

# HAMPTON HILL SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:**

2852

**Principal:**

Stefan Knap

**School Address:**4 Rimu Street, Tawa  
Wellington**School Postal Address:**

4 Rimu Street, Tawa, Wellington

**School Phone:**

04-232-6509

**School Email:**[office@hamptonhill.school.nz](mailto:office@hamptonhill.school.nz)**Members of the Board**

Position	How Position Gained	Name	Term Expired/ Expires
Presiding Member	elected	Ian Conning	May-25
Principal ex Officio	of right	Stefan Knap	May-25
Parent Representative	elected	Craig Dean	May-25
Parent Representative	elected	Maia Alexander	May-25
Parent Representative	elected	Clare Watson	May-25
Parent Representative	elected	Renee Short	May-25
Parent Representative	elected	Matthew Sverdloff	May-25
Staff Representative	elected	Melanie Zimmerman	May-25

**Left office**

Parent Representative

Stephen Opie

Parent Representative

Noha Ibrahim

Parent Representative

Rajinder Kumar

Matthew Bulford

**Accountant / Service Provider:**

Davidson Dickson Ltd

# HAMPTON HILL SCHOOL

Annual Report - For the year ended 31 December 2022

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# Hampton Hill 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.

MATTHEW SVERDOLOFF

Full Name of Presiding Member

Claire Hughes

Full Name of Principal



Signature of Presiding Member



Signature of Principal

1/8/23

Date:

1/8/23

Date:

**Hampton Hill School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	2,005,138	1,696,320	1,832,250
Locally Raised Funds	3	24,499	18,900	29,957
Interest Income		9,998	7,500	2,750
<b>Total Revenue</b>		<b>2,039,635</b>	<b>1,722,720</b>	<b>1,864,957</b>
<b>Expenses</b>				
Locally Raised Funds	3	7,030	4,500	3,026
Learning Resources	4	1,392,955	1,347,488	1,461,094
Administration	5	113,974	105,044	102,054
Finance		643	-	833
Property	6	511,078	344,169	253,227
Loss on Disposal of Property, Plant and Equipment		6,782	-	1,545
		<b>2,032,462</b>	<b>1,801,201</b>	<b>1,821,779</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>7,173</b>	<b>(78,481)</b>	<b>43,178</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>7,173</b>	<b>(78,481)</b>	<b>43,178</b>

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

**Hampton Hill School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		<u>770,437</u>	<u>770,437</u>	<u>720,180</u>
Total comprehensive revenue and expense for the year		7,173	(78,481)	43,178
Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	7,079
<b>Equity at 31 December</b>		<u>777,610</u>	<u>691,956</u>	<u>770,437</u>
Accumulated comprehensive revenue and expense Reserves		777,610	691,956	770,437
<b>Equity at 31 December</b>		<u>777,610</u>	<u>691,956</u>	<u>770,437</u>

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.

# Hampton Hill School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	215,893	477,275	424,273
Accounts Receivable	8	109,477	90,000	94,547
GST Receivable		7,898	-	-
Prepayments		-	3,000	-
Inventories	9	2,894	1,500	1,667
Investments	10	356,866	-	252,823
Funds Receivable for Capital Works Projects	15	19,047	-	89,246
		<u>712,075</u>	<u>571,775</u>	<u>862,556</u>
<b>Current Liabilities</b>				
GST Payable		-	-	10,954
Accounts Payable	12	116,041	112,184	117,049
Provision for Cyclical Maintenance	13	16,485	10,028	10,028
Finance Lease Liability	14	5,527	7,000	4,944
Funds held for Capital Works Projects	15	61,215	-	103,517
		<u>199,268</u>	<u>129,212</u>	<u>246,492</u>
<b>Working Capital Surplus/(Deficit)</b>		512,807	442,563	616,064
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	282,169	284,664	179,664
		<u>282,169</u>	<u>284,664</u>	<u>179,664</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	11,900	29,271	23,271
Finance Lease Liability	14	5,466	6,000	2,020
		<u>17,366</u>	<u>35,271</u>	<u>25,291</u>
<b>Net Assets</b>		<u>777,610</u>	<u>691,956</u>	<u>770,437</u>
<b>Equity</b>		<u>777,610</u>	<u>691,956</u>	<u>770,437</u>

