



HIGHFIELD SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

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HIGHFIELD SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Highfield School

Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Campbell Main	Presiding Member	Elected Sept 2023	
Amy Logavatu	Principal ex Officio		
Rebecca Campbell	Parent Representative	Co-opted 2022	
Alex King	Parent Representative	Elected Sept 2023	
Lisa Plumridge	Parent Representative	Co-opted June 2023	
Sesimani Tuli	Parent Representative	Selected Apr 2024	
Nic Mitchell	Staff Representative	Elected Sept 203	
Anouska Black	Parent Representative		Feb 2024

Highfield School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Campbell Andrew Main

Full Name of Presiding Member



Signature of Presiding Member

03-06-25

Date:

Amy Sherrie Logavaty

Full Name of Principal



Signature of Principal

03.06.25

Date:

Highfield School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	3,404,272	2,759,524	3,044,083
Locally Raised Funds	3	71,836	11,400	62,059
Interest		50,916	-	25,953
Total Revenue		3,527,024	2,770,924	3,132,095
Expense				
Locally Raised Funds	3	23,373	-	40,914
Learning Resources	4	2,472,406	2,166,611	2,170,288
Administration	5	130,171	110,350	113,868
Interest		1,407	800	1,318
Property	6	754,342	625,123	632,012
Loss on Disposal of Property, Plant and Equipment		54	-	44
Total Expense		3,381,753	2,902,884	2,958,444
Net Surplus / (Deficit) for the year		145,271	(131,960)	173,651
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		145,271	(131,960)	173,651



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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		703,555	492,187	529,904
Total comprehensive revenue and expense for the year		145,271	(131,960)	173,651
Contribution - Furniture and Equipment Grant		12,197	9,171	-
Equity at 31 December		861,023	369,398	703,555
Accumulated comprehensive revenue and expense		861,023	369,398	703,555
Equity at 31 December		861,023	369,398	703,555



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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	135,984	136,130	217,811
Accounts Receivable	8	181,145	139,843	128,510
GST Receivable		13,011	-	29,965
Prepayments		22,158	2,124	13,815
Investments	9	900,000	332,310	410,000
Funds Receivable for Capital Works Projects	15	-	2,597	49,952
		1,252,298	613,004	850,053
Current Liabilities				
GST Payable		-	27,125	-
Accounts Payable	11	316,744	174,959	226,844
Revenue Received in Advance	12	11,533	1,665	6,216
Provision for Cyclical Maintenance	13	71,166	27,352	33,330
Finance Lease Liability	14	12,460	24,134	16,983
Funds held for Capital Works Projects	15	164,310	210,724	15,050
		576,213	465,959	298,423
Working Capital Surplus/(Deficit)		676,085	147,045	551,630
Non-current Assets				
Property, Plant and Equipment	10	262,867	222,353	261,593
		262,867	222,353	261,593
Non-current Liabilities				
Provision for Cyclical Maintenance	13	73,930	-	95,661
Finance Lease Liability	14	3,999	-	14,006
		77,929	-	109,667
Net Assets		861,023	369,398	703,556
Equity		861,023	369,398	703,555



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 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		1,240,437	853,503	1,015,652
Locally Raised Funds		71,291	7,232	(66,761)
Goods and Services Tax (net)		16,954	57,090	(29,619)
Payments to Employees		(812,579)	(822,696)	(590,770)
Payments to Suppliers		(287,135)	(496,695)	(115,358)
Interest Paid		(1,407)	(800)	(1,318)
Interest Received		42,804	-	28,709
Net cash from/(to) Operating Activities		270,365	(402,366)	240,535
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(44)
Purchase of Property Plant & Equipment (and Intangibles)		(55,845)	(2,350)	(36,869)
Purchase of Investments		(490,000)	77,690	(120,000)
Net cash from/(to) Investing Activities		(545,845)	75,340	(156,913)
Cash flows from Financing Activities				
Furniture and Equipment Grant		12,197	9,171	-
Finance Lease Payments		(17,756)	(6,855)	(17,273)
Funds Administered on Behalf of Other Parties		199,212	243,029	(47,355)
Net cash from/(to) Financing Activities		193,653	245,345	(64,628)
Net increase/(decrease) in cash and cash equivalents		(81,827)	(81,681)	18,994
Cash and cash equivalents at the beginning of the year	7	217,811	217,811	198,818
Cash and cash equivalents at the end of the year	7	135,984	136,130	217,812

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 2024

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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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

The 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 13.

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 14. Future operating lease commitments are disclosed in note 20.

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 School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

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

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.

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 parent where there are unfulfilled obligations for the Group 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 statement 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

Government Grants - Ministry of Education
Teachers' Salaries Grants
Use of Land and Buildings Grants

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
1,110,996	902,936	991,200
1,802,457	1,477,321	1,589,091
490,819	379,267	463,792
3,404,272	2,759,524	3,044,083

3. Locally Raised Funds

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

Revenue

Donations and Bequests
Fees for Extra Curricular Activities
Trading

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
34,534	9,000	6,024
32,509	1,800	52,037
4,793	600	3,998
71,836	11,400	62,059

Expense

Extra Curricular Activities Costs
Trading
Other Locally Raised Funds Expenditure

17,508	-	29,508
5,175	-	10,386
690	-	1,020
23,373	-	40,914

Surplus/ (Deficit) for the year Locally Raised Funds

48,463	11,400	21,145
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4. Learning Resources

Curricular
Employee Benefits - Salaries
Staff Development
Depreciation

2024 Actual	2024 Budget (Unaudited)	2023 Actual
\$	\$	\$
93,020	116,700	95,695
2,312,682	1,993,321	2,008,430
8,961	15,000	12,130
57,743	41,590	54,033
2,472,406	2,166,611	2,170,288



