

# HOKOWHITU SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

<b>Ministry Number:</b>	2365
<b>Principal:</b>	Lin Dixon
<b>School Address:</b>	227 Albert Street
<b>School Postal Address:</b>	227 Albert Street, Hokowhitu, Palmerston North, 4410
<b>School Phone:</b>	06 357 9667
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**Accountant / Service Provider:**

**Education**  *Services.*  
*Dedicated to your school*

# HOKOWHITU SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# Hokowhitu 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.

Philip Michael Collins Steer

Full Name of Presiding Member

Linette Vivienne Dixon

Full Name of Principal

Philip Steer

Signature of Presiding Member

[Signature]

Signature of Principal

23/5/24

Date:

23/5/24

Date:

## Hokowhitu School

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	3,489,817	3,196,464	3,285,786
Locally Raised Funds	3	161,886	89,000	101,840
Interest		48,976	10,000	17,147
<b>Total Revenue</b>		<b>3,700,679</b>	<b>3,295,464</b>	<b>3,404,773</b>
<b>Expense</b>				
Locally Raised Funds	3	57,677	48,000	79,626
Learning Resources	4	2,716,360	2,557,600	2,529,063
Administration	5	119,442	130,863	113,932
Interest		1,945	-	2,202
Property	6	685,553	577,000	575,996
Loss on Disposal of Property, Plant and Equipment		1,014	-	-
<b>Total Expense</b>		<b>3,581,991</b>	<b>3,313,463</b>	<b>3,300,819</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>118,688</b>	<b>(17,999)</b>	<b>103,954</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>118,688</b>	<b>(17,999)</b>	<b>103,954</b>

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



**Hokowhitu School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2023

	2023	2023	2022
Notes	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
<b>Equity at 1 January</b>	1,685,092	1,856,001	1,568,551
Total comprehensive revenue and expense for the year	118,688	(17,999)	103,954
Distributions to the Ministry of Education - LSC & SIP Project	(133,598)	-	-
Contribution - Furniture and Equipment Grant	20,894	-	12,587
Contributions from the Ministry of Education - Te Mana Tuhono	31,058		
<b>Equity at 31 December</b>	1,722,134	1,838,002	1,685,092
Accumulated comprehensive revenue and expense	1,722,134	1,838,002	1,685,092
<b>Equity at 31 December</b>	1,722,134	1,838,002	1,685,092

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.



# Hokowhitu School Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	117,260	625,398	704,254
Accounts Receivable	8	223,717	150,000	182,763
GST Receivable		30,179	27,915	39,479
Prepayments		9,215	5,000	50,420
Inventories	9	2,302	-	-
Investments	10	874,718	873,972	608,972
Funds Receivable for Capital Works Projects	16	36,524	-	-
		<u>1,293,915</u>	<u>1,682,285</u>	<u>1,585,888</u>
<b>Current Liabilities</b>				
Accounts Payable	12	259,665	316,114	337,234
Revenue Received in Advance	13	13,600	4,500	24,599
Provision for Cyclical Maintenance	14	40,979	42,000	42,000
Finance Lease Liability	15	13,360	12,295	12,295
Funds held for Capital Works Projects	16	54,195	-	85,478
Funds held on behalf of PLC Cluster	17	2,107	8,000	2,344
Funds held on behalf of LSC Learning Support Co-ordinator	18	4,377	11,000	6,472
		<u>388,283</u>	<u>393,909</u>	<u>510,422</u>
<b>Working Capital Surplus/(Deficit)</b>		905,632	1,288,376	1,075,466
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	812,322	618,543	678,543
Work in Progress		86,594	-	-
		<u>898,916</u>	<u>618,543</u>	<u>678,543</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	70,914	54,377	54,377
Finance Lease Liability	15	11,500	14,540	14,540
		<u>82,414</u>	<u>68,917</u>	<u>68,917</u>
<b>Net Assets</b>		<u>1,722,134</u>	<u>1,838,002</u>	<u>1,685,092</u>
<b>Equity</b>		<u>1,722,134</u>	<u>1,838,002</u>	<u>1,685,092</u>

