

HAMILTON SEVENTH-DAY ADVENTIST SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 4105

Principal: Shaun Hurlow

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Accountant / Service Provider:

Education  Services.
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HAMILTON SEVENTH-DAY ADVENTIST SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Hamilton Seventh-Day Adventist School

Statement of Responsibility

For the year ended 31 December 2023

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

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

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

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

Matthew Graham Ochleston
Full Name of Presiding Member


Signature of Presiding Member

29/5/24
Date:

William Shaun Harbow
Full Name of Principal


Signature of Principal

29/5/24
Date:

Hamilton Seventh-Day Adventist School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	860,205	665,934	748,352
Locally Raised Funds	3	66,567	33,000	59,829
Use of Proprietor's Land and Buildings		109,000	78,500	109,000
Interest		4,503	111	861
Total Revenue		1,040,275	777,545	918,042
Expense				
Locally Raised Funds	3	18,030	4,000	16,301
Learning Resources	4	756,849	543,774	602,017
Administration	5	62,544	56,935	62,519
Interest		2,044	1,200	1,531
Property	6	194,408	162,994	191,723
Other Expenses	7	2,079	-	2,079
Loss on Disposal of Property, Plant and Equipment		1,063	-	-
Total Expense		1,037,017	768,903	876,170
Net Surplus / (Deficit) for the year		3,258	8,642	41,872
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		3,258	8,642	41,872

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



Hamilton Seventh-Day Adventist School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		230,483	176,786	184,553
Total comprehensive revenue and expense for the year		3,258	8,642	41,872
Scholarship Reserves		3,808	-	1,043
Contribution - Furniture and Equipment Grant		16,852	-	3,015
Equity at 31 December		254,401	185,428	230,483
Scholarship Reserves		-	-	6,519
Accumulated comprehensive revenue and expense		254,401	185,428	223,964
Equity at 31 December		254,401	185,428	230,483

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



Hamilton Seventh-Day Adventist School
Statement of Financial Position
As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	164,782	93,217	103,705
Accounts Receivable	9	55,643	42,046	70,350
GST Receivable		2,947	1,964	5,285
Prepayments		3,374	897	1,945
Inventories	10	7,066	6,712	6,773
		233,812	144,836	188,058
Current Liabilities				
Accounts Payable	13	71,600	49,553	54,879
Borrowings	14	2,217	6,701	6,701
Revenue Received in Advance	15	2,559	2,682	2,075
Provision for Cyclical Maintenance	16	-	6,049	6,666
Finance Lease Liability	17	8,639	8,390	9,398
		85,015	73,375	79,719
Working Capital Surplus/(Deficit)		148,797	71,461	108,339
Non-current Assets				
Property, Plant and Equipment	11	75,434	87,843	90,449
Equitable Leasehold Interest	12	40,363	44,520	42,441
		115,797	132,363	132,890
Non-current Liabilities				
Borrowings	14	-	8,441	2,064
Provision for Cyclical Maintenance	16	5,275	-	2,028
Finance Lease Liability	17	4,918	9,955	6,654
		10,193	18,396	10,746
Net Assets		254,401	185,428	230,483
Equity		254,401	185,428	230,483

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



Hamilton Seventh-Day Adventist School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		260,959	264,534	251,633
Locally Raised Funds		81,626	33,000	77,769
Goods and Services Tax (net)		2,338	-	(3,321)
Payments to Employees		(146,326)	(139,302)	(122,194)
Payments to Suppliers		(148,668)	(139,846)	(184,552)
Interest Paid		(2,044)	(1,200)	(1,531)
Interest Received		4,314	111	797
Net cash from/(to) Operating Activities		52,199	17,297	18,601
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(4,484)	(13,500)	(19,480)
Net cash from/(to) Investing Activities		(4,484)	(13,500)	(19,480)
Cash flows from Financing Activities				
Furniture and Equipment Grant		16,852	-	3,015
Finance Lease Payments		(10,038)	(10,000)	(9,228)
Repayment of Loans		6,548	-	6,377
Funds Administered on Behalf of Other Parties		-	(5,000)	-
Net cash from/(to) Financing Activities		13,362	(15,000)	164
Net increase/(decrease) in cash and cash equivalents		61,077	(11,203)	(715)
Cash and cash equivalents at the beginning of the year	8	103,705	104,420	104,420
Cash and cash equivalents at the end of the year	8	164,782	93,217	103,705

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

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



Hamilton Seventh-Day Adventist School Notes to the Financial Statements For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Proprietor'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 16.



