

HORA HORA SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1744

Principal: Joanne Synge

School Address: 1798 Maungatautari Road, Leamington 3494

School Postal Address: 1798 Maungatautari Road, Leamington 3494

School Phone: 07-8272823

School Email: principal@horahoracambridge.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Roger Laxon	Presiding Member	Elected	Sep-25
Joanne Synge	Principal ex Officio		
Quinn Dallinger	Parent Representative	Elected	Sep-25
Mark Andree Wiltens	Parent Representative	Elected	Sep-25
Kate Chruch	Parent Representative	Elected	Sep-25
Chantel Swanepoel	Staff Representative	Elected	Sep-25

Accountant / Service Provider: SRN Partners Chartered Accountants Ltd

HORA HORA SCHOOL

Annual Report - For the year ended 31 December 2022

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Hora Hora School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Rogee LAXON

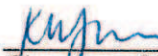
Full Name of Presiding Member

Kirsty Mary-Anne Steeghs

Full Name of Principal



Signature of Presiding Member



Signature of Principal

19.03.2024

Date:

19.03.2024

Date:

Hora Hora School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	635,595	590,600	516,481
Locally Raised Funds	3	49,316	57,980	48,570
Interest Income		1,659	1,500	633
Gain on Sale of Property, Plant and Equipment		-	-	418
Total Revenue		686,570	650,080	566,102
Expenses				
Locally Raised Funds	3	13,659	200	18,123
Learning Resources	4	432,181	423,550	350,311
Administration	5	70,282	81,350	56,164
Finance		544	-	607
Property	6	175,601	151,500	145,946
		692,267	656,600	571,151
Net Surplus / (Deficit) for the year		(5,697)	(6,520)	(5,049)
Total Comprehensive Revenue and Expense for the Year		(5,697)	(6,520)	(5,049)

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



Hora Hora School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		424,877	424,879	420,813
Total comprehensive revenue and expense for the year		(5,697)	(6,520)	(5,049)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	9,113
Equity at 31 December		419,180	418,359	424,877

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.



Hora Hora School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	57,823	133,829	203,036
Accounts Receivable	8	42,775	37,675	26,170
Prepayments		4,419	10,000	14,115
Inventories	9	643	2,200	644
Investments	10	66,558	-	80,165
		172,218	183,704	324,130
Current Liabilities				
GST Payable		698	100	8,132
Accounts Payable	12	52,822	60,645	41,090
Revenue Received in Advance	13	8,242	-	8,242
Provision for Cyclical Maintenance	14	-	10,600	45,810
Finance Lease Liability	15	1,797	2,000	2,840
Funds held for Capital Works Projects	16	-	-	71,760
		63,559	73,345	177,874
Working Capital Surplus/(Deficit)		108,659	110,359	146,256
Non-current Assets				
Property, Plant and Equipment	11	314,510	313,000	284,196
		314,510	313,000	284,196
Non-current Liabilities				
Finance Lease Liability	15	3,988	5,000	5,575
		3,988	5,000	5,575
Net Assets		419,181	418,359	424,877
Equity		419,181	418,359	424,877

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



Hora Hora School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		179,097	136,424	147,486
Locally Raised Funds		39,762	50,680	49,300
Goods and Services Tax (net)		(8,116)	(8,255)	7,926
Payments to Employees		(99,405)	(75,485)	(89,086)
Payments to Suppliers		(142,728)	(125,681)	(104,773)
Interest Paid		(544)	-	(607)
Interest Received		1,398	1,247	624
Net cash from/(to) Operating Activities		(30,536)	(21,070)	10,870
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(53,894)	(60,262)	(20,982)
Purchase of Investments		13,607	-	(261)
Net cash from/(to) Investing Activities		(40,287)	(60,262)	(21,243)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	1,707
Finance Lease Payments		(2,630)	(1,362)	(1,635)
Funds Administered on Behalf of Third Parties		(71,760)	(71,760)	79,740
Net cash from/(to) Financing Activities		(74,390)	(73,122)	79,812
Net increase/(decrease) in cash and cash equivalents		(145,213)	(154,454)	69,439
Cash and cash equivalents at the beginning of the year	7	203,036	283,201	133,597
Cash and cash equivalents at the end of the year	7	57,823	128,747	203,036

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

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



Hora Hora School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 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 X. Future operating lease commitments are disclosed in note 31b.