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



## Hokowhitu School **Statement of Cash Flows** For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		762,311	721,464	799,210
Locally Raised Funds		136,850	77,000	92,878
International Students		12,355	12,000	22,700
Goods and Services Tax (net)		9,300	(17,915)	(27,871)
Payments to Employees		(417,355)	(417,000)	(322,127)
Payments to Suppliers		(318,245)	(477,013)	(352,866)
Interest Paid		(1,945)	-	(2,202)
Interest Received		31,793	10,000	12,963
Net cash from/(to) Operating Activities		215,064	(91,464)	222,685
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(285,992)	(206,289)	(100,591)
Purchase of Investments		(265,747)	(265,000)	(608,972)
Net cash from/(to) Investing Activities		(551,739)	(471,289)	(709,563)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		20,894	-	12,587
Contributions from / (Distributions to) Ministry of Education		(133,598)	-	-
Finance Lease Payments		(8,342)	-	(9,606)
Funds Administered on Behalf of Other Parties		(129,273)	135,782	135,782
Net cash from/(to) Financing Activities		(250,319)	135,782	138,763
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(586,994)</b>	<b>(426,971)</b>	<b>(348,115)</b>
Cash and cash equivalents at the beginning of the year	7	704,254	1,052,369	1,052,369
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>117,260</b>	<b>625,398</b>	<b>704,254</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, and the use of land and buildings grant and expense 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.



# Hokowhitu School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Hokowhitu 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 14.





*Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

**Critical Judgements in applying accounting policies**

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

*Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 23b.

*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) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for 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.

### **h) Inventories**

Inventories are consumable items held for sale and comprised of Clothing. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

### **i) 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.

### **j) 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	10-35 years
Furniture and Equipment	5-15 years
Information and Communication Technology	3-5 years
Library Resources	12.5% Diminishing value
Leased assets held under a Finance Lease	Term of Lease

**k) Intangible Assets**

*Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

**l) 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 a comparison to recent market transactions.

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

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

**m) 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.



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

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

*Long-term employee entitlements*

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

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

**o) Revenue Received in Advance**

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

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

**p) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and 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.

**q) 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.

**r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.



**s) Provision for Cyclical Maintenance**

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

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

The Schools carries out painting maintenance of the whole school over a 7 to 15 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.

**t) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

**u) Borrowings**

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

**v) 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.

**w) 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	829,406	721,464	848,664
Teachers' Salaries Grants	2,199,885	2,100,000	2,051,053
Use of Land and Buildings Grants	447,613	375,000	378,742
Other Government Grants	12,913	-	7,327
	<b>3,489,817</b>	<b>3,196,464</b>	<b>3,285,786</b>

The school has opted in to the donations scheme for this year. Total amount received was \$58,566.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	2,433	-	1,111
Fees for Extra Curricular Activities	12,796	37,000	21,339
Trading	4,444	4,000	3,379
Fundraising & Community Grants	80,980	5,000	43,503
Other Revenue	28,637	31,000	30,049
International Students	32,596	12,000	2,459
	<b>161,886</b>	<b>89,000</b>	<b>101,840</b>
<b>Expense</b>			
Extra Curricular Activities Costs	35,657	20,000	58,446
Trading	(234)	3,000	2,045
Fundraising & Community Grant Costs	20,726	25,000	18,668
Other Locally Raised Funds Expenditure	652	-	467
International Student - Other Expenses	876	-	-
	<b>57,677</b>	<b>48,000</b>	<b>79,626</b>
<b>Surplus for the year Locally raised funds</b>	<b>104,209</b>	<b>41,000</b>	<b>22,214</b>

During the year the School hosted 5 International students (2022:0)

