

HORSHAM DOWNS SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1747

Principal: Stephen Dunsmore

School Address: 4 Martin Lane

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School Phone: 07 829 4700

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Accountant / Service Provider:

Education  **Services.**
Dedicated to your school

HORSHAM DOWNS SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
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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
	Independent Auditor's Report

Other Information

Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Statement of Variance

Evaluation of the School's Student Progress and Achievement

Report on how the school has given effect to Te Tiriti o Waitangi

Horsham Downs 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.

Melany Jane Walker

Full Name of Presiding Member

MJWalker

Signature of Presiding Member

31st May 2024

Date:

Stephen Dunsmore

Full Name of Principal

Stephen Dunsmore

Signature of Principal

30 May 2024

Date:

Horsham Downs School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,588,905	2,989,175	3,146,244
Locally Raised Funds	3	258,916	129,000	188,937
Interest		24,377	10,000	6,062
Total Revenue		3,872,198	3,128,175	3,341,243
Expense				
Locally Raised Funds	3	92,748	14,500	82,852
Learning Resources	4	2,700,665	2,368,739	2,344,922
Administration	5	302,725	202,882	236,475
Interest		2,896	2,468	3,132
Property	6	756,240	550,379	605,891
Total Expense		3,855,274	3,138,968	3,273,272
Net Surplus / (Deficit) for the year		16,924	(10,793)	67,971
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		16,924	(10,793)	67,971

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



Horsham Downs 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		1,164,642	1,078,266	1,057,850
Total comprehensive revenue and expense for the year		16,924	(10,793)	67,971
Contribution - Furniture and Equipment Grant		31,611	-	38,821
Equity at 31 December		1,213,177	1,067,473	1,164,642
Accumulated comprehensive revenue and expense		1,213,177	1,067,473	1,164,642
Equity at 31 December		1,213,177	1,067,473	1,164,642

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.



Horsham Downs School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	188,537	83,084	178,105
Accounts Receivable	8	210,311	168,339	174,719
GST Receivable		3,520	69,626	8,990
Prepayments		19,506	13,275	20,607
Inventories	9	2,535	20,266	16,986
Investments	10	400,000	-	300,000
Funds Receivable for Capital Works Projects	16	14,279	-	11,480
		838,688	354,590	710,887
Current Liabilities				
Accounts Payable	12	222,964	216,825	199,889
Revenue Received in Advance	13	5,345	3,238	1,115
Provision for Cyclical Maintenance	14	32,027	13,031	28,465
Finance Lease Liability	15	11,950	7,901	11,206
Funds held for Capital Works Projects	16	-	-	-
		272,286	240,995	240,675
Working Capital Surplus/(Deficit)		566,402	113,595	470,212
Non-current Assets				
Property, Plant and Equipment	11	723,927	976,748	770,740
		723,927	976,748	770,740
Non-current Liabilities				
Provision for Cyclical Maintenance	14	60,986	22,870	58,554
Finance Lease Liability	15	16,166	-	17,756
		77,152	22,870	76,310
Net Assets		1,213,177	1,067,473	1,164,642
Equity		1,213,177	1,067,473	1,164,642

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



Horsham Downs School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		766,222	642,600	759,528
Locally Raised Funds		248,154	129,000	197,144
Goods and Services Tax (net)		5,470	-	60,627
Payments to Employees		(413,552)	(401,219)	(398,646)
Payments to Suppliers		(499,999)	(578,109)	(433,792)
Interest Paid		(2,896)	(2,468)	(3,132)
Interest Received		21,737	10,000	3,763
Net cash from/(to) Operating Activities		125,136	(200,196)	185,492
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(26,516)	(21,000)	(86,845)
Purchase of Investments		(100,000)	-	(300,000)
Net cash from/(to) Investing Activities		(126,516)	(21,000)	(386,845)
Cash flows from Financing Activities				
Furniture and Equipment Grant		31,611	-	38,821
Finance Lease Payments		(7,923)	(12,712)	(6,842)
Funds Administered on Behalf of Other Parties		(11,876)	(7,562)	22,858
Net cash from/(to) Financing Activities		11,812	(20,274)	54,837
Net increase/(decrease) in cash and cash equivalents		10,432	(241,470)	(146,516)
Cash and cash equivalents at the beginning of the year	7	178,105	324,554	324,621
Cash and cash equivalents at the end of the year	7	188,537	83,084	178,105

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

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



Horsham Downs School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the Statement of Financial Position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.