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.

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.

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

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

i) 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
Furniture and equipment
Information and communication technology
Leased assets held under a Finance Lease
Library resources

10–75 years
10–15 years
4–5 years
Term of Lease
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.

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.

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, annual leave earned, by non teaching staff, to but not yet taken at balance date.

m) Revenue Received in Advance

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

n) Provision for Cyclical Maintenance

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

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

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.

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.

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

p) 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.

t) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	181,723	140,600	129,438
Teachers' Salaries Grants	343,199	340,000	269,598
Use of Land and Buildings Grants	109,607	110,000	97,996
Other Government Grants	1,066	-	19,449
	635,595	590,600	516,481

The school has opted in to the donations scheme for this year. Total amount received was \$7,660.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	18,838	35,700	13,663
Fees for Extra Curricular Activities	6,512	500	6,920
Trading	2,067	-	2,127
Other Revenue	21,899	21,780	25,860
	49,316	57,980	48,570
Expenses			
Extra Curricular Activities Costs	10,084	200	15,188
Trading	3,575	-	2,935
	13,659	200	18,123
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	35,657	57,780	30,447

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	18,807	16,150	10,502
Information and Communication Technology	1,321	2,100	1,736
Employee Benefits - Salaries	384,247	377,000	321,513
Staff Development	2,040	4,300	1,119
Depreciation	25,766	24,000	15,441
	432,181	423,550	350,311



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,806	4,200	4,664
Board Fees	3,505	4,400	3,560
Board Expenses	1,470	1,800	1,679
Communication	911	2,300	781
Consumables	3,191	4,200	3,760
Other	13,186	31,750	6,467
Employee Benefits - Salaries	35,048	27,800	27,998
Insurance	2,804	2,500	2,240
Service Providers, Contractors and Consultancy	5,361	2,400	5,015
	70,282	81,350	56,164

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	1,086	500	378
Consultancy and Contract Services	18,811	2,400	2,440
Cyclical Maintenance Provision	7,030	6,000	5,090
Grounds	13,114	6,600	8,104
Heat, Light and Water	10,259	7,000	8,606
Repairs and Maintenance	9,808	8,200	17,897
Use of Land and Buildings	109,607	110,000	97,996
Employee Benefits - Salaries	5,886	10,800	5,435
	175,601	151,500	145,946

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	26,239	26,150	161,086
Short-term Bank Deposits	31,584	107,679	41,950
Cash and cash equivalents for Statement of Cash Flows	57,823	133,829	203,036

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



8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	12,372	8,000	700
Interest Receivable	374	375	113
Banking Staffing Underuse	1,387	1,300	4,062
Teacher Salaries Grant Receivable	28,642	28,000	21,295
	<u>42,775</u>	<u>37,675</u>	<u>26,170</u>
Receivables from Exchange Transactions	12,746	8,375	813
Receivables from Non-Exchange Transactions	30,029	29,300	25,357
	<u>42,775</u>	<u>37,675</u>	<u>26,170</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	643	2,200	643
	<u>643</u>	<u>2,200</u>	<u>643</u>

10. Investments

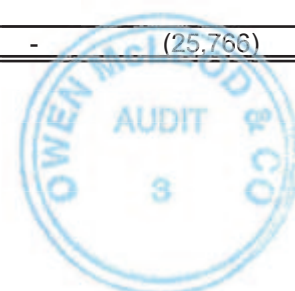
The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	66,558	-	80,165
	<u>66,558</u>	<u>-</u>	<u>80,165</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	240,472	14,158	-	-	(2,163)	252,467
Furniture and Equipment	14,782	16,422	-	-	(4,424)	26,780
Information and Communication Technology	19,552	25,209	-	-	(16,369)	28,392
Leased Assets	6,466	-	-	-	(2,425)	4,041
Library Resources	2,924	291	-	-	(385)	2,830
Balance at 31 December 2022	<u>284,196</u>	<u>56,080</u>	<u>-</u>	<u>-</u>	<u>(25,766)</u>	<u>314,510</u>

