

NEW PLYMOUTH GIRLS' HIGH SCHOOL

GROUP ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 172

Principal: Jacqui Brown

School Address: 60 Northgate

School Postal Address: Private Bag 2049, New Plymouth Central, New Plymouth, 4342

School Phone: 06 757 3899

School Email: BParsons@npghs.school.nz

Accountant / Service Provider:

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NEW PLYMOUTH GIRLS' HIGH SCHOOL

Group Annual Report - For the year ended 31 December 2022

Index

Page	Group Statement
	Financial Statements
1	Group Statement of Responsibility
2	Group Statement of Comprehensive Revenue and Expense
3	Group Statement of Changes in Net Assets/Equity
4	Group Statement of Financial Position
5	Group Statement of Cash Flows
6 - 20	Notes to the Group Financial Statements
	Other Information
	Members of the Board
	Kiwisport / Statement of Compliance with Employment Policy
	Analysis of Variance

New Plymouth Girls' High School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Kelly Maree Marriner

Full Name of Presiding Member



Signature of Presiding Member

8 May 2023

Date:

Jacqui Brown

Full Name of Principal



Signature of Principal

8 May 2023

Date:

New Plymouth Girls' High School Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022	School 2022	2021	2022	Group 2022	2021
		Actual \$	Budget (Unaudited) \$	Actual \$	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue							
Government Grants	2	13,468,530	12,397,526	12,852,337	13,468,530	12,397,526	12,852,337
Locally Raised Funds	3	623,045	271,500	850,532	608,964	271,500	826,842
Interest Income		32,991	23,200	15,933	46,425	23,200	24,086
Gain on Sale of Property, Plant and Equipment		-	-	916	-	-	916
Hostel	4	1,423,606	1,533,550	1,331,218	1,423,606	1,533,550	1,331,218
		<u>15,548,172</u>	<u>14,225,776</u>	<u>15,050,936</u>	<u>15,547,525</u>	<u>14,225,776</u>	<u>15,035,399</u>
Expenses							
Locally Raised Funds	3	502,725	207,460	818,724	502,725	207,460	818,724
Hostel	4	1,533,736	1,523,006	1,315,621	1,533,736	1,523,006	1,315,621
Learning Resources	5	10,331,198	9,592,768	10,088,338	10,331,198	9,592,768	10,088,338
Administration	6	801,477	630,708	689,940	804,452	630,708	692,200
Finance		9,878	8,000	15,092	9,878	8,000	15,092
Property	7	2,439,871	2,195,835	1,967,914	2,439,871	2,195,835	1,967,914
Other Expenses	8	3,490	2,500	3,490	3,490	2,500	3,490
		<u>15,622,375</u>	<u>14,160,277</u>	<u>14,899,119</u>	<u>15,625,350</u>	<u>14,160,277</u>	<u>14,901,379</u>
Net Surplus / (Deficit) for the year		(74,203)	65,499	151,817	(77,825)	65,499	134,020
Other Comprehensive Revenue and Expense		-	-	-	-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(74,203)</u>	<u>65,499</u>	<u>151,817</u>	<u>(77,825)</u>	<u>65,499</u>	<u>134,020</u>

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

New Plymouth Girls' High School Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

Notes	2022	School	2021	2022	Group	2021
	Actual \$	Budget (Unaudited) \$	Actual \$	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January	4,829,938	4,594,964	4,678,121	5,457,493	4,594,964	5,323,473
Total comprehensive revenue and expense for the year	(74,203)	65,499	151,817	(77,825)	65,499	134,020
Contributions from the Ministry of Education						
Contribution - Furniture and Equipment Grant	58,192	-	-	58,192	-	-
Equity at 31 December	4,813,927	4,660,463	4,829,938	5,437,860	4,660,463	5,457,493
Accumulated comprehensive revenue and expense	4,813,927	4,660,463	4,829,938	5,170,017	4,660,463	5,189,650
Reserves	-	-	-	267,843	-	267,843
Equity at 31 December	4,813,927	4,660,463	4,829,938	5,437,860	4,660,463	5,457,493

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.

New Plymouth Girls' High School Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets							
Cash and Cash Equivalents	9	513,501	406,104	1,243,319	531,928	406,104	1,276,993
Accounts Receivable	10	930,062	821,297	900,483	934,494	821,297	878,648
GST Receivable		-	56,623	83,167	-	56,623	83,167
Prepayments		50,955	62,662	55,658	50,955	62,662	55,658
Inventories	11	10,550	147,533	144,663	10,550	147,533	144,663
Investments	12	1,353,261	1,100,000	1,100,000	1,959,237	1,100,000	1,720,000
Funds Receivable for Capital Works Projects	20	117,683	-	5,743	117,683	-	5,743
		<u>2,976,012</u>	<u>2,594,219</u>	<u>3,533,033</u>	<u>3,604,847</u>	<u>2,594,219</u>	<u>4,164,872</u>
Current Liabilities							
GST Payable		35,726	-	-	35,726	-	-
Accounts Payable	15	1,046,174	985,644	937,702	1,051,076	985,644	941,986
Revenue Received in Advance	16	152,899	363,597	199,040	152,899	363,597	199,040
Provision for Cyclical Maintenance	17	437,707	493,333	219,648	437,707	493,333	219,648
Finance Lease Liability	18	54,984	54,089	90,491	54,984	54,089	90,491
Funds held in Trust	19	220,031	249,326	223,918	220,031	249,326	223,918
Funds held for Capital Works Projects	20	282,370	-	1,130,957	282,370	-	1,130,957
Funds held on behalf of ESOL Cluster	21	-	-	3,330	-	-	3,330
Funds held on behalf of Attendance Cluster	22	26,874	-	-	26,874	-	-
		<u>2,256,765</u>	<u>2,145,989</u>	<u>2,805,086</u>	<u>2,261,667</u>	<u>2,145,989</u>	<u>2,809,370</u>
Working Capital Surplus/(Deficit)		719,247	448,230	727,947	1,343,180	448,230	1,355,502
Non-current Assets							
Property, Plant and Equipment	13	4,327,971	4,433,894	4,476,905	4,327,971	4,433,894	4,476,905
Intangible Assets		6,024	8,004	9,514	6,024	8,004	9,514
		<u>4,333,995</u>	<u>4,441,898</u>	<u>4,486,419</u>	<u>4,333,995</u>	<u>4,441,898</u>	<u>4,486,419</u>
Non-current Liabilities							
Provision for Cyclical Maintenance	17	229,665	229,665	319,796	229,665	229,665	319,796
Finance Lease Liability	18	9,650	-	64,632	9,650	-	64,632
		<u>239,315</u>	<u>229,665</u>	<u>384,428</u>	<u>239,315</u>	<u>229,665</u>	<u>384,428</u>
Net Assets		<u>4,813,927</u>	<u>4,660,463</u>	<u>4,829,938</u>	<u>5,437,860</u>	<u>4,660,463</u>	<u>5,457,493</u>
Equity		<u>4,813,927</u>	<u>4,660,463</u>	<u>4,829,938</u>	<u>5,437,860</u>	<u>4,660,463</u>	<u>5,457,493</u>

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

New Plymouth Girls' High School
Statement of Cash Flows
For the year ended 31 December 2022