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

# Hampton Hill School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		537,711	566,053	508,074
Locally Raised Funds		18,555	17,400	30,485
Goods and Services Tax (net)		(18,852)	4,762	85,756
Payments to Employees		(296,310)	(287,999)	(253,074)
Payments to Suppliers		(244,572)	(245,719)	(233,417)
Interest Paid		(643)	-	(833)
Interest Received		8,164	7,500	2,800
Net cash from/(to) Operating Activities		4,053	61,997	139,791
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(1,545)
Purchase of Property Plant & Equipment (and Intangibles)		(130,840)	(104,880)	(33,634)
Purchase of Investments		(104,043)	-	99,101
Proceeds from Sale of Investments		-	-	(50,000)
Net cash from/(to) Investing Activities		(234,883)	(104,880)	13,922
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	7,079
Finance Lease Payments		(5,448)	-	(6,539)
Funds Administered on Behalf of Third Parties		27,898	-	75,738
Net cash from/(to) Financing Activities		22,450	-	76,278
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(208,380)</b>	<b>(42,883)</b>	<b>229,991</b>
Cash and cash equivalents at the beginning of the year	7	424,273	520,158	194,282
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>215,893</b>	<b>477,275</b>	<b>424,273</b>

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

# Hampton Hill School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Hampton Hill 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 13.

###### *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 14. Future operating lease commitments are disclosed in note 20b.

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

#### **i) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

#### **j) Property, Plant and Equipment**

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	10-40 years
Furniture and equipment	10-15 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### **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.

##### *Long-term employee entitlements*

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

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

**m) Revenue Received in Advance**

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

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

**n) Funds held for Capital works**

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

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

**o) 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 Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL B programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

**p) Provision for Cyclical Maintenance**

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

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

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

**q) 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.

**r) 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.

**s) 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.

**t) Budget Figures**

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

**u) 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	537,711	466,320	508,074
Teachers' Salaries Grants	1,073,282	1,000,000	1,174,539
Use of Land and Buildings Grants	394,145	230,000	149,637
	<u>2,005,138</u>	<u>1,696,320</u>	<u>1,832,250</u>

The school has opted in to the donations scheme for this year. Total amount received was \$32,400.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	9,342	7,000	12,258
Fees for Extra Curricular Activities	2,124	400	2,164
Trading	650	-	1,009
Fundraising & Community Grants	4,616	3,000	2,710
Other Revenue	7,767	8,500	11,816
	<u>24,499</u>	<u>18,900</u>	<u>29,957</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	7,011	4,500	2,409
Trading	19	-	617
	<u>7,030</u>	<u>4,500</u>	<u>3,026</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>17,469</u>	<u>14,400</u>	<u>26,931</u>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	67,313	76,500	52,017
Information and Communication Technology	4,718	-	4,512
Library Resources	767	750	746
Employee Benefits - Salaries	1,270,197	1,205,499	1,341,506
Staff Development	18,930	24,739	27,160
Depreciation	31,030	40,000	35,153
	<u>1,392,955</u>	<u>1,347,488</u>	<u>1,461,094</u>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	6,594	6,594	6,402
Board Fees	3,850	4,000	2,690
Board Expenses	5,401	10,350	10,636
Communication	1,854	3,000	2,851
Consumables	4,973	6,300	5,137
Operating Lease	569	700	443
Legal Fees	2,609	-	-
Other	5,284	5,350	4,541
Employee Benefits - Salaries	72,731	56,500	57,216
Insurance	4,359	6,500	6,388
Service Providers, Contractors and Consultancy	5,750	5,750	5,750
	<u>113,974</u>	<u>105,044</u>	<u>102,052</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	5,743	6,500	6,538
Consultancy and Contract Services	27,719	29,000	26,484
Cyclical Maintenance Provision	6,546	6,000	(1,351)
Grounds	13,457	13,600	12,480
Heat, Light and Water	13,744	15,546	12,122
Rates	831	1,000	821
Repairs and Maintenance	21,600	14,023	10,172
Use of Land and Buildings	394,145	230,000	149,637
Security	3,088	2,500	6,677
Employee Benefits - Salaries	24,205	26,000	29,647
	<u>511,078</u>	<u>344,169</u>	<u>253,227</u>

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

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cheque account	6,791	257,275	120,598
Fundraising	6,257	-	3,574
Petty Cash	101	-	101
Short-term Bank Deposits with a Maturity of Three Months or Less	202,744	220,000	300,000
Cash and cash equivalents for Statement of Cash Flows	<u>215,893</u>	<u>477,275</u>	<u>424,273</u>

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

Of the \$215,893 Cash and Cash Equivalents, \$61,215 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 2023 on Crown owned school buildings.