The school received a grant from the TG Macarthy Trust for \$2,795 which is included in the Fundraising and Community Grants line

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	66,942	89,500	52,526
Library Resources	2,008	6,600	1,672
Employee Benefits - Salaries	2,532,985	2,360,000	2,365,476
Staff Development	7,071	21,500	9,215
Depreciation	106,832	60,000	94,611
Equipment Repairs	-	20,000	1,333
Information And Communication Technology	522	-	4,230
	<b>2,716,360</b>	<b>2,557,600</b>	<b>2,529,063</b>



**5. Administration**

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Audit Fees	5,745	5,300	5,494
Board Fees	3,310	4,000	3,600
Board Expenses	4,555	13,600	3,732
Communication	1,639	1,620	2,042
Consumables	7,040	15,300	8,889
Operating Leases	444	-	-
Other	9,114	17,003	7,123
Employee Benefits - Salaries	67,477	63,000	64,761
Insurance	12,141	6,000	11,278
Service Providers, Contractors and Consultancy	7,977	5,040	7,013
	<u>119,442</u>	<u>130,863</u>	<u>113,932</u>

**6. Property**

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Caretaking and Cleaning Consumables	13,181	15,500	16,759
Consultancy and Contract Services	71,147	68,500	70,589
Cyclical Maintenance Provision	15,516	-	(12,948)
Grounds	6,924	2,000	5,649
Heat, Light and Water	33,288	27,000	32,703
Rates	5,153	8,000	2,873
Repairs and Maintenance	53,442	43,000	44,464
Use of Land and Buildings	447,613	375,000	378,742
Security	3,583	4,000	3,007
Employee Benefits - Salaries	35,706	34,000	34,158
	<u>685,553</u>	<u>577,000</u>	<u>575,996</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	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Bank Accounts	117,260	625,398	103,347
Short-term Bank Deposits	-	-	600,907
Cash and cash equivalents for Statement of Cash Flows	<u>117,260</u>	<u>625,398</u>	<u>704,254</u>

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

Of the \$117,260 Cash and Cash Equivalents \$54,195 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.

Of the \$117,260 Cash and Cash Equivalents, \$2,107 is held by the School on behalf of the PLC cluster and \$4,377 is held by the School on behalf of the LSC cluster. See notes 17 and 18 for details of how the funding received for the cluster has been spent in the year.



**8. Accounts Receivable**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	-	-	6,933
Receivables from the Ministry of Education	9,316	-	-
Interest Receivable	22,797	-	5,614
Teacher Salaries Grant Receivable	191,604	150,000	170,216
	<u>223,717</u>	<u>150,000</u>	<u>182,763</u>
Receivables from Exchange Transactions	22,797	-	12,547
Receivables from Non-Exchange Transactions	200,920	150,000	170,216
	<u>223,717</u>	<u>150,000</u>	<u>182,763</u>

**9. Inventories**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Clothing	2,302	-	-
	<u>2,302</u>	<u>-</u>	<u>-</u>

**10. Investments**

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	874,718	873,972	608,972
Total Investments	<u>874,718</u>	<u>873,972</u>	<u>608,972</u>





## 11. Property, Plant and Equipment

2023	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	489,256	103,780	-	-	(39,645)	553,391
Furniture and Equipment	81,258	52,661	-	-	(23,024)	110,895
Information and Communication Technology	59,059	69,649	-	-	(27,678)	101,030
Leased Assets	24,652	11,170	-	-	(13,177)	22,645
Library Resources	24,320	4,363	(1,014)	-	(3,308)	24,361
<b>Balance at 31 December 2023</b>	<b>678,545</b>	<b>241,623</b>	<b>(1,014)</b>	<b>-</b>	<b>(106,832)</b>	<b>812,322</b>

The net carrying value of equipment held under a finance lease is \$22,645 (2022: \$24,652)