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 17. Future operating lease commitments are disclosed in note 22b.

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 Proprietor. 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. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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



Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

Land and buildings owned by the Proprietor 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 Proprietor 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:

Furniture and Equipment	5-15 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Textbooks	5-8 years
Library Resources	8 years DV
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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



n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Shared Funds

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

r) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. 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) 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.

u) 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.

v) Budget Figures

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

w) 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	270,501	245,634	253,079
Teachers' Salaries Grants	589,704	420,300	495,273
	<u>860,205</u>	<u>665,934</u>	<u>748,352</u>

The school has opted in to the donations scheme for this year. Total amount received was \$14,333.

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	11,184	7,500	15,720
Fees for Extra Curricular Activities	25,941	17,500	24,728
Trading	13,115	4,000	13,199
Fundraising & Community Grants	-	-	600
International Students	10,783	-	-
After School Care	5,544	4,000	5,582
	<u>66,567</u>	<u>33,000</u>	<u>59,829</u>
Expense			
Extra Curricular Activities Costs	2,679	-	2,753
Trading	15,332	4,000	12,539
Fundraising & Community Grant Costs	-	-	1,009
International Student - Other Expenses	19	-	-
	<u>18,030</u>	<u>4,000</u>	<u>16,301</u>
<i>Surplus for the year Locally raised funds</i>	<u>48,537</u>	<u>29,000</u>	<u>43,528</u>

During the year the School hosted 1 International students (2022:0)

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	39,688	27,450	38,174
Library Resources	-	100	-
Employee Benefits - Salaries	687,694	492,300	538,093
Staff Development	1,635	2,000	889
Depreciation	27,832	21,924	24,861
	<u>756,849</u>	<u>543,774</u>	<u>602,017</u>



5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	4,414	4,413	4,285
Board Fees	165	-	55
Board Expenses	2,259	3,940	2,959
Communication	3,014	2,450	2,657
Consumables	4,721	4,150	4,262
Operating Leases	434	500	311
Other	13,588	11,180	11,866
Employee Benefits - Salaries	26,238	22,802	28,998
Insurance	1,291	-	886
Service Providers, Contractors and Consultancy	6,420	7,500	6,240
	<u>62,544</u>	<u>56,935</u>	<u>62,519</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,513	3,300	3,342
Consultancy and Contract Services	24,969	20,000	21,359
Cyclical Maintenance Provision	(520)	4,394	7,074
Grounds	7,019	7,000	3,920
Heat, Light and Water	6,727	5,800	6,753
Rates	589	450	508
Repairs and Maintenance	5,590	5,000	4,234
Use of Land and Buildings	109,000	78,500	109,000
Security	624	1,050	992
Employee Benefits - Salaries	23,244	24,500	24,451
Bus	12,653	13,000	10,090
	<u>194,408</u>	<u>162,994</u>	<u>191,723</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 purpose

7. Other Expenses

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Amortisation of Equitable Lease	2,079	-	2,079
	<u>2,079</u>	<u>-</u>	<u>2,079</u>



8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	164,782	93,217	103,705
Cash and cash equivalents for Statement of Cash Flows	164,782	93,217	103,705

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

9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	4,598	2,126	2,534
Interest Receivable	268	15	79
Banking Staffing Underuse	-	5,625	26,651
Teacher Salaries Grant Receivable	50,777	34,280	41,086
	55,643	42,046	70,350
Receivables from Exchange Transactions	4,866	2,141	2,613
Receivables from Non-Exchange Transactions	50,777	39,905	67,737
	55,643	42,046	70,350

10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Uniforms	7,066	6,712	6,773
	7,066	6,712	6,773



