

HAMILTON EAST SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1731

Principal: Pippa Wright

School Address: 7 Dawson Street, Hamilton East, Hamilton

School Postal Address: 7 Dawson Street, Hamilton East, Hamilton 3216

School Phone: 07 839 3377

School Email: office @hameast.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Toni Dobson	Presiding Member	Elected	2025
Pippa Wright	Principal	ex Officio	
Lavinia Taitoko	Parent Representative	Elected	2025
Andrew Rozen	Parent Representative	Elected	2025
Ellen Basher	Parent Representative	Elected	2025
Georgia Read	Parent Representative	Elected	2025
Lynda McKenzie	Staff Representative	Elected	2025

Accountant / Service Provider: SRN Partners Chartered Accountants Ltd

HAMILTON EAST SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
<u>1</u>	Statement of Responsibility
<u>2</u>	Statement of Comprehensive Revenue and Expense
<u>3</u>	Statement of Changes in Net Assets/Equity
<u>4</u>	Statement of Financial Position
<u>5</u>	Statement of Cash Flows
<u>6 - 17</u>	Notes to the Financial Statements

Other Information

Evaluation of the school's student's progress and achievement

How we have given effect to Te Tiriti o Waitangi

Statement of Compliance with Employment Policy

Kiwisport

Hamilton East 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.

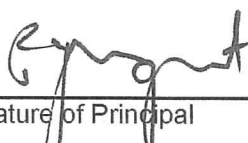
The School's 2023 financial statements are authorised for issue by the Board.

Georgia Hannah Read
Full Name of Presiding Member


Signature of Presiding Member

3/2/25
Date:

Philippa Julie Wright
Full Name of Principal


Signature of Principal

3/2/25
Date:

Hamilton East School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	4,699,346	4,386,969	3,911,094
Locally Raised Funds	3	115,397	80,800	105,172
Interest		31,835	3,000	6,880
Total Revenue		4,846,578	4,470,769	4,023,146
Expense				
Locally Raised Funds	3	82,620	81,300	65,982
Learning Resources	4	3,475,400	3,222,000	2,981,727
Administration	5	315,748	294,100	307,682
Interest		3,208	3,200	3,193
Property	6	978,703	942,200	714,218
Total Expense		4,855,679	4,542,800	4,072,802
Net Surplus / (Deficit) for the year		(9,101)	(72,031)	(49,656)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(9,101)	(72,031)	(49,656)

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



Hamilton East School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,236,687	1,236,687	1,272,510
Total comprehensive revenue and expense for the year		(9,101)	(72,031)	(49,656)
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		66,643	-	13,833
Equity at 31 December		1,294,229	1,164,656	1,236,687
Accumulated comprehensive revenue and expense		1,294,229	1,164,656	1,236,687
Reserves		-	-	-
Equity at 31 December		1,294,229	1,164,656	1,236,687

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.

Hamilton East School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	393,832	340,550	475,402
Accounts Receivable	8	283,241	254,500	235,777
GST Receivable		-	-	16,415
Prepayments		40,999	40,000	38,504
Inventories	9	3,690	4,000	5,308
Investments		413,156	275,000	202,894
Funds Receivable for Capital Works Projects	16	39,175	-	2,740
		1,174,093	914,050	977,040
Current Liabilities				
GST Payable		5,923	5,950	-
Accounts Payable	12	375,668	359,365	342,619
Borrowings	13	4,871	4,871	4,871
Revenue Received in Advance	14	8,574	8,500	4,160
Finance Lease Liability	15	15,660	15,365	21,801
Funds held for Capital Works Projects	16	182,780	70,000	9,878
		593,476	464,051	383,329
Working Capital Surplus/(Deficit)		580,617	449,999	593,711
Non-current Assets				
Property, Plant and Equipment	11	758,355	759,380	670,993
		758,355	759,380	670,993
Non-current Liabilities				
Borrowings	13	12,178	12,178	17,049
Finance Lease Liability	15	32,565	32,545	10,968
		44,743	44,723	28,017
Net Assets		1,294,229	1,164,656	1,236,687
Equity		1,294,229	1,164,656	1,236,687

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



Hamilton East School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		1,320,592	917,169	1,168,122
Locally Raised Funds		113,046	80,800	105,172
International Students		1,565	-	
Goods and Services Tax (net)		22,339	31,229	(5,709)
Payments to Employees		(775,222)	(608,810)	(656,469)
Payments to Suppliers		(603,738)	(548,857)	(502,716)
Interest Paid		(3,208)	(3,200)	(3,193)
Interest Received		30,689	2,664	5,994
Net cash from/(to) Operating Activities		106,063	(129,005)	111,201
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(158,678)	(150,000)	(56,301)
Purchase of Investments		(413,156)	(275,000)	(1,942)
Proceeds from Sale of Investments		202,894	405,394	-
Net cash from/(to) Investing Activities		(368,940)	(19,606)	(58,243)
Cash flows from Financing Activities				
Furniture and Equipment Grant		66,643	-	13,833
Finance Lease Payments		(16,933)	(22,307)	(28,878)
Loans Received		-	(26,796)	17,049
Repayment of Loans		(4,871)	-	(2,935)
Funds Administered on Behalf of Other Parties		136,468	62,862	(65,559)
Net cash from/(to) Financing Activities		181,307	13,759	(66,490)
Net increase/(decrease) in cash and cash equivalents		(81,570)	(134,852)	(13,532)
Cash and cash equivalents at the beginning of the year	7	475,402	475,402	488,934
Cash and cash equivalents at the end of the year	7	393,832	340,550	475,402

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

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



Hamilton East School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Hamilton East 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.

