



HOWICK COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Ministry Number: 87

Principal: Dale Burden

School Address: Sandspit Road, Howick, Auckland

School Postal Address: Sandspit Road, Howick, Auckland

School Phone: 09 534 4492

School Email: secretary@howick.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Miles Stratford	Presiding Member	Elected	Jun-25
Dale Burden	Principal	Appointed	Current
Bruce Barrett	Parent Representative	Elected	Jun-25
Carin Newbould	Parent Representative	Elected	Nov-23
John Donaldson	Parent Representative	Appointed	Nov-23
Michele Heywood	Parent Representative	Elected	Jun-25
Ray Burge	Parent Representative	Elected	Jun-25
Rebecca Rose	Parent Representative	Elected	Jun-25
Richard Gray	Parent Representative	Appointed	Nov-23
Richard Tosh	Parent Representative	Elected	Jun-25
Shopie White	Student Representative	Elected	Dec-23
Sharon King	Staff Representative	Elected	Jun-25

Accountant / Service Provider: S.A.J. Services Ltd

HOWICK COLLEGE

Annual Financial Statements - For the year ended 31 December 2023

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Howick College

Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

Miles Stratford

Full Name of Presiding Member



Signature of Presiding Member

31 May 2024

Date:

Dale Burden

Full Name of Principal



Signature of Principal

31 May 2024

Date:

Howick College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	21,994,740	19,787,223	20,339,776
Locally Raised Funds	3	2,101,179	1,884,013	1,684,284
Interest		93,986	5,000	10,919
Total Revenue		24,189,905	21,676,236	22,034,979
Expense				
Locally Raised Funds	3	1,122,463	912,901	907,936
Learning Resources	4	17,295,544	15,386,905	15,527,874
Administration	5	972,307	1,183,570	1,012,531
Interest		18,727	23,000	22,799
Property	6	4,889,676	4,102,112	4,392,004
Loss on Disposal of Property, Plant and Equipment		495	-	359
Total Expense		24,299,212	21,608,488	21,863,503
Net Surplus / (Deficit) for the year		(109,307)	67,748	171,476
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(109,307)	67,748	171,476

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

Howick College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,895,500	1,895,500	1,724,024
Total comprehensive revenue and expense for the year		(109,307)	67,748	171,476
Contribution - Furniture and Equipment Grant		280,888	-	-
Equity at 31 December		2,067,081	1,963,248	1,895,500
Accumulated comprehensive revenue and expense		2,067,081	1,963,248	1,895,500
Equity at 31 December		2,067,081	1,963,248	1,895,500

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.



Howick College

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	421,000	1,972,627	1,903,464
Accounts Receivable	8	1,170,675	67,937	1,101,805
GST Receivable		81,709	10,034	10,034
Prepayments		55,494	138,286	138,286
Inventories	9	99,811	219,480	219,480
Investments		1,027,074	-	-
Funds Receivable for Capital Works Projects	18	72,441	44,275	44,275
		<u>2,928,204</u>	<u>2,452,639</u>	<u>3,417,344</u>
Current Liabilities				
Accounts Payable	12	1,531,036	607,100	1,640,967
Revenue Received in Advance	13	559,407	605,168	605,168
Provision for Cyclical Maintenance	14	70,121	19,070	19,070
Painting Contract Liability	15	96,311	96,311	96,311
Finance Lease Liability	16	111,003	102,690	102,690
Funds held in Trust	17	313,286	385,651	385,651
Funds held for Capital Works Projects	18	15,840	240,375	240,375
		<u>2,697,004</u>	<u>2,056,365</u>	<u>3,090,232</u>
Working Capital Surplus/(Deficit)		231,200	396,274	327,112
Non-current Assets				
Property, Plant and Equipment	11	2,524,986	2,333,686	2,335,100
		<u>2,524,986</u>	<u>2,333,686</u>	<u>2,335,100</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	500,930	394,953	394,953
Painting Contract Liability	15	108,013	182,076	182,076
Finance Lease Liability	16	80,162	189,683	189,683
		<u>689,105</u>	<u>766,712</u>	<u>766,712</u>
Net Assets		<u>2,067,081</u>	<u>1,963,248</u>	<u>1,895,500</u>
Equity		<u>2,067,081</u>	<u>1,963,248</u>	<u>1,895,500</u>

