

HAWERA CHRISTIAN SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1184

Principal: Clare Rowan

School Address: 466A South Road, Hawera

School Postal Address: P O Box 576, Hawera, 4640

School Phone: 06 278 4210

School Email: office@hawerachristian.school.nz

Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

HAWERA CHRISTIAN SCHOOL

Annual Report - For the year ended 31 December 2022

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements
	Other Information
	Members of the Board
	Kiwisport / Statement of Compliance with Employment Policy
	Analysis of Variance

Hawera Christian School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Fiona Mary Corrigan
Full Name of Presiding Member

Clare Marie Rowan
Full Name of Principal

F.M. Corrigan
Signature of Presiding Member

Clare Marie Rowan
Signature of Principal

18 May 2023
Date:

18 May 2023
Date:

Hawera Christian School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	462,966	348,410	380,714
Locally Raised Funds	3	26,823	33,112	32,610
Use of Proprietor's Land and Buildings		10,000	19,776	19,776
Interest Income		411	44	50
Other Revenue		211	-	-
		500,411	401,342	433,150
Expenses				
Locally Raised Funds	3	4,091	50	1,703
Learning Resources	4	335,246	299,064	305,805
Administration	5	117,810	64,995	80,618
Finance		430	215	400
Property	6	20,902	31,241	30,696
		478,479	395,565	419,222
Net Surplus / (Deficit) for the year		21,932	5,777	13,928
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		21,932	5,777	13,928

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

Hawera Christian School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		33,419	8,640	18,542
Total comprehensive revenue and expense for the year		21,932	5,777	13,928
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,198	949	949
Equity at 31 December		56,549	15,366	33,419
Accumulated comprehensive revenue and expense		56,549	15,366	33,419
Equity at 31 December		56,549	15,366	33,419

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.

Hawera Christian School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	34,609	7,461	28,486
Accounts Receivable	8	29,363	20,185	21,492
GST Receivable		331	2,472	2,106
Prepayments		631	291	287
Inventories	9	1,420	991	1,368
		66,354	31,400	53,739
Current Liabilities				
Accounts Payable	11	30,497	37,401	33,982
Revenue Received in Advance	12	-	-	1
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	13	2,567	2,428	1,970
		33,064	39,829	35,953
Working Capital Surplus/(Deficit)		33,290	(8,429)	17,786
Non-current Assets				
Property, Plant and Equipment	10	26,517	27,744	18,716
		26,517	27,744	18,716
Non-current Liabilities				
Finance Lease Liability	13	3,258	3,949	3,083
		3,258	3,949	3,083
Net Assets		56,549	15,366	33,419
Equity		56,549	15,366	33,419

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

Hawera Christian School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		144,593	105,844	105,409
Locally Raised Funds		25,730	33,112	32,529
Goods and Services Tax (net)		1,775	-	906
Payments to Employees		(98,551)	(73,164)	(72,514)
Payments to Suppliers		(52,736)	(62,889)	(47,427)
Interest Paid		(430)	(215)	(400)
Interest Received		228	44	55
Net cash from/(to) Operating Activities		20,609	2,732	18,558
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(14,084)	(12,637)	(7,886)
Net cash from/(to) Investing Activities		(14,084)	(12,637)	(7,886)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,198	949	949
Finance Lease Payments		(1,600)	(1,829)	(1,381)
Net cash from/(to) Financing Activities		(402)	(880)	(432)
Net increase/(decrease) in cash and cash equivalents		6,123	(10,785)	10,240
Cash and cash equivalents at the beginning of the year	7	28,486	18,246	18,246
Cash and cash equivalents at the end of the year	7	34,609	7,461	28,486

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

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

Hawera Christian School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

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 13. Future operating lease commitments are disclosed in note 18b.

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 Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the 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 stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

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 not trivial.

j) Property, Plant and Equipment

Land and buildings owned by the Proprietor 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 to buildings owned by the Proprietor 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 are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
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 are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to 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. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is 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 Proprietor. 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	200,945	105,844	128,460
Teachers' Salaries Grants	262,021	242,566	252,254
	<u>462,966</u>	<u>348,410</u>	<u>380,714</u>