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.

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.

c) 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.

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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



g) Inventories

Inventories are consumable items held for sale and are 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.

h) 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.

i) 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	50 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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.

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



k) 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.

l) Employee Entitlements*Short-term employee entitlements*

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

Revenue received in advance relates to 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.

n) 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.

o) Financial Instruments

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

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

p) 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.

q) 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.

r) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

s) 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	1,334,443	1,021,969	1,167,950
Teachers' Salaries Grants	2,699,724	2,700,000	2,278,345
Use of Land and Buildings Grants	665,179	665,000	464,799
	<u>4,699,346</u>	<u>4,386,969</u>	<u>3,911,094</u>

The school has opted in to the donations scheme for this year. Total amount received was \$73,823.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	39,948	10,000	11,735
Fees for Extra Curricular Activities	2,341	5,000	3,293
Trading	40,492	42,800	43,698
Fundraising & Community Grants	2,512	-	36,109
Other Revenue	28,539	23,000	10,337
International Student Fees	1,565	-	-
	<u>115,397</u>	<u>80,800</u>	<u>105,172</u>
Expense			
Extra Curricular Activities Costs	13,975	14,000	9,241
Trading	35,998	42,300	47,571
Fundraising and Community Grant Costs	4,012	-	3,745
Other Locally Raised Funds Expenditure	28,635	25,000	5,425
	<u>82,620</u>	<u>81,300</u>	<u>65,982</u>
Surplus/ (Deficit) for the year Locally Raised Funds	<u>32,777</u>	<u>(500)</u>	<u>39,190</u>

During the year, the School hosted 1 International student for four weeks (2022:Nil)

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	86,129	60,400	154,355
Equipment Repairs	3,646	10,000	2,381
Information and Communication Technology	16,817	24,800	13,330
Library Resources	8,175	9,500	6,447
Employee Benefits - Salaries	3,209,538	3,032,000	2,674,918
Staff Development	38,706	44,300	32,359
Depreciation	112,389	41,000	97,937
	<u>3,475,400</u>	<u>3,222,000</u>	<u>2,981,727</u>



5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	9,358	6,000	6,990
Board Fees	4,965	7,000	4,620
Board Expenses	6,327	6,500	6,461
Communication	11,075	14,000	7,881
Consumables	4,457	4,500	3,650
Other	15,401	30,100	41,426
Employee Benefits - Salaries	227,386	186,000	201,731
Insurance	8,916	11,000	10,300
Service Providers, Contractors and Consultancy	27,863	29,000	24,623
	<u>315,748</u>	<u>294,100</u>	<u>307,682</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	3,256	5,600	4,676
Consultancy and Contract Services	136,436	111,400	105,420
Grounds	39,059	19,000	9,724
Heat, Light and Water	27,519	28,000	26,610
Rates	8,542	13,500	9,955
Repairs and Maintenance	43,765	30,700	21,261
Use of Land and Buildings	665,179	665,000	464,799
Security	3,168	4,000	4,826
Employee Benefits - Salaries	51,779	65,000	66,947
	<u>978,703</u>	<u>942,200</u>	<u>714,218</u>

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

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	393,832	340,550	272,232
Short-term Bank Deposits	-	-	203,170
Cash and cash equivalents for Statement of Cash Flows	<u>393,832</u>	<u>340,550</u>	<u>475,402</u>

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

Of the \$393,832 Cash and Cash Equivalents, \$182,780 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.



8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	786	-	-
Receivables from the Ministry of Education	22,253	20,000	3,988
Interest Receivable	2,310	2,000	1,164
Banking Staffing Underuse	40,335	15,000	13,530
Teacher Salaries Grant Receivable	217,557	217,500	217,095
	<u>283,241</u>	<u>254,500</u>	<u>235,777</u>
Receivables from Exchange Transactions	3,096	2,000	1,164
Receivables from Non-Exchange Transactions	280,145	252,500	234,613
	<u>283,241</u>	<u>254,500</u>	<u>235,777</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	3,690	4,000	5,308
	<u>3,690</u>	<u>4,000</u>	<u>5,308</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	413,156	275,000	202,894
Total Investments	<u>413,156</u>	<u>275,000</u>	<u>202,894</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Buildings	39,772	-	-	-	(993)	38,779
Furniture and Equipment	435,488	128,865	-	-	(53,086)	511,267
Information and Communication Technology	149,448	25,464	-	-	(32,312)	142,600
Leased Assets	28,889	41,074	-	-	(23,552)	46,411
Library Resources	17,396	4,348	-	-	(2,446)	19,298
Balance at 31 December 2023	<u>670,993</u>	<u>199,751</u>	<u>-</u>	<u>-</u>	<u>(112,389)</u>	<u>758,355</u>

The net carrying value of furniture and equipment held under a finance lease is \$46,411 (2022: \$28,889)

Restrictions

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



	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	74,797	(36,018)	38,779	74,797	(35,025)	39,772
Furniture and Equipment	972,120	(460,853)	511,267	859,118	(423,630)	435,488
Information and Communication Technology	673,290	(530,690)	142,600	666,261	(516,813)	149,448
Leased Assets	147,901	(101,490)	46,411	142,318	(113,429)	28,889
Library Resources	118,780	(99,482)	19,298	114,432	(97,036)	17,396
Balance at 31 December 2023	1,986,888	(1,228,533)	758,355	1,856,926	(1,185,933)	670,993

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	73,050	76,500	76,312
Accruals	31,858	11,729	9,766
Employee Entitlements - Salaries	217,557	217,500	217,095
Employee Entitlements - Leave Accrual	53,203	53,636	39,446
	375,668	359,365	342,619
Payables for Exchange Transactions	343,810	76,500	332,853
Payables for Non-exchange Transactions - Other	31,858	282,865	9,766
	375,668	359,365	342,619

The carrying value of payables approximates their fair value.