5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	9,850	6,000	5,331
Board Fees and Expenses	3,357	7,000	5,357
Other Administration Expenses	39,985	31,050	30,646
Employee Benefits - Salaries	69,547	60,300	67,354
Insurance	7,432	6,000	5,180
	<u>130,171</u>	<u>110,350</u>	<u>113,868</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance	67,351	10,000	(15,195)
Heat, Light and Water	25,842	25,000	29,401
Rates	10,317	7,000	7,674
Repairs and Maintenance	39,191	69,556	25,580
Use of Land and Buildings	490,819	379,267	463,792
Employee Benefits - Salaries	106,134	118,800	104,077
Other Property Expenses	14,688	15,500	16,683
	<u>754,342</u>	<u>625,123</u>	<u>632,012</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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	135,984	16,130	17,811
Short-term Bank Deposits	-	120,000	200,000
Cash and cash equivalents for Statement of Cash Flows	<u>135,984</u>	<u>136,130</u>	<u>217,811</u>

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

Of the \$135,984 Cash and Cash Equivalents, \$164,310 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 and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$135,984 Cash and Cash Equivalents, \$11,533 of Revenue Received in Advance is held by the School, as disclosed in note 12.



8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	545	5,833	-
Receivables from the Ministry of Education	4,386	134,010	128,510
Interest Receivable	8,112	-	-
Teacher Salaries Grant Receivable	168,102	-	-
	<u>181,145</u>	<u>139,843</u>	<u>128,510</u>
Receivables from Exchange Transactions	8,657	5,833	-
Receivables from Non-Exchange Transactions	172,488	134,010	128,510
	<u>181,145</u>	<u>139,843</u>	<u>128,510</u>

9. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	900,000	332,310	410,000
	<u>900,000</u>	<u>332,310</u>	<u>410,000</u>
Total Investments			

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Work in Progress	-				-	-
Building improvements - Crown	104,831	-	-	-	(4,118)	100,713
Furniture and Equipment	88,529	23,229	-	-	(17,560)	94,198
Information and Communication Technology	34,148	32,008	-	-	(17,802)	48,354
Leased Assets	29,300	3,172	-	-	(17,589)	14,883
Library Resources	4,785	662	(54)	-	(674)	4,719
	<u>261,593</u>	<u>59,071</u>	<u>(54)</u>	<u>-</u>	<u>(57,743)</u>	<u>262,867</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.



	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Work in Progress	-	-	-	-	-	-
Building improvements - Crown	164,704	(63,991)	100,713	164,704	(59,873)	104,831
Furniture and Equipment	449,464	(355,266)	94,198	426,234	(337,705)	88,529
Information and Communication Technology	294,915	(246,561)	48,354	267,346	(233,198)	34,148
Leased Assets	71,718	(56,835)	14,883	96,186	(66,886)	29,300
Library Resources	53,702	(48,983)	4,719	53,483	(48,698)	4,785
	1,034,503	(771,636)	262,867	1,007,953	(746,360)	261,593

11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	107,810	12,740	71,039
Accruals	11,700	134,010	-
Employee Entitlements - Salaries	168,102	-	127,596
Employee Entitlements - Leave Accrual	29,132	28,209	28,209
	316,744	174,959	226,844

Payables for Exchange Transactions	316,744	174,959	226,844
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	316,744	174,959	226,844

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	11,533	-	6,216
Other revenue in Advance	-	1,665	-
	11,533	1,665	6,216



13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	128,991	27,352	159,011
Increase to the Provision During the Year	67,350	-	(15,195)
Use of the Provision During the Year	(51,245)	-	(14,825)
Provision at the End of the Year	145,096	27,352	128,991
Cyclical Maintenance - Current	71,166	27,352	33,330
Cyclical Maintenance - Non current	73,930	-	95,661
	145,096	27,352	128,991

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2025 This plan is based on the schools 10 Year Property Plan is prepared by a Ministry of Education appointed consultant.

14. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	13,190	24,134	18,203
Later than One Year and no Later than Five Years	4,190	-	14,659
Future Finance Charges	(920)	-	(1,873)
	16,459	24,134	30,989
Represented by			
Finance lease liability - Current	12,460	24,134	16,983
Finance lease liability - Non current	3,999	-	14,006
	16,459	24,134	30,989

15. 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, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 1 & 2 & Bathroom Upgrade Project number 23231	(10,550)	250,000	(89,774)	-	149,676
Stormwater Repair Project number	15,050	-	(4,416)	-	10,634
9369.59 MOE Fence Replacement Project number 2412	(39,402)	66,257	(26,855)	-	-
MOE Project Fire Alarm Project number 248896	-	45,156	(41,156)	-	4,000
Totals	(34,902)	361,413	(162,201)	-	164,310



Represented by:

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

164,310
-

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 1 & 2 & Bathroom Upgrade Project number 23231	-	-	(10,550)	-	(10,550)
Stormwater Repair Project number	15,050	-	-	-	15,050
Playground soft matting Project number	(2,597)	4,897	(2,300)	-	-
9369.59 MOE Fence Replacement Project number 2412	-	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
Funds Receivable from the Ministry of Education

15,050
(49,952)

16. Related Party Transactions

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

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

17. Remuneration*Key management personnel compensation*

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,020	3,425
<i>Leadership Team</i>		
Remuneration	555,408	535,432
Full-time equivalent members	5	5
Total key management personnel remuneration	558,428	538,857



There are 6 members of the Board excluding the Principal. The Board had held 8 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120-130	150-160
Benefits and Other Emoluments	0-5	0-5

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100-110	3	3
110-120	1	1
120-130	1	
	5	4

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

18. Compensation and Other Benefits Upon Leaving

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

	2024 Actual \$0	2023 Actual -
Total		
Number of People	0	-

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

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

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



Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

20. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$303,029 (2023:\$57,240) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
Block 1 & 2 & Bathroom Upgrade	280,035
Stormwater Repair	15,534
MOE Project Fire Alarm	7,460
Total	303,029

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

(b) Operating Commitments

As at 31 December 2024, 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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	135,984	136,130	217,811
Receivables	181,145	139,843	128,510
Investments - Term Deposits	900,000	332,310	410,000
Total financial assets measured at amortised cost	1,217,129	608,283	756,321

Financial liabilities measured at amortised cost

Payables	316,744	174,959	226,844
Finance Leases	16,459	24,134	30,989
Total financial liabilities measured at amortised cost	333,203	199,093	257,833

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.