The net carrying value of equipment held under a finance lease is **\$4,041 (2021: \$6,466)**



	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	396,818	(144,351)	252,467	382,662	(142,190)	240,472
Furniture and Equipment	90,606	(66,012)	26,780	76,370	(61,588)	14,782
Information and Communication Te	99,125	(70,733)	28,392	73,916	(54,364)	19,552
Leased Assets	15,652	(11,611)	4,041	15,652	(9,186)	6,466
Library Resources	21,933	(19,103)	2,830	21,642	(18,718)	2,924
Balance at 31 December	624,134	(311,810)	314,510	570,242	(286,046)	284,196

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	15,275	16,795	11,281
Accruals	8,056	15,000	7,779
Employee Entitlements - Salaries	28,642	28,000	21,295
Employee Entitlements - Leave Accrual	849	850	735
	52,822	60,645	41,090
Payables for Exchange Transactions	52,822	60,645	41,090
	52,822	60,645	41,090

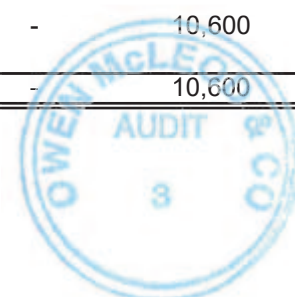
The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	8,242	-	8,242
	8,242	-	8,242

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	45,810	45,810	40,720
Increase to the Provision During the Year	7,030	6,000	5,090
Use of the Provision During the Year	(52,840)	-	-
Provision at the End of the Year	-	51,810	45,810
Cyclical Maintenance - Current	-	10,600	45,810
	-	10,600	45,810



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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	3,927		6,209
Later than One Year and no Later than Five Years	2,457		3,877
Future Finance Charges	(599)		(1,672)
	<u>5,785</u>	<u>-</u>	<u>8,415</u>
Represented by			
Finance lease liability - Current	1,797		2,840
Finance lease liability - Non current	3,988		5,575
	<u>5,785</u>	<u>-</u>	<u>8,415</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 receivables from the Ministry in account receivable note 8.

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Tech Arts Renovation		71,760	29,109	(100,869)		(0)
Totals		<u>71,760</u>	<u>29,109</u>	<u>(100,869)</u>	<u>-</u>	<u>(0)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

-

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Interior Acoustics and Painting <i>completed</i>		(7,980)	5,000	(6,200)	9,180	-
Tech Arts Renovation		-	101,577	(29,817)		71,760
Totals		<u>(7,980)</u>	<u>106,577</u>	<u>(36,017)</u>	<u>9,180</u>	<u>71,760</u>

Represented by:

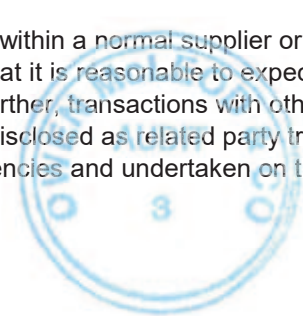
Funds Held on Behalf of the Ministry of Education

71,760

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.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	3,505	3,560
<i>Leadership Team</i> Remuneration	116,827	114,314
Full-time equivalent members	1	1
Total key management personnel remuneration	120,332	117,874

There are **6** members of the Board excluding the Principal. The Board had held **11** 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.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110 - 120	110 - 120
Benefits and Other Emoluments	0-10	0 - 10

Other Employees

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

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

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:

	2022 Actual	2021 Actual
Total	\$3,000	-
Number of People	1	-



20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) A contract for Tech Arts Renovation to be completed in 2022, which will be fully funded by the Ministry of Education.