13. Borrowings

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Loans due in one year	4,871	4,871	4,871
Loans due after one year	12,178	12,178	17,049
	17,049	17,049	21,920

The school has borrowings at 31 December 2023 of \$17,049 (31 December 2022 \$21,920). This loan is from the Energy Efficiency & Conservation Authority (EECA) for the purpose of the installation of LED lighting. The loan is unsecured, no interest is payable and the loan is payable in quarterly instalments of \$1,217.75 until May 2027.

14. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	8,574	8,500	4,160
	8,574	8,500	4,160



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	18,883	18,710	23,649
Later than One Year and no Later than Five Years	36,105	35,800	11,842
Future Finance Charges	(6,762)	(6,600)	(2,722)
	<u>48,226</u>	<u>47,910</u>	<u>32,769</u>
Represented by			
Finance lease liability - Current	15,660	15,365	21,801
Finance lease liability - Non current	32,566	32,545	1,096
	<u>48,226</u>	<u>47,910</u>	<u>22,897</u>

16. Funds Held for Capital Works Projects

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

	2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Blocks B, K, M, Hot Water	236968	-	200,000	(17,220)	-	182,780
5YA Switchboard Replacement	236967	9,878	142	(10,020)	-	-
Roof Replacement	236965	(2,740)	283,212	(319,647)	-	(39,175)
Totals		<u>7,138</u>	<u>483,354</u>	<u>(346,887)</u>	<u>-</u>	<u>143,605</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	182,780
Funds Receivable from the Ministry of Education	(39,175)

	2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
B Block Refurbishment	224784	72,697	11,544	(84,241)	-	-
5YA Switchboard Replacement	236967	-	10,274	(396)	-	9,878
Roof Replacement	236965	-	-	(2,740)	-	(2,740)
Totals		<u>72,697</u>	<u>21,818</u>	<u>(87,377)</u>	<u>-</u>	<u>7,138</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	9,878
Funds Receivable from the Ministry of Education	(2,740)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,965	4,620
<i>Leadership Team</i>		
Remuneration	530,658	498,500
Full-time equivalent members	4	4
Total key management personnel remuneration	535,623	503,120

There are six members of the Board excluding the Principal. The Board has held ten full meetings of the Board in the year. The Board also has Finance (4 members) and Property (3 members) committees that meet monthly and quarterly 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	0 - 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	4.00	-
110 - 120	2.00	3.00
120 - 130	1.00	-
	7.00	3.00

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



19. 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	\$0	\$0
Number of People	0	0

20. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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.

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$590,767 (2022:\$7,138) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
5YA Re-roofing (236985)	457,063	325,747	131,316
Blocks B,K,M (236968)	476,671	17,220	459,451
Total	933,734	342,967	590,767

(b) Operating Commitments

As at 31 December 2023, the Board has not entered into any operating lease agreements (2022:\$Nil).



22. 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	393,832	340,550	475,402
Receivables	283,241	254,500	235,777
Investments - Term Deposits	413,156	275,000	202,894
Total financial assets measured at amortised cost	1,090,229	870,050	914,073

Financial liabilities measured at amortised cost

Payables	375,668	359,365	342,619
Borrowings - Loans	17,049	17,049	21,920
Finance Leases	48,225	47,910	32,769
Total financial liabilities measured at amortised cost	440,942	424,324	397,308

23. Comparatives

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

24. Events After Balance Date

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

25. Breach of Law - Failure to comply with section 135 of the Education and Training Act 2020

While the school provided all information to the accountant in sufficient time for the annual financial statements to be submitted for audit by the 31st March, the accountant was unable to meet the reporting deadline due to a combination of understaffing and staff illness. Accordingly the accountant accepts the responsibility for this legislation.

26. Breach of Law - Failure to meet statutory reporting deadline

The Board of Trustees did not comply with section 137 of the Education and Training Act in that it did not submit its audited annual financial statements for audit by 31 May 2024

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HAMILTON EAST PRIMARY SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Hamilton East Primary School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, 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 17, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 4 February 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.

Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.

© 2024 Findex (Aust) Pty Ltd

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, 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information obtained at the date of our audit report is the Statement of Variance, Kiwisport Report, the Statement of Compliance with Employment Policy, Annual Implementation Plan and report on effect of Te Tiriti o Waitangi 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.



Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

Hamilton East School

Kiwisport Statement

For the Year Ended 31 December 2023

In 2023 the school received Kiwisport funding of \$7,515 (2022:\$7,173)

The funding was spent on sports equipment and uniforms.

Statement of Compliance with Employment Policy


For the year ended 31st December 2023 the Hamilton East School Board:

- Has adhered to its 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 these policies as per the review schedule 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.

Annual Implementation Plan – Hamilton East School

Summary of the plan

HES Strategic Plan for 2024 focuses on fostering lifelong learning, supporting teacher excellence, strengthening community connections, and reducing disparities in student outcomes.

