some families with sport fees.



Highfield School 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	
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.</i> <i>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?	✓	