	Note	2022	School	2021	2022	Group	2021
		Actual	2022	Actual	Actual	2022	Actual
		\$	Budget	\$	\$	Budget	\$
			(Unaudited)			(Unaudited)	
			\$			\$	
Cash flows from Operating Activities							
Government Grants		3,692,804	3,260,060	3,183,563	3,692,804	3,260,060	3,183,563
Locally Raised Funds		544,934	93,500	934,536	507,162	93,500	910,846
Hostel		1,377,460	-	1,222,403	1,377,460	-	1,222,403
International Students		(26,451)	-	21,845	(26,451)	-	21,845
Goods and Services Tax (net)		118,938	-	(25,492)	118,938	-	(25,492)
Payments to Employees		(3,103,109)	(1,696,211)	(2,690,733)	(3,140,881)	(1,696,211)	(2,692,417)
Payments to Suppliers		(2,163,467)	(760,606)	(2,297,671)	(2,128,051)	(760,606)	(2,276,037)
Interest Paid		(9,878)	(8,000)	(15,092)	(9,878)	(8,000)	(15,092)
Interest Received		25,380	23,200	17,230	36,237	23,200	27,420
Net cash from/(to) Operating Activities		456,611	911,943	350,589	427,340	911,943	357,039
Cash flows from Investing Activities							
Purchase of Property Plant & Equipment (and Intangibles)		(235,694)	(330,352)	(231,988)	(235,694)	(330,352)	(231,988)
Purchase of Investments		(453,261)	-	-	(453,261)	-	-
Proceeds from Sale of Investments		200,000	-	-	214,024	-	15,000
Net cash from/(to) Investing Activities		(488,955)	(330,352)	(231,988)	(474,931)	(330,352)	(216,988)
Cash flows from Financing Activities							
Furniture and Equipment Grant		58,192	-	-	58,192	-	-
Finance Lease Payments		(65,517)	-	(57,948)	(65,517)	-	(57,948)
Funds Administered on Behalf of Third Parties		(690,149)	(219,694)	1,138,459	(690,149)	(219,694)	1,138,459
Net cash from/(to) Financing Activities		(697,474)	(219,694)	1,080,511	(697,474)	(219,694)	1,080,511
Net increase/(decrease) in cash and cash equivalents		(729,818)	361,897	1,199,112	(745,065)	361,897	1,220,562
Cash and cash equivalents at the beginning of the year	9	1,243,319	44,207	44,207	1,276,993	44,207	53,063
Cash and cash equivalents at the end of the year	9	513,501	406,104	1,243,319	531,928	406,104	1,273,625

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

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

New Plymouth Girls' High School

Notes to the Group Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

New Plymouth Girls High 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 New Plymouth Girls High School (the 'Group') consists of New Plymouth Girls High School and its subsidiary trust. The subsidiary is a School Trust ('Trust') which supports the school by raising funds and making donations for the school.

The School's subsidiary is incorporated and domiciled in New Zealand.

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Basis of Consolidation

The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, expenses, and cash flows of entities in the group on a line-by-line basis. All intra-group balances, transactions, revenue, and expenses are eliminated on consolidation.

Subsidiaries

Subsidiaries are entities controlled by the Group. The Group 'controls' an entity when it is exposed, or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

Changes in the Group's interest in a subsidiary that do not result in a loss of control are accounted for as transactions with owners in their capacity as owners.

When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related non-controlling interests and other components of equity. Any resulting gain or loss is recognised in surplus or deficit. Any interest retained in the former subsidiary is measured at fair value when control is lost.

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

Presentation Currency

These consolidated 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 consolidated 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 17.

Useful lives of property, plant and equipment

The Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Group 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 13.

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 18. Future operating lease commitments are disclosed in note 27b.

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.

Consolidation of entities

The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are controlled are disclosed at Note 31.

c) Revenue Recognition

Government Grants

The Group 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 Group 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 Group has the rights to the funding in the salary period they relate to. The grants are not received in cash by the Group 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 Group 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 Consolidated Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Consolidated Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	10-75 years
Board owned Buildings	40 years
Furniture and Equipment	10-15 years
Information and Communication Technology	4-5 years
Motor Vehicles	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the Group 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 Consolidated 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 Consolidated Statement of Comprehensive Revenue and Expense.

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

The Group 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 Group 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 Group 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 Group 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 Group to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The Group holds sufficient funds to enable the refund of unearned fees in relation to students, should the Group 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 Group for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Consolidated Statement of Comprehensive Revenue and Expense.

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

q) Funds held for Capital works

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

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

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the Group's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is recorded in the Statement of Comprehensive Revenue and Expense. The Group holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

The property from which the Group 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 Group sites in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the Group, 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 Group'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 Group carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

t) Financial Instruments

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

u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

v) Goods and Services Tax (GST)

The consolidated 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 consolidated statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Government Grants - Ministry of Education	3,665,276	3,177,936	3,296,664	3,665,276	3,177,936	3,296,664
Teachers' Salaries Grants	8,095,123	7,620,000	8,107,053	8,095,123	7,620,000	8,107,053
Use of Land and Buildings Grants	1,624,710	1,517,466	1,367,573	1,624,710	1,517,466	1,367,573
Other Government Grants	83,421	82,124	81,047	83,421	82,124	81,047
	13,468,530	12,397,526	12,852,337	13,468,530	12,397,526	12,852,337

The school has opted in to the donations scheme for this year. Total amount received was \$198,750.

3. Locally Raised Funds

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

	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Revenue						
Donations & Bequests	26,049	-	48,980	11,968	-	25,290
Fees for Extra Curricular Activities	201,728	91,000	317,771	201,728	91,000	317,771
Trading	317,071	178,000	377,396	317,071	178,000	377,396
Fundraising & Community Grants	36,254	2,500	8,921	36,254	2,500	8,921
Other Revenue	10,331	-	9,133	10,331	-	9,133
International Students	31,612	-	88,331	31,612	-	88,331
	623,045	271,500	850,532	608,964	271,500	826,842
Expenses						
Extra Curricular Activities Costs	173,585	80,460	330,503	173,585	80,460	330,503
Trading	321,572	127,000	370,651	321,572	127,000	370,651
International Students - Student Recruitment	6,265	-	10,550	6,265	-	10,550
International Students - Employee Benefit - Salaries	1,614	-	97,028	1,614	-	97,028
International Students - Other Expenses	(311)	-	9,992	(311)	-	9,992
	502,725	207,460	818,724	502,725	207,460	818,724
<i>Surplus for the year Locally raised funds</i>	120,320	64,040	31,808	106,239	64,040	8,118

During the year the School hosted 2 International students (2021:6)

4. Hostel Revenue and Expenses

	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
	Actual Number	(Unaudited) Number	Actual Number	Actual Number	(Unaudited) Number	Actual Number
Hostel Financial Performance						
Hostel Full Boarders	105	106	124	105	106	124
Hostel Weekly Boarders	0	0	0	0	0	0
	105	106	124	105	106	124
	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Revenue						
Hostel Fees	1,137,230	1,334,550	1,181,558	1,137,230	1,334,550	1,181,558
Other Revenue	286,376	199,000	149,660	286,376	199,000	149,660
	1,423,606	1,533,550	1,331,218	1,423,606	1,533,550	1,331,218
Expenses						
Administration	76,001	116,950	77,784	76,001	116,950	77,784
Property	79,173	125,000	81,364	79,173	125,000	81,364
Employee Benefit - Salaries	834,597	803,225	737,875	834,597	803,225	737,875
Depreciation	196,712	140,000	196,583	196,712	140,000	196,583
Other Hostel Expenses	347,253	337,831	222,015	347,253	337,831	222,015
	1,533,736	1,523,006	1,315,621	1,533,736	1,523,006	1,315,621
<i>Surplus/(Deficit) for the year Hostel</i>	(110,130)	10,544	15,597	(110,130)	10,544	15,597

5. Learning Resources

	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Curricular	451,302	532,947	444,079	451,302	532,947	444,079
Library Resources	2,297	4,800	4,880	2,297	4,800	4,880
Employee Benefits - Salaries	9,541,336	8,741,211	9,330,088	9,541,336	8,741,211	9,330,088
Staff Development	21,908	40,000	16,808	21,908	40,000	16,808
Depreciation	195,534	150,000	190,799	195,534	150,000	190,799
Information Management	118,821	123,810	101,684	118,821	123,810	101,684
	10,331,198	9,592,768	10,088,338	10,331,198	9,592,768	10,088,338