### 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 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	838,668	(285,277)	553,391	734,888	(245,632)	489,256
Furniture and Equipment	578,518	(467,623)	110,895	606,282	(525,025)	81,257
Information and Communication Technology	288,264	(187,234)	101,030	256,553	(197,495)	59,058
Leased Assets	52,018	(29,373)	22,645	40,849	(16,197)	24,652
Library Resources	84,141	(59,780)	24,361	83,772	(59,452)	24,320
<b>Balance at 31 December</b>	<b>1,841,609</b>	<b>(1,029,287)</b>	<b>812,322</b>	<b>1,722,344</b>	<b>(1,043,801)</b>	<b>678,543</b>

## 12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	40,830	87,591	87,591
Accruals	5,745	9,878	9,879
Banking Staffing Overuse	10,630	40,221	61,340
Employee Entitlements - Salaries	196,649	170,935	170,935
Employee Entitlements - Leave Accrual	5,811	7,489	7,489
	<b>259,665</b>	<b>316,114</b>	<b>337,234</b>
Payables for Exchange Transactions	259,665	316,114	337,234
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>259,665</b>	<b>316,114</b>	<b>337,234</b>

The carrying value of payables approximates their fair value.



**13. Revenue Received in Advance**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue in Advance Camp	130	-	-
Family Accounts Revenue in Advance	4,855	4,500	4,358
International Students Advance	-	-	20,241
Grants in Advance - Minsitry of Education	8,615	-	-
	<u>13,600</u>	<u>4,500</u>	<u>24,599</u>

**14. Provision for Cyclical Maintenance**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	96,377	96,377	109,326
Increase to the Provision During the Year	15,971	-	(12,949)
Other Adjustments	(455)	-	-
Provision at the End of the Year	<u>111,893</u>	<u>96,377</u>	<u>96,377</u>
Cyclical Maintenance - Current	40,979	42,000	42,000
Cyclical Maintenance - Non current	70,914	54,377	54,377
	<u>111,893</u>	<u>96,377</u>	<u>96,377</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan / painting quotes.

**15. Finance Lease Liability**

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	14,869	13,902	13,902
Later than One Year and no Later than Five Years	12,290	15,558	15,558
Future Finance Charges	(2,299)	(2,625)	(2,625)
	<u>24,860</u>	<u>26,835</u>	<u>26,835</u>
<b>Represented by</b>			
Finance lease liability - Current	13,360	12,295	12,295
Finance lease liability - Non current	11,500	14,540	14,540
	<u>24,860</u>	<u>26,835</u>	<u>26,835</u>



## 16. Funds Held for Capital Works Projects

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

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP/LSC Combined & Toilet Upgrade		218530	85,478	-	(255,600)	133,598	(36,524)
Roof Repitching		237663	-	71,625	(17,430)	-	54,195
<b>Totals</b>			<b>85,478</b>	<b>71,625</b>	<b>(273,030)</b>	<b>133,598</b>	<b>17,671</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	54,195
Funds Receivable from the Ministry of Education	(36,524)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP/LSC Combined & Toilet Upgrade		218530	10,566	292,195	(217,283)	-	85,478
<b>Totals</b>			<b>10,566</b>	<b>292,195</b>	<b>(217,283)</b>	<b>-</b>	<b>85,478</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	85,478
Funds Receivable from the Ministry of Education	-

## 17. Funds held on behalf of PLC Cluster

Hokowhitu School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Funds Held at Beginning of the Year	2,345	8,000	2,590
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	-	-	-
<b>Total funds received</b>	<b>2,345</b>	<b>8,000</b>	<b>2,590</b>
Funds Spent on Behalf of the Cluster	238	-	246
<b>Funds remaining</b>	<b>2,107</b>	<b>8,000</b>	<b>2,344</b>
<b>Funds Held at Year End</b>	<b>2,107</b>	<b>8,000</b>	<b>2,344</b>



## 18. Funds held on behalf of LSC Learning Support Co-ordinator

Hokowhitu School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	6,472	11,000	6,000
Funds Received from Cluster Members	583	-	-
Funds Received from MoE	-	-	3,000
Total funds received	7,055	11,000	9,000
Funds Spent on Behalf of the Cluster	2,678	-	2,528
Funds remaining	4,377	11,000	6,472
Funds Held at Year End	4,377	11,000	6,472

## 19. 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 conditions 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.