The school has opted in to the donations scheme for this year. Total amount received was \$5,550.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	15,556	15,615	13,166
Fees for Extra Curricular Activities	5,610	1,141	1,936
Trading	267	150	416
Fundraising & Community Grants	5,390	16,206	17,092
	<u>26,823</u>	<u>33,112</u>	<u>32,610</u>
Expenses			
Extra Curricular Activities Costs	4,126	-	2,045
Trading	(35)	50	(342)
	<u>4,091</u>	<u>50</u>	<u>1,703</u>
<i>Surplus for the year Locally raised funds</i>	<u>22,732</u>	<u>33,062</u>	<u>30,907</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	13,889	11,492	6,793
Library Resources	73	321	523
Employee Benefits - Salaries	311,753	280,267	289,388
Staff Development	876	1,500	1,206
Depreciation	8,494	5,369	7,895
Extra Curricular Activities	161	115	-
	<u>335,246</u>	<u>299,064</u>	<u>305,805</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,071	4,071	3,953
Board Fees	2,445	4,000	3,110
Board Expenses	579	1,591	2,292
Communication	2,463	2,160	2,245
Consumables	3,301	2,920	2,439
Legal Fees	1,208	3,400	1,050
Other	6,443	6,070	5,937
Employee Benefits - Salaries	48,857	35,463	35,719
Insurance	383	-	283
Service Providers, Contractors and Consultancy	4,560	5,320	4,595
Healthy School Lunch Programme	43,500	-	18,995
	<u>117,810</u>	<u>64,995</u>	<u>80,618</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	2,364	1,725	1,735
Grounds	2,825	3,700	3,520
Heat, Light and Water	3,307	3,000	3,005
Repairs and Maintenance	1,954	2,650	2,076
Use of Land and Buildings	10,000	19,776	19,776
Security	452	390	584
	<u>20,902</u>	<u>31,241</u>	<u>30,696</u>

The use of land and buildings figure represents 5% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	34,609	7,461	28,486
Cash and cash equivalents for Statement of Cash Flows	<u>34,609</u>	<u>7,461</u>	<u>28,486</u>

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

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	123	131	138
Receivables from the Ministry of Education	6,138	-	-
Banking Staffing Underuse	125	-	-
Interest Receivable	190	12	7
Teacher Salaries Grant Receivable	22,787	20,042	21,347
	<u>29,363</u>	<u>20,185</u>	<u>21,492</u>
Receivables from Exchange Transactions	6,451	143	145
Receivables from Non-Exchange Transactions	22,912	20,042	21,347
	<u>29,363</u>	<u>20,185</u>	<u>21,492</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Trading Account	1,420	991	1,368
	<u>1,420</u>	<u>991</u>	<u>1,368</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Furniture and Equipment	4,145	11,352	-	-	(2,599)	12,898
Information and Communication Technology	9,764	1,544	-	-	(3,425)	7,883
Leased Assets	3,932	3,226	-	-	(2,183)	4,975
Library Resources	875	173	-	-	(287)	761
Balance at 31 December 2022	18,716	16,295	-	-	(8,494)	26,517

The net carrying value of equipment held under a finance lease is \$4,975 (2021: \$3,932)

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	52,018	(39,120)	12,898	40,666	(36,521)	4,145
Information and Communication Technology	42,946	(35,063)	7,883	43,684	(33,920)	9,764
Leased Assets	8,631	(3,656)	4,975	8,336	(4,404)	3,932
Library Resources	7,816	(7,055)	761	7,643	(6,768)	875
Balance at 31 December	111,411	(84,894)	26,517	100,329	(81,613)	18,716

11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	3,500	7,836	8,702
Accruals	2,716	3,111	2,636
Banking Staffing Overuse	-	5,244	-
Employee Entitlements - Salaries	22,787	20,042	21,347
Employee Entitlements - Leave Accrual	1,494	1,168	1,297
	<u>30,497</u>	<u>37,401</u>	<u>33,982</u>

Payables for Exchange Transactions	30,497	37,401	33,982
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>30,497</u>	<u>37,401</u>	<u>33,982</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue in Advance	-	-	1
	<u>-</u>	<u>-</u>	<u>1</u>

13. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	2,939	2,428	2,268
Later than One Year and no Later than Five Years	3,446	3,949	3,312
Future Finance Charges	(560)	-	(527)
	<u>5,825</u>	<u>6,377</u>	<u>5,053</u>
Represented by			
Finance lease liability - Current	2,567	2,428	1,970
Finance lease liability - Non current	3,258	3,949	3,083
	<u>5,825</u>	<u>6,377</u>	<u>5,053</u>

14. 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.

The Proprietor of the School (New Zealand Christian Proprietors Trust) is a related party of the School Board because the proprietor appoints representatives to the School Board, giving the proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of Land and Buildings".

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$0 (2021: \$0). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$0 (2021: \$0).

15. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,445	3,110
<i>Leadership Team</i>		
Remuneration	134,615	132,227
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	137,060	135,337

There are 4 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (0 members) that met 10 and 8 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.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	110 - 120
Benefits and Other Emoluments	18 - 19	18 - 19
Termination Benefits	-	-

Other Employees

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

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

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

16. 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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

17. Contingencies

(a) Contingent Assets

In 2022 the Ministry of Education provided additional funding for both the Support Staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is [confirmed/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 2023.

(b) Contingent Liabilities

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

Holidays Act Compliance – schools payroll

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

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

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

18. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2022 (Capital commitments at 31 December 2021: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

19. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	34,609	7,461	28,486
Receivables	29,363	20,185	21,492
Investments - Term Deposits	-	-	-
Total Financial assets measured at amortised cost	63,972	27,646	49,978

Financial liabilities measured at amortised cost

Payables	30,497	37,401	33,982
Finance Leases	5,825	6,377	5,053
Total Financial Liabilities Measured at Amortised Cost	36,322	43,778	39,035

20. Events After Balance Date

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

21. Comparatives

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

22. Cyclical Maintenance

The interior and exterior school painting is provided for and paid by Hawera Christian education Trust (Proprietor)

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HAWERA CHRISTIAN SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Hawera Christian School (the School). The Auditor-General has appointed me, Cameron Town using the staff and resources of Silks Audit Chartered Accountants Limited, 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 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 18 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

-21-

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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 Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, 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.



Cameron Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Hawera Christian School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Fiona Corrigan	Presiding Member	Elected	Sep 2025
Clare Rowan	Principal	ex Officio	
Annalie van der Westhuizen	Parent Representative	Elected	Dec 2022
Barbara Botha	Parent Representative	Appointed	Sep 2025
Jaime Hughes	Parent Representative	Elected	Sep 2025
Jenny Stewart	Staff Representative	Elected	Sep 2025
Peter Wilding	Proprietors Representative	Appointed	Dec 2022
John Omundsen	Proprietors Representative	Appointed	Sep 2025

Hawera Christian School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$599 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Hawera Christian 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.



Strategic Plan 2022 – 2024

Mission Statement

OUR VISION

To provide Christian Education to the wider Christian community of South Taranaki.

OUR MISSION

To teach our children to know the wonder of God including His all encompassing creation and the wonder of each child's unique place in God's purpose.

AND

To teach our children to be ready with the skills, knowledge and attitudes they need to live.

Where Christ is the centre of everything we do

Baseline Data or School Context	
Students' Learning	Reporting on Curriculum levels twice yearly to BOT
Student Engagement	Attendance data; lateness data; student voice
School Organisation And Structures	Health and Safety Personnel Property Finance
Review of Charter and Consultation	The strategic plan will be available to parents and community as part of the board minutes/on website Consultation / feedback on the Strategic Plan will be offered through official school functions, or through the newsletter and board meetings.

Strategic Goal 1: Foster Student Achievement

Student Achievement / Curriculum Delivery (NAG 1)

Empower all students to make progress, achieving personal excellence in all areas of our curriculum.

Aim	Actions	Variance
To provide opportunities, guidance, and support for students to succeed in all areas of our curriculum.	<ul style="list-style-type: none"> Ensure students experience a wide curriculum programme with high-quality (e.g. appropriate, varied, innovative, and relevant) learning experiences. EOTC, band, First aid, languages, Tech, sports Support teacher enquiry into analysis of student achievement, and their own practice, ensuring professional development is planned for and resourced. Continue to implement inquiry-based Biblical learning model from interact curriculum. Regularly acknowledge students' efforts, achievements, and contributions. 	<p>done</p> <p>Several band students now attend Wednesday night club sessions.</p> <p>Spanish lessons have not resumed post covid. Russian lessons continue.</p> <p>Through Ka hui ako and AST</p> <p>done</p> <p>In assembly and through rewards systems.</p>
To instil a love of learning in all students	<ul style="list-style-type: none"> Engage students in relevant, meaningful, and personalised learning. Continue to prioritise individual student progress. Provide opportunities for students to develop lifelong skills, including engaging in high-quality physical activity / technology activities. 	<p>Done</p> <p>Done</p>
To prioritise progress and achievement in literacy and numeracy	<ul style="list-style-type: none"> Deliver high-quality teaching and learning programmes to maximise each student's opportunity to achieve. 	<p>Done- see progress against targets</p> <p>ESOL and lost learning lessons as well as LSC sessions assist individual achievements.</p>
To assess and evaluate based on the NZ curriculum.	<ul style="list-style-type: none"> To continue to assess and report effectively. To meet legislative requirements. 	<p>done</p>