6. Administration

	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Audit Fee	13,159	12,000	10,735	15,817	12,000	12,979
Board Fees	2,355	4,000	3,295	2,355	4,000	3,295
Board Expenses	15,672	4,650	5,838	15,672	4,650	5,838
Communication	21,668	20,900	22,567	21,668	20,900	22,567
Consumables	(28,611)	(14,500)	(22,825)	(28,611)	(14,500)	(22,825)
Operating Lease	50	-	50	50	-	50
Other	127,382	111,658	105,400	127,699	111,658	105,416
Employee Benefits - Salaries	605,288	440,000	490,475	605,288	440,000	490,475
Insurance	22,651	22,500	22,349	22,651	22,500	22,349
Service Providers, Contractors and Consultancy	21,863	29,500	52,056	21,863	29,500	52,056
	801,477	630,708	689,940	804,452	630,708	692,200

7. Property

	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Caretaking and Cleaning Consumables	212,175	218,000	226,840	212,175	218,000	226,840
Cyclical Maintenance Provision	199,948	85,212	(2,820)	199,948	85,212	(2,820)
Grounds	14,812	14,000	6,563	14,812	14,000	6,563
Heat, Light and Water	130,585	120,000	128,511	130,585	120,000	128,511
Rates	12,775	18,157	16,345	12,775	18,157	16,345
Repairs and Maintenance	99,552	84,500	68,824	99,552	84,500	68,824
Use of Land and Buildings	1,624,710	1,517,466	1,367,573	1,624,710	1,517,466	1,367,573
Security	5,772	3,500	4,236	5,772	3,500	4,236
Employee Benefits - Salaries	139,542	135,000	151,842	139,542	135,000	151,842
	2,439,871	2,195,835	1,967,914	2,439,871	2,195,835	1,967,914

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.

8. Other Expenses

	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Amortisation of Intangible Assets	3,490	2,500	3,490	3,490	2,500	3,490
	3,490	2,500	3,490	3,490	2,500	3,490

9. Cash and Cash Equivalents

	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Bank Accounts	513,501	406,104	1,243,319	531,928	406,104	1,276,993
Cash and cash equivalents for Statement of Cash Flows	513,501	406,104	1,243,319	531,928	406,104	1,276,993

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

Of the \$513,501 Cash and Cash Equivalents \$282,370 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

10. Accounts Receivable

	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Receivables	199,012	681,656	255,621	199,012	681,656	231,931
Allowance for impairment of receivables	(10,536)	-	(18,588)	(10,536)	-	(18,588)
Interest Receivable	11,451	6,451	3,840	15,883	6,451	5,695
Teacher Salaries Grant Receivable	730,135	133,190	659,610	730,135	133,190	659,610
	930,062	821,297	900,483	934,494	821,297	878,648
Receivables from Exchange Transactions	199,927	688,107	240,873	204,359	688,107	219,038
Receivables from Non-Exchange Transactions	730,135	133,190	659,610	730,135	133,190	659,610
	930,062	821,297	900,483	934,494	821,297	878,648

11. Inventories

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	10,550	9,762	5,068	10,550	9,762	5,068
Uniform Shop	-	137,771	137,771	-	137,771	137,771
Cafe/kitchen	-	-	1,824	-	-	1,824
	<u>10,550</u>	<u>147,533</u>	<u>144,663</u>	<u>10,550</u>	<u>147,533</u>	<u>144,663</u>

12. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset						
Short-term Bank Deposits	1,353,261	1,100,000	1,100,000	1,959,237	1,100,000	1,720,000
Total Investments	<u>1,353,261</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,959,237</u>	<u>1,100,000</u>	<u>1,720,000</u>

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Land	160,000	-	-	-	-	160,000
Building Improvements	699,148	-	-	-	(32,927)	666,221
Furniture and Equipment	111,794	82,207	-	-	(28,630)	165,371
Information and Communication Technology	97,991	133,729	-	-	(42,728)	188,992
Leased Assets	140,530	-	-	-	(84,272)	56,258
Library Resources	32,294	4,986	-	-	(6,977)	30,303
Hostel	3,235,148	22,390	-	-	(196,712)	3,060,826
Balance at 31 December 2022	<u>4,476,905</u>	<u>243,312</u>	<u>-</u>	<u>-</u>	<u>(392,246)</u>	<u>4,327,971</u>

The net carrying value of equipment held under a finance lease is \$56,258 (2021: \$140,530)

Restrictions

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

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Land	160,000	-	160,000	160,000	-	160,000
Building Improvements	1,288,103	(621,882)	666,221	1,288,104	(588,956)	699,148
Furniture and Equipment	1,103,393	(938,022)	165,371	1,021,186	(909,392)	111,794
Information and Communication Technology	1,302,629	(1,113,637)	188,992	1,168,900	(1,070,909)	97,991
Motor Vehicles	45,209	(45,209)	-	45,209	(45,209)	-
Leased Assets	335,275	(279,017)	56,258	335,275	(194,745)	140,530
Library Resources	278,628	(248,326)	30,302	273,643	(241,349)	32,294
Hostel	7,192,512	(4,131,686)	3,060,826	7,170,122	(3,934,974)	3,235,148
Balance at 31 December	<u>11,705,749</u>	<u>(7,377,779)</u>	<u>4,327,970</u>	<u>11,462,439</u>	<u>(6,985,534)</u>	<u>4,476,905</u>

14. Intangible Assets

The School's Intangible Assets are made up of acquired computer software.

	Acquired software	School Internally generated software	Total \$	Acquired software	Group Internally generated software	Total \$
Cost						
Balance at 1 January 2021	16,455					
Additions	-					
Disposals	-					
Balance at 31 December 2021/1 January 2022	16,455	-	-	16,455	-	-
Additions						
Disposals						
Balance at 31 December 2022	16,455	-	-	16,455	-	-
Accumulated Amortisation and impairment losses						
Balance at 1 January 2021	3,452					
Amortisation expense	3,490					
Disposals	-					
Impairment losses						
Balance at 31 December 2021/1 January 2022	6,942	-	-	6,942	-	-
Amortisation expense	3,490					
Disposals						
Impairment losses						
Balance at 31 December 2022	10,432	-	-	10,432	-	-
Carrying amounts						
At 1 January 2021	13,003	-	-	13,003	-	-
At 31 December 2021/1 January 2022	9,513	-	-	9,513	-	-
At 31 December 2022	6,023	-	-	6,023	-	-

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2021 \$nil)

15. Accounts Payable

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	243,308	846,003	195,275	243,308	846,003	197,315
Accruals	8,003	6,451	9,500	12,905	6,451	11,744
Employee Entitlements - Salaries	730,135	103,877	661,123	730,135	103,877	661,123
Employee Entitlements - Leave Accrual	64,728	29,313	71,804	64,728	29,313	71,804
	<u>1,046,174</u>	<u>985,644</u>	<u>937,702</u>	<u>1,051,076</u>	<u>985,644</u>	<u>941,986</u>
Payables for Exchange Transactions	1,046,174	985,644	937,702	1,051,076	985,644	941,986
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-	-	-	-
	<u>1,046,174</u>	<u>985,644</u>	<u>937,702</u>	<u>1,051,076</u>	<u>985,644</u>	<u>941,986</u>

The carrying value of payables approximates their fair value.

16. Revenue Received in Advance

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Revenue in Advance - Hostel	8,783	360,553	7,669	8,783	360,553	7,669
Grants in Advance - Ministry of Education	34,517	3,044	-	34,517	3,044	-
Other Revenue In Advance	94,565	-	117,848	94,565	-	117,848
International Student Fees	15,034	-	73,523	15,034	-	73,523
	<u>152,899</u>	<u>363,597</u>	<u>199,040</u>	<u>152,899</u>	<u>363,597</u>	<u>199,040</u>

17. Provision for Cyclical Maintenance

	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Provision at the Start of the Year	539,444	722,998	562,481	539,444	722,998	562,481
Increase to the Provision During the Year	100,493	-	72,260	100,493	-	72,260
Use of the Provision During the Year	(72,020)	-	(20,217)	(72,020)	-	(20,217)
Other Adjustments	99,455	-	(75,080)	99,455	-	(75,080)
Provision at the End of the Year	<u>667,372</u>	<u>722,998</u>	<u>539,444</u>	<u>667,372</u>	<u>722,998</u>	<u>539,444</u>
Cyclical Maintenance - Current	437,707	493,333	219,648	437,707	493,333	219,648
Cyclical Maintenance - Non current	229,665	229,665	319,796	229,665	229,665	319,796
	<u>667,372</u>	<u>722,998</u>	<u>539,444</u>	<u>667,372</u>	<u>722,998</u>	<u>539,444</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.