## 20. 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	3,310	3,600
<i>Leadership Team</i> Remuneration	387,082	374,129
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	390,392	377,729

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (1 members) committees that met 5 and 7 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.



## 20. Remuneration - continued

### Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	0 - 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	6.00	3.00
110 - 120	2.00	-
	<u>8.00</u>	<u>3.00</u>

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

## 21. 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:

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

## 22. Contingencies

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

In 2023 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. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2024.

### 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.



## 23. Commitments

### (a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$764,529 (2022: \$271,024) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Roof Repitching	425,679	365,244	60,435
Playground	716,249	12,155	704,094
<b>Total</b>	<b>1,141,928</b>	<b>377,399</b>	<b>764,529</b>

### (b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

## 24. 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	117,260	625,398	704,254
Receivables	223,717	150,000	182,763
Investments - Term Deposits	874,718	873,972	608,972
Total financial assets measured at amortised cost	<u>1,215,695</u>	<u>1,649,370</u>	<u>1,495,989</u>

### Financial liabilities measured at amortised cost

Payables	259,665	316,114	337,234
Finance Leases	24,860	26,835	26,835
Total financial liabilities measured at amortised cost	<u>284,525</u>	<u>342,949</u>	<u>364,069</u>

## 25. Events After Balance Date

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

## 26. 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 HOKOWHITU SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Hokowhitu School (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 20, 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 the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 23 May 2024. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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



Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the information included in the Statement of Variance, the Evaluation of the School's Students' Progress and Achievement for 2023, the Kiwisport Report, Te Tiriti o Waitangi Report, the Statement of Compliance with Employment Policy, the Members of the Board and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon

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

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

### **Independence**

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

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



Vivien Cotton  
CKS Audit  
On behalf of the Auditor-General  
Palmerston North, New Zealand

## Hokowhitu School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Philip Steer	Presiding Member	Elected	May 2025
Lin Dixon	Principal	ex Officio	
Tim Foss	Parent Representative	Elected	May 2025
Rachel Buckley	Parent Representative	Elected	May 2025
Ewan Westergaard	Parent Representative	Elected	May 2025
Viliani Tosi	Parent Representative	Elected	May 2025
Reece Hawkins	Staff Representative	Elected	May 2025

## Hokowhitu School

### Kiwisport

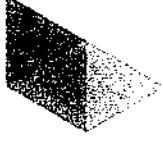
Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$5,669 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Hokowhitu School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

# Analysis of Variance Reporting



<b>School Name:</b>	Hokowhitu School	<b>School Number:</b> 2365												
<b>Strategic Aim:</b>	<p>#1 Inspiring life long learners who take ownership of their learning</p> <p>#4 Aim for excellence through high expectations</p>													
<b>Annual Aim:</b>	<ol style="list-style-type: none"> <li>To improve learner progress in writing.</li> <li>To improve the mathematical knowledge and skills of selected Year 5-6 students.</li> </ol>													
<b>Target:</b>	<ol style="list-style-type: none"> <li>Close the gap between reading and writing achievement, especially for Yr 6 students</li> <li>To have an increasing number of 2023 Y5-6 students achieving at or above expectation in mathematics</li> </ol>													
<b>Baseline Data:</b>	<p><b>WRITING</b>          Year 6 Target students - start date 13/02/2023 (Y5 2022)</p> <p>Group 1</p> <table border="1" data-bbox="1187 810 1289 1594"> <thead> <tr> <th>Student</th> <th>MC</th> <th>DC</th> <th>YH</th> <th>KJ</th> <th>BS</th> </tr> </thead> <tbody> <tr> <td>Entry Data</td> <td>Late L2</td> <td>Late L2</td> <td>Late L2</td> <td>Late L2</td> <td>Late L2</td> </tr> </tbody> </table>		Student	MC	DC	YH	KJ	BS	Entry Data	Late L2	Late L2	Late L2	Late L2	Late L2
Student	MC	DC	YH	KJ	BS									
Entry Data	Late L2	Late L2	Late L2	Late L2	Late L2									