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



Howick College

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		4,961,014	5,009,213	4,769,213
Locally Raised Funds		1,262,597	1,115,566	1,069,558
International Students		805,427	991,392	838,065
Goods and Services Tax (net)		(71,675)	(44,977)	(44,976)
Payments to Employees		(3,540,000)	(3,122,594)	(3,037,888)
Payments to Suppliers		(3,124,528)	(3,069,638)	(2,766,324)
Interest Paid		(18,727)	(23,000)	(22,799)
Interest Received		80,754	5,000	10,919
Net cash from/(to) Operating Activities		354,862	860,962	815,768
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(30,190)	-
Purchase of Property Plant & Equipment (and Intangibles)		(588,056)	(862,375)	(485,294)
Purchase of Investments		(1,027,074)	-	-
Net cash from/(to) Investing Activities		(1,615,130)	(892,565)	(485,294)
Cash flows from Financing Activities				
Furniture and Equipment Grant		280,888	-	-
Finance Lease Payments		(103,955)	227,732	(101,887)
Painting Contract Payments		(74,063)	(65,299)	(65,299)
Funds Administered on Behalf of Other Parties		(325,066)	(257,765)	(257,765)
Net cash from/(to) Financing Activities		(222,196)	(95,332)	(424,951)
Net increase/(decrease) in cash and cash equivalents		(1,482,464)	(126,935)	(94,477)
Cash and cash equivalents at the beginning of the year	7	1,903,464	2,099,562	1,997,941
Cash and cash equivalents at the end of the year	7	421,000	1,972,627	1,903,464

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

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



Howick College

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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



Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 23.

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	50 years
Board Owned Buildings	50 years
Furniture and equipment	12 years
Information and communication technology	5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Intangible Assets

Software costs

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

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



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

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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 surplus or deficit.

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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



r) Provision for Cyclical Maintenance

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

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

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

s) 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.

t) 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.

u) Budget Figures

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

v) Services received in-kind

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

2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	4,915,559	4,730,736	4,645,743
Teachers' Salaries Grants	13,268,649	11,900,595	12,224,587
Use of Land and Buildings Grants	3,662,830	3,048,892	3,345,581
Other Government Grants	147,702	107,000	123,865
	<u>21,994,740</u>	<u>19,787,223</u>	<u>20,339,776</u>

The school has not opted in to the donations scheme for this year.

3. Locally Raised Funds

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	199,298	250,000	205,448
Curriculum related Activities - Purchase of goods and services	504,150	590,900	389,696
Fees for Extra Curricular Activities	386,035	171,700	296,705
Fundraising & Community Grants	97,625	85,000	159,349
International Student Fees	914,071	786,413	633,086
	<u>2,101,179</u>	<u>1,884,013</u>	<u>1,684,284</u>
Expense			
Extra Curricular Activities Costs	542,454	395,800	473,397
Fundraising and Community Grant Costs	51,738	-	61,223
International Student - Student Recruitment	128,110	154,000	143,603
International Student - Employee Benefits - Salaries	313,780	263,101	161,865
International Student - Other Expenses	86,381	100,000	67,848
	<u>1,122,463</u>	<u>912,901</u>	<u>907,936</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>978,716</u>	<u>971,112</u>	<u>776,348</u>

During the year, the School hosted 118 International students (2022:65)

During the year ended December 2023 the Business Manager and International Director travelled overseas at a cost of \$48,422.43 for the purpose of recruiting new students for the school. The travel was funded from the net surplus from international student fees revenue.