Depreciation

Property, plant and equipment 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:

Building Improvements	10-40 years
Furniture and Equipment	10 - 20 years
Information and Communication Technology	4-5 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

l) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

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

m) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.



n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.



s) Provision for Cyclical Maintenance

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

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

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

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

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

2023	2023	2022
Actual	Budget (Unaudited)	Actual
\$	\$	\$
769,725	635,761	774,336
2,248,879	1,981,569	1,952,250
558,764	371,845	406,901
11,537	-	12,757
3,588,905	2,989,175	3,146,244

3. Locally Raised Funds

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

Revenue

Donations & Bequests
Fees for Extra Curricular Activities
Trading
Fundraising & Community Grants
Other Revenue

2023	2023	2022
Actual	Budget (Unaudited)	Actual
\$	\$	\$
151,785	108,000	79,637
90,920	21,000	82,408
10,398	-	7,568
3,573	-	-
2,240	-	19,324
258,916	129,000	188,937

Expense

Extra Curricular Activities Costs
Trading
Fundraising & Community Grant Costs

72,106	14,500	69,010
18,567	-	13,613
2,075	-	229
92,748	14,500	82,852

Surplus for the year Locally raised funds

166,168	114,500	106,085
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4. Learning Resources

Curricular
Library Resources
Employee Benefits - Salaries
Staff Development
Depreciation

2023	2023	2022
Actual	Budget (Unaudited)	Actual
\$	\$	\$
74,028	43,000	49,054
377	500	136
2,513,185	2,238,968	2,201,552
37,759	25,500	26,346
75,316	60,771	67,834
2,700,665	2,368,739	2,344,922



5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	5,434	4,744	4,606
Board Fees	2,640	3,000	3,295
Board Expenses	22,092	8,500	23,289
Intervention Costs & Expenses	15,399	-	-
Communication	1,224	2,500	1,980
Consumables	22,164	20,000	19,196
Operating Leases	751	540	764
Legal Fees	40,269	-	12,000
Other	47,118	39,850	41,376
Employee Benefits - Salaries	113,339	94,848	101,246
Insurance	16,333	13,500	13,327
Service Providers, Contractors and Consultancy	15,960	15,400	15,396
	302,725	202,882	236,475

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,929	12,000	13,954
Consultancy and Contract Services	49,044	50,000	48,137
Cyclical Maintenance Provision	15,220	7,562	9,301
Grounds	25,466	18,000	17,409
Heat, Light and Water	24,578	20,000	17,320
Repairs and Maintenance	19,858	20,000	31,860
Use of Land and Buildings	558,764	371,845	406,901
Security	4,269	2,000	13,504
Employee Benefits - Salaries	50,112	48,972	47,505
	756,240	550,379	605,891

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	188,537	83,084	178,105
Cash and cash equivalents for Statement of Cash Flows	188,537	83,084	178,105

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

Of the \$188,537 Cash and Cash Equivalents \$0 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	14,985	14,701	4,371
Receivables from the Ministry of Education	8,971	-	7,007
Interest Receivable	4,939	-	2,299
Teacher Salaries Grant Receivable	181,416	153,638	161,042
	<u>210,311</u>	<u>168,339</u>	<u>174,719</u>
Receivables from Exchange Transactions	19,924	14,701	6,670
Receivables from Non-Exchange Transactions	190,387	153,638	168,049
	<u>210,311</u>	<u>168,339</u>	<u>174,719</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	-	2,212	1,528
Uniforms	2,535	18,054	15,458
	<u>2,535</u>	<u>20,266</u>	<u>16,986</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	400,000	-	300,000
Total Investments	<u>400,000</u>	<u>-</u>	<u>300,000</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	280,918	-	-	-	(7,200)	273,718
Building Improvements	278,231	-	-	-	(8,545)	269,687
Furniture and Equipment	138,926	10,333	-	-	(23,423)	125,834
Information and Communication Technology	26,626	5,651	-	-	(8,939)	23,338
Leased Assets	27,443	11,958	-	-	(13,717)	25,685
Library Resources	18,596	561	-	-	(13,492)	5,665
Balance at 31 December 2023	770,740	28,503	-	-	(75,316)	723,927