<p>STRATEGIC GOAL ONE</p> <p><i>Students are engaged as lifelong learners and encouraged to reach their highest potential</i></p> <p>1.1 To give effect to the principles of Te Tiriti through te ao Māori (tikanga Māori, mātauranga Māori, and te reo Māori).</p> <p>1.2 Provide ākonga with an exciting and refreshed school curriculum based on Te Whare Tapu o Te Ngakau Māori and a philosophy of learning for sustainability.</p> <p>1.3 Continue to strengthen student-led learning, recognising, and encouraging individual differences in students.</p> <p>1.4 Ensure learning is balanced and holistic, embracing social, cultural and learning needs.</p> <p>1.5 Ensure a physically and emotionally safe place for all learners.</p>	<p>HAMILTON EAST SCHOOL</p> <p>STRATEGIC PLAN 2024 – 2026</p>  <p>Vision</p> <p><i>Stand Tall, Reach High Tu Tangata! Tu Maia!</i></p> <p>Guiding Principles/Values</p> <p>Engaged Respectful Literate Curious Connected</p>	<p>STRATEGIC GOAL THREE</p> <p><i>Reinforce strong community connections</i></p> <p>3.1 Strengthen engagement with whānau. Forge stronger connections with local iwi and hapu. Foster ongoing relationships with manu whenua.</p> <p>3.2 Continue to nurture connections with cultural groups in our school community.</p>
<p>STRATEGIC GOAL TWO</p> <p><i>Continue to strengthen and support teacher excellence</i></p> <p>2.1 Staff will participate in regular professional learning to provide an education that enables student equity and excellence.</p> <p>2.2 A strong coaching and mentoring philosophy is embedded.</p> <p>2.3 Staff well-being is prioritised by valuing input and helping to build resilience.</p>		<p>STRATEGIC GOAL FOUR</p> <p><i>Reduce disparity of outcomes for our learners</i></p> <p>4.1 Target programmes for boys, Māori, and Pasifika students.</p> <p>4.2 Continue to grow and strengthen the staff's capabilities to meet the needs of all learners.</p>

Where we are currently at:

We have made significant strides in aligning our practices with Te Tiriti o Waitangi principles and have implemented multiple initiatives to address disparities in student outcomes. However, there is still work to be done to fully meet our targets.

[Analysis of Variance 2023](#)

[Regulation 9\(1\)\(e\)](#)

How will our targets and actions give effect to Te Tiriti o Waitangi:

Our targets and actions are designed to uphold the principles of Te Tiriti o Waitangi by centering te ao Māori, fostering cultural connections, and addressing disparities among our students.

[Regulation 9\(1\)\(g\)](#)

We continue to place particular emphasis on attendance, literacy and mathematics, while addressing the needs of students whose needs have not yet been well met.

Targets -Reported monthly to Board.

These address specific discrepancies as identified in Analysis of Variance 2023.

Attendance

We will improve the whole school's regular attendance

We will improve the irregular absences of Māori ākonga.

Maths

To raise Maori achievement in Mathematics Years 3-6 to over 50%.

Writing

At least 50% of all male students in Y5 and 6 are writing at level.

Annual Implementation Plan – Hamilton East School

Regulation 9(1)(f)				
Strategic Goal 1				
Students are engaged as lifelong learners and encouraged to reach their highest potential				
Regulation 9(1)(a)				
Annual Target/Goal:				
Implement a refreshed school curriculum and Toolkit bgigided by Te Whare Tapu o Te Ngakau Māori and a philosophy of learning for sustainability				
Regulation 9(1)(a)				
What do we expect to see by the end of the year?				
Regulation 9(1)(d)				
We expect to see increased engagement and enthusiasm for learning among students, as well as improved outcomes in holistic development.				
Actions	Who is Responsible	Resources Required	Timeframe	How will you measure success?
Regulation 9(1)(b)	Regulation 9(1)(c)	Regulation 9(1)(c)		Regulation 9(1)(d)
Review current curriculum and Toolkit beginning with Te Whare Tapu o Te Ngākau Māori principles.	Leadership Te Whare Tapu or Te Ngakau ,Māori Roopu Kaiako	Time – Professional Learning , Leadership, Rōpu release Funding- Mac attendance	End of 2024	An entrenched and documented Te Whare Tapu o Te Ngākau Increased student engagement and positive well- being surveys Academic performance data reflecting holistic learning outcomes.
Develop and integrate sustainability-focused learning into each classroom .	Kaiako led by Enviro Team	As per budget		Endorsed Green /Gold
Provide professional development opportunities for teachers on culturally responsive teaching practices and te reo.	Wai Mac Māori Roopu Kaiako	Funding for attending outside PL and te reo courses.		
Establish student-led initiatives to promote holistic learning experiences.	Leadership Hauora Team Library Enviro Team	Kahui Ako – Within School		Active student leaders Observations and feedback from teachers, students, and whānau
Strategic Goal 2				
Continue to strengthen and support teacher excellence				
Regulation 9(1)(a)				
Annual Target/Goal:				
Ensure all staff participate in professional learning opportunities focused on fostering student equity and excellence.(NB Literacy and Numeracy)				
Regulation 9(1)(a)345 ynju				
What do we expect to see by the end of the year? Targets met in Maths , writing, attendance				
Regulation 9(1)(d)				