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	977,359	1,184,342	840,491
Library Resources	11,037	14,000	11,745
Employee Benefits - Salaries	15,829,564	13,687,123	14,227,701
Staff Development	77,163	71,440	47,359
Depreciation	400,421	430,000	400,578
	<u>17,295,544</u>	<u>15,386,905</u>	<u>15,527,874</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	10,733	12,934	12,247
Board Fees	4,175	6,000	3,845
Board Expenses	48,710	25,000	55,893
Communication	41,016	60,000	31,651
Consumables	46,224	80,000	17,727
Operating Leases	35,610	35,000	42,989
Other	90,894	84,501	72,347
Employee Benefits - Salaries	622,884	840,135	737,190
Insurance	36,502	25,000	25,492
Service Providers, Contractors and Consultancy	35,559	15,000	13,150
	<u>972,307</u>	<u>1,183,570</u>	<u>1,012,531</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	44,983	50,000	46,137
Consultancy and Contract Services	512,818	499,500	477,093
Cyclical Maintenance	191,199	100,000	106,724
Grounds	19,166	11,000	11,641
Heat, Light and Water	157,613	160,000	152,362
Rates	2,424	2,800	2,429
Repairs and Maintenance	208,963	143,000	177,181
Use of Land and Buildings	3,662,830	3,048,892	3,345,581
Security	10,886	11,000	10,799
Employee Benefits - Salaries	78,794	75,920	62,057
	<u>4,889,676</u>	<u>4,102,112</u>	<u>4,392,004</u>

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

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	421,000	1,972,627	1,903,464
Cash and cash equivalents for Statement of Cash Flows	<u>421,000</u>	<u>1,972,627</u>	<u>1,903,464</u>

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

Of the \$421,000 Cash and Cash Equivalents, \$15,840 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Other restrictions on cash that may require disclosure include funds held in trust and international student and hostel fees as disclosed in note 13.



8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	54,938	67,937	67,543
Receivables from the Ministry of Education	80,798	-	-
Interest Receivable	13,232	-	-
Banking Staffing Underuse	21,843	-	394
Teacher Salaries Grant Receivable	999,864	-	1,033,868
	<u>1,170,675</u>	<u>67,937</u>	<u>1,101,805</u>
Receivables from Exchange Transactions	68,170	67,937	67,543
Receivables from Non-Exchange Transactions	1,102,505	-	1,034,262
	<u>1,170,675</u>	<u>67,937</u>	<u>1,101,805</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
School Uniforms	99,811	219,480	219,480
	<u>99,811</u>	<u>219,480</u>	<u>219,480</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	1,027,074	-	-
Total Investments	<u>1,027,074</u>	<u>-</u>	<u>-</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Artworks	21,591	-	-	-	-	21,591
Building Improvements	928,096	138,261	-	-	(31,717)	1,034,640
Furniture and Equipment	859,293	238,946	-	-	(156,854)	941,385
Information and Communication Technology	175,374	45,157	-	-	(87,205)	133,326
Motor Vehicles	15,251	-	-	-	(5,090)	10,161
Textbooks	5,753	3,283	-	-	(4,149)	4,887
Leased Assets	266,691	2,747	-	-	(105,949)	163,489
Library Resources	63,051	13,097	(495)	-	(9,457)	66,196
Balance at 31 December 2023	<u>2,335,100</u>	<u>441,491</u>	<u>(495)</u>	<u>-</u>	<u>(400,421)</u>	<u>2,375,675</u>

The net carrying value of furniture and equipment held under a finance lease is \$163,489 (2022: \$266,691)

Restrictions

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



	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Artworks	21,591	-	21,591	21,591	-	21,591
Building Improvements	1,712,000	(677,359)	1,034,641	1,573,738	(645,642)	928,096
Furniture and Equipment	3,891,303	(2,949,920)	941,383	3,652,359	(2,793,066)	859,293
Information and Communication Technology	2,941,763	(2,659,124)	282,639	2,747,293	(2,571,919)	175,374
Motor Vehicles	78,231	(68,070)	10,161	78,232	(62,981)	15,251
Textbooks	12,307	(7,420)	4,887	11,452	(5,699)	5,753
Leased Assets	398,280	(234,792)	163,488	397,933	(131,242)	266,691
Library Resources	236,148	(169,952)	66,196	224,818	(161,767)	63,051
Balance at 31 December 2023	9,291,623	(6,766,637)	2,524,986	8,707,416	(6,372,316)	2,335,100

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	355,117	467,004	466,800
Accruals	8,584	140,096	9,200
Employee Entitlements - Salaries	1,094,541	-	1,113,044
Employee Entitlements - Leave Accrual	72,794	-	51,923
	1,531,036	607,100	1,640,967
Payables for Exchange Transactions	1,531,036	607,100	1,640,967
	1,531,036	607,100	1,640,967

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees in Advance	349,378	458,022	458,022
Other revenue in Advance	210,029	147,146	147,146
	559,407	605,168	605,168

14. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	414,023	258,792	322,188
Increase to the Provision During the Year	191,199	55,231	106,724
Use of the Provision During the Year	(34,171)	100,000	(14,889)
Provision at the End of the Year	571,051	414,023	414,023
Cyclical Maintenance - Current	70,121	19,070	19,070
Cyclical Maintenance - Non current	500,930	394,953	394,953
	571,051	414,023	414,023

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



15. Painting Contract Liability

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Due within one year	96,311	96,311	96,311
Due after one year	108,013	182,076	182,076
	<u>204,324</u>	<u>278,387</u>	<u>278,387</u>

In 2019 the Board signed an agreement with Walker Property Services (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2020, with regular maintenance in subsequent years. The agreement has an annual commitment of \$96,311.

16. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	111,003	102,690	102,690
Later than One Year and no Later than Five Years	80,162	189,683	189,683
	<u>191,165</u>	<u>292,373</u>	<u>292,373</u>
Represented by			
Finance lease liability - Current	111,003	102,690	102,690
Finance lease liability - Non current	80,162	189,683	189,683
	<u>191,165</u>	<u>292,373</u>	<u>292,373</u>

17. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	313,286	385,651	385,651
	<u>313,286</u>	<u>385,651</u>	<u>385,651</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

18. 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 9.

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
G Block heating & Re-roof	82,602	-	(82,602)	-	-
A,DD,H,HR,L,PA,R,SE,T Electrical DB	2,570	-	(2,570)	-	-
Heating Upgrade (02)	7,087	-	(7,087)	-	-
Flooring and Wall replacements	7,195	-	(7,200)	5	-
G Block and Library	140,921	1,763,290	(1,888,371)	-	15,840
Gym & Mini Gym Refurbishment	(44,275)	497,141	(501,507)	-	(48,641)
Block T Lifecycle Replacement of Walkway Soffit Linings	-	50,000	(59,197)	9,197	-
Fire Hydrant Remediation Works	-	27,000	(50,800)	-	(23,800)
Totals	196,100	2,337,431	(2,599,334)	9,202	(56,601)

Represented by:

Funds Held on Behalf of the Ministry of Education	15,840
Funds Receivable from the Ministry of Education	(72,441)

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
G Block heating & Re-roof	82,602	-	-	-	82,602
L Block Interior Stage 2	(60,241)	-	-	60,241	-
L Block Roof	(51,210)	-	-	51,210	-
LSC SIPS Relactable	(8,594)	-	8,594	-	-
H & D Block Internal Reurbishment	92,408	(72,509)	(19,899)	-	-
Roofing Replacement 03	(1,600)	-	1,600	-	-
SIP Car Park Upgrade	95,152	37,849	(133,001)	-	-
SIP Bus Bay Redevelopment	42,986	3,395	(46,381)	-	-
SIP L Block Seating	93,980	200	(92,758)	1,148	-
A,DD,H,HR,L,PA,R,SE,T Electrical DB	(16,935)	20,175	(3,240)	-	2,570
SIP 4: New Deck	143,471	1,950	(138,636)	302	-
Heating Upgrade (02)	201,845	10,793	(206,620)	1,177	7,087
Flooring and Wall replacements	(10,400)	250,000	(98,679)	-	7,195
G Block and Library	-	-	(44,275)	-	140,921
Gym & Mini Gym Refurbishment	-	72,509	(72,509)	-	(44,275)
Totals	603,464	324,361	(845,803)	114,078	196,100

Represented by:

Funds Held on Behalf of the Ministry of Education	240,375
Funds Receivable from the Ministry of Education	(44,275)

19. 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.



20. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,175	3,845
 <i>Leadership Team</i>		
Remuneration	1,179,889	1,282,912
Full-time equivalent members	8	10
 Total key management personnel remuneration	1,184,064	1,286,757

There are 9 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance 4 members and Property 4 members that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	230 - 240	-
Benefits and Other Emoluments	5 - 10	-
Termination Benefits	-	-

Principal 2

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	180 - 190
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	33.00	24.00
110 - 120	18.00	10.00
120 - 130	5.00	1.00
130 - 140	4.00	5.00
140 - 150	1.00	1.00
160 - 170	1.00	-
	62.00	41.00

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



21. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

22. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay equity settlement wash-up amounts

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

23. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$258,197 (2022:\$2,236,988).