<p>To collaborate with the South Taranaki Kahui ako and cluster groups in raising student achievement.</p> <p>Focus:</p> <ul style="list-style-type: none"> Relationship based learning <p>Focus: local curriculum</p> <ul style="list-style-type: none"> South Taranaki History Christian Environmental 	<ul style="list-style-type: none"> To provide data on progress in relationship building strategies To enhance achievement in digital literacy strategies. To engage with developing local curriculum initiatives Participate in NZCER wellbeing survey and PIVOT Implementation of Aoteroa history curriculum 	<p>Done</p> <p>In progress</p> <p>75% completed</p> <p>Done</p> <p>Done</p>
--	--	---

Strategic Goal 2: Champion Maori Culture

Student Achievement / Curriculum Delivery (NAG 1)

Ensure that Maori students are:

1. Engaged in their learning
2. Achieving educational success; and
3. Proud of their unique identity, language, and culture.

Encourage all students to develop their knowledge of Maori culture and language.

Aims	Actions	Variance
To develop effective communication between whanau / home and school so that Maori students are fully supported in their learning.	<ul style="list-style-type: none"> Plan activities to value and involve and utilise our rich community resource. Follow the Ka Hikitia principles to maximise the opportunity for our Maori students to have success learning as Maori. Liaise with RTM (Ka hui ako wide) 	<p>In progress</p> <p>RTM position change of personnel.</p>
To increase the opportunity for all students to develop knowledge of Te Reo Maori and Tikanga Maori.	<ul style="list-style-type: none"> Consult Maori community on plans and programmes to raise achievement. Promote the development of Kapa Haka, including increasing student participation. Provide staff with expertise in Te Reo and Tikanga. 	<p>Not done as a separate exercise.</p> <p>Minimal progress although Tikanga and Marae protocol was taught in the context of camp.</p> <p>Waitomo marae stay was enriching for both students and parents.</p> <p>Despite various opportunities staff decided due to workload, <u>not</u> to take on Te Reo learning and deferred its implementation for another year.</p>
To improve the school's relationship with local iwi, Ngati Ruanui and Nga Ruahine.	<p>Ensure regular consultation, particularly as part of the school JV process.</p> <p>Explore local Marae connections. Esp. Aotea Marae.</p>	<p>Not done</p> <p>Students experienced a marae stay, but not locally</p> <p>Continue to explore local connections</p>
To address the role of culture in raising achievement.	<p>Follow inquiry process of Relationship based learning.</p> <p>Reflect on HCS culture and achievement standards.</p>	<p>Done</p> <p>In progress. An audit of our cultural environment was taken and reported to the board.</p> <p>Recommendation: to enhance the welcoming environment at the reception area to reflect the multi-cultural nature of our students.</p>

Strategic Goal 3: Use ICT Effectively

Student Achievement / Curriculum Delivery (NAG 1)

Ensure that ICT is used to enhance student learning and support school processes.

Aims	Actions	Variance
To ensure that ICT is used to enhance student learning and effective teaching.	<ul style="list-style-type: none"> Continue our digital learning curriculum, ensuring students have increasing access to authentic links and resources beyond the classroom, and have access to a range of tools to communicate, to source and analyse information, and to present their learning. Embed implementation of the Digital Technology Curriculum 	<p>Done</p> <p>PD hours for digital curriculum have been applied for.</p>
<p>To continually enhance our staff's ICT knowledge and capabilities.</p> <p>To build on established policy and procedures to enhance Digital fluency through the PD offered by the digital cluster network.</p> <p>To raise achievement data through the use of digital fluency.</p>	<ul style="list-style-type: none"> Support professional development in ICT (e.g., attend conferences, COL PD, visit other schools) to keep abreast of technological development and changes that may enhance our own school journey. Seek support network for collaborative ICT-based teaching practices to replace Kahui Ako initiative. 	<p>Mrs Bartlett attended a course on use of I pad apps.</p> <p>Not possible.</p>
To ensure availability of appropriate hardware and network infrastructure.	<ul style="list-style-type: none"> Implement 3-year plan for ICT infrastructure to meet school needs, including an ongoing self-review of the plan's effectiveness. Write grant applications for new hardware I pads laptops room 2 To investigate more reliable and affordable tech support. 	<p>Will be done in proposed PD plan</p> <p>Applied and declined.</p> <p>In progress</p>
To ensure that support systems are effective and are operated efficiently.	<ul style="list-style-type: none"> Budget support and professional development for technical needs and "trouble shooting". Build relationships for ongoing support personnel. Provide on-going administration and training for support tools (e.g. eTap, Enrol, Edpay, accounts and internet banking). 	<p>Not achieved</p> <p>Etap offered staff PD.</p> <p>Internet banking working well.</p>

Strategic Goal 4: Govern Effectively

Self-Review, Reporting, and Compliance (NAGs 2 & 6)

Ensure that our Board of Trustees (BoT) provides effective governance of the school, guiding high-quality decision making through the use of robust processes.