The net carrying value of equipment held under a finance lease is \$25,685 (2022: \$27,443)

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	288,000	(14,282)	273,718	288,000	(7,082)	280,918
Building Improvements	341,782	(72,095)	269,687	341,782	(63,551)	278,231
Furniture and Equipment	316,067	(190,233)	125,834	305,733	(166,807)	138,926
Information and Communication Technology	187,606	(164,268)	23,338	181,956	(155,330)	26,626
Leased Assets	123,320	(97,635)	25,685	111,361	(83,918)	27,443
Library Resources	107,945	(102,280)	5,665	107,384	(88,788)	18,596
Balance at 31 December	1,364,720	(640,793)	723,927	1,336,216	(565,476)	770,740



12. Accounts Payable

	2023	2023 Budget (Unaudited)	2022
	Actual \$	\$	Actual \$
Creditors	24,679	56,091	32,213
Accruals	13,245	4,472	4,606
Banking Staffing Overuse	225	-	-
Employee Entitlements - Salaries	181,416	153,638	161,042
Employee Entitlements - Leave Accrual	3,399	2,624	2,028
	<u>222,964</u>	<u>216,825</u>	<u>199,889</u>

Payables for Exchange Transactions	222,964	216,825	199,889
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>222,964</u>	<u>216,825</u>	<u>199,889</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023 Budget (Unaudited)	2022
	Actual \$	\$	Actual \$
Social Club	38	-	-
Fees in Advance	929	3,238	1,115
MOE Income in Advance	4,378	-	-
	<u>5,345</u>	<u>3,238</u>	<u>1,115</u>

14. Provision for Cyclical Maintenance

	2023	2023 Budget (Unaudited)	2022
	Actual \$	\$	Actual \$
Provision at the Start of the Year	87,019	28,339	77,718
Increase to the Provision During the Year	12,711	7,562	12,111
Use of the Provision During the Year	(8,925)	-	-
Other Adjustments	2,208	-	(2,810)
Provision at the End of the Year	<u>93,013</u>	<u>35,901</u>	<u>87,019</u>
Cyclical Maintenance - Current	32,027	13,031	28,465
Cyclical Maintenance - Non current	60,986	22,870	58,554
	<u>93,013</u>	<u>35,901</u>	<u>87,019</u>

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



15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	14,150	7,901	13,674
Later than One Year and no Later than Five Years	17,679	-	20,183
Future Finance Charges	(3,713)	-	(4,895)
	<u>28,116</u>	<u>7,901</u>	<u>28,962</u>
Represented by			
Finance lease liability - Current	11,950	7,901	11,206
Finance lease liability - Non current	16,166	-	17,756
	<u>28,116</u>	<u>7,901</u>	<u>28,962</u>

16. Funds Held for Capital Works Projects

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

2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
5YA Playing Field Project	236971	(11,480)	40,610	(38,794)	-	(9,664)
Lightning Strike Damage	239653	-	67,455	(72,070)	-	(4,615)
Totals		<u>(11,480)</u>	<u>108,065</u>	<u>(110,864)</u>	<u>-</u>	<u>(14,279)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(14,279)

2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
5YA Playing Field Project	236971	-	-	(11,480)	-	(11,480)
Court Canopy Project	222927	(60,131)	27,235	32,896	-	-
Lighting Upgrade	231435	(1,674)	-	(1,674)	-	-
Totals		<u>(61,805)</u>	<u>27,235</u>	<u>19,742</u>	<u>-</u>	<u>(11,480)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(11,480)



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 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.

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	2,640	3,295
<i>Leadership Team</i>		
Remuneration	726,247	654,843
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	<u>728,887</u>	<u>658,138</u>

There are 5 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. 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

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 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	2.00	2.00
110 - 120	4.00	1.00
	<u>7.00</u>	<u>3.00</u>

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	-	\$15,000
Number of People	-	1

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).

(b) Contingent Liabilities

Pay equity settlement wash-up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

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.