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
G Block and Library	2,236,989	1,997,450	239,539
Gym & Mini Gym Refurbishment	560,879	545,782	15,097
NIWE: Site: Repair CW after Storm Damage	3,561	-	3,561
Total	2,801,429	2,543,232	258,197

(b) Operating Commitments

As at 31 December 2023, the Board has entered into no contracts.
(Operating commitments at 31 December 2022: nil)

24. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	421,000	1,972,627	1,903,464
Receivables	1,170,675	67,937	1,101,805
Investments - Term Deposits	1,027,074	-	-
Total financial assets measured at amortised cost	<u>2,618,749</u>	<u>2,040,564</u>	<u>3,005,269</u>

Financial liabilities measured at amortised cost

Payables	1,531,036	607,100	1,640,967
Finance Leases	191,165	292,373	292,373
Painting Contract Liability	204,324	278,387	278,387
Total financial liabilities measured at amortised cost	<u>1,926,525</u>	<u>1,177,860</u>	<u>2,211,727</u>

25. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HOWICK COLLEGE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Howick College (the School). The Auditor-General has appointed me, Brendan Lyon, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 1 to 19, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

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

Breach of Legislation Relating to the enrolment of International Students

Without modifying our opinion, we draw the reader's attention to a breach of legislation. The School enrolled and met the costs of two international students, including homestay and other school fees in the year ended 31 December 2023 through scholarships. This is a breach of section 521(1) of the Education and Training Act 2020 which requires state schools to charge fees for international students that are not less than the estimated costs of providing tuition to a student in the relevant subject, course, or programme including the provision of capital facilities, plus any other fees prescribed for international students.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises of Analysis of Variance, Good Employer policy and Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the School.



Brendan Lyon
Partner¹
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

¹ The title 'Partner' conveys that the person is a senior member within their respective division and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.



Analysis of Variance Evaluation and Review of Howick College Annual Plan 2023

GOALS	STRATEGIC INTENTIONS	SUCCESS INDICATORS	LEADERSHIP INQUIRIES 2023	END OF YEAR SUMMARY ANALYSIS - What/how/why Account for variance and next steps
Grow strong leadership	Develop leaders who are culturally competent and have a deep understanding of Te Ao Māori to honour the bi-cultural partnership by: <ul style="list-style-type: none"> ● Identifying potential leaders and providing coaching to develop their leadership ● Enabling leaders with the capabilities to develop cohesive and strategically focused teams 	Māori leaders are identified, nurtured and play an important role in the leadership of the school	Develop and implement the new tutor programme so all learners are supported by a significant adult	The newly restructured tutor programme was implemented into the whole school timetable in 2023, having been piloted with our junior students during Term 4, 2022. The programme faced some challenges with its implementation and the ideal structure of smaller tutor groups in 2023, with solutions found for the programme to begin. A feedback survey conducted in Term 4 with staff and students has provided valuable content to be analysed by the tutor content team, with a view to implementing some of the ideas in 2024. Weekly year-level assemblies have also been added to the programme promoting school expectations and values and celebrating student success. The tutor programme will continue to be an evolving space moving forward.
		Leaders across the school are culturally competent and effective in improving outcomes for staff and students Te Ao Māori is distributed throughout the leadership structures of the school	Explore leadership opportunities for Junior and international students	Two staff members attended a Students' Coaching Students workshop in 2023 and were trained as Growth Coaches to implement the programme with our own students. This is seen as a template for growing leadership opportunities at a junior level. There are already students at Howick who have experience as 'coaches' from similar programmes at their respective intermediate schools, and they will be utilised as part of the programme. These students will only require a refresher course. The plan is to have the first groups of junior students fully trained in coaching and supporting their peers by the end of 2024. With a new team in the international department in 2024, initial conversations will now be conducted to explore how leadership opportunities can be offered to our international students. These conversations had begun with the previous international team.