Aims	Actions	Variance
To ensure that school facilities and resources support and enhance learning opportunities, supporting high expectations for student learning and raising student achievement.	<ul style="list-style-type: none"> Implement and review the school charter, including annual reviews of the strategic plan, annual plan and budgets. Integrate NELPs over 2022 Monitor student progress and achievement. Monitor progress against the plan for school curriculum review. Monitor assessment and reporting systems for reporting to parents on student progress. 	<p>Done</p> <p>Board attended training with NELP as part of the programme.</p> <p>Done</p> <p>Done</p> <p>Done</p>
<p>To ensure that the school follows a robust process of continuous improvement, with a focus on:</p> <ol style="list-style-type: none"> Raising student achievement; Improving school systems and organisation; Responding to changes in legislation; and Responding to new requirements (e.g. New curriculum). Establishment of effective internal evaluation that identifies the impact of initiatives and programmes on valued outcomes. Effective minute keeping and recording in meetings. 	<ul style="list-style-type: none"> Operate an ongoing programme of self-review of policies and procedures following the timetable specified in the Governance Manual. Consult outside agencies (e.g. ERO, auditors), advisory services, and other review experts as appropriate. Conduct spontaneous reviews as necessary. BoT members to undergo STA and NZPT training as required by BoT chair to maintain effectiveness. 	<p>The governance manual was reviewed as an entirety due to the backlog caused by covid and the move to online meetings.</p> <p>We need to move back to a timetable of review led by board chair.</p> <p>NZSTA and NZEI consulted.</p> <p>Occurred as determined by need i.e., uniform policy</p> <p>Te Triti o Waitangi part 1 and 2 attended. Board Governance and new Board members courses attended in person and by webinar.</p> <p>New board members keen to engage with NZSTA PD in 2023</p>
To comply with all general legislation concerning requirements such as attendance, the length of the school day, and the length of the school year.	<ul style="list-style-type: none"> Continue to schedule school timing parameters (e.g. attendance, length of school day, length of school year, out of hours opening times) in line with legislative constraints and school community 	done

	requirements.	
To grow high quality governance team	<ul style="list-style-type: none"> Recruitment and Succession planning for Board members including necessary training. Undertake NZSTA board Governance training online and with facilitator Enable trustees to build their capability in stewardship. 	<p>In progress. A treasurer is required.</p> <p>Done</p> <p>In progress</p>
To further strengthen relationship with HCET.	<ul style="list-style-type: none"> Explore ways to be deliberate in meeting together. Keep lines of communication open and honest. Appoint permanent HCET rep Establish working relationship with HCET caretaker 	BOT presiding member to attend HCET meetings

Strategic Goal 5: Maintain High Quality Staff

Employment and Personnel Matters (NAG 3)

Ensure that our school has the best possible management, teachers, and support staff, and that the school Board of Trustees is a “good employer” as specified in NZ Employment Relations legislation.

Aims	Actions	Variance
To ensure that all staff (i.e. teaching and non-teaching staff) are supported in their school roles.	<ul style="list-style-type: none"> Ensure that expectations and responsibilities of staff are clear. Review and update job descriptions, ensuring alignment with school charter and beliefs regarding effective teaching and learning. Continue to support teachers and students through the provision of teacher aides where required. Focus on staff well being 	
To ensure that an effective professional learning community is functioning.	<ul style="list-style-type: none"> Provide on-going professional development opportunities, allowing all staff to grow their effectiveness. Enable effective professional collaboration through COL, Principal cluster, NZCPT and ANZCS. Develop the school's performance management/appraisal system to support PLG Provide professional development school wide (as per the curriculum development plan) and individually through goal setting. Provide an environment where innovative practice is supported, encouraging teachers to consider, evaluate, and share new ideas/programmes. Encourage staff in personal spiritual growth. 	<p>PD offered when available and relevant.</p> <p>COL principal cluster provide supportive professional collaboration.</p> <p>Christian organisations have provided little professional or collegial support outside of NZCPT rep and special character co Ordinator.</p> <p>Principals PLG for 2023</p> <p>Staff to pick up COL Maths PD</p> <p>Done</p> <p>Weekly devotions and NZCPT special character co Ordinator.</p>
To ensure that all staff (i.e., teaching and non-teaching staff) are supported in their school career aspirations.	<ul style="list-style-type: none"> Provide leadership opportunities, fostering staff strengths and interests, and allocate responsibility in consultation with staff. Ensure that EEO (Equal Employment Opportunity) 	Staff have delegated areas of responsibility.