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	5,016	-	-	-	(139)	4,878
Furniture and Equipment	41,078	2,953	(383)	-	(6,385)	37,264
Information and Communication Technology	19,650	1,500	(680)	-	(5,657)	14,812
Motor Vehicles	5,708	-	-	-	(4,692)	1,016
Leased Assets	15,828	9,397	-	-	(10,559)	14,665
Library Resources	3,169	30	-	-	(400)	2,799
Balance at 31 December 2023	90,449	13,880	(1,063)	-	(27,832)	75,434

The net carrying value of equipment held under a finance lease is \$14,665 (2022: \$15,828)

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
	\$	\$	\$	\$	\$	\$
Building Improvements	5,540	(662)	4,878	5,540	(524)	5,016
Furniture and Equipment	133,625	(96,361)	37,264	144,934	(103,856)	41,078
Information and Communication Technology	31,729	(16,917)	14,812	33,639	(13,989)	19,650
Motor Vehicles	23,461	(22,445)	1,016	23,461	(17,753)	5,708
Textbooks	4,144	(4,144)	-	4,144	(4,144)	-
Leased Assets	32,052	(17,387)	14,665	29,515	(13,687)	15,828
Library Resources	36,539	(33,740)	2,799	36,508	(33,339)	3,169
Balance at 31 December	267,090	(191,656)	75,434	277,741	(187,292)	90,449

12. Equitable Leasehold Interest

An equitable leasehold interest recognises an interest in an asset without transferring ownership or creating a charge over the asset. This equitable leasehold interest represents the board's interest in capital works assets owned by the proprietor but paid for in whole or in part by the Board of Trustees, either from Government funding or from community raised funds.

A lease between the board and the proprietor records the terms of the equitable leasehold interest and includes a detailed schedule of capital works assets. The equitable leasehold interest is amortised over 10-40 years based on the economic life of the capital works asset(s) involved. The interest may be realised on the sale of the capital works by the proprietor of the closure of the school.

The major capital works assets included in the equitable leasehold interest are:

	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
Admin/Library/Staffroom	40,363	-	42,441
	40,363	-	42,441



13. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	14,851	10,114	7,781
Accruals	4,413	4,160	4,285
Employee Entitlements - Salaries	50,777	34,280	41,086
Employee Entitlements - Leave Accrual	1,559	999	1,727
	<u>71,600</u>	<u>49,553</u>	<u>54,879</u>
Payables for Exchange Transactions	71,600	49,553	54,879
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>71,600</u>	<u>49,553</u>	<u>54,879</u>

The carrying value of payables approximates their fair value.

14. Borrowings

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Loans due in one year	2,217	6,701	6,701
Loans due after one year	-	8,441	2,064
	<u>2,217</u>	<u>15,142</u>	<u>8,765</u>

15. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Income In Advance	-	2,682	156
School Fees Assistance Inc in Adv	(486)	-	-
Grants in Advance - Ministry of Education	1,728	-	-
Student Income In Advance	1,317	-	1,919
	<u>2,559</u>	<u>2,682</u>	<u>2,075</u>



16. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	8,694	1,655	15,069
Increase to the Provision During the Year	60	4,394	3,597
Use of the Provision During the Year	(2,900)	-	(13,449)
Other Adjustments	(579)	-	3,477
Provision at the End of the Year	5,275	6,049	8,694
Cyclical Maintenance - Current	-	6,049	6,666
Cyclical Maintenance - Non current	5,275	-	2,028
	5,275	6,049	8,694

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 painting contract.

17. 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	9,549	8,390	10,177
Later than One Year and no Later than Five Years	5,208	9,955	6,892
Future Finance Charges	(1,200)	-	(1,017)
	13,557	18,345	16,052
Represented by			
Finance lease liability - Current	8,639	8,390	9,398
Finance lease liability - Non current	4,918	9,955	6,654
	13,557	18,345	16,052

18. Related Party Transactions

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

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

The Proprietor of the School (New Zealand Seventh-day Adventist Schools' Association Ltd) is a related party of the School Board because the proprietor appoints representatives to the School Board, giving the proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of Land and Buildings".

Under an agency agreement, the School collects funds on behalf of the Proprietor. These include attendance dues, building levy and special character donations payable to the Proprietor. The amounts collected in total were \$0 (2022: \$0). These do not represent revenue in the financial statements of the school. Any balance not transferred at the year end is treated as a liability. The total funds held by the school on behalf of the proprietor are \$0 (2022: \$0).