**WRITING**

Year 6 Target students - start date 13/02/2023 (Y5 2022)  
Group 2

Student	NH	XL	NM	JN	IP	CW	MG (17/07/2023)
Entry Data	Late L2	Late L2	Late L2	Late L2	Late L2	Late L2	Early L2

**MATHS**

Year 5 Target students - start date 13/02/2023 (Y4 2022)

Student	MB	FB	OG	WH	MP	SS	JT
Entry Data	St 5 - 44%	St 5 - 72%	St 5 - 32%	St 5 - 48%	St 5 - 32%	St 5 - 74%	St 5 - 30%

Year 5 Target students - start date 17/07/2023 (Y4 2022)

Student	LF	CH	TS
Entry Data	St 5 - 60%	St 6 - 22%	St 5 - 44%

**MATHS**

Year 6 Target students - start date 13/02/2023 (Y5 2022)

Student	AW	AD	KG	BI	OL	ER	MR
Entry Data	St 5 - 62%	St 5 - 66%	St 6 - 18%	St 6 - 20%	St 6 - 27%	St 6 - 30%	St 6 - 42%

Year 6 Target students - start date 17/07/2023 (Y5 2022)

Student	JC	KJ	RM	DR
Entry Data	St 5 - 70%	St 6 - 14%	St 5 - 70%	St 5 - 64%

**Actions  
What did we do?**

**WRITING**

Daily explicit teaching of literacy (code, reading, writing) through workshops in small groups

Repetition and review of the CODE - deliberate application of the CODE to reading and writing.

Intervention teacher supporting the learning and application of the CODE 30 mins a day during kete literacy rotation. Programme was aligned with the teaching/topics of the kete.

LEXIA programme used along with other literacy apps to reinforce the CODE. Phased out as new online resource introduced and implemented.

WORD CHAIN introduced - (new online resource) literacy programme designed for older learners reinforcing the teaching of and manipulation of the CODE.

Additional Teacher Resources

- Writing Matters (Book)
- The Writing Revolution (Book)
- Writing Matters & Sentence Sense workbook Combos

**Outcomes  
What happened?**

Writing Group	Entry	Mid Year	End of year
Writing Group 1	13/02/23	08/07/23	08/12/23
MC	Late L2	Late L2	Early L3
DC	Late L2	Late L2	Late L2
YH	Late L2	Level 2	Late L2
KJ	Late L2	Late L2	Late L2
BS	Late L2	Late L2	Late L2

Writing Group	Entry	Mid Year	End of year
Writing Group 2	13/02/23	08/07/23	08/12/23
NH	Late L2	Late L2	Late L2
XI	Late L2	Late L2	Late L2
NM	Late L2	Late L2	Late L2
JN	Late L2	Late L2	Late L2
IP	Late L2	Late L2	Late L2
CW	Late L2	Late L2	Late L2
MG	Late L2	Early L2	Late L2

**Reasons for the variance  
Why did it happen?**

**WRITING**

Group 1  
5/5 students made progress moving from Late L2 - L3.

Group 2  
5/7 students made progress moving from Late L2 - L3.

1/7 students made progress moving from Early L2 - Late L2  
1/7 students made minimal progress remaining at Late L2 throughout the year. Additional learning support given across the curriculum from teacher and learning coach.

Ongoing monitoring of students - incremental gains made recorded and celebrated, next steps identified and addressed.