18. Finance Lease Liability

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

	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
No Later than One Year	58,161	54,089	100,369	58,161	54,089	100,369
Later than One Year and no Later than Five Years	9,875	-	68,034	9,875	-	68,034
Future Finance Charges	(3,402)	-	(13,280)	(3,402)	-	(13,280)
	<u>64,634</u>	<u>54,089</u>	<u>155,123</u>	<u>64,634</u>	<u>54,089</u>	<u>155,123</u>
Represented by						
Finance lease liability - Current	54,984	54,089	90,491	54,984	54,089	90,491
Finance lease liability - Non current	9,650	-	64,632	9,650	-	64,632
	<u>64,634</u>	<u>54,089</u>	<u>155,123</u>	<u>64,634</u>	<u>54,089</u>	<u>155,123</u>

19. Funds held in Trust

	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	220,031	249,326	223,918	220,031	249,326	223,918
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-	-	-	-
	<u>220,031</u>	<u>249,326</u>	<u>223,918</u>	<u>220,031</u>	<u>249,326</u>	<u>223,918</u>

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

20. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 9.

	2022	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
H,N,LR,O,TC/WELL Roofing		210453	195,593	363,392	(630,282)	-	(71,297)
Visually Impaired Project		217907	(3,702)	8,262	(4,560)	-	-
Waimarie Additions & Alterations		213055	762,798	22,164	(793,984)	-	(9,022)
School Signage		224997	(2,041)	255,812	(76,494)	-	177,277
Gas Reticulation Replacement		230147	962	(162)	(800)	-	-
CCTV		224992	27,657	955	(28,612)	-	-
PA System		232069	4,236	384	(4,620)	-	-
Block D, E Rationalisation		217588	139,711	-	(85,107)	-	54,604
Stadium Storm Damage		235277	-	4,280	(3,265)	-	1,015
Lightening Strike Damage		235869	-	-	(34,350)	-	(34,350)
M BLock (Dance Studio) Ventilation		235487	-	53,807	(4,333)	-	49,474
MB Block BMS System			-	-	(3,014)	-	(3,014)
Totals			<u>1,125,214</u>	<u>708,894</u>	<u>(1,669,421)</u>	<u>-</u>	<u>164,687</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	282,370
Funds Receivable from the Ministry of Education	(117,683)

2021	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$		\$
H,N,LR,O,TC/WELL Roofing	210453	(69,103)	771,754	(507,058)	-	195,593
Visually Impaired Project	217907	4,632	-	(8,334)	-	(3,702)
Block SN Waimarie Roof	217960	(91,009)	99,283	(8,274)	-	-
B Block Wall Removal	224819	900	-	(900)	-	-
Waimarie Additions & Alterations	213055	157,624	1,206,576	(601,402)	-	762,798
Swimming Pool Refurbishment	226174	-	243,200	(243,200)	-	-
School Signage	224997	-	-	(2,041)	-	(2,041)
Gas Reticulation Replacement	230147	-	14,068	(13,106)	-	962
CCTV	224992	-	65,700	(38,043)	-	27,657
PA System	232069	-	17,178	(12,942)	-	4,236
Block D, E Rationalisation	217588	-	139,766	(55)	-	139,711
Totals		3,044	2,557,525	(1,435,355)	-	1,125,214

Represented by:

Funds Held on Behalf of the Ministry of Education	1,130,957
Funds Receivable from the Ministry of Education	(5,743)

21. Funds held on behalf of ESOL Cluster

New Plymouth Girls' High School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	2022 Actual	School 2022 Budget	2021 Actual	2022 Actual	Group 2022 Budget	2021 Actual
	\$	\$	\$	\$	\$	\$
Funds Held at Beginning of the Year	3,330	-	3,617	3,330	-	3,617
Funds Received from Cluster Members	-	-	-	-	-	-
Funds Received from MoE	-	-	-	-	-	-
Total funds received	3,330	-	3,617	3,330	-	3,617
Funds Spent on Behalf of the Cluster	3,330	-	287	3,330	-	287
Funds remaining	-	-	3,330	-	-	3,330
Funds Held at Year End	-	-	3,330	-	-	3,330

22. Funds held on behalf of Attendance Cluster

New Plymouth Girls' High School is the lead school and holds funds on behalf of the cluster, a group of schools funded by the Ministry of Education.

	2022 Actual	School 2022 Budget (Unaudited)	2021 Actual	2022 Actual	Group 2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$	\$	\$	\$
Funds Held at Beginning of the Year	-	-	-	-	-	-
Funds Received from Cluster Members	-	-	-	-	-	-
Funds Received from MoE	81,105	-	-	81,105	-	-
Total funds received	81,105	-	-	81,105	-	-
Funds Spent on Behalf of the Cluster	54,231	-	-	54,231	-	-
Funds remaining	26,874	-	-	26,874	-	-
Funds Held at Year End	26,874	-	-	26,874	-	-

23. 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.

24. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,355	3,295
<i>Leadership Team</i>		
Remuneration	841,832	991,082
Full-time equivalent members	6.00	7.16
Total key management personnel remuneration	844,187	994,377

There are 13 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) that met 9 and 9 times respectively. 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210 - 220	190 - 200
Benefits and Other Emoluments	6 - 7	5 - 6
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	15.00	13.00
110 - 120	5.00	2.00
120 - 130	2.00	3.00
130 - 140	2.00	1.00
	24.00	19.00

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

25. Compensation and Other Benefits Upon Leaving

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

	2022 Actual \$60,272	2021 Actual -
Total	1	-
Number of People		

26. Contingencies

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

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

(Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

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

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

27. Commitments

(a) Capital Commitments

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

\$1,374,528 contract for the H,N,LR,O,TC/WELL Roofing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$1,235,146 has been received of which \$1,306,443 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$1,888,944 contract for the Waimarie Additions & Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$1,409,865 has been received of which \$1,418,887 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$290,510 contract for the School Signage as agent for the Ministry of Education. This project is fully funded by the Ministry and \$255,812 has been received of which \$78,535 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$157,529 contract for the Block D, E Rationalisation as agent for the Ministry of Education. This project is fully funded by the Ministry and \$139,766 has been received of which \$85,162 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$6,809 contract for the Stadium Storm Damage as agent for the Ministry of Education. This project is fully funded by the Ministry and \$4,280 has been received of which \$3,265 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$16,678 contract for the Lightening Strike Damage as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$34,350 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$71,147 contract for the M Block (Dance Studio) Ventilation as agent for the Ministry of Education. This project is fully funded by the Ministry and \$53,807 has been received of which \$4,333 has been spent on the project to balance date. This project has been approved by the Ministry; and

Contract for the MB Block BMS System as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$3,014 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$975,125 contract for the H,N,LR,O,TC/WELL Roofing as agent for the Ministry of Education. This project is fully funded by the Ministry and \$871,754 has been received of which \$676,161 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$83,975 contract for the Visually Impaired Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$74,360 has been received of which \$78,062 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$1,851,844 contract for the Waimarie Additions & Alterations as agent for the Ministry of Education. This project is fully funded by the Ministry and \$1,387,701 has been received of which \$624,903 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$284,235 contract for the School Signage as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$2,041 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$16,000 contract for the Gas Reticulation Replacement as agent for the Ministry of Education. This project is fully funded by the Ministry and \$14,068 has been received of which \$13,106 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$73,000 contract for the CCTV as agent for the Ministry of Education. This project is fully funded by the Ministry and \$65,700 has been received of which \$38,043 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$20,000 contract for the PA System as agent for the Ministry of Education. This project is fully funded by the Ministry and \$17,178 has been received of which \$12,942 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$157,529 contract for the Block D, E Rationalisation as agent for the Ministry of Education. This project is fully funded by the Ministry and \$139,766 has been received of which \$55 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2022 Actual \$	2021 Actual \$
No later than One Year	13	50
Later than One Year and No Later than Five Years	-	13
Later than Five Years	-	-
	13	63

The total lease payments incurred during the period were \$50 (2021: \$50).