19. 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	165	55
<i>Leadership Team</i>		
Remuneration	348,569	231,326
Full-time equivalent members	3.00	2.00
Total key management personnel remuneration	348,734	231,381

There are 9 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	4 - 5	3 - 4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	2.00	2.00
	2.00	2.00

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

20. 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	-	-



21. Contingencies

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

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023

The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements

Holidays Act Compliance – schools payroll

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

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

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: \$0).

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

23. 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	164,782	93,217	103,705
Receivables	55,643	42,046	70,350
Investments - Term Deposits	-	-	-

Total financial assets measured at amortised cost

220,425	135,263	174,055
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Financial liabilities measured at amortised cost

Payables	71,600	49,553	54,879
Borrowings - Loans	2,217	15,142	8,765
Finance Leases	13,557	18,345	16,052

Total financial liabilities measured at amortised cost

87,374	83,040	79,696
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24. Events After Balance Date

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

25. Comparatives

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

Hamilton Seventh-Day Adventist School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Matthew Ockleston	Presiding Member	Appointed	Sep 2025
Shaun Hurlow	Principal	ex Officio	
Stephanie Magee	Parent Representative	Elected	Sep 2025
Israel O'Dea	Parent Representative	Elected	Sep 2025
Joseph Shaw	Parent Representative	Elected	Sep 2025
Tarani Wilson	Parent Representative	Elected	Sep 2025
Belinda Ninah-Gangadeen	Staff Representative	Elected	Sep 2025
Pr Michael Falzarano	Proprietors Representative	Appointed	Sep 2025
Owen Dunstone	Proprietors Representative	Appointed	Sep 2025
Leighton Fletcher	Proprietors Representative	Appointed	Sep 2025

Hamilton Seventh-Day Adventist School

Kiwisport

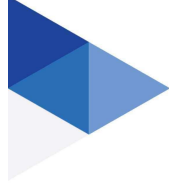
Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$1,450 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Hamilton Seventh-Day Adventist School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Statement of Variance Reporting



School Name:	Hamilton Seventh-day Adventist School	School Number:	4105
Strategic Aim:	Grow Leadership Capabilities of our Staff Team		
Annual Aim:	Equip and Support Leadership team in their Leadership roles		
Target:	Work with staff in their team to lift learning outcomes for students who are tracking below/well-below their expected curriculum levels		
Baseline Data:	<p>Reading 12 students who are tracking below 2 students who are tracking well-below</p> <p>Writing 10 students who are tracking below 3 students who are tracking well-below</p> <p>Math 8 students who are tracking below 1 students who are tracking well-below</p>		

Statement of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> Students set goals for writing using progressions in kids speak Support new Teachers to implement our writing programme across the school to ensure that there is consistency across all year levels (PLD) PLD in researched methods on how to engage students in learning that supports teacher inquiry Track target student progress Staff meetings that focus on student achievement and collaborative problem solving to support at risk learners Introduce buddy writing program Support teachers to wrap inquiry around target students Engage with families whose attendance is at critical level ESOL funding and support 	<p>Reading:</p> <ul style="list-style-type: none"> 5 students moved from tracking Below to being AT 1 student moved from tracking below to being ABOVE 1 student moved from tracking Well Below to tracking BELOW <p>Writing:</p> <ul style="list-style-type: none"> 3 students moved from tracking Below to being AT 2 students moved from tracking Well Below to tracking BELOW <p>Math:</p> <ul style="list-style-type: none"> 1 student moved from tracking Below to being AT 1 student moved from tracking Well Below to tracking BELOW 	<p>More intentional teaching based on the needs of students as a result of formative assessment practices</p> <p>RTLB Support to equip teachers</p> <p>Working closely with whānau</p> <p>IEP's - more focused goals specific to each student with an IEP</p> <p>More regular reporting on achievement of our students targeted for acceleration to the BOT</p> <p>Reflections recorded in Target Students Data that demonstrate an inquiry into the impact of teachers teaching programmes</p> <p>Responding to reflections</p> <p>Intentional building of strong learning relationships with students</p> <p>Increased student agency</p> <p>Learning progressions available in child speak</p> <p>Regular check-ins and collaborative conversations around students and their learning progress and behaviour</p>	<p>Continue with interventions (ESOL).</p> <p>Some of our ESOL students have a specialist language teacher to support learning.</p> <p>Inquire into proven practices that boost student progress.</p> <p>Ongoing tracking of target students and wrap around inquiry.</p>
Planning for next year:			
In 2024, the Board of Trustees will regularly track the progress of our students that are tracking below/well-below (termly report). Senior Leadership Team will continue to work with their teachers to wrap inquiry around their students and provide support and expertise.			