Next steps in learning explained to learners who were able to take this on board and begin to take more responsibility for their own learning. Growing confidence in students themselves as they experienced success and noted they were able to carry out the same tasks as their peers.

Ongoing repetition and review are essential to support students in retaining skills and concepts. Teacher making deliberate connections within the literacy learning.

Regular communication between kete staff and intervention teacher is required to ensure alignment and

**Evaluation  
Where to next?**

Continue with:

- Explicit teaching of the CODE within kete
- Frequent repetition and review
- WORD CHAIN - more age appropriate but still reinforcing the basics of the CODE
- Intervention groups within kete as opposed to being withdrawn
- Students supported to take more responsibility for their own learning by having their learning pathway explained to them - able to begin monitoring their progress themselves - fostering confidence in themselves as learners

Review and modify:

- regular communication between kete staff and intervention teacher to ensure ongoing alignment and consistency of focus areas
- Setting for the intervention - maybe have 2 teachers in the same space working with priority learners as opposed to taking learners to a separate space

**MATHS**

Daily explicit instruction through workshops in small groups.

Targeted teaching and practise with intervention teacher 30 mins per day. Daily repetition and review. Basic facts, place value, application of this knowledge to solve problems. High expectations re increasing accuracy and speed of recall. Home practise given.

Liaison and collaboration between intervention teacher and kete teachers regarding learning styles, learning needs and programmes/topics.

**Maths Group - Year 5**

Group 1	Entry 13/02/23	MidYear 08/07/23	End of year 06/12/23
MP	S15 38%	S15 68%	S15 56%
FB	S15 50%	S15 75%	S15 75%
OG	S15 26%	S15 56%	S15 56%
WH	S15 40%	S15 28%	S15 56%
MP	S15 50%	S15 56%	S15 72%
SS	S15 34%	S15 42%	S15 50%
JT	S15 6%	S15 60%	S15 56%
		Entry 17/07/23	
LF		S15 60%	S15 56%
CH		S15 22%	S15 26%
TS		S15 44%	S15 56%

**Maths Group - Year 6**

consistency between what is happening in the kete and in the group.

**MATHS**

Group 1

7/10 made progress moving from Stage 5 to Stage 6.  
1/10 progressed within Stage 5.  
1/10 initially made progress within Stage 5 in the first part of the year, but not in the 2nd half of the year.  
Group 2  
4/10 students made progress moving from Stage 5 - Stage 6.  
6/10 students made progress within Stage 6.

Daily practise, repetition and review meant knowledge was being consistently reinforced over and over. The speed and automaticity of their recall gradually increased. Increased awareness and knowledge of place value supported their understanding of numbers. In turn, both of these improvements supported the students capability to problem solve in maths.  
Ongoing communication between the intervention teacher and the kete teachers - part of ongoing monitoring

**MATHS**

Continue with:

- Daily explicit instruction through workshops in small groups.
- Daily repetition and review.
- Targeted teaching and practise with intervention teacher
- Liaison and collaboration between intervention teacher and kete teachers

Review and modify:

- including additional daily repetition and review within the kete
- Source resources/apps to support the practising of foundation skills and knowledge for maths e.g. basic facts and place value



Group 2	Entry 13/02/23	Mid Year 08/07/23	End of year 06/12/23
AW	S16 64%	S16 30%	S16 41%
AD	S16 18%	S16 22%	S16 10%
KG	S16 26%	S16 22%	S16 30%
BI	S16 66%	S16 38%	S16 51%
OL	S16 27%	Transferred	
ER	S16 26%	S16 50%	S16 60%
MR	S16 32%	S16 52%	S16 63%
		Entry 17/07/23	
IC		S15 70%	S16 85%
KJ		S16 14%	S16 30%
RM		S15 70%	S16 36%
DR		S15 64%	S16 76%

and collaboration to ensure specific learning needs were being met.