	principles are recognised and implemented.	
To promote a collaborative management structure, where staff are consulted and involved in school development and decision-making processes.	<ul style="list-style-type: none"> • Ensure regular staff consultation, continuing to review and strengthen communication systems. • Celebrate staff success and achievements. 	

Strategic Goal 6: Manage Finances Responsibly

Finance (NAG 4)

Ensure that our financial management achieves the strategic goals and identified needs of our school, prioritising funding towards improving student learning outcomes.

Aims	Actions	Variance
To allocate funds to enable the implementation of the school charter.	<ul style="list-style-type: none"> Each November, set the operating budget for the following year. 	Late in 2022 due to treasurer being overseas.
To monitor and control school expenditure.	<ul style="list-style-type: none"> Regularly review expenditure against budget. Ensuring that any significant variation from the budget is explained. 	<p>Done</p> <p>Done- finance meeting minutes</p>
To maintain and provide appropriate documentation for audit purposes.	<ul style="list-style-type: none"> Work with School Support Services to ensure appropriate documents are available for audit. 	done
To work alongside NZCPT and HCET for collection of fees.	<ul style="list-style-type: none"> Work with NZCPT on fee collection Notify HCET of scholarship applications as received. Keep an up-to-date preference/non preference list. 	<p>Selena requested to notify in advance of arrears. A twice-yearly update on fee payment requested.</p> <p>Done</p> <p>Done</p>
To provide appropriate support for the PTA with fundraising and school morale.	<ul style="list-style-type: none"> Staff and BOT support the PTA in their goals. Build the PTA to be an effective support group Recruit new PTA members Assist the PTA in school promotion. Clear codes of conduct are observed in each role i.e. staff, parent , BOT, PTA. 	<p>Done</p> <p>PTA has new highly effective chair In progress</p> <p>done</p>
To budget for increased PD to promote quality learning programmes for staff.	<ul style="list-style-type: none"> Staff are supported in PD 	done

Strategic Goal 7: Manage Property Responsibly

Property and Health & Safety (NAGs 4 & 5)

Ensure that property planning is strategically managed, developing modern learning areas and maintaining physical facilities (e.g. buildings, grounds) to provide the best and safest physical environments that we can afford.

Aims	Actions	Variance
<p>To provide and maintain a clean, attractive, modern, physically and emotionally safe environment for students and staff.</p> <p>Ensure that the school environment is a welcoming, attractive place to work and be, where classes reflect student's work and promote high levels of expectation, quality, and excellence.</p> <p>Actively work with HCET/ NZCPT and Hapu towards purchase/long term lease of the Tokaora property to ensure stability.</p> <p>Meet legislation for:</p> <p>Disability access</p> <p>Disability facilities</p> <p>Regularly update the Hazard register</p> <p>And</p> <p>Risk identification register.</p> <p>Appoint a specific person to these tasks.</p> <p>Use deferred maintainance grant</p>	<ul style="list-style-type: none"> Health and Safety plan, including procedures to ensure environmental hazards are identified and a safe environment is maintained. Hazard register maintained and updated regularly. Hazards identified and strategies in place for Hazard minimisation. Appoint a person to take Property portfolio Appoint a person for Hazard identification checks. Prepare a plan for upgrade of the school buildings. Legislation is complied with. The school presents an attractive façade for pupils, staff, guests and parents. Regular Health and safety committee meetings held. Work in partnership with HCET to build an up-to-date learning environment which supports student learning. Implement MoE-approved 5- and 10-year property development plans. Build a toilet and shower room facility to comply with legislation Install a concrete path to enable disability access to the hall Install heat pumps/aircon in office /staffroom areas. Modernise windows in classrooms 	<p>Regular hazard checks the responsibility of the voluntary caretaker.</p> <p>Checks can be more rigorous</p> <p>Plan in place. Regular updates to BOT requested.</p> <p>Barry to do hazard checks</p> <p>Meetings held online. Move to in person meetings every 6 months.</p> <p>In progress. Currently waiting for council permission.</p> <p>Done</p>