GOALS	STRATEGIC INTENTIONS	SUCCESS INDICATORS	LEADERSHIP INQUIRIES 2023	END OF YEAR SUMMARY ANALYSIS - What/how/why Account for variance and next steps
<p>Enable effective and inspiring teaching and learning</p>	<p>Develop teachers who are culturally competent and have a deep understanding of Te Ao Māori to honour the bi-cultural partnership by:</p> <ul style="list-style-type: none"> ● Planning and delivering learning that gives equal status to Mātauranga Māori ● Continuously inquiring into our practice so that our teaching is effective, engaging and innovative ● Responding to the diversity of all ākonga ● Ensuring that all our ākonga graduate with the capabilities and qualifications to be successful global citizens ● Supporting quality teaching and learning with targeted resourcing 	<p>Māori learners are achieving excellent and equitable outcomes</p> <p>Our graduating ākonga will have all the capabilities and qualifications to be successful in their lives</p> <p>Teachers across the school are culturally competent and effective in improving outcomes for all students</p>	<p>Explore ways to effectively support Māori and Pasifika students to achieve University Entrance</p>	<p>In 2023, the Māori Tutor class, Paihere, and the two Pasifika Tutor classes, Junior and Senior Pasifika, enhanced connection between student peers and students and their Tutor teachers. In 2024 the Pasifika Tutor classes were combined into one called Alofa. Both Paihere and Alofa are vertical Tutor classes where the tuakana teina approach is actively promoted. Active academic tracking and academic mentoring of both Tutor classes is aiming to enhance Māori and Pasifika University Entrance results.</p>
			<p>Explore how assessment can be used in the integrated junior curriculum to enhance learning</p>	<p>HoLAs across all curriculum areas developed strategies on effective assessment practices that enable learning, not just measuring. Staff have been observing through classes and collating best practice at Howick College within depts. In the Junior Integrated Curriculum, the focus was on building and measuring capabilities alongside content and skills. Feedback from students is that more clarity and explicit understanding of the criteria and understanding what achievement looks like is a necessary next step.</p>
			<p>Design and implement programmes which support all students to achieve the numeracy and literacy co-requisite qualifications</p>	<p>We trialed the Numeracy and Literacy CAAs in November with students opting in in Year 10. Reading: 238 attempted. 189 achieved (79.4%). Writing: 239 attempted. 135 achieved (56.4%). Numeracy: 272 attempted. 195 achieved (71.5%). Our project leaders for Numeracy and Literacy and working closely with Maths and English departments on specific strategies, resourcing, planning and tracking. Whole staff PL will also be provided to ensure all teachers can use natural opportunities to develop these skills across the curriculum.</p>
			<p>Design and build a learning hub that is inspiring and encourages students and staff to come</p>	<p>The space was defined as a library and will be referred to as this going forward. However, the library will function as a space for learning as well as what has traditionally happened in a library. Timeframe established and spaces designed. Staff and students were consulted and a variety of designs and ideas were discussed.</p>