Annual Implementation Plan – Hamilton East School


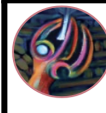
Actions	Who is Responsible	Resources Required	Timeframe	How will you measure success?
Regulation 9(1)(b)	Regulation 9(1)(c)	Regulation 9(1)(c)		Regulation 9(1)(d)
Create relevant professional learning opportunities aligned with student equity and excellence goals.	Leadership- Principal and Team Leaders (Associate Principals)	Meeting times	End of 2024	Analysis of student outcomes especially targets in response to Professional Learning Goals.
Schedule and facilitate 1-1, team and teaching staff PL throughout the year. A strong coaching and mentoring philosophy is embedded.	Leadership -Principal and Team Leaders (Associate Principals)	SENCO (Board Funded)		
Staff well-being is prioritised by valuing input and helping to build resilience.(A strong coaching and mentoring philosophy is embedded.)	Individual staff members -personal wellbeing Leadership- Principal and Team Leaders (Associate Principals)	School Counsellor available to Staff. Board funded.		
Strategic Goal 3 Reinforce strong community connections				
Annual Target/Goal: Strengthen engagement with whānau. Forge stronger connections with local iwi and hapu. Foster ongoing relationships with manu whenua. Continue to nurture connections with cultural groups in our school community. Regulation 9(1)(a)				
What do we expect to see by the end of the year?				
We expect to see increased participation and collaboration from whānau, iwi, hapu, manu whenua, and cultural groups, leading to a more inclusive and supportive school community Regulation 9(1)(d)				
Actions	Who is Responsible	Resources Required	Timeframe	How will you measure success?
Regulation 9(1)(b)	Regulation 9(1)(c)	Regulation 9(1)(c)		Regulation 9(1)(d)
Host regular whānau engagement events including Te Hōnonga hui, Kanohi ki te kanohi , orientation, Hui Whakahirahira, and cultural group celebrations to involve families and promote understanding and appreciation of diverse cultural backgrounds within the school community. Establish communication channels with local iwi and hapu to seek input on cultural education initiatives and partnership opportunities.	Principal and leaders of various groups and teams	Kai	End of 2024	Record and analyse engagement at events and hui.

Annual Implementation Plan – Hamilton East School

Coordinate visits and events with manu whenua representatives to strengthen our connection to the land and local history.				
Strategic Goal 4 Reduce disparity of outcomes for our learners.				
Regulation 9(1)(a)				
Implement targeted programs for boys, Māori, and Pasifika students and enhance staff capabilities to meet the diverse needs of all learners Regulation 9(1)(a)				
What do we expect to see by the end of the year?				
Regulation 9(1)(d)				
We expect to see improved academic performance and holistic development for boys, Māori, and Pasifika students, as well as increased effectiveness in meeting the needs of all learners through enhanced staff capabilities.				
Actions	Who is Responsible	Resources Required	Timeframe	How will you measure success?
Regulation 9(1)(b)	Regulation 9(1)(c)	Regulation 9(1)(c)		Regulation 9(1)(d)
1 hour a day mathematics and literacy Active monitoring of attendance. MSL groups and individuals Reading Recovery (adapted), Tōtara Reading programme. Mathematics club and focus groups.. Wā Manaakitanga programme Kai – Breakfast and lunches Tū Rangatira programme- Māori boys leadership group	Leadership, SENCO Kaiako, Specialist teachers and counsellor Kauri teacher and leader AP, SENCO, funded teachers (Board) Currently applying for funding to support Local Marae	Teaching resources and ongoing support for teachers to implement new strategies effectively in the classroom Specific PL Learning Assistant training/monitoring and funding. Whānau support	End of 2024	Analysis of data as per reported to Board and MOE Academic performance data showing improvements in targeted student groups. Feedback from students, families, and staff on the impact and effectiveness of support initiatives. Anecdotal observations of inclusive and differentiated teaching practices in classrooms

Our Vision	<p style="text-align: center;">Stand Tall Reach High</p> <p style="text-align: center;">Was inspired by our beautiful redwood tree that has graced the HES grounds since the early 1900s.</p> <p>Our Vision means being proud of ourselves, of each other and of our school, and having confidence now and into the future. It speaks of the heights our tamariki can reach with the right care and nurturing, and the importance of having a strong foundation or roots to weather any storms. It reminds us to dream big and aim high.</p>
------------	---

Whakatauki A whakatauki (proverb or saying) is an important aspect of Māori culture	<p style="text-align: center;">Tū Tangata Tū Maia</p> <p>“Tū” means to stand, establish or hold. "Tangata" means person or individual. "Maia" means to be brave, bold, capable or confident.</p> <p><i>Tū Tangata!</i> Is a call to stand tall and demonstrate ‘personhood’. It encompasses attitudes and values, responsibility and compassion, and standing firm in one’s beliefs. It includes knowing our place in the world, including through acknowledging and valuing whakapapa, reo and tikanga.</p> <p><i>Tū Maia!</i> Is a call to demonstrate courage and creativity. It encompasses leadership, independence, confidence pride and recognition of one’s skills. For Māori, it includes valuing and being Māori.</p>
---	--

Our Values	Value/Pou of our Whare	Ham East Korero	Symbol/Tohu	Definition
	<p style="text-align: center;">He Ngākau Kaitiaki</p> <p>Kaitiaki represents the process of seeking balance and harmony while also nurturing mauri tau (respect, responsibility, and accountability to both the spiritual and physical realms).</p>	To Nurture the natural world - te taiao Unpack and then come up with reo phrase doing	 <p>Ngākau Kaitiaki <i>Kia tiaki koe i te mauri.</i></p>	
	<p style="text-align: center;">He Ngākau Manaaki</p> <p>Manaaki represents the protection and enhancement of both the akonga’s own mana and integrity as well as that of others.</p>	To empower strengths Kia Tautoko	 <p>Ngākau Manaaki <i>Kia akiaki te mana o te tangata.</i></p>	