(Capital commitments at 31 December 2021: \$71,760)

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	57,823	133,829	203,036
Receivables	42,775	37,675	26,170
Investments - Term Deposits	66,558	-	80,165
Total Financial assets measured at amortised cost	167,156	171,504	309,371

Financial liabilities measured at amortised cost

Payables	52,822	60,645	41,090
Finance Leases	5,785	7,000	8,415
Total Financial Liabilities Measured at Amortised Cost	58,607	67,645	49,505

23. Events After Balance Date

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

24. Comparatives

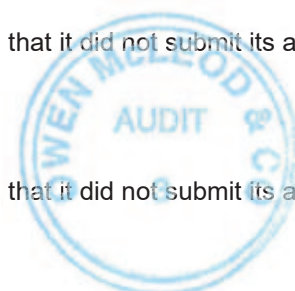
There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

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

The Board of Trustees did not comply with Section 135 of the Education and Training Act in that it did not submit its annual financial statements for audit by 31 March 2023.

25. 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 2023.



Hora Hora School

Kiwisport Statement

For the Year Ended 31 December 2022

In 2022 the school received Kiwisport funding of \$ 813 (2021:\$687)

The funding was spent on sports equipment and sporting endeavours.

Analysis of Variance Reporting



School Name:	Horahora School, Cambridge	School Number: 1744
Strategic Aim:	<i>To raise student achievement in Literacy for all students, with an emphasis on Writing, and to maintain the levels of achievement in Mathematics, so that all students are achieving At or Above their expectation for Reading, Writing and Mathematics.</i>	
Annual Aim:	<p>To ensure Student ORs has a successful year socially and makes some progress with their learning.</p> <p>To raise student achievement in literacy &/or Numeracy for identified student A so that they might be working towards their expected year level as stated in the New Zealand Curriculum Documents by the end of 2021.</p> <p>To raise student achievement in literacy &/or Numeracy for identified students B, C, D, E & F with learning disabilities, so that they make at least one year's progress in their achievement by the end of 2021.</p>	
Target:	<p>Student ORs</p> <ul style="list-style-type: none"> • Teacher Aide support 17.5 hours per week to support their learning. • PMP programme for improved co-ordination including pencil grip. • IEP formulated with parents, MoE Special Education advisor, Classroom Teacher and Teacher Aide. • Work & play more socially within the class <p>Student A</p> <ul style="list-style-type: none"> • Reading Recovery for Reading & Writing. • Classroom Teacher to support Reading & Writing. <p>Student B</p> <ul style="list-style-type: none"> • Classroom Teacher to support Reading & Writing until there is a vacancy in the Reading Recovery programme. • Reading Recovery for Reading, & Writing. <p>Student C</p>	

	<ul style="list-style-type: none"> • ICS (RTLB) Funded Teacher aide for 5 hours per week to support in Literacy and Numeracy to make 1 year's progress in core curriculum areas. • Rainbow Reading programme • PMP programme to improve co-ordination with flow-on effects for Literacy learning • Investigate other programmes to assist with learning difficulties. <p>Student D</p> <ul style="list-style-type: none"> • Classroom Teacher to monitor student to ensure progress made in 2020 after interventions with Teacher Aide support for Reading & Writing is maintained and further improved. • Rainbow Reading programme • Toe by Toe programme <p>Student E & F</p> <ul style="list-style-type: none"> • Classroom Teacher to monitor students within classroom programme with additional support. • Toe by Toe programme with Teacher Aide • Out of school support with Learning Matters (iDeal)
<p>Baseline Data:</p>	<p style="text-align: center;">Data gathered by End of February 2021</p> <p>Student ORs – NSN 0152924229 (Male, NZ European – New Entrant)</p> <ul style="list-style-type: none"> - IEP set up early in Term 1 in consultation with parent, SES teacher and Principal. - Focus on basic Numeracy and Literacy skills and integration socially within class. - Teacher Aide 3.5 hours 5 x weekly through ORs and Board funding. <p>Student A - # NSN 0146690085 (Male, Maori/South African – Year 3)</p> <p>December 2020 – reading at level 5 after 1 term of Reading Recovery</p> <p>Year 3 – Term 1 - 4 - Reading Recovery – interrupted by 2 Lockdowns, Reading Recovery interruptions because Teacher is also a Teaching Principal and many absences due to Health issues.</p> <p>Terms 1 & 2 – (as part of the junior class, years 1 – 3) classroom Literacy support in phonics, phonological awareness, alphabetic</p>