28. Financial Instruments

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

Financial assets measured at amortised cost

	2022	School 2022 Budget	2021	2022	Group 2022 Budget	2021
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Cash and Cash Equivalents	513,501	406,104	1,243,319	531,928	406,104	1,276,993
Receivables	930,062	821,297	900,483	934,494	821,297	878,648
Investments - Term Deposits	1,353,261	1,100,000	1,100,000	1,959,237	1,100,000	1,720,000
Total Financial assets measured at amortised cost	<u>2,796,824</u>	<u>2,327,401</u>	<u>3,243,802</u>	<u>3,425,659</u>	<u>2,327,401</u>	<u>3,875,641</u>

Financial liabilities measured at amortised cost

Payables	1,046,174	985,644	937,702	1,050,606	985,644	941,986
Finance Leases	64,634	54,089	155,123	64,634	54,089	155,123
Total Financial Liabilities Measured at Amortised Cost	<u>1,110,808</u>	<u>1,039,733</u>	<u>1,092,825</u>	<u>1,115,240</u>	<u>1,039,733</u>	<u>1,097,109</u>

29. Events After Balance Date

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

30. Comparatives

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

31. Investment in Subsidiaries

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held by the Group		Value of investment \$000	
			2022	2021	2022	2021
Centenary Trust Fund	Fundraising	New Plymouth	100%	100%	\$ 623,933.00	\$ 627,555.00

All subsidiaries have 31 December balance dates, are 100% owned by the School, and are incorporated and domiciled in New Zealand.

The School controls the Trust for financial reporting purposes because, in substance, the school predetermined the objectives of the Trust at establishment and benefits from the Trust's complementary activities.

The Trust is a registered charity.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE NEW PLYMOUTH GIRLS' HIGH SCHOOL GROUP'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of New Plymouth Girls' High School and its controlled entities (collectively referred to as 'the Group'). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the Group on his behalf.

Opinion

We have audited the financial statements of the Group on pages 2 to 20, that comprise the statement of financial position as at 31 December 2022, 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 Group:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 8 May 2023. 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.

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 Group 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 Group for assessing the Group's ability to continue as a going concern. The Board of Trustees 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 Group, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989 .

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 Group'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 Group'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 Group'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 Group 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 obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.
- 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 Statement of Financial Responsibility, Board of Trustees schedule and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, 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 Group 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* issued by the New Zealand Auditing and Assurance Standards Board.

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

David Fraser

David Fraser
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

New Plymouth Girls' High School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Ngaio Crook	Presiding Member	Elected	Sep 2022
Jacqui Brown	Principal	ex Officio	
Gaylene Findlay	Parent Representative	Elected	Sep 2022
Louise Tester	Parent Representative	Elected	Sep 2022
Chris Cave	Parent Representative	Elected	Sep 2022
Kelly Mariner	Parent Representative	Elected	Sep 2025
Daniel Harrison	Parent Representative	Elected	Sep 2025
Blair Withers	Parent Representative	Elected	Sep 2025
Nita Hutchinson	Parent Representative	Elected	Sep 2025
Joy Buckingham	Parent Representative	Elected	Sep 2025
Simon Berndt	Staff Representative	Elected	Sep 2025
Sandra Rutherford	Staff Representative	Elected	Sep 2022
Holly Stoddart	Student Representative	Elected	Sep 2022
Helen Lim	Student Representative	Elected	Sep 2023

New Plymouth Girls' High School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$32,505 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the New Plymouth Girls' High 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.



New Plymouth Girls' High School
Te Kura Taitamawāhine o Puke Ariki

Analysis of Variance

(Reflection on the Annual Goals of 2022)

As a summary of our evaluation of progress in achieving the aims and targets set out in our charter, we have used the following colour coding for each annual goal. This provides a visual measure of how successful the actions have been towards improving student achievement.

- Red – target not achieved
- Orange – satisfactory progress made towards achievement of target, and we will continue to work towards this over the following years.
- Green – target met, integration and consolidation now required.

A summary of actions and outcomes noted is provided in each table, along with an analysis of why the outcomes occurred and any next steps that will be useful for future planning.

Principal: Jacqui Brown BEd BSc Dip Tchg PGDipEd

VISIT

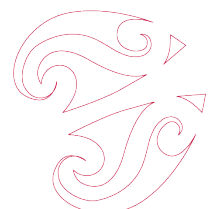
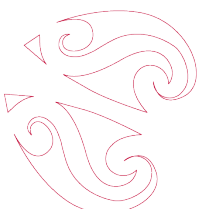
New Plymouth Girls' High School
60 Northgate, Strandon,
New Plymouth 4312,
Taranaki, New Zealand

POST

New Plymouth Girls' High School
Private Bag 2049,
New Plymouth Central 4340,
Taranaki, New Zealand

CONTACT

P. +64 6 757 3899
E. reception@npghs.school.nz
W. npghs.school.nz



NPGHS Strategic Plan 2022-2024 and 2022 Annual Plan Summary

Strategic Intent	2022 Goals	2022 Targets
<p>Equity and excellence</p> <p>We are committed to an equitable education which allows students to unashamedly strive for personal excellence</p> <p>NAG 1,2 NEG1 NELP ,2,3,4,6</p>	<p>1.1 Staff focus on differentiation to support equitable access to learning.</p> <p>1.2 A visible map of student level, need, and progress is developed through a Y9 pilot programme</p> <p>1.3 Students are prepared for effective and innovative participation in a digital learning environment and world. Equitable digital access is a priority.</p>	<p>A. In each lesson, staff provide students with opportunities to experience a level of growth and challenge in all classes, based on their current level and understanding.</p> <p>B. Students have the opportunity to develop specific talents and abilities within the classroom setting, as well as through additional opportunities.</p> <p>A. All students will be achieving at curriculum level 4 or above for English and Mathematics by the end of Year 9.</p> <p>B. All students in the target group will progress by at least the expected level of progress as measured by PAT assessments in Reading Comprehension and Mathematics.</p> <p>A. All students have access to a laptop as a learning device and experience a consistent approach in each subject using Teams.</p> <p>B. Devices are used whenever they are the most appropriate tool for learning. This could be every lesson but will be at least once each week.</p>
<p>Culture and belonging</p> <p>We embrace and sustain culture, identity, connection, and inclusion for all, prioritising giving life to Te Tiriti o Waitangi.</p> <p>NAG5 NEG 1,2,,9,10 NELP 1,2,3,5,6,7</p>	<p>2.1 Students are consistently supported to be secure in their identity and their aspirations.</p> <p>2.2 Students experience an enhanced sense of belonging and connection, resulting in social, emotional, and academic competence.</p>	<p>A. Students believe that staff are interested in them as people, their identity and whānau, and the goals they have.</p> <p>B. Students know who to go to if they need support.</p> <p>A. Students report a greater sense of belonging and connection.</p> <p>B. Behavioural incidents decrease, while expectations of acceptable behaviour increase.</p>
<p>Engagement</p> <p>We nurture engagement, leading to success for each student as a person and a learner, so they have the courage to live their best life.</p> <p>NAG1,2, 6 NEG2,5,6,7,8,10 NELP 1,2,3,6</p>	<p>3.1 Learning Areas undertake a curriculum and pedagogical stocktake to lift engagement through curriculum plans.</p> <p>3.2 Attendance data gathered, and a pilot plan developed for improvement.</p>	<p>A. All students can identify at least one subject they enjoy and/or feel excitement about attending and learning.</p> <p>B. Learning Areas have schemes of work that encourage engagement and are responsive to student need and interest. These will link engagement, technology, and differentiation to planning. Staff in each Learning Area will have a shared understanding of what this looks like in each classroom</p> <p>A. All students have at least 90% attendance.</p> <p>B. Attendance for all student groups, including those who have not previously experienced success at school, increases.</p>

Strategic Goal 1

Equity and excellence

We are committed to an equitable education which allows students to unashamedly strive for personal excellence.