### 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	6,789	-	845
Interest Receivable	2,403	-	569
Teacher Salaries Grant Receivable	100,285	90,000	93,133
	<u>109,477</u>	<u>90,000</u>	<u>94,547</u>
Receivables from Exchange Transactions	9,192	-	1,414
Receivables from Non-Exchange Transactions	100,285	90,000	93,133
	<u>109,477</u>	<u>90,000</u>	<u>94,547</u>

### 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	813	1,500	260
School Uniforms	2,081	-	1,407
	<u>2,894</u>	<u>1,500</u>	<u>1,667</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	356,866	-	252,823
	<u>356,866</u>	<u>-</u>	<u>252,823</u>

## 11. Property, Plant and Equipment

	Opening Balance	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	44,194	102,751	-		(953)	145,992
Furniture and Equipment	66,540	14,725	-		(10,908)	70,357
Information and Communication Technology	39,665	9,671	(5,523)		(10,128)	33,685
Leased Assets	6,704	9,477	-		(6,375)	9,806
Library Resources	22,561	3,692	(1,258)		(2,666)	22,329
<b>Balance at 31 December 2022</b>	<b>179,664</b>	<b>140,316</b>	<b>(6,781)</b>	<b>-</b>	<b>(31,030)</b>	<b>282,169</b>

### Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	196,626	(50,634)	145,992	93,875	(49,681)	44,194
Furniture and Equipment	360,372	(290,015)	70,357	345,647	(279,107)	66,540
Information and Communication Technology	60,589	(26,904)	33,685	67,798	(28,133)	39,665
Leased Assets	33,642	(23,836)	9,806	24,165	(17,461)	6,704
Library Resources	79,579	(57,250)	22,329	80,373	(57,812)	22,561
<b>Balance at 31 December</b>	<b>730,808</b>	<b>(448,639)</b>	<b>282,169</b>	<b>611,858</b>	<b>(432,194)</b>	<b>179,664</b>

## 12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	4,370	15,184	9,382
Accruals	6,136	-	6,825
Employee Entitlements - Salaries	102,392	95,000	97,543
Employee Entitlements - Leave Accrual	3,143	2,000	3,299
	<b>116,041</b>	<b>112,184</b>	<b>117,049</b>
Payables for Exchange Transactions	116,041	112,184	117,049
	<b>116,041</b>	<b>112,184</b>	<b>117,049</b>

The carrying value of payables approximates their fair value.

### 13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	33,299	33,299	43,270
Increase to the Provision During the Year	6,546	6,000	(1,350)
Use of the Provision During the Year	(11,460)	-	(8,620)
Provision at the End of the Year	<u>28,385</u>	<u>39,299</u>	<u>33,299</u>
Cyclical Maintenance - Current	16,485	10,028	10,028
Cyclical Maintenance - Non current	11,900	29,271	23,271
	<u>28,385</u>	<u>39,299</u>	<u>33,299</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan and quoted work price schedule.

### 14. 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	4,762		4,944
Later than One Year and no Later than Five Years	4,938		1,833
Future Finance Charges	1,293		577
	<u>10,993</u>	-	<u>7,354</u>
<b>Represented by</b>			
Finance lease liability - Current	5,527		4,219
Finance lease liability - Non current	5,466		5,304
	<u>10,993</u>	-	<u>9,523</u>



## 15. Funds Held for Capital Works Projects

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

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
B Block	<i>closed</i>	(77,805)	-	(24,945)	102,750	-
Boiler Room	<i>ongoing</i>	(11,441)	-	-	-	(11,441)
Weather tightness	<i>ongoing</i>	103,517	-	(42,302)	-	61,215
AMS Combined Block C	<i>ongoing</i>	-	-	(7,606)	-	(7,606)
<b>Totals</b>		<b>14,271</b>	<b>-</b>	<b>(74,853)</b>	<b>102,750</b>	<b>42,168</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	61,215
Funds Receivable from the Ministry of Education	(19,047)

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
B Block	<i>on going</i>	(61,468)	38,120	(54,457)	-	(77,805)
Boiler Room	<i>on going</i>	-	-	(11,441)	-	(11,441)
Weather tightness	<i>on going</i>	-	123,401	(19,884)	-	103,517
<b>Totals</b>		<b>(61,468)</b>	<b>161,521</b>	<b>(85,782)</b>	<b>-</b>	<b>14,271</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	103,517
Funds Receivable from the Ministry of Education	89,246

## 16. 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.

## 17. 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	3,850	2,690
<i>Leadership Team</i>		
Remuneration	265,671	130,335
Full-time equivalent members	2	2
Total key management personnel remuneration	269,521	133,025

### Principal

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	140-150	130-140
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	2.00	0.00
110-120	0.00	0.00
	2.00	0.00

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

## 18. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

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

## 19. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) 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.

### Contingent Asset: Additional funding washup payment.

The Ministry of Education provided additional funding for both the Support staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined as the date of reporting.