scope & sequence, High Frequency words, following the sequence of vc, cvc,ccvc. consonant blends & digraphs
Terms 3 & 4 – as part of the Year 3 & 4 class) classroom programme changed to Structured Literacy (iDeal)

Student B - # NSN 0151119136 (Male/NZ European - Year 3)

December 2020 – assessed as working at Level 7 in Reading and Surface Features 1P, Deeper Features 1P in Writing, and Stage E5 in Numeracy.

- 2021 Year 3** – Terms 1 & 2 – (as part of the junior class, years 1 – 3) classroom Literacy support in phonics, phonological awareness, alphabetic scope & sequence, High Frequency words, following the sequence of vc, cvc,ccvc. consonant blends & digraphs.
- Terms 3 & 4 – (as part of the Year 3 & 4 class) classroom programme changed to Structured Literacy (iDeal)

Student C - # NSN 0146690085 (Female/ Maaori – Year 7 - Year 6 reclassified 20220)

New student with learning difficulties at Horahora School in May 2020.

December 2020 – assessed as working Level 16 in Reading, 1A Deeper Features & 1P Surface Features in Writing and Stage 4-E5 for Numeracy.

- 2021 Year 7** - In-class support for reading, writing and mathematics.5 hours per week.
- Teacher Aide Mathematics 30 minutes 4 x weekly. Literacy 45 minutes 4 x weekly
 - Liaise with BLENNZ teacher for programmes to support student.
 - Participation in our Kahui Ako Kapa Haka group Te Ohu Kaiarahi o te Kapua Iti developing leadership and knowledge of kaupapa Maaori.

Student D - # NSN 0144379218 (Male Maaori - Year 7 - Year 6 reclassified 2020)

New student with learning difficulties at Horahora school Term 1, 2020.

ICS funding 5 hours per week for Learning & Behaviour – **no funding in 2021.**

December 2020 – assessed as working at Level 18 in Reading, 1A for deeper features & 1P for surface feature for Writing & Stage 5 in Mathematics.

- 2021 Year 7** – Board funded teacher Aide support 4 hours weekly
- 30 minutes writing / Toe by Toe programme

- 30 minutes Reading support using the Smartkids Phase 3 – 5 Phonics Catch-up Readers
- Participation in our Kahui Ako Kapa Haka group Te Ohu Kaiarahi o te Kapua Iti developing leadership and knowledge of kaupapa Maaori.

Student E # NSN 0148160457 (Male/NZ European - Year 3)

New student with learning difficulties(Dyslexia) at Horahora School in Term 4 2020.

December 2020 Year 3 - assessed as working at Level 3 in Reading, 1P for deeper features & 1P for surface feature in Writing & Stage 4 - E5 in Mathematics.

2021 Year 4 – Toe by Toe programme

- Out of school support with Learning Matters (iDeal)
- Monitored & supported within classroom programme
- Terms 3 & 4 – Structured Literacy programme (iDeal) introduced for whole class
- Teacher Aide group support for Literacy 30 minutes 4x weekly

Student F - # NSN 0148160498 (Male/NZ European - Year 2)

New student with learning difficulties(Dyslexia) at Horahora school Term 4, 2020.

December 2020 Year 2 - assessed as working at Level 2 in Reading, 1B for deeper features & 1B for surface feature in Writing & Stage E5 in Mathematics.