GOALS	STRATEGIC INTENTIONS	SUCCESS INDICATORS	LEADERSHIP INQUIRIES 2023	END OF YEAR SUMMARY ANALYSIS - What/how/why Account for variance and next steps																	
			together and collaborate in their learning	Ongoing staff consultation will produce a final plan for implementation during the next 12 months.																	
Engage positively with the wider community	Develop relationships with the wider community through a deep understanding of Te Ao Māori to honour the bi-cultural partnership by: <ul style="list-style-type: none"> Fostering and nurturing productive partnerships with Ngāi tai ki Tāmaki Growing positive relationships with our contributing schools and Kāhui Ako Developing strong relationships with our parents, caregivers, alumni, and the wider community 	Māori whanau, hapu and iwi are participating in and making decisions about the education of learners at Howick College Our community are inspired by Howick College, appreciate our vision and are actively involved	Explore, define and align the identity of Howick College. Who we are, what we value and what we offer. Consider how to communicate our identity to the community	Beginning to reconnect with Ngāi tai ki Tāmaki by attending the education seminar that was offered in Term 3 holidays. In 2024 we will connect to try to build positive reciprocal relationships in the hope of having mana whenua active in our school. We will try to enhance some of our students understanding of Ngāi tai ki Tāmaki as mana whenua by reaching out to try to experience Noho marae at Umupuia Marae. We will also look for opportunities to enhance all students, whānau and staff knowledge of an understanding of Ngāi tai ki Tāmaki as mana whenua																	
			Design and implement programmes that create a culture of aspiring towards excellence at NCEA	<table border="1"> <thead> <tr> <th></th> <th>L1 endorsed with excellence</th> <th>L2 endorsed with excellence</th> <th>L3 endorsed with excellence</th> </tr> </thead> <tbody> <tr> <td>HC 2022</td> <td>15.7</td> <td>16.6</td> <td>13.1</td> </tr> <tr> <td>HC 2023</td> <td>10.9</td> <td>14.3</td> <td>17.5</td> </tr> <tr> <td>Equity index band 2023</td> <td>15.8</td> <td>13.4</td> <td>12.6</td> </tr> </tbody> </table>		L1 endorsed with excellence	L2 endorsed with excellence	L3 endorsed with excellence	HC 2022	15.7	16.6	13.1	HC 2023	10.9	14.3	17.5	Equity index band 2023	15.8	13.4	12.6	In 2023 we focused on two key areas. Identifying students with the potential to achieve Excellence and creating / celebrating a culture of excellence. Helen Henkin picked up this portfolio as part of her ASL Kahui Ako achievement objective. The main actions were organising workshops led by teachers and alumni which focused on how to achieve excellence in targeted subjects. Leading PL in departments regarding teaching to excellence. Celebrating excellence by contacting home each time excellence was achieved in standards. Moving forward we will be developing further the work in each individual subject of identifying and supporting students with the potential to gain excellence.
				L1 endorsed with excellence	L2 endorsed with excellence	L3 endorsed with excellence															
HC 2022	15.7	16.6	13.1																		
HC 2023	10.9	14.3	17.5																		
Equity index band 2023	15.8	13.4	12.6																		
Develop and implement an	Strategy completed. This involved clear messaging in media and social media platforms controlled by the College. New formats in																				



GOALS	STRATEGIC INTENTIONS	SUCCESS INDICATORS	LEADERSHIP INQUIRIES 2023	END OF YEAR SUMMARY ANALYSIS - What/how/why Account for variance and next steps
			effective communication and engagement strategy that will enhance relationships and generate support from the wider community	<p>terms of layout and content. Survey to students, staff and community assisted with the formation of the new strategic plan. Staff wellbeing survey helped to provide clear evidence to support strategies that enhanced staff wellbeing as well as evidence to support strategic direction of the College.</p> <p>Community Development Office has been reshaped to better meet the needs of the community with a focus on “friend raising” prior to fund raising</p>
Strengthen school wide culture	<p>Develop and embed Te Tiriti O Waitangi and Mātauranga Māori throughout the school by:</p> <ul style="list-style-type: none"> • Providing a school culture in which Māori students can thrive as Māori • Providing a culture of extraordinary care for all staff and students • Developing strong self-efficacy in our junior ākongā 	<p>Māori learners and their whanau have a strong sense of belonging at Howick College All students feel able to express their own identity and feel connected to the Howick College community</p>	<p>Explore how we can strengthen the capability of students, teachers and parents to promote positive behaviours to enhance student outcomes.</p>	<p>Bi-weekly discussions on the major issues and planning with our Pastoral Care team to highlight and create actions to minimise the occurrence of negative behaviours. Flow charts were created for staff to follow, under the headings of Phones, Behaviour and Attendance. The Staff Manual was updated and streamlined to provide increased clarity, with hyperlinks for ease of accessibility. Positive behaviours will be reinforced at both Year Level and House Assemblies in 2024 and beyond. Year 13 has begun supervised Study periods in 2024, with very pleasing attendance rates. Students need to earn the right to have unsupervised Study, based on a specific criterion.</p> <p>Paihere Tutor class leadership started to be recognised through their leadership of formal school occasions. In 2024, this will be enhanced by their leadership of school haka and waiata across students of all levels who study te reo Māori in our school. Paihere students will continue to lead in more formal occasions, including those that involve students and staff as well as those that involve our community.</p>



GOALS	STRATEGIC INTENTIONS	SUCCESS INDICATORS	LEADERSHIP INQUIRIES 2023	END OF YEAR SUMMARY ANALYSIS - What/how/why Account for variance and next steps
			Consider how we can support Pasifika learners to have high levels of attendance and positively participate in education	Formation of junior and senior Pasifika Tutor class in 2023, these tutor classes helped to form connections between student peers, as well as between students and their Tutors. In 2024 these two Tutor classes will be combined and called Alofa. Two Y13 students will lead the Tutor class with 60 students by working closely with the Tutor teachers to plan and progress Alofa's leadership. Alofa will lead various language weeks, play an active role in Po Fiafia and work on shared goals to enhance connection at school. These foci will include ongoing academic tracking, exposure to enhance knowledge about scholarships and discussions about attendance, including period lateness.