## 20. Commitments

### (a) Capital Commitments

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

(a) Weathertightness , Boiler repairs. Total costs 1,234,010.00. To date the BoT has received \$123,401 from the MoE and \$73,625 has been spent on the project so far.

### (a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

(a) \$887,397 contract for B Block upgrade to be completed in 2022, which will be funded from the Ministry of Education. \$724,277 has been received of which \$810,146 has been spent on the project to date. The board of trustees will be contributing to this project.

(b) Weathertightness , Boiler repairs. Total costs 1,234,010.00  
To date the BoT has received \$123,401 from the MoE. To date \$31,323 has been spent.  
This project is fully funded by the Ministry.

### (b) Operating Commitments

As at 31 December 2022 the Board had no operating contracts:

(2021: Nil).

## 21. 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	215,893	477,275	424,27
Receivables	109,477	90,000	94,54
Investments - Term Deposits	356,866	-	252,82
Total Financial assets measured at amortised cost	<u>682,236</u>	<u>567,275</u>	<u>771,64</u>

### Financial liabilities measured at amortised cost

Payables	116,041	112,184	117,04
Finance Leases	10,993	13,000	6,96
Total Financial Liabilities Measured at Amortised Cost	<u>127,034</u>	<u>125,184</u>	<u>124,01</u>

## 22. Events After Balance Date

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

## 23. Comparatives

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



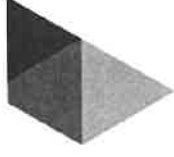
# Hampton Hill School

GROW PEOPLE TO THRIVE

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2022 the Hampton Hill 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.



School Name:	Hampton Hill School EOY 2022	School Number:	2852
Strategic Aims:	<p>GROW - <u>Whakatupua</u></p> <p><b>Grow confident, connected and curious learners who:</b></p> <ul style="list-style-type: none"> <li>• Understand and recognise the unique position of tangata whenua in Aotearoa New Zealand</li> <li>• problem solve and take risks to learn</li> <li>• develop self-efficacy</li> <li>• think critically and make informed decisions</li> <li>• show Resilience, Integrity, Manaakitanga and Unity</li> <li>• collaborate with others</li> </ul> <p>REAL WORLD LEARNING - <u>Taonga Tuku iho</u></p> <p><b>Promote rich and diverse learning programmes that are:</b></p> <ul style="list-style-type: none"> <li>• Culturally responsive, inclusive, connected, passion driven, meaningful, relevant, current and future focused.</li> <li>• We will include local, national and global learning contexts. (preparing global citizens).</li> </ul> <p>ORAL LANGUAGE - <u>Te Reo Tūturu</u></p> <p><b>Strengthen oral language across the school through:</b></p> <ul style="list-style-type: none"> <li>• design learning that enables children to confidently talk about their learning.</li> </ul> <p>WHĀNAU MATTERS - <u>Whanaungatanga</u></p> <p><b>Educationally Powerful Connections - Cultivate and engage in meaningful and purposeful relationships with whānau through:</b></p> <ul style="list-style-type: none"> <li>• developing a school culture of openness, honesty and trust where culture and diversity is acknowledged and celebrated</li> <li>• provide opportunities for whānau to connect and engage with the school</li> <li>• use of technologies for whānau to stay connected, engaged and informed</li> </ul>		
Annual Aim:	<p><b>Strategic Aim 1</b></p> <p>GROW - <u>Whakatupua</u></p> <p><b>The Analysis of Variance will focus on Literacy, writing with the intent to improve the achievement of students in writing.</b></p>		



**Target:**

**Writing Focus**

- 1) Increase student at and above progress and achievement from 75% to 80% in WRITING
- 2) Increase Māori student at and above progress and achievement from 72% to 75% in WRITING
- 3) Increase Pasifika student at and above progress and achievement from 67% to 70% in WRITING

**Baseline Data:**

2022 Writing Achievement Data

Writing	Target 2022	Mid Year Progress	End of Year Data 2022
1) Increase student at and above progress and achievement in writing (achieved)	from 75% to 80%	77%	82%
2) Increase Maori student at and above progress and achievement in writing (achieved)	from 72% to 75%	76.3%	84.8%
3) Increase Pasifika student at and above progress and achievement in writing (not achieved)	from 67% to 70%	63.6%	57.5%