2021 Year 3 - Out of school support with Learning Matters (iDeal)

- Monitored & supported within classroom programme
- Terms 3 & 4 – Structured Literacy programme (iDeal) introduced for whole class
- Teacher Aide group support for Literacy 30 minutes 4x weekly

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>Overall....</p> <p>All students made less than a year's progress, but did make some progress.</p>	<p>For all students at HHS for all of 2021.</p> <ul style="list-style-type: none"> • Lockdown caused a 6.5 week disruption to school in 2 separate events... while all students had access to learning on-line and in Bubble School - engagement was not ever 100% • Effective pedagogical practice using the Structured Literacy programme (iDeal) • Individual tracking of all students enabled constant review and targeting to reflect interests and meet needs. • Careful selection of programmes, for example – Reading Recovery, and Maths Whizz, Reading Eggs, Maths Seeds and Steps gave specific skill development. • Small class numbers and Learning Through Play enhanced engagement and developed Key Competencies, particularly for boys. • Maths Whizz for 34 students • STEPs Web for 18 students • Reading Eggs for 34 students • Maths Seeds for 34 students • Sunshine on-line for 52 students. • Teacher Aide support for 5 students with learning disabilities. 	<p>2022</p> <ul style="list-style-type: none"> • Increased roll allowing 3 classrooms to operate all day everyday means classrooms are settled • Board & Ministry funded Teacher Aide to support programmes within classrooms • Continue to follow the Te Oko Horoi Kahui Ako priority of using culturally responsive pedagogies to improve the achievement of all but Maori boys in particular. • Continue engagement in Te Oko Horoi Kahui Ako to support the development of Digital Technologies and to enhance engagement and learning. • Use Teacher Aide and iDeal teacher education and pedagogical strategies in Structured Literacy to support the learning of all students but particularly the Target Students • Continue to evaluate the Learning through play approach, project-based learning refining and developing the practices in classes. • Continue with Toe by Toe programme for students with this specific need. • Investigate and apply for assistive technology for our ORs student. • Investigate and explore avenues for support to purchase assistive Technologies for students with Dyslexia.

			<ul style="list-style-type: none"> Implement the Quick 60 programme with support from RTLB.
<p>Student ORs</p> <p>Terms 1 - 2</p> <p>Student A has a Teacher Aide 3.5 hours 5 days each week – this is Ministry and Board funded.</p> <p>The Teacher Aide primarily supports this student but at times includes others such as when doing PMP and/or when working on on-line programmes</p> <p>On-line programmes are Reading Eggs, Maths Seeds and a handwriting/fine motor skills programme.</p> <p>Focus for Maths is counting to 10 and being able to count one to one and learning some strand maths</p> <p>Focus for Literacy is identifying letter and letter sounds</p> <p>HFW Magenta and then Red</p>	<p>End of Term 2</p> <p>Reading at Level 7</p> <p>Writing at E</p> <p>Maths at 0-1</p> <p>Term 3 & 4</p> <p>Focus as in Terms 1 & 2 but also including developing some independence and working/playing with other class members.</p>	<p>End of Term 4</p> <p>Reading at Level 9</p> <p>Writing at 1B</p> <p>Maths at 0-1</p>	<p>This student will always have support with a Teacher Aide and our goals for him will increase incrementally as he achieves the goals set.</p>
<p>Student A – Year 3</p> <p>Term 1</p> <p>Student A received a series of lessons in Reading Recovery.</p>	<p>End of Term 4</p> <p>The student did not complete his series of lessons due to Lockdowns, the Reading Recovery teacher also being a teaching Principal teaching 0.4 and the student being away for most of Term 4 with illness when we weren't in Lockdown.</p>		