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF HIGHFIELD SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Auditor-General is the auditor of Highfield (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 2024, 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 2024; 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 3 June 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, a Report on how the school has given effect to Te Tiriti o Waitangi, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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

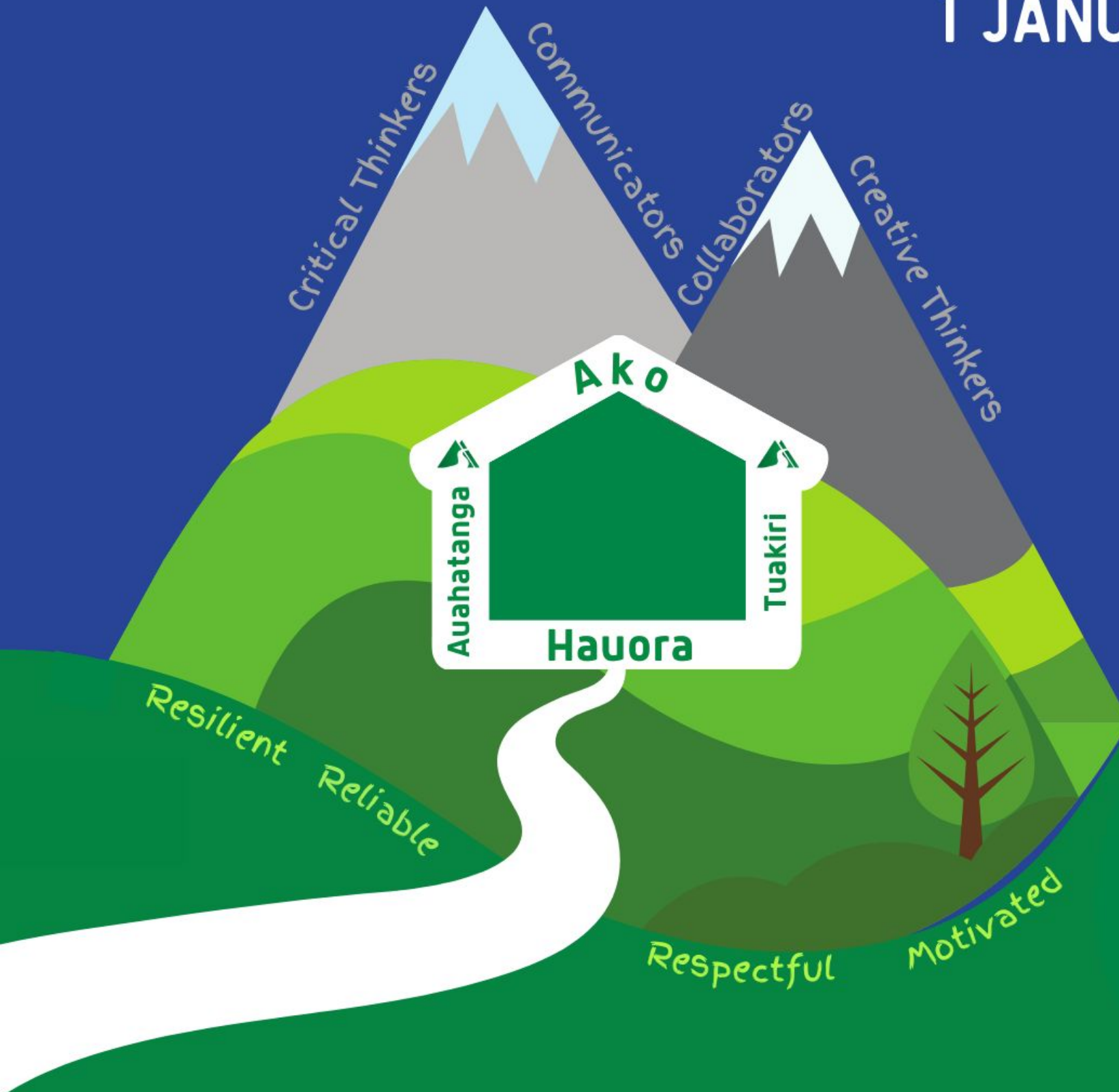


HIGHFIELD
SCHOOL

Ka eke ngātahi atu mātau ki ngā taumata hou
Together we soar to new heights

STRATEGIC PLAN

1 JANUARY 2024 - 31 DECEMBER 2025



WE ACTIVELY CREATE AN INCLUSIVE KURA WHERE WE CAN FLOURISH, THRIVE AND SOAR TOGETHER.



"Ka eke ng ātahi atu maatau ki ng ā taumata hou. Together we soar to new heights. We actively create an inclusive kura where we can flourish, thrive and soar together."

Strategic Plan 1 January 2024 - 31 December 2025

Information informing this plan (7b/7c):

In consultation with the school community this plan was informed by school wide attendance and achievement data, the National Learning Priorities, Ka Hikitia, and the attendance and engagement strategy. Led by senior management, the Board have identified the priorities and direction for Highfield School.