<p>NCEA ACHIEVEMENT TARGETS 2023</p> <p><i>To achieve a NCEA L1 pass rate of greater than 90%</i></p> <p><i>To achieve a NCEA L2 pass rate of greater than 92.5%</i></p> <p><i>To achieve a NCEA L3 pass rate of greater than 90%</i></p> <p><i>To achieve a UE pass rate of greater than 66%</i></p> <p><i>To achieve merit endorsements of greater than: L1 35%, L2 30%, L3 30%</i></p> <p><i>To achieve excellence endorsements of greater than: L1 20%, L2 20%, L3 15%</i></p>	<p>OUTCOME:</p> <p>L1: 82.2% (7.8% below target)</p> <p>L2: 86.7% (5.8% below target)</p> <p>L3: 78.9% (11.1% below target)</p> <p>UE: 60.5% (5.5% below target)</p> <p>Merit: L1: 35% (On target); L2: 26.7% (2.3% below target) L3: 18.2% (11.8% below target)</p> <p>Excellence: L1: 11.4% (8.6% below target); L2: 15% (5% below target); L3: 17.7% (2.7% above target)</p>
<p>MĀORI ACHIEVEMENT TARGETS</p> <p><i>To maintain NCEA pass rates equal to or greater than all other student groups at Howick College at all levels of NCEA</i></p>	<p>L1: 82.4% (0.2% above target)</p> <p>L2: 82.6% (4.1% below target)</p> <p>L3: 75.7% (3.2% below target)</p> <p>UE: 54.1% (6.4% below target)</p>
<p>PASIFIKA ACHIEVEMENT TARGETS</p> <p><i>To maintain NCEA pass rates equal to or greater than all other student groups at Howick College at all levels of NCEA</i></p>	<p>L1: 78.2% (4% below target)</p> <p>L2: 81% (5.7% below target)</p> <p>L3: 68.9% (10% below target)</p> <p>UE: 31.1% (29.4% below target)</p>

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	There is a procedure for staff wellbeing which, along with health and safety procedures and reporting, ensure staff are valued and that this is acknowledged. In addition, there is a clear complaints procedure for staff and a wellbeing committee dedicated to raising staff morale and recognising staff efforts.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	We have an EEO procedure which was last reviewed in 2020 and is due for review in term 2, 2024. This procedure is considered whenever appointments are made from both internal and external candidates.
How do you practise impartial selection of suitably qualified persons for appointment?	All applications are carefully considered and a matrix is completed to assess capabilities and suitability for the role. Applications and interviews are reviewed by at least 2 members of staff and more for roles with greater responsibility.
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Maori, - - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	Our Annual plan includes specific goals to improve outcomes for our Maori students and relationships with local iwi. The 2023 annual plan had a focus Te Ao Maori and our bi-cultural partnership. This will be used to inform our decision making going forward. Consultation with Maori staff and local Iwi.
How have you enhanced the abilities of individual employees?	Professional Learning for all staff.. Well being committee supporting all staff External professional learning contracts Line manager and department professional learning each week
How are you recognising the employment requirements of women?	Neutral language in advertisements Equal opportunities and pay Equal employment opportunities procedure

	<p>Regular review of policies through an inclusivity lens</p> <p>Support of staff pay equity claims.</p> <p>High numbers of Woman in middle and senior leadership positions</p>
How are you recognising the employment requirements of persons with disabilities?	<p>Equal opportunities procedure</p> <p>Regular review of policies through an inclusivity lens</p> <p>Disability access</p> <p>Disability toilets and parking</p> <p>Free flu vaccinations for all staff.</p>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	



Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received \$53,881 (excluding GST). This funding was spent on equipment, a sports co-ordinator and additional coaching. Student numbers involved in sport remained similar to previous years.