	<p>He Ngākau Ora Ora represents the vigilant protection of the survival and sustainability of life.</p>	To live	 <p>Ngākau Ora <i>Kia whiti ora te ngākau Māori.</i></p>	
	<p>He Ngākau Aroha Aroha represents and upholds the unseen value of unconditional love.</p>	To love	 <p>Ngākau Aroha <i>Aro mai, aro atu ki te hā tapu o te tangata.</i></p>	
	<p>He Ngākau Mahaki Mahaki represents the unseen values of compassion, generosity, humility, service, and sacrifice.</p>	To serve	 <p>Ngākau Mahaki <i>He huarahi mana hāpai te ngākau mahaki.</i></p>	
	<p>He Ngākau Whānau Whānau represents the relationships and connections between our whānau, each other, our wider community</p>	To connect	 <p>Ngākau Whānau <i>Kia whārikihia tō whānau i a koe.</i></p>	
	<p>He Ngākau Māori For Māori, these progressions are about what it mean to be Māori and develop strong and confident ngākau. For non-Maori, they are about learning to be informed Treaty partners who value, respect, and where appropriate, share Indigenous knowledge.</p>		 <p>Ngākau Māori <i>Whakairo mai te whare mā te kupu.</i></p>	
Our Principles	<p>The School follows the Principles of Te Tiriti ō Waitangi, and the Te Mātaiaho - The New Zealand Curriculum We underpin these with <i>Te Whare Tapu O te Ngākau Māori</i></p>			
Māori Medium Status	<p>Dual Curriculum - Te Mātaiaho - The New Zealand Curriculum and Te WAho Arataki Marau mō te Ako i Te Reo Māori/ Te Matauranga Aotearoa Level 1 to 4 Te Reo Maori Instruction Offered</p>			






Brainstorming around the Current HES Principles - Engaged, Respectfi; Literate
Curious and Connected

Kihikihi School
HE TĀNGATA AKO, HE WHĀNAU AKO - LEARNERS TODAY, LEADERS TOMORROW

[Home](#) > [About Our Kura](#) > Vision - School Values

- ## VACANCIES - KAIKO

Our Motto	Kia Manawanui - Be Big of Heart			
Our whakatauki	He tangata ako, He whānau ako. Learners today, Leaders tomorrow.			
Our Values Our school values and attitudes reflect work with Kaumātua, staff, and taurua beginning in 2009 and continues now. Through ongoing consultation and PD we will continue to refine these.	Value	Kihikihi Speak	Tohu	Definition
	Wairuatanga Our spiritual awareness that connects us to our environment, our ancestors, and our genealogy	Kia tau		We are calm and ready to learn - Kia mauritau ki te ako.
	Oranga We foster healthy attitudes toward personal wellness – body, mind and spirit.	Kia kaha		We are sharp and ready - ki te hoe!
	Whanaungatanga People are our wealth, we aim to nurture relationships by acting in mana enhancing ways.	Kia toa		We care for each other and our school - He kaitiaki tātou
	Ihūmanea This is our intellect, the way we think and act enhances our learning.	Kia manawanui		We are learners - he tangata ako, he whānau ako
	Reo Communication is essential to the growth and development of our learning, we are directionless without language.	Kia mārama		Our language creates our understanding of the world
Our Principles	<u>The school follows the principles of Te Tiriti o Waitangi and the New Zealand Curriculum</u> Partnership - Rangapū Participation - Whakauru Protection - Whakamaru High Expectations, Coherence, Cultural Diversity, Inclusion, Community Engagement, Learning to Learn, Future Focused			
Māori Medium Status	Dual Curriculum (New Zealand Curriculum and Te Mātauranga o Aotearoa) Level 1 and 4 Te Reo Māori instruction offered.			

	<p>Manākitanga</p> <p>Weeks 1&2</p>	<p>Whakatauaki:</p> <p>We respect ourselves We respect others. We respect the environment.</p>	<p>Students will be encouraged to value:</p> <p>excellence, by aiming high and by persevering in the face of difficulties</p> <p>Manākitanga Tumanako</p>
	<p>Tumanako</p> <p>Weeks 3&4</p>	<p>Whakatauaki:</p> <p>We are responsible and make good choices. We strive to do our best. We can always be relied on.</p>	<p>innovation, inquiry, and curiosity, by thinking critically, creatively, and reflectively</p> <p>Tumanako Tautoko</p>
	<p>Whakaponono</p> <p>Weeks 5&6</p>	<p>Whakatauaki:</p> <p>We are honest. We play fairly together. We stand tall - we are proud.</p>	<p>diversity, as found in our different cultures, languages, and heritages</p> <p>Manākitanga Tumanako Tautoko</p>
	<p>Aroha</p> <p>Weeks 7&8</p>	<p>Whakatauaki:</p> <p>We show kindness to others. We are happy and positive. We try our best.</p>	<p>equity, (mana taurite) - Understanding of the Treaty of Waitangi</p> <p>Manākitanga Tumanako Whakaponono</p>
	<p>Tautoko</p> <p>Weeks 9&10</p>	<p>Whakatauaki:</p> <p>We listen to others. We work together as a team. We are leaders and helpers.</p>	<p>community and participation for the common good</p> <p>Tautoko Whakaponono</p>
			<p>ecological sustainability, which includes care for the environment</p> <p>Manākitanga</p>
			<p>integrity, which involves being honest, responsible, and accountable and acting ethically</p> <p>Manākitanga Tumanako Whakaponono Aroha Tautoko</p>
			<p>respect themselves, others, and human rights.</p> <p>Manākitanga Tumanako Whakaponono Aroha Tautoko</p>

Statement of variance: progress against targets

Strategic Goal 1:

Students are engaged as lifelong learners and encouraged to reach their highest potential

Annual Target/Goal: 1.Attendance Target

We will improve the whole school's regular attendance by 15% (76 ākonga) by the end of 2023 (190/503) ākonga attending regularly.