How Hamilton Seventh-day Adventist School gives effect to Te Tiriti o Waitangi in the following ways...

How	Description
Strategic Plan	<ul style="list-style-type: none"> Actively seek out the aspirations of all cultures represented within the school <ul style="list-style-type: none"> Feedback from Community consultation and annual hui Feedback from discussions with whānau through Parent-Teacher interviews, surveys, seesaw messages Celebrate the cultural diversity of our school through learning focuses and cultural celebrations <ul style="list-style-type: none"> ANZH Curriculum focuses Cultural Evening Peer support to reduce language barriers Translation of messages/documents to optimize clear communication Have high expectations for all learners and work towards reducing barriers that impact achievement and school attendance <ul style="list-style-type: none"> Review data and identify trends that need addressing Identify possible barriers and work towards reducing them Access external support (RTL & MOE) to ensure equitable opportunities for all tamariki
Monitoring Achievement and Progress	<ul style="list-style-type: none"> At-risk students are identified <ul style="list-style-type: none"> These students' progress is closely tracked and reported on regularly Targeted interventions are put in place to support acceleration Referrals to SENCO for further support where necessary

	<ul style="list-style-type: none"> • Cultural Group (including Maori and Pasifika) outcomes are reported to the school board <ul style="list-style-type: none"> ◦ Data is used to inform targeted actions ◦ Trends are identified and staff work towards shifting these trends ◦ Regular discussion of targeted actions take place in staff meetings ◦ These are reported to the Board once each term • Assessment for Learning <ul style="list-style-type: none"> ◦ Data is used to inform planning
Policies and Procedures	<ul style="list-style-type: none"> • All of our school policies and procedures are up to date with changes in the Education Act <ul style="list-style-type: none"> ◦ These include the NELPS and Giving Effect to Te Tiriti o Waitangi
Professional Development	<ul style="list-style-type: none"> • Worked closely with the Curriculum Lead to unpack curriculum refresh <ul style="list-style-type: none"> ◦ Explored and unpacked Te Mātaiaho ◦ How to implement elements of the ANZH curriculum ◦ Build our understanding of the Understand, Know, Do framework • Work closely with our Kahui Ako to increase te Reo and Tikanga Maori in school <ul style="list-style-type: none"> ◦ Attended workshops that support extending reo in classrooms ◦ Building teachers' capability and confidence in incorporating te reo in their classrooms ◦ Networking with other kaiako in similar cohorts ◦ Schoolwide focus on Te Reo and Tikanga
School Board	<ul style="list-style-type: none"> • Professional Development to extend understanding of what it means to Give Effect to Te Tiriti o Waitangi <ul style="list-style-type: none"> ◦ Members of our school board attended both workshops provided by NSTA ◦ As a Board, we unpacked our learning to look at how we are effecting Te Tiriti in our school • Composition of School Board <ul style="list-style-type: none"> ◦ The makeup of our Board members reflects the diversity in our community

	<ul style="list-style-type: none"> Implementing the NELPS <ul style="list-style-type: none"> Identifying barriers that currently exist to students' access to high-quality learning Working with whānau and community to reduce or remove barriers
Special Character	<ul style="list-style-type: none"> Imago Dei - value of each student <ul style="list-style-type: none"> We believe that every student is created in the image of God and is of immense value We have high expectations of behaviour that create an environment where students are encouraged to be reflective of their choices Our theology of inclusion informs our policies and practices Each individual belongs here 4 Lenses Framework <ul style="list-style-type: none"> Informs what we do <ul style="list-style-type: none"> Creation - What is the Ideal? Fall - How has the ideal been distorted? Redemption - How should we respond to the distortion? Restoration - What is our future hope and how do we move towards it? The purpose of the Framework is to communicate the heart of God - the flourishing of humanity