The School Board is currently working through an employment matter. Any costs associated to this matter are unable to be ascertained at this time and the matter is ongoing

21. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$12,655 (2022: \$0) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
5YA Playing Field Project	502,066	50,276	451,790
Lightning Strike Damage	84,725	72,070	12,655
Total	586,791	122,346	464,445

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 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	188,537	83,084	178,105
Receivables	210,311	168,339	174,719
Investments - Term Deposits	400,000	-	300,000
Total financial assets measured at amortised cost	798,848	251,423	652,824

Financial liabilities measured at amortised cost

Payables	222,964	216,825	199,889
Finance Leases	28,116	7,901	28,962
Total financial liabilities measured at amortised cost	251,080	224,726	228,851

23. Events After Balance Date

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

24. Comparatives

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



Horsham Downs School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Ryan Marra	Presiding Member	Elected	Jan 2024
Steve Dunsmore	Principal	ex Officio	
Justine Steele	Parent Representative	Elected	Jan 2024
Emma McCarthy	Parent Representative	Elected	Jan 2024
Mel Walker	Parent Representative	Co-opted	May 2025
Kate Landon	Parent Representative	Co-opted	May 2025
Lisa De Vargas	Staff Representative	Elected	May 2025
Ted Benton	Limited Statutory Manager	Appointed	
Carolyn Akerboom	Other	Appointed	May 2025

Horsham Downs School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$6,007 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Horsham Downs 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.

Statement on Horsham Downs School Board giving effect to te Tiriti o Waitangi

One of the objectives of the Education and Training Act 2020 is that:

- (d) the school gives effect to [Te Tiriti o Waitangi](#), including by—
 - (i) working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
 - (ii) taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori; and
 - (iii) achieving equitable outcomes for Māori students.

The new objective relating to Te Tiriti o Waitangi:

- emphasises the importance of local history and practices;
- challenges boards to improve the teaching of te reo Māori and tikanga Māori;
- contributes to meeting the Crown's duty to actively protect tino rangatiratanga rights; and
- makes a significant contribution to achieving the Crown's Strategy for Māori Language Revitalisation 2018 – 2023 – Maihi Karauna.

Horsham Downs School achieves this by incorporating the New Zealand Histories curriculum amendment to reflect the history and current role of Ngaati Wairere as tangata whenua wherever possible. This includes collaboration with other local schools through Te Pae Here.

We also achieve this by setting expectations for teacher and support staff to increase their knowledge of te reo and tikanga Māori and have employed a specialist teacher to assist with kapa haka and the learning of waiata.

Our school meaningfully and purposefully incorporates teaching of te Tiriti as part of our local curriculum and use of te reo Māori is encouraged at all times.

Refs:

https://www.legislation.govt.nz/act/public/2020/0038/latest/LMS274508.html?search=sw_096be8ed81e0ce4d_127_25_se&p=1#LMS274508

https://www.legislation.govt.nz/act/public/1975/0114/latest/DLM435834.html?search=sw_096be8ed81cec2d_127_25_se&p=1#DLM435834

<https://www.education.govt.nz/our-work/legislation/education-and-training-act-2020/giving-better-effect-to-te-tiriti-o-waitangi/>