<p>To ensure that students take responsibility for their own learning and behaviour (e.g. goal setting, Making Good Choices).</p>	<ul style="list-style-type: none"> • Ensure that all staff provide effective role-modelling of school values and beliefs. • Promote appropriate playground games and choices. • Follow the school peacemaker based Behaviour plan 	<p>Done</p> <p>In progress</p> <p>done</p>
<p>To ensure that students have practical knowledge of ways to keep themselves physically active, safe, healthy, and happy.</p> <p>Ensure that all students participate in organised physical activities, including learning to swim and be safe in water.</p> <p>To maintain a positive ambience shared by all members of the school community, including a sense of pride, belonging, and togetherness.</p> <p>Consult the wider South Taranaki Community to gauge perceptions of our school.</p> <p>Ensure that students want to come to school, as a place where they feel safe and happy, and that all students are environmentally aware.</p>	<ul style="list-style-type: none"> • Continue to develop health and physical education programme to develop opportunities for regular physical activity and self-management skills. • Acknowledge and encourage Peacemaker attitudes. • Plan EOTC opportunities and programmes, reflecting the latest EOTC guidelines. • Continue to peruse strategies to Upgrade pool facility with new plant and equipment, and upgrade the changing rooms. • Extend use of facilities as community-orientated teaching/learning resources. • Encourage and provide opportunities for student voice and ownership. • Provide opportunities to develop student leadership (e.g. prefect meetings, class responsibilities, buddy class opportunities, school wide-lead roles). • Implement and resource the Peacemaker peer mediation programme. • Plan for leadership/sports and interaction with other schools for year 7 and 8 specifically. • Continue to develop programmes and practices, in environmental awareness, sustainability, positive citizenship; and making a difference. • Develop formal plan for roll 	<p>Done</p> <p>Done</p> <p>done</p> <p>in progress through HCET</p> <p>Jui Jitsu club use the hall regularly.</p> <p>Prefects' system</p> <p>Class discussions</p> <p>Prefects' events and fundraising</p> <p>NYLD</p> <p>Tough kids Tryathlon.</p> <p>Christian school sports days interrupted by covid.</p>

	growth with marketing and promotion strategy and appoint a person to spear head this.	Not done yet.
--	---	---------------

Other 2022 Key Improvement Strategies to Achieve Strategic Vision			
Property (summarise from property plan)	Variance	Finance	Variance
<ul style="list-style-type: none"> Complete 2020-21 items Continue roof maintenance Upgrade Hall interior. Negotiate on site tenure Continue to improve street appeal. Ensure playground meets safety specifications. 		<ul style="list-style-type: none"> Keep tight control on 2022 budget. Aim to run a non-deficit budget. Maintain roll (and therefore funding) by increasing community engagement and confidence (see below) 	<p>Done</p> <p>Done</p> <p>done</p>
Personnel	Variance	Community Engagement	Variance
<ul style="list-style-type: none"> When any teaching vacancy occurs, give consideration to our need to increase the number of teachers with expertise in Te Reo, music or the skills of the person leaving. Work towards providing ongoing job stability for staff. 	<p>No vacancy at this stage</p> <p>Positions are stable for 2022-2023</p>	<ul style="list-style-type: none"> Investigate parent perceptions through voice collection. From this develop a set of actions for 2022-24 plans. Nominate a board member with portfolio of community engagement. 	

Improvement Plan – Domain Learning			
Strategic Goals: Improve outcomes for all students, particularly Maori, Pasifika, and children with special needs Accelerate progress of students performing below expectations. Provide clear reports on targeted students to BOT.			
Annual Goal: Accelerate progress of target students with emphasis on spelling/writing and maths		Annual Target: Where do we want to be at the end of 2022? The focus is on <u>student outcomes</u> . By the end of 2022 we will lift the groups struggling in writing and maths to be ‘at’. We will provide Reading Recovery for identified students. We will address the gaps caused by lockdown and attendance issues.	
Baseline Data: Where are we now? Summarise data – using a grid with key data can be powerful in that the reader is then in the position to judge the value of the target. This provides justification for what you are targeting. Refer Student Targets and Curriculum reports to the board.			
Key Improvement Strategies: What do we have to learn? What will we do? When? Who is responsible for ensuring this is done?			
When:	What: (examples)	Who	OUTCOMES (November 2022)
Ongoing	Teacher PD. Staff upskilled in Peacemaker. - All staff participating in Ka hui Ako initiatives. RBL, Local curriculum through TO days. Impact coaching. WST initiative	All staff	No peacemaker training available WST not available AST position changed.
Term 1 – 4	Reading Recovery	Jenny to participate in 6 PD sessions.	achieved
Term 1 – 4	Targeted group work with T.A.	Olya	Taken up by LSC until term 3
Monitoring: How are we going – check student outcomes every term? Gloss, Ikan, Basic facts test, Schonell. PAT, Star. Where are the gaps? What needs to change if this is not working? Students enter needed up-skilling or special programmes.			
Resourcing: How much money and time is needed? Who will help us? T.A. wages. 1 hour per day. TSB grant. HCET support. LSC			