END OF YEAR DATA 2023

REPORT

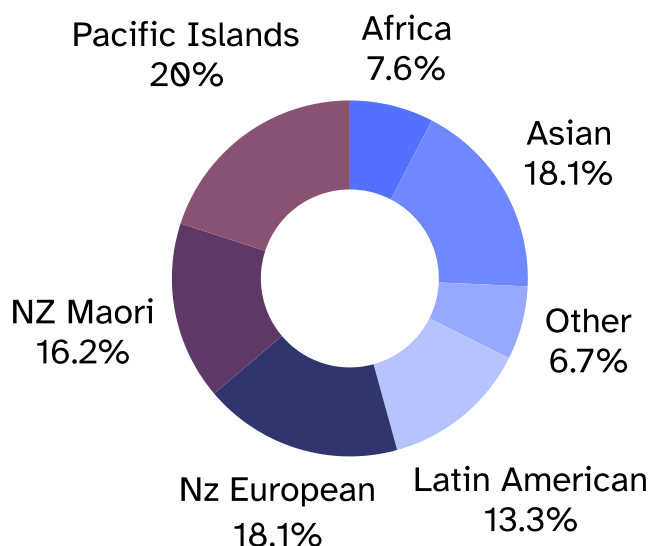
General Statistics

Ethnic Demographics

There were 105 students that had completed Years 0-8

54% (56) Female
46% (49) Male

41% ESOL



Challenges in 2023

In 2023, we faced a number of unforeseen challenges that made working towards achieving our targets more difficult. These included:

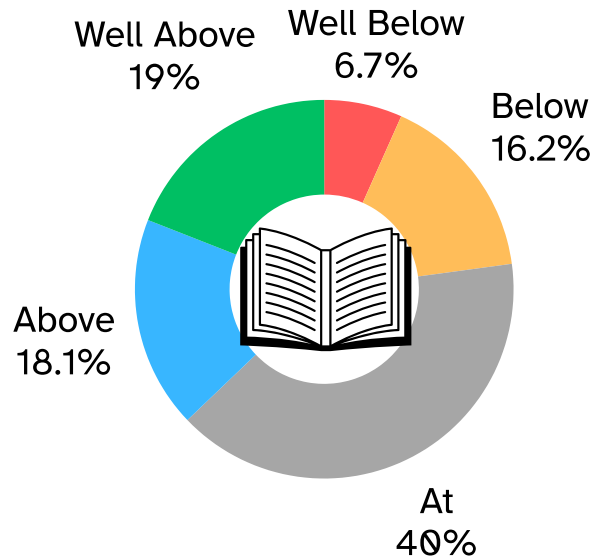
- Staffing challenges
 - Our Room 3 teacher wasn't able to arrive until midway through Term 2 due to Visa delays. This resulted in a number of students being unsettled for considerable periods of time
 - Our Room 4 teacher was away on leave for an extended period of time
- Most new students coming into the school at the beginning of the year were performing below expectations (many were ESOL)

Reading Data

Curriculum Expectations

19% (20) were well above expectations
18.1% (19) were above expectations
40% (42) were at expectations
16.2% (17) were below expectations
6.7% (7) were well below expectations

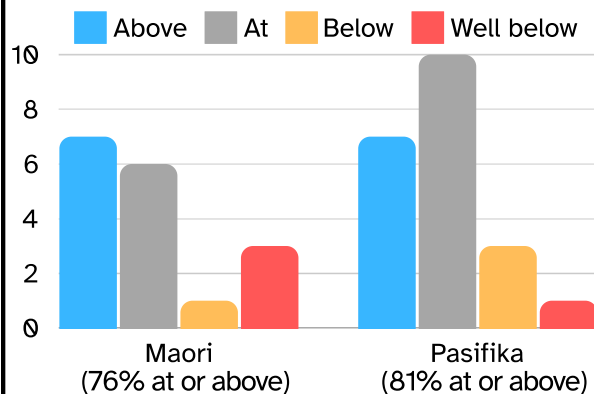
77% of all students are at, above, or well above curriculum expectations



Gender

84% of girls were at or above expectations
70% of boys were at or above

Ethnic Target Groups



Outcomes

The school's target was to lift the school-wide achievement of all students in Reading so every child improved by 12 months progress or more, and those that were one year or more below curriculum expectations would improve by more than 12 months to be either at the expectations or close the gap on them.