2023 Improvement Plan for Horsham Downs School (Academic): Maths Y4-8			
Strategic Goal: Higher Learner Engagement (Improved Student Learning Outcomes)			
Annual Goal: To improve the achievement of children in mathematics across the school and in specific ‘at risk’ target groups.		Annual Target: Improve Yr 4-8 achievement from 66% to 75% At/Above. Reduce Y4-8 B/WB from 34% to 20%. Reduce disparity with Māori from 18% B/WB (in 2022) to 10% B/WB	
Baseline Data: Simplified Data from 2022 shows 66% At/Above (Y4-8) Whole school, 67% Boys, 66% Girls, 48% Māori* (14/29) At/Above. 1% gender disparity, 52% Māori B/WB (15/29), Y7 data (2022) shows 24 students (47%) B/WB *Analysis of data subsets require detailed explanation.			
Key Improvement Strategies			
What do we have to learn? What will we do? When? Who is responsible? Consider goal clarity and communication; strategic resourcing; PLD; routines that need changing			
<ul style="list-style-type: none">Implement Learning Support Groups to address gaps in knowledge and look at ways to provide recover lost time due to Covid restrictions/illness/isolation. (Management, Ministry Funding, and All School Staff)Increase school resourcing of hands-on and visual math resources. (Management and Head of Mathematics)Further reduce racial disparity between Māori and non-Māori. (All School Staff)Encourage greater use of SplashLearn by students across the school and have teachers utilise the information gained from the programme to inform direct teaching. (All School Staff)Continue to review strand implementation and construct a new school mathematics curriculum that aligns closer to the priorities being laid out in the Mathematics Curriculum Refresh. (All School Staff)Consistently implement basic facts in-class learning. (All School Staff)Look for ways to address ongoing high absences (52% of ‘Well Below’ students absent more than 20% of the 2022 school year).			
When	What	Who	Indicators of Progress
By end of T1 SoY testing will be competed and analysed.	All teachers will have developed a targeted maths programme for B/WB students and extension for At/Above.	All full-time teaching staff in conjunction with maths specialist.	Self-monitoring, sharing feedback in staff/team meetings, moderation by team leaders. Comparative Mid and EoY data.
Throughout the school year - Specific support to BTs to develop their in-class programmes	Support structuring math groups, resource sharing for struggling + extension students, unpacking the curriculum & providing pathways to PD, assessing as need gifted/talented students.	Beginning Teachers and Head of Maths, Supporting Head of Maths	Greater confidence implementing learning programmes and a greater ability to identify student needs, as well as how to meet them.
By end of T1 all classrooms have implemented SplashLearn with implementation of individual learning pathways.	Specific knowledge gaps are identified and able to inform classroom programmes. Individualised programme is accessible from home and at school.	All full-time teaching staff	SplashLearn assessments, greater engagement with learning from students with high absences, & improvement shown in comparative data.
By the end of T1, each teaching team has set a goal/sprint to uplift achievement in mathematics.	As a staff, reflect on changing needs of students, how we can change how we teach to meet those needs, and how are we intentionally preparing our students for their next steps.	All full-time teaching staff, Head of Maths, and Supporting Head of Maths	Comparative Mid and EoY data Teaching staff more connected to where students are coming from academically and where they are leading them to.
Monitoring: How are we going? Where are the gaps? What needs to change?			
<ul style="list-style-type: none">Virtually no gender disparity between boys and girls in mathematics achievement overall, however: Boys in Y8: 58% of achieving AT expectations, Girls: 75% achieving AT. A disparity of 17%. Possibly indicative of a need for more hands-on mathematics equipment in the senior school, at present there is a limited amount.Attendance is likely a major factor impacting achievement data. 52% (11 students) of WELL BELOW students were absent for 20% or more of the school year in 2022, 86% (6 students) of Māori students achieving WELL BELOW were absent for 20% or more of the school year. The trajectory of our ‘WELL BELOW’ since 2020, suggest the current cohort of students may have been disproportionately affected by Covid-19 infections and restrictions.The trajectory of our ‘AT’ students is gradually declining, particularly since 2020, so as a school we need to look at ways we can recover student learning missed due to Covid-19 infections, isolations/lockdowns and re-entry into the school system for those that left, but have now returned.			

- Trend of data suggests that as students enter Level 3 and 4 of the curriculum, less students are achieving AT or ABOVE, so we need to ensure students are being exposed to the appropriate level and being exposed to the necessary prior knowledge. Furthermore, teachers need to be intentionally draw attention to crossovers of number knowledge when teaching strand.

Resourcing: *How much money and time is needed? Who will help us?*

- Funding for additional resourcing to support hands-on learning in mathematics and materials that encourage excitement in mathematics (approx. \$1200 to increase resourcing across the school, approximately \$700 to introduce age-appropriate, visual & hands-on equipment for usage across Y6 to Y8)
- Funding for Head of Math to have release to support other teachers in implementing their targeted teaching, to provide learning support to our students with significant needs in mathematics (gifted students and senior students significantly below)
- Funding for 8 teachers (Yr 4-8) to have an account with BreakOut Edu (\$1499) extendable to more teachers (no price change up to 25) or Break-Out Edu: Empowers educators to bring active learning to lessons through fun educational puzzles (\$140 per teacher).