	He did however reach Level 14 by the end of 2021.		
<p>Student B – Year 3</p> <p>Term 1</p> <p>Student B was monitored within class.</p>		<p>End of Term 4</p> <p>Student was moved to the middle school class and continued monitored. Literacy was taught using the Structured Literacy programme iDeal all year with this student reaching Level 14 by the end of the year.</p>	
<p>Students C – Year 7</p> <p>Student identified with Foetal Alcohol Syndrome, hearing and vision difficulties, foster child</p> <p>Term 1</p> <p>Classroom teacher & ICS funded Teacher Aide support.</p> <p>BLENNZ teacher visited 2x per term to assist with programmes of work.</p> <ul style="list-style-type: none"> Steps and Maths Whizz additional support programmes. 		<p>End of Term 4</p> <p>Student had a specialised programme of work in Literacy and Numeracy designed by the Teacher with support from previous RTLit support, and BLENNZ and carried out by both the Teacher and the Teacher Aide.</p> <p>Student made 6-9 months' progress in her Reading, 6 months in her writing, little progress in her Numeracy though her understanding of Number Knowledge especially Place Value improved.</p>	<p>Student C has specific learning needs and is tracked individually and is making approximately 6 months of progress over a year.</p>
<p>Student D – Year 7</p> <p>Student identified with Foetal Alcohol Syndrome, foster child</p> <p>Term 1</p> <ul style="list-style-type: none"> Teacher Aide support for Literacy - 4 x 1 hour per week 	<p>End of Term 2</p>	<p>End of Term 4</p> <p>Reading at Level 22.</p>	<p>This student has many barriers to overcome and has continued to work hard with his foster parents to have a positive attitude towards his learning and to see himself as a learner and not as dumb and stupid(his words)</p>

<ul style="list-style-type: none"> • Reading support to increase comprehension and independence using Smartkids Phase 3 – 5 Phonics Catch-up Readers and RTLit supported programmes • Toe by Toe for sound knowledge • Writing support to ensure writing in sentences that makes sense and to build independence. • Steps and Maths Whizz additional support programmes. <p>Term 2</p> <ul style="list-style-type: none"> • Teacher Aide support in all areas as above. • Toe by Toe discontinued <p>Term 3 & 4</p> <ul style="list-style-type: none"> • Teacher Aide support as above. 	<p>Reading is progressing with this student enjoying the high interest low level chapter book series he has been reading. Comprehension is good and reading is improving though he is still well below his expected levels.</p> <p>Student D was reading at Level 20</p> <p>Writing – operating at level 2B for Deeper Features and 1A for Surface Features. He can write several sentences with good spelling, but they do not always make sense.</p> <p>Spelling slowly improving.</p> <p>Maths working between Stage 5 - E6</p>	<p>Writing at Level 2P for Deeper Features and 1A for Surface Features.</p> <p>He is able to produce work of several sentences that generally make sense and punctuated mostly correctly.</p> <p>Maths still working between Stage E6</p>	<p>He has continued to make good progress that will continue in 2022.</p> <p>We are also working to help his transition to secondary school by working with the TIC Maaori at the local High school to ensure he has support. This will involve visits from Term 2 and connecting to the Matua. He is also part of the Kahui Ako Kapa Haka group Te Ohu Kaiarahi o te Kapua Iti developing leadership and knowledge of kaupapa Maaori.</p>
<p>Students E</p> <p>Student is dyslexic and dyscalculic. He started at Horahora School in Term 4 2020.</p> <p>Term 1 - 4</p> <ul style="list-style-type: none"> • In-class support in a class of 15 students • Steps & Reading Eggs • Maths Seeds • Maths Whizz • Sunshine on-line 	<p>Term 2</p> <ul style="list-style-type: none"> • Progress slow with Literacy and in Maths • <i>Assessed in June</i> <ul style="list-style-type: none"> - Reading Level 13 - Writing – 1P for Deeper & Surface Features - Maths Stage 4 <p>Term 4</p>	<p>This student has made good progress but is still below expectations. He has however, become more confident to try things on his own and is able to write with understandable spelling. The Structured Literacy Programme in class has helped him to read and write more accurately and will continue in 2022.</p>	