Strategic Goal (71b):	Actions (7e,7f): Define one to three high level tangible steps for each strategic goal to inform the annual targets.	Success (7g): Define what you expect to see at the end of three years.	NELPS & Relevant Strategies (7di,ii,iii):	Board Primary Objectives (71b):
1. AKO : TEACHING & LEARNING Together we provide opportunities for all learners to thrive through engaging learning experiences by developing an agile and responsive curriculum that meets the needs of our learners.	<ul style="list-style-type: none">Review teaching & learning practice and assessment practices school-wideEngage in content and initiatives released by the Ministry of EducationComplete & refine school curriculumImplement a process to support coherent pathways for all learners	<ul style="list-style-type: none">Rich, relevant and coherent curriculum that doesn't leave learning to chanceConsistent teaching, assessment & tracking practices across kuraKaiako will feel confident and empoweredĀkonga engagement increased	NELP 1, 2, 3, 4, 5, 6 Te Mātaiaho, Ka Hikitia	27.1 a 127.1 c 127.1 d
2. HAUORA: WELL-BEING Together we create an environment that fosters and nurtures the wellbeing of all.	<ul style="list-style-type: none">PLD in trauma-informed practiceEmbed trauma-informed practice across kuraMeasure well-being from students & staffBeing culturally responsive to meet the needs of all of our ākonga	<ul style="list-style-type: none">Robust pastoral care supportEmbedded & consistent PB4L PracticesWhanaungatanga & manaakitanga evident in our kuraAttendance barriers for students will have been reducedA Healthy Active School Environment will be actively promoted	NELP 1, 2, 3, 4, 5, 6 Te Mātaiaho Ka Hikitia	127.1 a 127.1 b 127.1 c 127.1 d

Evidence (7g):

Success towards the strategic goals will be measured through annual targets, planning and reporting. Ongoing ākonga learning and progress achievement data tracking and analysis. And the collation and tracking of stakeholder feedback.

Strategies for giving effect to Te Tiriti o Waitangi (7fi,ii,iii):

Fostering genuine relationships, partnering with mana whenua and Māori whānau. Underpinning curriculum and hauora PLD with culturally responsive best practice, tikanaga, and te ao Māori values. Where possible, ensuring that key documentation, signage, and basic instruction is in Te Reo Māori and English

Resilient

Reliable

Respectful

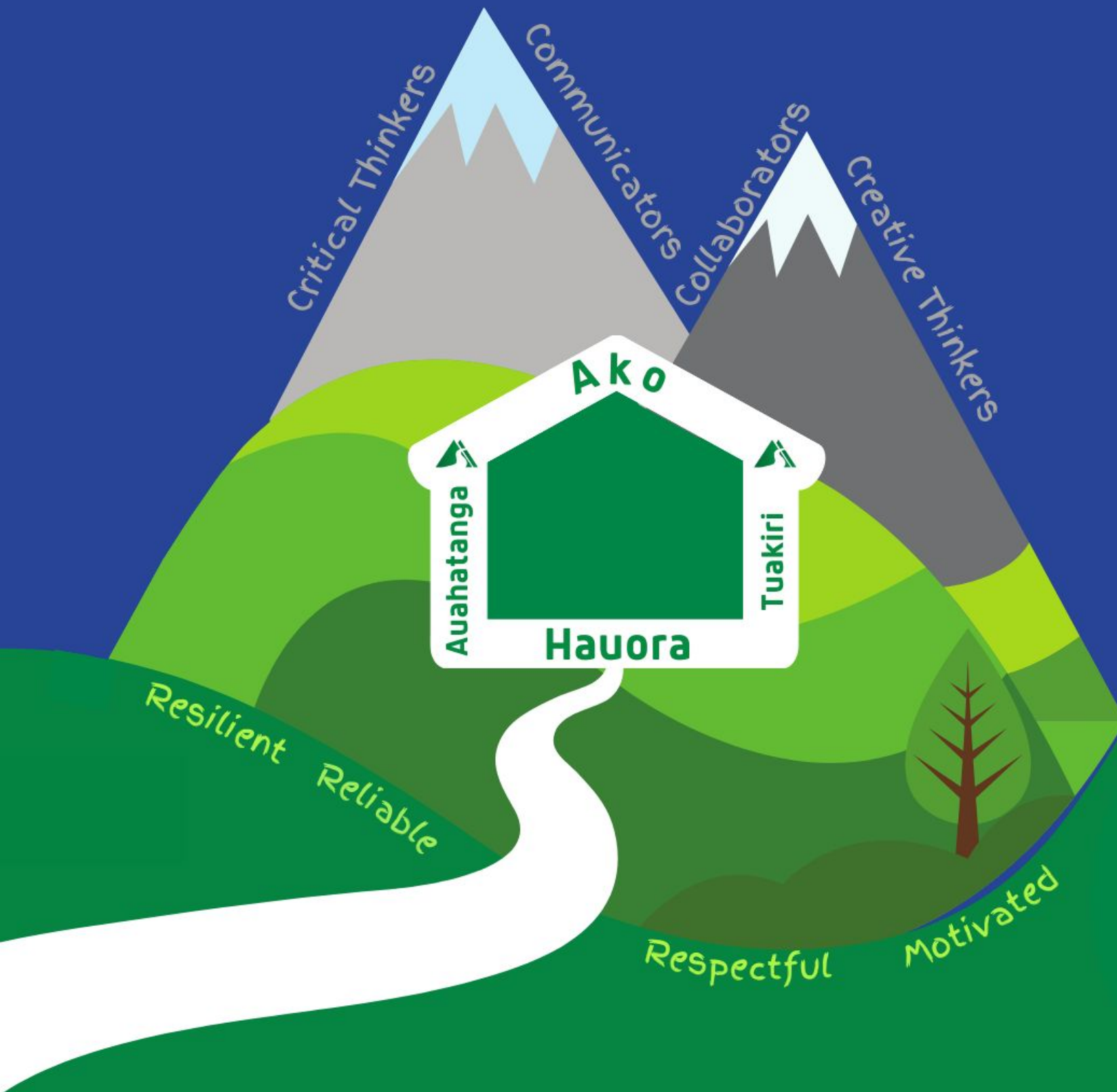
Motivated



HIGHFIELD
SCHOOL

Ka eke ngātahi atu mātau ki ngā taumata hou
Together we soar to new heights

ANNUAL PLAN 2024



WE ACTIVELY CREATE AN INCLUSIVE KURA WHERE WE CAN FLOURISH, THRIVE AND SOAR TOGETHER.