Annual Goal 1.1

1.1 Staff focus on differentiation to support equitable access to learning.

Targets

- A. In each lesson, staff provide students with opportunities to experience a level of growth and challenge in all classes, based on their current level and understanding.
- B. Students have the opportunity to develop specific talents and abilities within the classroom setting, as well as through additional opportunities.

Background

- Y9 and 10 classes have previously been 'banded' with one Developing Learners class for students needing additional support and two Learning Enabled classes for students needing extension, and the remaining 9-10 classes a mix of all students. Along with nationwide concerns around the discrimination and inequity involved with streaming ([Tokona Te Raki – Māori Futures Collective](#)), we have noted difficulties with behaviour management, pressure to succeed, and lower than expected results in these groups.
- In 2021, the banding was removed from Year 9 classes, with this flowing through to Y9 and Y10 classes in 2022.
- NCEA endorsement results at all levels of the certificate have been less consistent than we would like across the past five years. While Merit endorsements are generally above the Decile 7 rate, Excellence endorsements vary.

Actions What did we do?	Measures How will we measure progress?	Result What happened?	Analysis Why did it happen?	Next steps Where to next?
<p>1. Professional learning sessions on the use of appropriate instructional activities for the phase of learning and for differentiation. This includes differentiating to develop the skills required for NCEA Merit and Excellence.</p> <p>2. HoDs, supported by DPs, ensure implementation of professional learning through:</p> <ul style="list-style-type: none"> ○time provided in meetings for sharing of differentiated activities ○differentiation is a focus during unit or lesson planning sessions ○differentiated activities are noted in schemes of work and stored electronically for shared use. Regular review of the effectiveness of activities with adjustments made as needed. ○while completing NCEA results analysis, HoDs consider how greater use of differentiated tasks could be used to improve outcomes. <p>3. A 'pulse check' email vote on a single question is used at least</p>	<p>Baseline:</p> <p>Teacher Beliefs Survey 2021.</p> <p>NCEA endorsement data.</p> <p>During Term 1,2,3,4:</p> <ul style="list-style-type: none"> • Students who have been identified as gifted and talented provide survey feedback on the activities they have engaged in both in the classroom and as additional opportunities, and the impact this has had on them personally. Collated data shared with staff with a focus on 'next steps'. • 'Pulse check' data from staff is collated, compared, and shared with teaching staff. <p>Term 3:</p> <ul style="list-style-type: none"> • Teacher Beliefs Survey completed, with a particular focus on progress in particular items: 	<p>Overall pass rate for L1, L2 L3,UE continue to track above Decile comparisons.</p> <p>L1 Merit and Excellence endorsements above national and decile comparisons.</p> <p>L2 Merit endorsements above national decile comparisons, did not make progress with L2 Excellence endorsements.</p> <p>L3 Merit endorsements above national and decile comparisons. L3 Endorsements in line with comparisons, and</p>	<p>A series of actions allowed staff to focus on appropriate instructional strategies and differentiation within non-streamed classrooms.</p> <p>Teacher self-efficacy was built through celebration and recognition of success – eg celebrating 2021 NCEA result showing Māori and non-Māori students achieved NCEA Level 2 at the same rate (89% achievement) in 2021 and recognising the teacher's role in this. The desire to replicate this again in 2022 was strong, the result was a small 3.6% difference in</p>	<p>Ensure that differentiation is implemented in a sustainable way to allow students to achieve at their level of success, while being manageable for teachers.</p> <p>Challenge to maintain such improvements, particularly in achievement of Māori students at Level 2, and all students in UE.</p> <p>Continue the process to remove 'streaming' in NCEA courses by offering choice and support rather than alternate courses.</p>

<p>once per term to provide a prompt to staff to increase the level of differentiation in lessons.</p> <p>4. Teachers use data describing students' current level of achievement to inform progress and planning. Teacher reflection on practice. (See 1.2 for elaboration).</p> <p>5. A process is developed, based on national best practice, to identify gifted and talented students in Year 9 and 10, with a programme of additional opportunities developed and offered.</p>	<p>Term 4:</p> <ul style="list-style-type: none"> • PAT analysis using average scale score progress used as a guide to progress for students in four achievement groupings. • Comparison of NCEA Merit and Excellence results (by standard). 	<p>show an improvement compared to 2021.</p> <p>UE achieved by 70.1% of NPGHS students, while Decile 7 rate was 56.8%. (Māori students at NPGHS 58.1%, Decile 7 comparison 41.8%)</p>	<p>achievement (Māori 83.7%, Pākehā 87.3%)</p>	
<p>Implications for next year's annual planning</p>				
<ul style="list-style-type: none"> • Continue to analyse Y9 and 10 data • Focus on teacher beliefs and student views of level of differentiation. • HoDs develop 'next steps' re increasing M and E results by standard and as subject endorsements. 				

Strategic Goal 1

Equity and excellence

We are committed to an equitable education which allows students to unashamedly strive for personal excellence.

Annual Goal 1.2

1.2 A visible map of student level, need, and progress is developed through a Y9 pilot programme.

Targets

- A. All students will be achieving at curriculum level 4 or above for English and Mathematics by the end of Year 9.
- B. All students in the target group will progress by at least the expected level of progress as measured by PAT assessments in Reading Comprehension and Mathematics.

Background

- A high proportion of students entering Year 9 are behind their expected level of achievement in English and Mathematics. In 2021, more than 25% of Year 9 students achieved a Scale Score of less than 55 (working below curriculum level 4) at the beginning of the year in Mathematics, and approximately 7% in Reading Comprehension.
- Students need to be working consistently at curriculum level 6 to access the curriculum and experience success in NCEA Level 1 (usually in Year 11).

Actions	Measures	Result	Analysis	Next steps
What did we do?	How will we measure progress?	What happened?	Why did it happen?	Where to next?
<ol style="list-style-type: none"> 1. Use information from contributing schools to establish baseline and identify particular learning needs of students. 2. Use PAT data of Y9 focus group to compare and/or confirm baseline. 3. Students placed in 9Numeracy and 9Literacy based on information from contributing schools. Encouraged to take 9Literacy and/or 9Numeracy as options for support. Identified students could also be targeted for support with Awhina Learning Centre. 4. PLD for all staff on using data to identify student needs. Analysis of data to inform planning. 5. Student voice to select some learning topics in 9Lit and 9Num. 6. Regular monitoring of student progress by Ako Apiha, with information shared with Waka Amo and Waka Kaitiaki for follow up as required. Running record style profile for each student is developed. 	<p>Baseline:</p> <ul style="list-style-type: none"> • OTJ/PAT (scale scores) from contributing school and Y9 Term 1 tests used to establish baseline. <p>End of Term 1,2,3:</p> <ul style="list-style-type: none"> • Ako Apiha collates OTJ on all students in the pilot from English and Maths teachers, and 9Lit/9Num teachers as appropriate. Teachers will be asked to provide an OTJ using the BPA (beginning, proficient, advanced) subcategories for each curriculum level. • Progress mapped and all class teachers provided with analysis of data to inform future planning. • Compare students who take 9Lit and/or 9Num with those who do not take these options. Suggest changes as appropriate. 	<p>As we were advised of changes to the learning progressions in PaCT, we decided not to progress this annual goal in the way first planned.</p> <p>Rather than building a reporting tool, this was refocused to a refresh of Numeracy and Literacy across the curriculum, using data to advance learning in the classroom, and noticing progress in 9Lit and 9Num.</p>	<p>External factors, teacher workload, and a change in priorities for 2022.</p>	<p>Build a visual tool to show progress using PAT results in 2023.</p>

<p>6. Analysis of data to inform progress and planning. Teacher reflection on practice.</p>	<p>Term 4:</p> <ul style="list-style-type: none"> • Student completes PAT again in Term 4 of Y9 (not ideal for validity but a trade off in terms of over assessment and school resources). • Scale score used as estimate of curriculum level (NZCER). • Average scale score progress used as a guide to progress. • Compare students who take 9Lit and/or 9Num with those who do not take these options. Suggest changes for Y10 as appropriate. 			
<p>Implications for next year's annual planning</p>				
<p>Reporting tool for development</p>				

Strategic Goal 1

Equity and excellence

We are committed to an equitable education which allows students to unashamedly strive for personal excellence.