<ul style="list-style-type: none"> Assessed in February <ul style="list-style-type: none"> Reading Level 7 Writing 1P Maths Stage 4 	<p>Assessed in November</p> <ul style="list-style-type: none"> Reading Level 14 Writing – 2B for Deeper & Surface Features Maths Stage 4 – E5 		
<p>Students F</p> <p>Student is dyslexic. He started at Horahora School in Term 4 2020.</p> <p>Term 1 -2</p> <ul style="list-style-type: none"> In-class support in a class of 15 students In junior play-based class Reading Eggs Maths Seeds Maths Whizz Sunshine on-line Assessed in February <ul style="list-style-type: none"> Reading Level 5 Writing 1B for Deeper Features & Surface Features Maths – Stage 4 	<p>Term 2</p> <ul style="list-style-type: none"> Progress slow with Literacy and in Maths Assessed in June <ul style="list-style-type: none"> Reading Level 7 Writing – 1P for Deeper & Surface Features Maths Stage E5 <p>Term 4</p> <p>Assessed in November</p> <ul style="list-style-type: none"> Reading Level 14 Writing – 2B for Deeper Features & 1P for Surface Features Maths Stage 5 	<p>This student has made good progress but is still below expectations. He is becoming more confident to try things on his own and is able to write with some understandable spelling. The Structured Literacy Programme in class is helping him to read and write more accurately and will continue in 2022.</p>	

Planning for next year:

Targets have been set for individual students with specific learning needs, rather than for curriculum areas or cohorts of students. Our somewhat limited student roll means that we can realistically target individuals.

The school, in 2017, investigated and implemented a series of programmes that could improve the outcomes for students with special learning needs, and indeed, if used with all students not achieving, could improve their outcomes. We will continue with the screening programme, Lucid, and if the need arises will use the Cogmed programme for students if, and when they are identified.

Reading Recovery will no longer continue. Quick 60 will be used from Term 2 with RTLB training and support.

The New Heights (Rainbow) Reading programme was purchased in 2019 and will continue to be used with identified students, where applicable.

The Teacher Aides will also be used to assist teachers within classes, and for withdrawal of students, when required.

A programme of monitored interventions has been implemented and will be evaluated and adjusted as required going forward, through a set programme of assessment.

The school is part of the Kahui Ako, Te Oko Horoi, whose Achievement Challenge has been to improve Maori and Boys writing, and by default all students' writing. This achievement challenge was updated in 2019 and has MoE approval. It is again needing to be refreshed in 2022. Teaching staff have been and will continue to be involved in PLD to build capacity in teaching and learning across all areas of the curriculum.

In 2019, the Junior class became a learning through play classroom, while the senior class worked towards a more student-led classroom. Building on previous years, this focus continues with Kahui Ako, and Kaihoe Inquiry circles meeting twice each term.

Staff were involved with Kahui Ako funded PLD in Digital Technologies to enable the implementation of deliberate and structured use of DT to enrich and enhance the curriculum, especially in Mathematics, Science, Art and Design. This PLD was interrupted by Lockdowns but will be continued in 2022.

In addition, in 2020 the classroom structure was changed in response to the identified needs of a transition class between the junior and senior classes, a middle school class was created where elements of learning through play and student-led learning are present. BoT funding and an increased teaching load for the Principal enabled the 3-classroom structure, to operate four mornings a week. This structure proved to be very successful in allowing students time to adapt between the two different learning classrooms. The Board, on staff recommendations and their own observations, decided to continue this structure in 2021 with the financial support of the Board.

By Term 3 2021 roll growth meant pressure on classrooms was growing and the Board decided to fund extra hours to employ a part-time teacher to ensure 3 classrooms operated all day every day. This classroom continued to be the transition class between the Play-based junior class and the Student-led Senior class, with elements of both.

In Term 4, as the roll continued to grow we were able to employ the Principal Release teacher in the middle school class for 0.7, allowing more time for administration for the Principal. This classroom set-up has continued in 2022.

Staff this year will be involved in Kahui Ako PLD in Trauma Informed Practice, Writers' Toolbox(senior class teacher) and Poutama Pounamu Mana Enhancing Practice. In addition the junior and middle classroom teachers will continue to build capacity through PLD with the iDeal Structured Literacy programme.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Horahora 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.