Strategic Goal (9a):	<p>1. AKO : TEACHING & LEARNING</p> <p>Together we provide opportunities for all learners to thrive through engaging learning experiences that reflect our local and national curriculum.</p>
<p>Starting point (9e):</p> <p><i>Include details if what has been done previously, previous years performance, unmet targets</i></p>	<p>We have had inconsistent and inflated achievement data in the past and this came to light halfway through 2023. Previously teachers had been using PACT to determine achievement levels however many had been using this tool inaccurately. Due to this a school-wide Curriculum and Achievement Plan was made and implemented during October 2023. This has now given us accurate 2023 End of Year Data with clear next steps needed that have informed this plan.</p>

Annual Targets (9a): <i>Informed by the strategic actions</i>	
Annual Targets	Success (9d): What we expect to see at the end of the year
1.1 Accelerating student learning in Writing for those students whose needs have not yet been met.	<p>Success:</p> <p>Consistent teaching & learning practices evident school-wide. Increase in staff confidence. Improved student achievement outcomes.</p> <p>Measures:</p> <p>Staff & student feedback, whānau feedback on teaching & learning, student achievement data & monitoring of class/school target groups.</p>
1.2 School-wide engagement with the English Curriculum so that kaiako feel confident in knowledge and delivery.	<p>Success:</p> <p>Professional Development for all staff for writing leading to improved classroom practice, consistency in teaching and evidenced through improved student outcomes.</p> <p>Measures:</p> <p>Staff & student feedback, whānau feedback & student achievement data.</p>
Describe how the annual targets and actions give effect to Te Tiriti o Waitangi (9g):	
Promoting whānau engagement in learning, Incorporating Tīkanga, Te Reo Māori & Mātauranga Māori. Professional development for staff on cultural responsiveness. Monitoring & accelerating achievement outcomes for Māori learners.	
Describe how the annual targets &/or actions support student progress <i>(literacy/numeracy/students whose needs have not been met)</i> (9f):	
Through the upskilling of our teachers and consistent school-wide teaching & assessment practices student progress and achievement outcomes will be improved.	

Strategic goal: AKO : *TEACHING & LEARNING*

 Together we provide opportunities for all learners to thrive through engaging learning experiences that reflect our local and national curriculum.

Annual Target: 1.1 Accelerate the learning of those students who needs have not yet been met in writing

Action (9b)	Resources (9c)	Evidence/Measures of success (9d)	Timeframe	Personnel	Mid year review: Achieved ✓ Working towards ➡ Next Steps
Change school-wide timetable, including bell times, ensuring consistent 1 hour a day timetabling of Reading, Writing & Maths.	New bell times Class timetables	Student & staff voice	Week 1, Term 1	All staff	✓
Ākonga who are working well below their expected level to be reported to the SENCO and put on the learning support register (LSR)	Learning support register SENCO Time	Learning Support Register IEP’S, Individual Action Plans	By week 8, Term 1	Kaiako SENCO	Working toward
Kaiako to meet within teams, share progress tracking.	Time Teachers	Minutes from each meeting Class Description	Ongoing, 2024	All Kaiako Team Leaders	Ongoing
Targets for accelerated learning set and monitored	Individual Teachers	Targets are set and met Accelerated progress made Ākonga feedback	Ongoing 2024	Team Leaders Kaiako	Established and ongoing
Continue to engage whānau and other relevant stakeholders in the development of our school curriculum.	Whānau hui Kaiako Engage with Arowhenua & Koia te Matauraka	Feedback & reflections		SLT Kaiako Cultural Lead	
Teams to monitor progress of ākonga and report 2x a term	Team meetings SLT Meetings Data/evidence	Ongoing Team and SLT Minutes Ākonga progress & confidence	Week 5 and 10	All Kaiako SLT	Monitoring through classroom targets and at team meetings.
SENCO and SLT monitor student progress (mid year, end of year) and support kaiako	Time Budget for support resources	School wide data reflects the effectiveness of the planned interventions/programmes for accelerated learning	Ongoing 2024	SENCO SLT	✓
Engage & reflect on TALL PLD, implementing change as we go.	Time Budget for support resources	Improved learning outcomes of our language learners Monitored progress effectively & consistently using ELLP.	Ongoing 2024	SENCo/DP Sonya Vanessa Kerryn Savannah	✓

Strategic goal: AKO TEACHING & LEARNING Together we provide opportunities for all learners to thrive through engaging learning experiences that reflect our local and national curriculum.	Annual Target: 1.1 Accelerate the learning of those students who needs have not yet been met in writing
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Action (9b)	End of year: What are our measures of success telling us? (9e)			
	What did we achieve? Outcomes of actions	Evidence/Measures of success	Variance	Next Steps
Change school-wide timetable, including bell times, ensuring consistent 1 hour a day timetabling of Reading, Writing & Maths.			Some teams decided to shift writing to being in first block as this was our target learning focus for the year. However, this did affect consistent timetabling across school.	Ensure consistency is kept school wide. Ensure Mathematics is in Block 1.
Ākonga who are working well below their expected level to be reported to the SENCO and put on the learning support register (LSR)	Clear communication to SENCO around the needs across school. Prioritising TAs to support academic achievement.		Time barriers around getting a formalised tracking system completed.	Ensure consistent and accurate LSR maintained.
Kaiako to meet within teams, share progress tracking.	Shared regularly at Team Meetings			Try and enable Team meetings to be some day school wide.
Targets for accelerated learning set and monitored	Each class set measurable targets for a group of students within the classroom. These targets, strategies and learners we shared & discussed regularly at team meetings.		Significant roll increase throughout 2024.	
Continue to engage whānau and other relevant stakeholders in the development of our school curriculum.	Continuing to connect with Koia te Matauraka. Engaged with family during 3 way conferencing.			As we move into 2025 share new Te Mataiaho curriculum expectations with whanau
SENCO and SL leaders monitor student progress (mid year, end of year) and support kaiako		At the end of 2023 we had 41.71% of learners achieving t or above in writing based on 211 students.At the end of 2024 we had 51.02% of learners achieving at or above curriculum expectation based on 294 students.		
Engage & reflect on TALL PLD, implementing change as we go.	-Strong partnerships with families -School wide we improved the use of the ELLP pathway to develop next steps for students.			In 2025 we will use the online course “Working with English Language Learners” to further support staff with ideas to assist classroom programmes.