Annual Goal 1.3

1.3 Students are prepared for effective and innovative participation in a digital learning environment and world. Equitable digital access is a priority.

Targets

- A. All students have access to a laptop as a learning device and experience a consistent approach in each subject using Teams.
- B. Devices are used whenever they are the most appropriate tool for learning. This could be every lesson but will be at least once each week.

Background

- Student feedback (IT review in 2021) was for a consistent approach to sharing of resources, information and instructions. Their preference was for the use of Teams.
- Disruption to face to face learning was minimised by those teachers and classes who were already using Teams regularly and for those students who had devices.
- Desire to have greater innovative examples of use of technology.
- Students feel confident in their use of devices, but effective use is variable. Organisational elements such as file management, use of the Microsoft suite, formatting, and the ability to use digital devices for learning rather than recreation were noted as areas of concern by the review.

Actions What did we do?	Measures How will we measure progress?	Result What happened?	Analysis Why did it happen?	Next steps Where to next?
<ol style="list-style-type: none"> 1. In Term 1, Week 1, information collected on access to a device during the school day and at home. 2. Pre-enrolment information explained the school's use of devices in the classroom, and the expectation that students will have a device to use at school along with the ways that we can support families who find this difficult. 3. Government and community funding sought to assist students who do not have access to a device. Priority given to Year 9 students, followed by Year 11 students. 4. Develop a robust system for issue and maintenance of school devices to those who do not have their own device. 5. Appointment of two staff to digital citizenship and elearning roles to support staff and students. Regular offers of support and assistance to grow individual skills with particular software or processes. For 	<p>Baseline:</p> <p>eLPF data 2021</p> <p>Device access data 2021</p> <p>Term 1:</p> <ul style="list-style-type: none"> • Gather baseline data of teacher confidence in use of technology in the classroom – regularly and in innovative ways. • Monitor student device access. All Y9 students have a device available for learning each day at school. <p>During Term 1,2,3,4:</p> <ul style="list-style-type: none"> • 'Pulse check' data from staff is collated, compared, and shared with teaching staff. • 'Pulse check' data from students is collated, compared and shared with teaching staff and a 	<p>Students all have their own laptop with school providing long term loans for approx 35 students in need.</p> <p>Increased interest and use of various tools and activities in the classroom by staff.</p> <p>Student interest, engagement and use of devices increased, before the number of students taking devices to lessons regularly decreased again for some teachers.</p>	<p>Significant investment by school in to devices to ensure equity of access. This will be ongoing as new student arrive without devices.</p> <p>Not all feedback measures were employed – mostly due to 'survey fatigue'. While all reasons for success are not known, a strong PL plan and sharing of ideas within staff groups helped maintain momentum, enthusiasm and change.</p> <p>Teachers who used the devices regularly, and had measures in place to follow up with</p>	<p>System for recovery of laptops needed when students leave school without warning or have long term attendance issues. Recovery of most laptops going well but if the loss continues we cannot sustain the provision of laptops for others in need.</p> <p>Continue to support infrastructure changes and upskill teaching staff.</p> <p>Manage student preparedness in terms of bringing a device, and skills required for learning digitally.</p>

<p>example, Week 0 offers of support and training with Teams.</p> <ol style="list-style-type: none"> 6. Professional learning focusing on the use of elearning in consistent and innovative ways. The focus will be Year 9 but all staff are encouraged to use engaging and differentiated technological strategies at all levels. 7. HoDs, supported by DPs, ensure implementation of professional learning through: 8. Checking that Teams are consistently set up (with additional teacher owners) 9. Supporting the school professional learning plan and encouraging staff to share their activities and progress at the allocated times. 10. A 'pulse check' email vote on a single question is used to provide a prompt to staff to increase the level of use of devices in Year 9 (or the youngest group the staff member teaches). 11. A 'pulse check' email vote on a single question is used asking Y9 students how often they have used their laptop this week in a range of subjects, and if they learned to do something new with their laptop. 	<p>summary shared with Y9 students.</p> <p>Term 4:</p> <p>Student, whānau and staff feedback sought on modified eLPF questions to analyse progress in 2022.</p>		<p>those who did not bring a device experienced high student engagement and device use.</p>	
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Implications for next year's annual planning

Continue to grow the digital skills and strengths of teachers to make sustainable differentiation possible, and increase student engagement through a variety of tasks.

Strategic Goal 2

Culture and belonging

We embrace and sustain culture, identity, connection, and inclusion for all, prioritising giving life to Te Tiriti o Waitangi.

Annual Goal 2.1

2.1 Students are consistently supported to be secure in their identity and their aspirations.

Targets

- A. Students believe that staff are interested in them as people, their identity and whānau, and the goals they have.
- B. Students know who to go to if they need support.

Background

- Survey and anecdotal information shows that while students believe teachers get along with students of all cultures and backgrounds, they believe they are not as interested in them as individuals. (W@S, 2021).

Actions What did we do?	Measures How will we measure progress?	Result What happened?	Analysis Why did it happen?	Next steps Where to next?
<ol style="list-style-type: none"> 1. Vertical Kāwai Huia classes implemented, with priority given to whānau and Tuhonohono grouping. 2. Professional Learning to help staff develop relationships which build on the strengths of individual students. 3. Kāwai Huia Whanaungatanga programme (see 2.2) includes activities which encourage students to share what is important to them. 4. Kāwai Huia teacher encouraged to learn about each student and support and advocate for them. Waka Kaitiaki guide this process, with Waka Amo, at regular meetings. 5. Realignment of Dean roles – Waka Kaitiaki and Waka Amo - with a focus on supporting and growing Kāwai Huia teachers. Feedback from Term 1 and 2 focus groups used to share good practice and insights. Individual teachers will receive their feedback, a collated and 	<p>Baseline:</p> <ul style="list-style-type: none"> • Wellbeing at Schools data 2021. <p>During Term 1 and 2:</p> <p>During each term, a selection of 8 Kāwai Huia classes, juniors and seniors separately, are asked to join a focus group for discussion and written feedback.</p> <p>The target questions below form the basis of the discussion, as well as questions around their understanding of the school systems of support.</p> <p>Term 3:</p> <ul style="list-style-type: none"> • Survey of staff on their success in getting to know their Kāwai Huia, the support they have felt from Waka Kaitiaki, Waka Amo, and DP and any further suggestions to improve the system. 	<p>A greater consistency across the school, increased connections with family and one central point of contact at the school.</p> <p>W@S data remained consistent, despite system change, and a disrupted year. This gives us confidence that we are taking the right steps.</p>	<p>We are told that nationwide, the W@S results tended to decrease, so the constant measures obtained are a relative increase.</p> <p>A focus from staff and change of internal structures.</p>	<p>Looking for change in survey implementation to encourage more students to complete the W@S survey.</p> <p>Continue to grow the vertical Kāwai Huia groupings, using models of success from within the school.</p> <p>Looking for increase in W@S results.</p>

<p>anonymised version available to all Kāwai Huia teachers.</p> <p>6. The DP with oversight of Pastoral meets with the Waka Kaitiaki regularly to ensure consistency across the four waka, in addition to existing Waka DP meetings.</p>	<ul style="list-style-type: none"> • All students complete Wellbeing at Schools survey in Kāwai Huia time. • Analysis of results undertaken, with a particular focus on selected following items. 			
<p>Implications for next year's annual planning</p>				
<p>Ongoing focus on building relationships and connections between students and staff.</p>				

Strategic Goal 2

Culture and belonging

We embrace and sustain culture, identity, connection, and inclusion for all, prioritising giving life to Te Tiriti o Waitangi.