Improvement Plan – Domain Learning			
Strategic Goals: Apply Christian Values to Improve outcomes for all students, particularly Maori, Pasifika, and children with special needs Accelerate progress of students performing below expectations. Develop strategies for children to succeed as Christian and within their culture.			
Annual Goal: Accelerate progress of students through <ul style="list-style-type: none">• Uptake of Peacemaker Christian principles.• and application of Relationship based inquiry learning (RBL)		Annual Target: Where do we want to be at the end of 2022? The focus is on <u>student outcomes</u> . Students will seek mediation and apply Peacemaker principles. Staff will apply learning from Relationship Based Learning.	
Baseline Data: Where are we now? Summarise data – RBL is progressing well. Chapel is regular and engaging. AOG and Baptist church have heard the call to become more engaged in HCS. On going Christian PD enhancing for staff.			
Key Improvement Strategies: What do we have to learn? What will we do? When? Who is responsible for ensuring this is done?			
When:	What: (examples)	Who	OUTCOMES (November 2022)
Term 1 – 4	Prefects will apply Peacemaker models when facing conflict.	Prefects	<ul style="list-style-type: none">• Students choose mediation as a conflict solution.
	Students will attend Chapel once a week.	John (HECT Pastor)	<ul style="list-style-type: none">• Children can retain and reflect on learnings from Chapel lessons.
	Staff will confront conflict from a Peacemaker perspective when facing conflict or difficult situation. Parents will be introduced to Peacemaker in action.	Staff / Parents	<ul style="list-style-type: none">• Most adults model Peacemaker principles and activities in their interactions.
	Students will use Peacemaker when facing conflict or difficult situations. Build on relationships established with local churches through 2019 promotions.	Students	<ul style="list-style-type: none">• students see Peacemaker as a solution.• Students are mostly actively choosing to apply Peacemaker principles.• Church Elders will be engaged to promote HCS to their

C:\Users\Clare\Documents\Office Bot\Charter and annual plan\Charter - Strategic Plan 2022-2024 inc analysis of variance.doc

Page 19

22/02/2023

Term 1-4		Teaching Staff, Proprietors, Parents	congregation.
	<p>Staff will attend Christian schools PD</p> <p>Special Character guidelines implemented</p> <p>3 year Christian PD plan developed</p> <p>Staff will attend Devotional studies once a week</p> <p>Board will experience Christian Fellowship together</p>	<p>NZCPT Jacqui Lloyd</p> <p>3-year Christian PD plan</p> <p>NZCPT Coordinator-Jacqui</p> <p>Chaplain Olya Bartlett</p> <p>Teacher in charge of devotional studies</p> <p>Principal</p> <p>BOT Chair</p>	<ul style="list-style-type: none"> • Staff will become more confident in their own spiritual journey and in their interactions with others. • Staff will show growth as a team in Christian worship and reflection. • Staff will show growth in Biblical knowledge. • The Board will participate in prayer and worship honouring God at the start of each meeting.
<p>Monitoring: How are we going – check student outcomes every term? Spot check.</p> <p>Where are the gaps? What needs to change if this is not working? Voice Collection by RBL, Special Character and school chaplain (well-being check-up)</p>			
<p>Resourcing: How much money and time is needed? PD and Travel: To Auckland \$1000(approx.) Peacemaker if available</p> <p>Reading recovery \$200 TO day Ka hui ako, TO day Jacqui Lloyd.</p>			

APPENDICES

Appendix 1 – HCS Charter 2021– 2023

Appendix 2 – Staff Professional Development 2022

Appendix 3 – Student Achievement Annual Target 2021 and 2022 – Action Plan

Appendix 4 – 2021 Report on Curriculum progress.

Appendix 5 – Property Plan

Appendix 6 3-year Christian Character implementation plan.