We will improve the irregular absences of Māori ākonga by 50% (20 ākonga) by the end of 2023 (20/177 boys will have irregular absence)

Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the source of information the board used to determine those outcomes. MOE Reports</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Action 1 Monthly agenda item for Board .			The data was skewed by transient students . By Term 4 the number of Maori	2024 Board will keep monthly agenda item and discussion to maintain understanding and awareness. Monitoring of Maori Irregular attendance will be made more

Report on actions in 2 & 3

Action 2 Leadership Inquiry [HES Attendance Inquiry](#) See highlighted actions as suggested by MOE Strategies to Improve attendance

Action 3 Teachers active daily

2023 Hamilton East Primary Attendance Inquiry

Based on Education Counts data from 2022 Term 4

Baseline - What we know	HES Attendance Targets 2023	HES Attendance Results Term 1 2023	HES Attendance Results Term 2 2023	HES Attendance Results Term 3 2023	HES Attendance Results Term 4 2023	Gains	Government Target by 2024
22.7% of all ākonga regularly attend school. 114/503	We will improve the whole school regular attendance by 15% (76 ākonga) by the end of 2023 (190/503) ākonga attending regularly. 37.7% Attending regularly .	287/469 ākonga attended regularly 61.2% Increase of 173 students which is a 37 % increase	212/519 attended regularly 40.8 % 75 students down from the last term. 98 students more than the baseline	279/552 Attended regularly 50.5%	317/561 Attended regularly 56.5%	33.8% gain from T4 2022 to T4 2023	70 % regularly attending
Māori ākonga have irregular attendance (at school 80-90%) of 23% 40/177 Māori ākonga with irregular absence	We will improve the irregular absences of Māori ākonga by 50% (20 ākonga) by the end of 2023 20/177 Māori ākonga will have irregular absence).	To be noted: Increase of regular attendance 34/177 From 19.2% in T4 to 47% T1 Irregular attendance about the same 26.8% 45/168 students	Regular attendance is 54/186 students 29% Irregular attendance is 59/186 31.7% a 9% increase	Irregular Attendance 58/190 30.5%	Irregular Attendance 50/194 25.7%	2.7 % gain from T4 2022 to T4 2023	<div>I</div> <div>▼</div>

Other government targets by 2024 Moderately absent Attending 70-80% 6%	T4 18.7%	T1 6.4%	T2 12.1%	T 3 11.4%	T4 11%	Gains 7.7% better than T4 2022 to T4 2023
Chronically absent 5%	22.5%	10.2%	14.6%	12.5%	10.5%	12% better than T4 2022 to T4 2023

students had increased from 168 to 194.
This impacted data collection and analysis. A significant number of students moved from irregular to regular showing positive results from our actions .

[HERO have introduced attendance intervention supporting our processes](#)

cohesive by creating a stable (one with no additions after Term 1 Week 5) group for analysis.

Continue to follow up on all absences especially by offering support to vulnerable families. eg. HES sponsored bus and at times leadership collecting ākonga from home.

As per action 2 MOE

re attendance . See Action 2			
---------------------------------	--	--	--

Annual Target/Goal: Maths Target				
<ul style="list-style-type: none"> To raise Maori achievement in Mathematics Years 3-6 to over 50%; <p>Based on At or above in Maths(end 2022- Discrepancy between Pakeha 67% and Maori 43%.</p>				
Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved.</i> <i>Consider if these need to be included in your next annual implementation plan.</i>
Action 1 Board Intensive PL funded. <i>Pre Term 1</i> <i>Funded PL -pre</i> <i>Term 1 all</i> <i>teachers Setting</i> <i>up for Success</i> <i>- Dr Jo Knox all day</i> <i>Maths PL 3x teams</i> <i>Term 1 and 2</i>			Significant increases from Year 2 across to Year 4. <i>Concern in the significant drop for all groups in Year 5-6. Only Pākehā and Asian groups working above 50%</i> <i>Continues to be average of 30% difference between Pākehā and Māori in most Year Groups</i>	Maths must continue to be a target for all students

Action 2 Leadership

Identify Target students
within teams
Release teams
(reduce relieving cost) to
work with
Jo Knox

Maths Target Group 2023 - Māori students Y3-6

	Beg Year	Mid Year	Gain	End Year	Gain
Well above	0	0		0	
Above	0	0		5/99 5%	+5%
At	37/111 33%	55/107 51%	+18%	34/99 34%	+1%
Working Towards	42/111 38%	31/107 29%	-9%	30/99 30%	-8%
Below	32/111 29%	21/107 20%	-9%	30/99 30%	+1%
Totals	111	107		99	

- Data shows movement from the Working Towards group (Just Below), less 8% from the start of the year, moving to working AT level.
- With a 5% increase from working AT level, to working Above.

2023 END Year data

- Students working AT or Above level

Number and Algebra

	Year 3	%	Year 4	%	Year 5	%	Year 6	%	Total Year 1-6	%
All	36/72	50%	69/95	73%	27/81	33%	40/95	42%	327/559	58%
Male	24/37	65%	38/48	79%	16/46	35%	16/42	38%	176/279	63%

Re examine goals that
contribute to Year 5-6 data

Influence of 25% students
new to Year 6

Jo Knox Days and pre
year. Maybe Years 5-6
teachers needed further
monitoring and
mentoring from
leadership

Further mentoring and
follow up to Pre 2024
workshop and Jo Knox
days.