79% of the school met the school target outlined above. (Note we had no previous data on students who started during the year). Of the students that were one year or more below their curriculum expectations, nearly 60% made 2 or more years progress in 2023.

ESOL Learners

- Our ESOL (English as Second Oral Language) roll has increased to 46 students
- 14 of the 24 students who were below/well below their expected level are ESOL (more than half born abroad)
- 4 of the 7 students who were well below their expected level are ESOL (All born abroad)

Points of interest

- 47% of students made more than 1 years progress (accelerated) in 2023
- Nearly 60% of students who were targeted for acceleration made more than 1 years progress
- 85% of students that started their schooling at Hamilton SDA School from age 5 were at, above, or well above their curriculum expectations

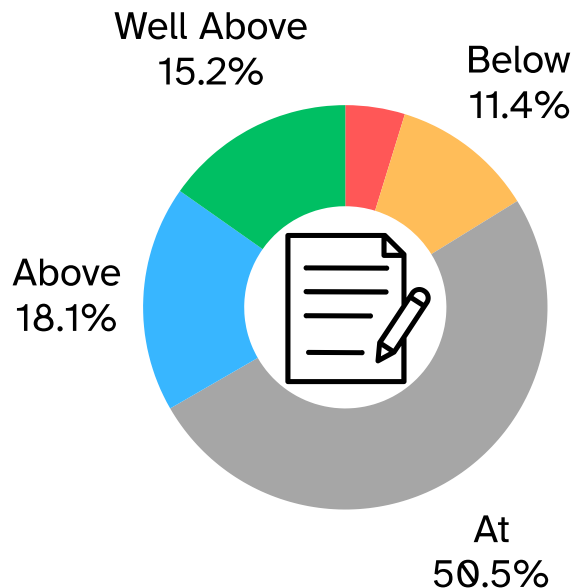
While the overall data is a drop of 2.5% to 77% of students being at or above their curriculum expectations, it is important to note that our students who started their school journey at Hamilton SDA School had a higher percentage of them (85%) who were at or above their curriculum expectations.

Writing Data

Curriculum Expectations

15.2% (16) were well above expectations
18.1% (19) were above expectations
50.5% (53) were at expectations
11.4% (12) were below expectations
4.8% (5) were well below expectations

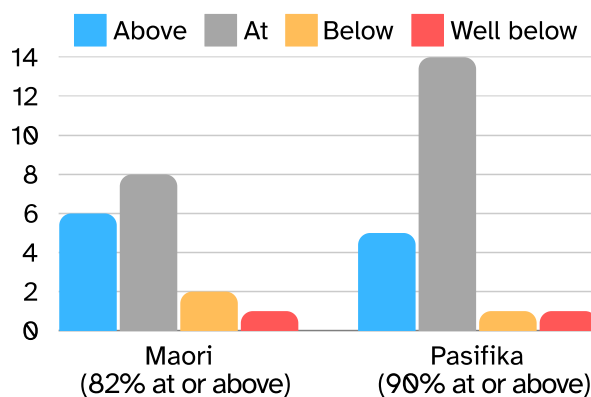
83% of all students are at, above, or well above curriculum expectations



Gender

93% of girls were at or above expectations
73% of boys were at or above

Ethnic Target Groups



Outcomes

The school's target was to lift the school-wide achievement of all students in Writing so every child improved by 12 months progress or more, and those that were one year or more below curriculum expectations would improve by more than 12 months to be either at the expectations or close the gap on them.

83% of the school met the school target outlined above. (Note we had no previous data on students who started during the year). Of the students that were one year or more below their curriculum expectations, nearly 40% made 2 or more years progress in 2023.