Strategic goal: AKO : *TEACHING & LEARNING*
 Together we provide opportunities for all learners to thrive through engaging learning experiences that reflect our local and national curriculum.

Annual Target: 1.2 School-wide engagement with the English Curriculum so that kaiako feel confident in knowledge and delivery.

Action (9b)	Resources (9c)	Evidence/Measures of success (9d)	Timeframe	Personnel	Mid year review: Achieved ✓ Working towards ➡ Next Steps
Kaiako to engage in PLD support in Writing from ImpactEd PLD provider.	Kaiako Hui Budget for PLD	Staff confidence in curriculum knowledge Staff enthusiasm for teaching writing	Ongoing, 2024	Team Leaders Kaiako	✓
Engage with Te Mātiaho Kahui Ako PLD and in any MoE support & expectations.	Kahui Ako Teacher Only Day Kaiako	Staff confidence in curriculum expectations Staff understanding of new curriculum	Ongoing, 2024	All kaiako	✓
Complete assessment PLD internally in delivering & moderating e-asTTle.	Kaiako hui Staff with expertise in this field	Confidence in administering e-asTTle assessment Kaiako being able to identify next teaching steps Kaiako consistently moderating across school	End Term 2, 2024	All kaiako	✓
Deliver a consistent Structured Literacy approach through iDeal Platform.	iDeal Platform Budgeted resources	Student progress & achievement levels Staff confidence in delivery Consistent practices sighted in all classrooms	Ongoing, 2024	All kaiako	Working towards
Assign a Literacy Lead for our kura.	Staff Fixed-term unit Clear job description	Consistent literacy messaging across kura. Culmination of literacy resources	Week 1, Term 1	Robyn	✓
Look at ways to incorporate Maturanga Māori into our English curriculum delivery.	Koia te Maturaka Cultural Lead	Student exposure to Maturanga Māori concepts relevant to our context	Ongoing, 2024	Kerryn Amy	Working towards
Review and enhance school-wide best practice in literacy teaching.	Best Practice Document Phases of Learning MoE Pedagogical Approaches	Consistent practice Staff survey Classroom walk throughs	Ongoing, 2024	SLT Literacy lead Kaiako	

Strategic goal: AKO : <i>TEACHING & LEARNING</i> Together we provide opportunities for all learners to thrive through engaging learning experiences that reflect our local and national curriculum.	Annual Target: 1.2 School-wide engagement with the English Curriculum so that kaiako feel confident in knowledge and delivery.
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Action (9b)	End of year: What are our measures of success telling us? (9e)			
	What did we achieve? Outcomes of actions	Evidence/Measures of success	Variance	Next Steps
Kaiako to engage in PLD support in Writing from ImpactEd PLD provider.	Increased staff confidence in the teaching of writing.	Staff conversions and team meeting discussions.		Prioritise in PLD budget to continue working with ImpactEd for curriculum implementation support.
Engage with Te Mātiaho Kahui Ako PLD and in any MoE support & expectations.	Connections with kaiako in the same year groups. Understanding of UKD.			Take an active part in 2025 Ministry TODs.
Complete assessment PLD internally in delivering & moderating e-asTTle.	Mode	Increased staff confidence in the marking of e-asTTle.		
Deliver a consistent Structured Literacy approach through iDeal Platform.	Junior team completing PLD sessions to enhance practice			Continue this action and assign other staff to PLD.
Assign a Literacy Lead for our kura.				Continue to proritise a unit allocation for literacy lead.
Look at ways to incorporate Matauranga Māori into our English curriculum delivery.				Continue this goal
Review and enhance school-wide best practice in literacy teaching.	Increased staff confidence and school-wide consistent practice. Increase in student achievement.	Staff confidence Shared Resources		

Strategic Goal (9a):	2. HAUORA WELL-BEING Together we create an environment that fosters and nurtures the wellbeing of all.
Starting point (9e): <i>Include details if what has been done previously, previous years performance, unmet targets</i>	We have a number of diverse learners at our kura who first need the skills to regulate before accelerated learning can take place. Our achievement data in 2023 has painted a picture of low academic achievement for some, with the combining of strong pedagogical practices and hauora practices we aim to see a big increase in accelerated learning school-wide.

Annual Targets (9a):
Informed by the strategic actions

Annual Targets	Success (9d): What we expect to see at the end of the year
2.1 Ensure that our school systems meet the social and emotional needs of all of our learners.	Success: School will be a safe and secure environment for our staff and students. Measures: Behaviour data, staff, student, and whānau feedback. Staff & Student well-being survey. Attendance data.

Describe how the annual targets and actions give effect to Te Tiriti o Waitangi (9g):

Promoting whānau engagement in school-life. Enhancing hauora in all of our learners. Our learners feeling safe & confident within their culture. Building whakawhanaungatanga across our kura.

Describe how the annual targets &/or actions support student progress (*literacy/numeracy/students whose needs have not been met*) (9f):

Students being able to regulate themselves so they can then engage in learning.