Action 3 Teachers <i>1 day preparation for Maths Programme prior to Term 1 (Setting up Success) PL Jo Knox 1 ½ hours per day Both days plus PL 1 1/2 hours Maths curriculum visited on 24/5 Jo Knox day as above.</i>	Female	12/35	34%	31/47	66%	11/35	31%	24/53	45%	151/280	54%
	Maori	9/27	33%	15/26	58%	7/29	24%	9/34	26%	90/188	48%
	Pasifika	3/5	60%	1/3	33%	2/9	22%	2/6	33%	15/32	47%
	Asian	10/14	71%	19/24	79%	4/18	22%	15/25	60%	80/127	63%
	MELA A+	1/4	7%	8/13	62%	0/4	0%	3/9	33%	22/54	41%
	Pākehā	13/22	59%	25/28	89%	14/21	67%	11/21	52%	117/153	76%
<i>3 inexperienced teachers in Year 5-6 . They have not had Bruce Moody PL</i>											
1 hour a day as per MOE requirement . Programmes, progress and goals monitored by leader.											

Annual Target/Goal: Writing Target				
At least 50% of all male students in Y5 and 6 are writing at level. We will assess them in writing and in spelling using The Code.				
Actions <i>List all the actions from your Annual Implementation Plan for this</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the source of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved.</i>

Annual Target/Goal.			target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Consider if these need to be included in your next annual implementation plan.																																									
Action 1 Funded The Code Workshop for all teachers	<table><caption>Writing Target Group Y5 and Y6 Boys</caption><thead><tr><th></th><th>Beg Year</th><th>Mid Year</th><th>Gain</th><th>End Year</th><th>Gain</th></tr></thead><tbody><tr><td>Well above</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Above</td><td></td><td>1 1%</td><td></td><td>0 0%</td><td></td></tr><tr><td>At</td><td>12 16%</td><td>19 27%</td><td>+11%</td><td>21 30%</td><td>+14%</td></tr><tr><td>Working Towards</td><td>38 49%</td><td>33 47%</td><td>-2%</td><td>32 46%</td><td>-3%</td></tr><tr><td>Below</td><td>27 35%</td><td>17 24%</td><td>-9%</td><td>17 24%</td><td>-11%</td></tr><tr><td>Totals</td><td>77</td><td>70</td><td></td><td>70</td><td></td></tr></tbody></table> <p>Significant movement in the shift of students from well below, 35% down to 24%.</p> <ul style="list-style-type: none">Those working At level are up by 14%, 16% up to 30% AT level. However this is still only 30% of all Year 5 and 6 boys who have been at HES from the start of this year. new arrivals that came after the first 5 weeks were excluded from the group.		Beg Year	Mid Year	Gain	End Year	Gain	Well above						Above		1 1%		0 0%		At	12 16%	19 27%	+11%	21 30%	+14%	Working Towards	38 49%	33 47%	-2%	32 46%	-3%	Below	27 35%	17 24%	-9%	17 24%	-11%	Totals	77	70		70		<p>Year 4 only year group working over 53% Females, Asian and Pākehā only groups working over 50% Up to 20% difference between Males and females in Year groups 2-6 MID Year, Reduced to around 10% difference between Males and females in Year groups 2-6 at END Year, except Y5 with 24% difference. Māori Year 6, lowest achieving group at 15% 🟡</p> <p>23/94 ie 25% of our students are new to Y6 this year. Of these 23, 8 students are Māori 35% Only 26% of new students to HES in 2023 (excluding NE) are working AT or Above level in Writing</p>	<p>50% of Years 4-6 all students working at or above . Coaching of teachers by leadership will focus on specific goals, identifying gaps for groups of students who need to be moved to the next step in order to progress.</p>
	Beg Year	Mid Year	Gain	End Year	Gain																																								
Well above																																													
Above		1 1%		0 0%																																									
At	12 16%	19 27%	+11%	21 30%	+14%																																								
Working Towards	38 49%	33 47%	-2%	32 46%	-3%																																								
Below	27 35%	17 24%	-9%	17 24%	-11%																																								
Totals	77	70		70																																									

	Year 3	%	Year 4	%	Year 5	%	Year 6	%	Total	%
All	20/72	28%	50/95	53%	26/81	32%	33/94	35%	289/558	52%
Male	9/37	24%	22/48	46%	10/46	22%	13/41	32%	132/278	47%
Female	12/35	34%	28/47	60%	16/35	46%	20/53	38%	157/280	56%
Maori	6/27	22%	10/26	38%	7/29	24%	5/34	15%	79/188	42%
Pasifika	1/5	20%	1/3	33%	1/9	11%	3/6	33%	14/32	44%
Asian	3/14	21%	11/24	46%	5/18	28%	10/25	40%	66/127	52%
MELAA+	0/4	0	6/13	46%	0/4	0	4/9	44%	22/54	41%
Pakeha	10/22	45%	21/28	75%	13/21	62%	11/20	55%	105/152	69%

Comments:

Action 2

Leading The Code with full programmes of assessment and teaching in Years 3-6
Leading PL in writing and mentoring and modelling for individual teachers.

Action 3
Years 3-6
Implementing 'The Code' in support of Writing Programmes
Writing moderation
up-skill all teachers .

PL in writing in teams and staff throughout the year.			
---	--	--	--