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Analysed mid-year (T2) and end-year (T4) data - We communicated targets to staff, teachers made targeted programmes for WB/B and EXT students and we implemented learning support programmes for target students.</p> <p>Specific learning programmes will be implemented for targeted students, and these will be evaluated and adapted as required.</p> <p>By end of T1 all classrooms have implemented SplashLearn with implementation of individual learning pathways.</p> <p>Funded BreakOut Edu in the Year 6 to 8 cohorts.</p> <p>Hands on math resourcing for geometry and algebra was purchased, enabling Year 7/8 to offer more tactile learning.</p>	<p>Maths leader collated and analysed data to inform support register. Our Māori students at the end of 2022 were achieving 22% WB, but at the end of 2023 that has reduced to 8%.</p> <p>Students' knowledge gaps identified. Learning outcomes focussed and barriers to progression reduced.</p> <p>Our Year 7 cohort in 2022 were identified as needing additional support as Year 8 students in 2023. At the end of 2022 were achieving 53% AT/AB, but this increased to 65% AT/AB</p> <p>By the end of the year 47% of staff are using SplashLearn, 40% of staff are using the individualised learning within the platform.</p> <p>Students developed their capacity to problem solving in abstract ways, there was improvement in their resilience towards problem solving. All senior teachers were pleased with the engagement seen.</p> <p>Tangrams, pattern blocks and class x and y axis whiteboards were purchased.</p>	<p>This allows us to analyse student achievement post-learning throughout the year.</p> <p>To ensure that with increased class sizes, the necessary students would get additional support through learning support.</p> <p>The Year 8 students largely made up a learning support class for the intermediate. They were given more targeted support with resources better suited to scaffolding them in the basics they need for keeping on track in mathematics.</p> <p>Math specialist worked on upskilling content knowledge, appropriate digital integration, and problem solving with BTs.</p> <p>As a school we achieved 75% AT/AB at the end of 2023, but the senior cohort where the problem solving is significantly more complex and requires more flexible thinking, sustained 75% AT/AB.</p> <p>Students were able to access more interactive and time efficient learning opportunities. Students were able to learn in a range of ways.</p>	<p>Classroom size reductions, with increasing learning support needs within classes, including ESOL students, more targeted teaching is required.</p> <p>Utilise the cengage workbooks for students that need uplifting in Year 8 to get them closer to their achievement targets.</p> <p>Further funding is required to support ongoing professional development of staff and resourcing new classrooms to cater for the differing needs, particular hands-on materials.</p> <p>Continue to aim for all classes to be using SplashLearn so that learning is individualised on digital platforms and students can continue coverage beyond the capacity of the class time dedicated.</p> <p>Continue weekly usage of BreakOut Edu to promote problem solving, observational skills and resilience in learning. In April, renew subscription and upskill remainder of senior teachers.</p>
<p>Planning for next year:</p> <ul style="list-style-type: none"> • Further develop role and responsibilities for maths lead – opportunities to observe mathematics across the school and CoL • Establish a Mathematics Curriculum Committee at the school to encourage cohesive teaching and learning practices across the school. • Use learning support register to target at risk groupings across the school • Expand the BreakOut Edu programme so classroom teachers can choose BreakOuts relevant to their programmes as innovative ways to promote problem solving and computational thinking (Breakouts) • Further reduce disparity between Maaori and non-Maaori by using innovative approaches and inclusive practises. 			