Action (9b)	Resources (9c)	Evidence/Measures of success (9d)	Timeframe	Personnel	Mid year review: Achieved ✓ Working towards ➡ Next Steps
Principal to complete NME Trainer Programme in Trauma-informed Practice then deliver staff-wide PLD.	PLD Budget NME Programme Staff meetings Professional readings	Staff knowledge & understanding Principal confidence in delivering PLD Student/staff feedback Decrease in behaviour incidents	Ongoing, 2024	Amy All Staff	✓
Consistent monitoring of attendance & pastoral care needs and patterns. Planning to minimise barriers.	Hero Attendance Services partnership Food & stationery support budget Pastoral Care meetings 2 x term	Whānau feedback Student wellbeing survey Improved attendance data	Ongoing, 2024	SLT	✓ https://docs.google.com/presentation/d/1_nHXSU-knxmMXG9I2LXCQrcwGaE10hQvV9VGN2Pfi1s/edit?usp=sharing
Incorporation of teaching to the north east best teaching pedagogies (Relationship Based Learning) led by Kahui Ako Collaborator.	Kahui in-school role PLD budget Staff meetings	Student feedback Classroom observations	Ongoing, 2024	Sarah Kaiako	Working towards, sharing in Kaiako Hui
Provide staff with strategies/tools to enhance own well-being.	Budget Staff meetings Staff Team building PLD facilitators	Staff wellbeing survey	Ongoing, 2024	All staff	
Engage in Tier II PB4L Practices & systems	Budget Staff meetings Fixed-term unit for PB4L lead	PB4L SET Staff/student wellbeing survey	Ongoing, 2024	Sarah SLT All staff	
Continued focus on Inclusive Practice school-wide through: building communication and best teaching practice.	Learning Support Partnership Waitaha Partnership PLD Budget Staff meetings	Student feedback Whānau feedback Outside agency feedback	Ongoing, 2024	Tash All staff	
Partner with Sport South Canterbury around Healthy Active Learning initiative.	PLD & resource Budget Staff meetings	Student feedback Whānau feedback Sport South Canterbury Feedback	Ongoing, 2024	Robyn Kaiako	
Culturally Responsive to the needs of our learners through: teaching and learning, cultural groups & staff engaging in PLD.	Resource budget PLD Tautai o le Moana Partner with Koia te Matuaraka Staff meetings	Whānau Hui Pasifika fono Staff/student survey Achievement data	Ongoing, 2024	Amy Kerryn All Staff	

Strategic goal: 2. HAUORA: WELL-BEING Together we create an environment that fosters and nurtures the wellbeing of all.	Annual Target: 2.1 Ensure that our school systems meet the social and emotional needs of all of our learners.
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Action (9b)	End of year: What are our measures of success telling us? (9e)			
	What did we achieve? Outcomes of actions	Evidence/Measures of success	Variance	Next Steps
Principal to complete NME Trainer Programme in Trauma-informed Practice then deliver staff-wide PLD.	Upskilled staff	Achieved passing of course.		Continue to reflect on and adapt current practices.
Consistent monitoring of attendance & pastoral care needs and patterns. Planning to minimise barriers.	Increased awareness of parents around attendance expectations and importance.	61% Regular attendance T3 2024 compared to 45% 2023.	Significant increase in school roll.	Look to purchase a van in 2025 to assist with transport for those in need. Investigate the T4 drop.
Incorporation of teaching to the north east best teaching pedagogies (Relationship Based Learning) led by Kahui Ako Collaborator.	Completed through Kaiako Hui	Increased staff confidence & reflection on own teaching practices.		
Provide staff with strategies/tools to enhance own well-being.		Staff feelings of wellness and feeling supported in the workplace. Very low turnover of staff.		Sign up to reboot staff well being programme in 2025.
Engage in Tier II PB4L Practices & systems		Goal achieved		Review school-wide reward system.
Continued focus on Inclusive Practice school-wide through: building communication and best teaching practice.	-Regulation space created -Aligned break times and teaching practices -scaffolding instruction			Change location school-wide hui. Review teaching of SL and groupings within school.
Partner with Sport South Canterbury around Healthy Active Learning initiative.				Continuing to ensure consistency.
Culturally Responsive to the needs of our learners through: teaching and learning, cultural groups & staff engaging in PLD.	-consistent karakia -school-wide knowledge of waiata -strong Kapa Haka and Pasifika			Competitive section for FLAVA Festival. Revise Pohiri processes.

Sport Report 2024

In 2024 Highfield School 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 Learning Assistant 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 used our student leaders to run sporting activities for House events and PALs organising planned lunchtime activities. This aspect we are continuing to develop further to ensure consistency and knowledge with our student leaders. These leaders attended a Sport Canterbury PAL training session early in the year.

We also ensured we made use of the school pool in Term 1 and Term 4 both for class sessions and during the lunchbreaks for children to use.

Team sport that plays outside school time continues to be impacted by a slight drop in the number of students participating. This could be cost or parent time related but where needed we have combined with local clubs to ensure our students can play in the sport they wish. The school organized teams for Basketball, Hockey, Touch and Futsal. Netball players are part of the Old Boys Club, while our Tee ball players join with Celtic. Our hockey players now also played for a Club as this was a more cost effective way to ensure there were opportunities for our students.

We were lucky to also have teams represent Highfield at inter school events that are organized by both Sport Canterbury and our local SCPSSA, which we pay to be part of. This allows for a greater number of children to have the opportunity to compete against each other and sometimes also try alternative sporting opportunities.

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

Highfield School Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

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?	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.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	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.
How do you practise impartial selection of suitably qualified persons for appointment?	We have 3 members on our employment panel, usually two staff members and a Board member. A matrix and scoring system is used. If there are any conflicts, those with a conflict removes self from employment process.
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? 	We have developed a good understanding of Te Ao Māori and Tikanga practices & incorporate this knowledge and understanding in our employment processes. We are building relationships with our local marae and connecting with Te Koia te Matauranga
How have you enhanced the abilities of individual employees?	Through Professional Learning opportunities from both outside providers and internally.
How are you recognising the employment requirements of women?	Employ according to skill set without gender discrimination or bias.
How are you recognising the employment requirements of persons with disabilities?	Employ according to skill set without discrimination or bias.

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?	√	



Highfield School

Next review: Term 1 2027

Te Tiriti o Waitangi

This policy refers to **Te Tiriti o Waitangi** rather than **The Treaty of Waitangi** to align with the Education and Training Act 2020.