Planning for next year

1. Priority learners identified through data and professional discussion to determine explicit teaching required within kete and appropriate intervention groups formed
2. Promote and foster regular communication between kete staff and intervention teacher to ensure alignment and consistency between those supporting the priority learners
3. Continue to consider the setting for intervention groups i.e. stay within the kete with the kete teacher(s) and intervention teacher working collaboratively to teach and support priority learners. Remaining in their kete helps to retain their mana.

- Annual Report Statements 2023

## HOW WE HAVE GIVEN EFFECT TO TE TIRITI O WAITANGI

Hokowhitu School is working to ensure that our plans, policies and local curriculum give effect to Te Tiriti o Waitangi, by reflecting on local tikanga Māori, mātauranga Māori and te ao Māori.

In 2023 we participated in a significant school wide cultural competence audit with Poutama Pounamu (University of Waikato). This involved all teaching staff and included external observations, self assessment, ākonga surveys and consultation with both our Māori whānau and our whole school whānau.

Additionally several teaching staff participated in the Blended Learning module and shared their learning with all staff.

All staff attended a full day symposium with Rangitāne personnel to outline a potential framework between Rangitāne and our Kahui Ako to provide a journey enriching/acknowledging the potential of Māori students and whānau, honouring Te Tiriti o Waitangi, and understanding iwi - how we can each contribute.

A school-wide matrix was produced to ensure coverage and growth in the teaching of Te Reo/ Te Ao Māori - this matrix includes yearly progressions in Whakarongo (listening), Korero (speech), Pānui (reading), Pātaka (Hokowhitu history), Waiata (songs), Pūrakau (myths and legends), General knowledge and Te Poutāhū (History). This matrix ensures instruction in tikanga Māori and te reo Māori is available to all ākonga.

Two staff members have participated in Kahui Ako - wide Professional Learning with Tai Huki Consult (in partnership with Rangitāne). This is to ensure that we have accurate knowledge of the importance and uniqueness of the Rangitāne people in this area.

Outcomes for Māori students are analysed and reported to the whānau, Board and community.

## EVALUATION AND ANALYSIS OF THE SCHOOL'S STUDENTS' PROGRESS AND ACHIEVEMENT

### READING - 2023

Across the school 81% of ākongā were either at or above expectation in reading. There are more ākongā below expectation in their early years at school (e.g. 27% at the end of year 2) - this is for a variety of reasons. These children are monitored, supported with intervention programmes and tracked for progress. By the end of Year 6, this had dropped to 14% below expectation.

Overall, males and females achieved similarly, Māori ākongā achieved similarly to non-Māori.

### WRITING - 2023

Across the school 71% of ākongā were either at or above expectation in writing. More males than females achieved below expectation in this area (32% - 23%).

Māori and non Māori achieved similarly, although Māori ākongā had a lower % than non Māori above expectation (13% - 22%)

The Year 4 cohort of ākongā had the lowest proportion performing below expectation (16%). The Year 5 cohort of ākongā had the highest proportion performing below expectation (38%).

A 2023 achievement target to improve outcomes for a group of 2022 learners below expectation showed an improvement from 60% at or above expectation to 70%.

### MATHEMATICS - 2023

Across the school 83% of ākongā were either at or above expectation in writing. More males than females were at or above expectation in this area (86% - 81%).

Māori ākongā achievement showed a greater % of those below expectation to non - Māori. (25% - 17%).

The year groups with the highest % of ākongā achieving at or above expectation were Years 4 and 5 (both 90%).

## **HOKOWHITU SCHOOL – Kiwisport Report**

Hokowhitu School received \$5,669.56 in kiwisport funding in 2023. This funding was spent by:

- Contracting outside providers to instruct the akonga in gymnastics, skateboarding and badminton. This also provided professional development for the supervising staff
- Purchasing resources – a full set of skateboards and helmets, a pickleball set, new hockey equipment, small and large balls, ropes, fundamental and athletics equipment.

Lin Dixon

Principal