2023 Improvement Plan for Horsham Downs School (Academic): Writing (Y4-8)			
Strategic Goal: Higher Learner Engagement (Improved Student Learning Outcomes)			
Annual Goal: To improve the achievement of children in writing across the school and in specific ‘at risk’ target groups.		Annual Target: Increase school attainment and reduce race/gender disparity. Increase whole school achievement from 79% to 83% (pre Covid level) boys from achievement from 70% to 73% (pre Covid Level), Maaori from 76% to 80%	
Baseline Data: Simplified Data shows At/Above 79% Whole School, 70% Boys (improvement3%), 88% Girls (5% reduction), 76% Māori* (22% improvement). Y5 boys 8/19 (42%) and Y8 Boys (10/25) 40% B/WB. Maaori students 7/29 (24%) B/WB. In March 2023, 116 members of school cohort (378) are ELL *Analysis of data subsets require detailed consideration.			
Key Improvement Strategies <ul style="list-style-type: none">Literacy leader role to coordinate whole-school writing improvement plan.Utilize professional networks through the CoL \Target Y5 and Y8 male cohortsInternally develop Staff PLD for spelling which has been identified as a barrier for writersExplore in-class strategies such as Talk for Writing and Story Ways across the schoolConduct survey staff across the school to identify effective feedback/forward to students			
Additional Support: Regular targeted support programmes via SENCO support register.			
When	What <i>Consider goal clarity and communication; strategic resourcing; PLD; routines that need changing; assessment practices</i>	Who	Indicators of Progress <i>What will we see? (eg Note measurable changes in leaders’ and teachers’ behaviours and in student outcomes).</i>
By end T1	All at risk children B/WB (particularly boys/Maaori) will be identified through observation and formal data collection. This will be noted on the support register and in class programmes planned. Individual student goals identified and discussed with parents at interview.	SENCO/Teachers/Lit Leader Teacher/Parent Interview	Start of year team moderation by end of T1. Individual student needs/groupings analysed and improved teacher/parent comms on progress indicators
By end T2	Literacy leader will have completed staff survey and analysis of mid-year data. Links made with colleagues through CoL Further recommendations for in-class support to be made to SENCO. Moderation within teams and across teams.	Literacy Leader/DP/SENCO	Staff survey analysed and LIs shared. Feedback shared across school and CoL as required. Mid Yr data analysed and reported.
T3 and end T4	At risk students monitoring continues and any support programme amendments made. Assessment moderated again within and across teams and additional teaching resources allocated as required. Cumulative Record of Literacy (CRoL) template developed Y1-3	SENCO/Teachers/Teacher aide SLT/Board	End-of-year reporting data collated. Success of targeted programmes considered. Identification of current and future cohorts made for 2023 and beyond.

Monitoring *How are we going – check student outcomes every term**Where are the gaps? What needs to change if this is not working?*

Consistent monitoring, moderation and data analysis will be undertaken by SENCO/Literacy Leader using existing structure for monitoring/assessment and reporting. Resourcing of any additional PLD /resources will be made in response to observed results. No financial barriers to additional support.

Resourcing *How much money and time is needed? Who will help us?*

Additional PLD for new teachers run by SENCO/Sheena Cameron workshop at cost and in-class resources allocated a/s. Additional RTLB resources may also become available. No financial barriers to additional support when required. Release time provided for literacy leader 8 days/year minimum.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
Data outcomes were measured relative to target. In 2023 detailed testing and moderation took place between teachers and across teams throughout the year. Focussed teaching was provided to targeted groups of students by a specialist teacher. A writing and spelling strategy implemented on our CoL was introduced in Y3-6 classes to improve surface features of writing. PLD was accessed for BTs (Sheena Cameron) CRoL was utilised in the junior classes.	Overall school achievement (including Y3 in 2023) was 75% At/Above expectations. Gender data was similar to longitudinal trends at 65% Male and 84%. Maaori achievement at 67% showed a small decrease from 2022. Boys performance was inconsistent across the school with Y7 at 78% and Y5 at 61%. The disparity between boys and girls remains significant but is gradually reducing over time (26% in 2019 to 19% in 2023) All year levels showed some student making accelerated progress, especially in Y3 (28%) and Y4 (17%) Teachers reported significantly increased levels of confidence when making OTJs.	Target groups did not make expected progress in 2023. Despite having a full-school focus in literacy, and to overcome the disrupted Covid19 years, progress was patchy. Of the at risk Maaori students a significant number 8/12 (66%) had an absence rate higher than 10%. Changing cohorts influenced aggregated data as ELL student number increased significantly (12 students in 2017 to ~ 160 in 2023).	Despite sustained and focussed teaching literacy levels for writing are proving hard to shift. In 2024 the school is adopting the Writers' Toolbox programme. Initially in Y3-6 and in 2025 the remainder of the school. This includes whole school PLD and tools to further improve consistent delivery of literacy programmes. Teachers will continue use of the Code and this will be extended to Y7/8 in 2024. Writing programme will continue to include at least 1 hr per day of instruction as per governments new orders.
Planning for next year:			
Initiate a whole-school approach to Writing (Writers' Toolbox) and closely monitor the impact. Specialist programmed will be increased to support rising numbers of ELL students.			