Highfield School acknowledges that a purpose of the Education and Training Act 2020 (s 4) is to establish and regulate an education system that honours Te Tiriti o Waitangi and supports Māori-Crown relationships. We recognise our responsibility to give effect to Te Tiriti o Waitangi and are guided by the articles of Te Tiriti o Waitangi in fulfilling this responsibility.

- **Article 1: Kāwanatanga | Honourable governance**

We are committed to equitable partnerships and genuine collaboration. We undertake governance, leadership, and decision making that is equitable and collective.

- **Article 2: Rangatiratanga | Māori self-determination**

We affirm tino rangatiratanga and mana motuhake. We honour the tikanga and kawa of mana whenua and ensure they are active participants in decisions that impact Māori in their takiwā (area).

- **Article 3: Ōritetanga | Equity**

We seek out and remove barriers and bias from systems, structures, and processes. We give status and mana to all aspects of te ao Māori. We pursue equity for all. We actively revitalise te reo Māori and appropriately observe tikanga Māori.

- **Te Ritenga | Spiritual and religious freedom**

We ensure people have the right to and freedom of their spiritual and religious beliefs. We honour Māori spirituality and integrate mātauranga Māori appropriately into school programmes.

We have particular regard to the National Education and Learning Priorities (NELP), which align with the education and learning objectives set out in the Education and Training Act (s 5.4). These objectives include instilling in each child and young person an appreciation of the importance of Te Tiriti o Waitangi and te reo Māori.

Board responsibility

Under the Education and Training Act (s 127), a primary objective of the board in governing the school is to give effect to Te Tiriti o Waitangi by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving equitable outcomes for Māori students.

The board also operates an employment policy that complies with the principles of being a good employer. This includes our responsibility under the Education and Training Act (s 597) to recognise:

- the aims and aspirations of Māori
- the employment requirements of Māori
- the need for greater involvement of Māori in the education service.

Engaging with mana whenua

Highfield School is committed to establishing and strengthening our relationships with mana whenua. We seek to provide educational content that supports students to learn about the history, stories, and tikanga of our local hapū and iwi.

Community partnership

We build relationships and partner with Māori to support rangatiratanga and Māori educational success as Māori (NELP Priority 2).

We engage regularly with our school community and we aim to include our Māori community in decision making by:

- creating opportunities for whānau Māori to meet together with school representatives
- having appropriate and accessible ways that whānau Māori can communicate with the school.

See [School Community Engagement Policy](#).

Strategic planning

Strategic planning at Highfield School underpins all school programmes and allows us to plan and evaluate how we are achieving our objectives and fulfilling our responsibilities. We seek to understand, consider, and respond to the needs and aspirations of our Māori community when developing our strategic goals.

- Our **strategic plan** includes strategies for giving effect to Te Tiriti o Waitangi.
- Our **annual implementation plan** includes how targets and actions will support Te Tiriti o Waitangi obligations.
- Our **annual report** includes how the school has given effect to Te Tiriti o Waitangi.


See [School Planning and Reporting](#).

As part of our strategic planning, we consider the aspirations our Māori community have for empowering their children to be successful as Māori. We seek to support the educational success of Māori students in ways that include, but are not limited to, academic achievement.

See [Māori Educational Achievement](#).

School programmes

Highfield School aims to instil in each child and young person an appreciation of the importance of Te Tiriti o Waitangi and te reo Māori. We ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori (Education and Training Act, s 5.4 and s 127). Highfield School works to localise our school curriculum and ensure school programmes reflect the identity and aspirations of our Māori community.

Our school curriculum aligns with Te Tiriti o Waitangi as a guiding principle of The New Zealand Curriculum and Te Marautanga o Aotearoa. We engage with Ka Hikitia Ka Hāpaitia (Māori Education Strategy) as a framework to ensure Māori students achieve success as Māori. See [Ka Hikitia Ka Hāpaitia](#)  (Ministry of Education).

In support of the NELP, we work to meaningfully incorporate te reo Māori and tikanga Māori into school programmes (NELP Priority 5), and we support staff to develop their teaching capability, knowledge, and skills to meet the needs of Māori students (NELP Priority 6).

See [Curriculum and Student Achievement Policy](#).

Equitable outcomes

As a board, our objectives include ensuring every student is able to attain their highest possible standard in educational achievement, and giving effect to Te Tiriti o Waitangi by achieving equitable outcomes for Māori students (Education and Training Act, s 127).

We have high aspirations for every student and aim to identify and reduce barriers that prevent students from accessing, participating in, or remaining engaged in school. We partner with families and whānau to design and deliver education that responds to their needs, and sustains their identities, languages, and cultures (NELP Priorities 2 and 3).

Our school planning addresses how we can support students whose needs have not yet been well met. Highfield School regularly reviews our progress towards achieving equitable outcomes, as set out in our strategic plan. We monitor achievement to provide support (including learning support) or extension programmes as required, and we are accountable and responsive to student and community needs through regular reporting and review.

See [Māori Educational Achievement](#) and [Learning Support](#).


Related topics

- [Board Responsibilities](#)
- [School Community Engagement Policy](#)
- [School Planning and Reporting](#)
- [Māori Educational Achievement](#)
- [Inclusive School Culture](#)

Legislation

- Education and Training Act 2020
- Treaty of Waitangi Act 1975 (Schedule 1)

Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: [The Education and Training Act 2020: Te Tiriti o Waitangi](#) 

Hei mihi | Acknowledgement

SchoolsDocs wishes to acknowledge Janelle Riki-Waaka (Tainui Awhiro, Ngāti Hauiti), Kaihautū of Riki Consultancy Ltd, who has supported the SchoolsDocs team through the process of reviewing and updating this policy, as well as providing expert advice on the content it contains.

He mihi ka tika ki a Janelle mō tōna mahi āwhina ki a mātou.

Release history: [Term 3 2024](#), [Term 4 2022](#), [Term 4 2020](#)

Last review	Term 1 2024
Topic type	Core