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Identified specific target students who required additional support with writing.</p>	<p>Teachers used the cycle of inquiry to identify, determine action and review effectiveness for writing.</p> <p>Teachers used assessment data and knowledge of their learners to identify a core group of target students. These students were monitored closely.</p>	<p>Teaching as inquiry enabled teachers to reflect upon what was making a difference for their students and solve 'puzzles of practice'.</p> <p>Teachers were able to analyse their own practice, making changes in response to students' needs.</p>	<p>Continue to work as a whole staff to improve data analysis, interpretation of data and actions to take as a result of data review, including effective assessment for learning practices.</p> <p>Reading data did not improve as well as expected, BSLA will be introduced to Year 0-2 students.</p>
<p>Implementation of the Quick 60 reading and writing programme.</p>	<p>The Quick 60 reading and writing programme had a positive impact on increasing both reading and writing skills; this programme was run by teacher aides.</p>	<p>Identified students worked in small groups to support their reading and writing progress.</p>	<p>Mauri Ora approach to learning to support us to embed a holistic approach to student and whānau wellbeing in their school and home contexts.</p>
<p>Implementation of a school-wide approach to communication, assessment, and effective practices.</p>	<p>An assessment and learning review was set up so assessment and reporting was done in a timely manner and learner outcomes could be monitored and effectively analysed.</p> <p>The Leadership team analysed a range of data and prepared reports for the BOT.</p> <p>A teaching assessment review plan was created.</p> <p>Strategic evaluation time was built into ongoing professional learning time throughout the year.</p>	<p>Regular conversations were held at syndicate and SLT level to review students progress and to problem solve next steps for learners.</p>	<p>Continue working with Poutama Pounamu - reflective practice, responding to student needs and cultural responsiveness.</p> <p>Continue to embed effective PB4L practices at Tier 1.</p> <p>Greater focus on supporting Pasifika students in writing and in reading.</p> <p>Continue to refine the use of Seesaw as a platform to share learning with whānau, and improve home-school partnership.</p>



<p>Built learning focused relationships with students and whānau</p>	<p>Seesaw was used as the platform to set learning goals for students; these were shared via Seesaw with whānau.</p>	<p>To better engage with whānau to establish a home-school partnership.</p>	
<p>Engaged with Poutama Pounamu to establish effective culturally responsive practices</p>	<p>Worked with Poutama Pounamu to determine culturally responsive practice which included peer observations and feedback.</p> <p>We have seen improvement in our Maori learners.</p> <p>As a school we have been very deliberate in adding Maori stories and histories across our curriculum.</p> <p>As a staff we need to be mindful and proactive in terms of how we can transfer the successful strategies for Māori learners to our Pasifika learners.</p>	<p>An awareness of responsive pedagogy and cultural responsiveness came as a result of working with Poutama Pounamu.</p> <p>A learning matrix was developed to identify what effective teaching for our Māori students looks like at our place, which included gathering whānau voices.</p> <p>1:1 coaching, supported by the Poutama Pounamu team, with teachers has grown capacity in teachers ability to design and deliver quality teaching and learning.</p> <p>This year we noticed a huge variance with our pasifika learners. We had planned hui with our pasifika and Maori whanau but this only occurred once this year. We did not connect as regularly and in a meaningful way.</p> <p>We had a high percentage of Pasifika students absent due to anxiety around Covid.</p>	
<p>Implementation of PB4L to support behaviour - Tier 1</p>	<p>PB4L supported behaviour, which meant less time was spent attending to behavioural needs allowing greater time to focus on learning.</p>	<p>Behaviours were preventing effective learning from taking place</p>	

## Planning for next year:

### 2023 Actions to take:

#### **BSLA**

- establish BSLA in all Year 0 - 2 classes
- work with Canterbury University to complete training

#### **Mauri Ora**

- participate in Kāhui Ako Mauri Ora workshops
- identify what Mauri Ora looks like in our context
- establish school wide Mauri Ora practices school wide

#### **Poutama Pounamu**

- continue our work with Poutama Pounamu
- embed coaching framework with staff
- continue to work with the learning matrix
- determine best ways to support our pasifika learners
- Aotearoa New Zealand Histories Curriculum (ANZHC) - curriculum development

#### **Data**

- build staff capability to analyse, interpret and act on data to support target learners

#### **Seesaw**

- review how we use Seesaw to communicate learning to whānau
- establish clear expectations how often and what is posted

#### **PB4L**

- Tier 1 - continue to embed Tier 1 practices and responses
- continue to build on our PB4L practices to support positive behaviours and behavioural expectations
- achieve a consistent school-wide understanding of our PB4L practices