ESOL Learners

- Our ESOL (English as Second Oral Language) roll has increased to 46 students
- 10 of the 17 students who were below/well below their expected level are ESOL (more than half born abroad)
- 4 of the 5 students who were well below their expected level are ESOL (All born abroad)

Points of interest

- 45% of students made more than 1 year progress (accelerated) in 2023
- Nearly 40% of students who were targeted for acceleration made more than 1 year progress
- 92.5% of students that started their schooling at Hamilton SDA School from age 5 were at, above, or well above their curriculum expectations

The overall data is a lift of 3.4% to 83.8% of students being at or above their curriculum expectations. It is also important to note that our students who started their school journey at Hamilton SDA School had a higher percentage of them (85%) who were at or above their curriculum expectations.

Math Data

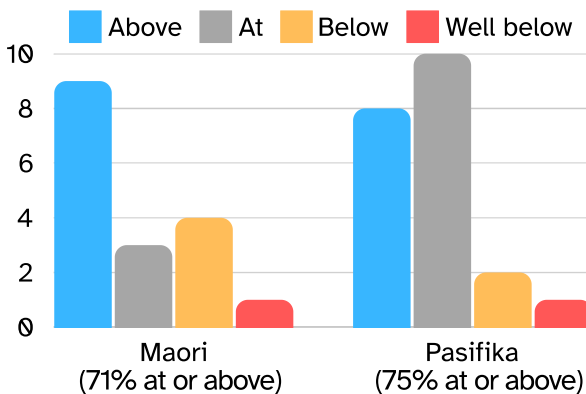
Curriculum Expectations

18.3% (19) were well above expectations
26.9% (28) were above expectations
33.7% (35) were at expectations
18.3% (19) were below expectations
2.9% (3) were well below expectations

Gender

82% of girls were at or above expectations
75% of boys were at or above

Ethnic Target Groups



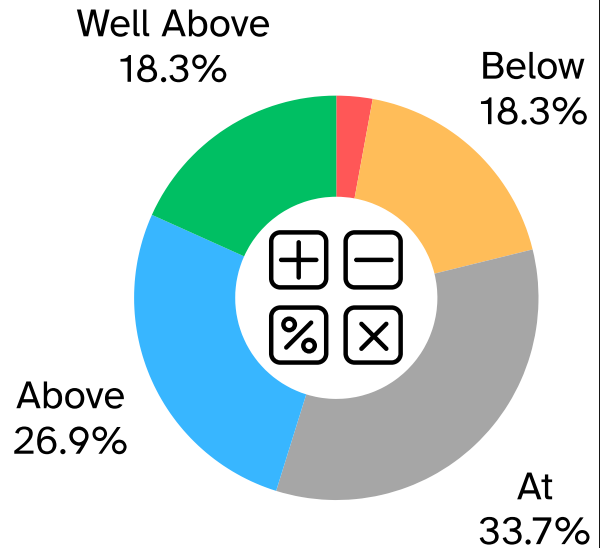
ESOL Learners

- Our ESOL (English as Second Oral Language) roll has increased to 46 students
- 10 of the 22 students who were below/well below their expected level are ESOL (more than half born abroad)
- 2 of the 3 students who were well below their expected level are ESOL (All born abroad)

Points of interest

- 28% of students made more than 1 year progress (accelerated) in 2023
- Just over 20% of students who were targeted for acceleration made more than 1 year progress
- 83% of students that started their schooling at Hamilton SDA School from age 5 were at, above, or well above their curriculum expectations

79% of all students are at, above, or well above curriculum expectations



Outcomes

The school's target was to lift the school-wide achievement of all students in Writing so every child improved by 12 months progress or more, and those that were one year or more below curriculum expectations would improve by more than 12 months to be either at the expectations or close the gap on them.

74% of the school met the school target outlined above. (Note we had no previous data on students who started during the year). Of the students that were one year or more below their curriculum expectations, just over 20% made 2 or more years progress in 2023.

The overall data is a drop of 6% to 78.8% of students being at or above their curriculum expectations. It is also important to note that our students who started their school journey at Hamilton SDA School had a higher percentage of them (83%) who were at or above their curriculum expectations.