Annual Goal 2.2

2.2 Students experience an enhanced sense of belonging and connection, resulting in social, emotional, and academic competence.

Targets

- A. Students report a greater sense of belonging and connection.
- B. Behavioural incidents decrease, while expectations of acceptable behaviour increase.

Background

- The number of behavioural incidents recorded in the school management system has increased over the past three years. Of note, is the increase in reports in Term 1 as students readjust to school expectations after the summer break.
- Health education stops at the end of Year 10, with wellbeing needs continuing throughout life. Students need an opportunity to explore relevant current concerns, and plan for a future beyond school to feel belonging and connection.

Actions What did we do?	Measures How will we measure progress?	Result What happened?	Analysis Why did it happen?	Next steps Where to next?
<ol style="list-style-type: none"> 1. Vertical Kāwai Huia classes operating, with emphasis on connection between students at different levels, and connection with Kāwai Huia teacher. 2. Kāwai Huia Whanaungatanga programme implemented to offer leadership opportunities and develop connections across year groups, as well as a sense of belonging to Kāwai Huia and Waka Huia. 3. Two new wellbeing focused courses are developed, called Wellbeing and Mahi Tahī, to provide the opportunity for students to engage in discussion and learning regarding their current and future aspirations, concerns and their place in the world beyond school. 4. Feedback from Term 1 and 2 focus groups used to share good practice and insights. Individual teachers will receive their feedback, a collated and anonymised version available to all teachers. 	<p>Baseline:</p> <ul style="list-style-type: none"> • Wellbeing at Schools data 2021. • School data from 2021 showing behavioural incidents, suspensions and standdowns by term. • Teacher Beliefs Survey 2021. <p>During Term 1 and 2:</p> <ul style="list-style-type: none"> • During each term, a selection of 8 Kāwai Huia classes, juniors and seniors separately, are asked to join a focus group for discussion and written feedback. • The target questions below form the basis of the discussion. • Seniors are also asked for specific feedback on the Wellbeing and Mahi Tahī courses and the impact they believe it is having for them personally. • Whānau/parents/caregivers are surveyed for their feedback at the same time. Phone calls to follow up with non-response and complete survey over the phone. 	<p>Both Wellbeing and Mahi Tahī courses were introduced and run with great success.</p> <p>43% of respondents to a survey on the impact of the Mahi Tahī course felt the programme had made a positive change to the way they interact with their community of school.</p> <p>34% of respondents to a Wellbeing course survey appreciated having a class that had a wellbeing focus and 14% indicated they had made a positive change in the way they do something or think about</p>	<p>Programmes championed by two programme facilitators who led teams of teachers.</p> <p>A programme responsive to student need.</p> <p>Dedicated time in the timetable on a regular basis.</p>	<p>Embed the programme and develop a three-year cycle for each, so that material is not repeated each year.</p>

<p>5. School behaviour intervention process reviewed to align with the vertical Kāwai Huia system.</p> <p>6. School management system recording of behaviour reviewed to make responsibility for action and follow up more explicit for both student and staff. Analysis of data for trends to address.</p> <p>7. Expectations of acceptable behaviour are a focus from the beginning of the year, and professional learning includes RTLB, SCT and other sources to assist teachers and students.</p>	<ul style="list-style-type: none"> • Analysis of school management system data, along with standdowns and suspensions, to determine any trends that need to be addressed. For example, through work with SCT and teachers or Waka DP/Waka Kaitiaka/Waka Amo with students. <p>Term 3:</p> <ul style="list-style-type: none"> • All students complete Wellbeing at Schools survey in Kāwai Huia time. • Analysis of results undertaken, with a particular focus on the particular items. 	<p>themselves as a result of the course.</p>		
<p>Implications for next year's annual planning</p>				
<p>Time to embed.</p>				

Strategic Goal 3

Engagement

We nurture engagement, leading to success for each student as a person and a learner, so they have the courage to live their best life.

Annual Goal 3.1

3.1 Learning Areas undertake a curriculum and pedagogical stocktake to lift engagement through curriculum plans.

Targets

- A. All students can identify at least one subject they enjoy and/or feel excitement about attending and learning.
- B. Learning Areas have schemes of work that encourage engagement and are responsive to student need and interest. These will link engagement, technology, and differentiation to planning. Staff in each Learning Area will have a shared understanding of what this looks like in each classroom.

Background

- Engagement and attendance are strongly linked, as are attendance and achievement.
- An ideal scenario is students wanting to be at school because it is the best place to be, and they would hate to miss a day.
- Some students unable to articulate what is their favourite or best subject and why.
- We want students to discover what they are good at, and areas that might lead to fulfilling lives or roles beyond school.

Actions What did we do?	Measures How will we measure progress?	Result What happened?	Analysis Why did it happen?	Next steps Where to next?
<ol style="list-style-type: none"> 1. Professional learning sessions throughout the year add to the idea of engagement and being responsive to student need. 2. HoDs, supported by DPs, ensure engagement is seen as the outcome for actions taken and make certain that: 3. Differentiated, engaging activities are noted in schemes of work and stored electronically for shared use. Regular review of the effectiveness of activities with adjustments made as needed. 4. Elearning activities which promote engagement through their innovative approach are noted in schemes of work and stored electronically for shared use. Regular review of the effectiveness of activities with adjustments made as needed. 5. A 'pulse check' email vote on a single question is used at least once per term asking students which subject which engaged them this week and why. 	<p>Baseline:</p> <p>Current schemes of work.</p> <p>Teacher beliefs 2021.</p> <p>Wellbeing at school 2021</p> <p>During Term 1,2,3,4:</p> <ul style="list-style-type: none"> • 'Pulse check' data from students is collated, compared and shared with teaching staff. A summary of engagement with the survey, rather than specific results, is shared with students. • During each 1-to 1 meetings, HoDs show DPs the latest revisions to schemes which promote engagement and responsiveness to student need. <p>Term 3:</p> <ul style="list-style-type: none"> • All students complete Wellbeing at Schools survey in Kāwai Huia time. • Analysis of results undertaken, with a particular focus on the particular items. 	<p>Staff completed a lot of work to update schemes and trial activities.</p> <p>First round of engagement survey information from students was shared with staff, provided impetus for further change.</p> <p>W@S data showed slight increases in engagement.</p>	<p>A link with the PL plan meant that time was available for staff to investigate, trial, reflect and refine ideas.</p> <p>Teaching staff value the essence of this goal and are keen to make a difference every day. Teacher self-efficacy contributed to improvements.</p> <p>Impetus provided by external changes such as RAS.</p>	<p>Coaching model for staff could be a possibility.</p>

Implications for next year's annual planning

Investigate coaching models as an opportunity for professional growth and leadership.

Strategic Goal 3

Engagement

We nurture engagement, leading to success for each student as a person and a learner, so they have the courage to live their best life.

Annual Goal 3.2

3.2 Attendance data gathered, and a pilot plan developed for improvement.

Targets

- A. All students have at least 90% regular attendance.
- B. Attendance for all student groups, including those who have not previously experienced success at school, increases.

Background

- At this point we do not believe attendance is a cause or a measure of engagement, but that it is intertwined and inextricably linked.
- The school is aware that some students enter secondary school without the range of skills necessary for success. Anecdotally, and from MoE reports, there is awareness that attendance varies considerably between those who have not previously achieved at school and those who have experienced success, and that attendance also varies between ethnicities.

Actions What did we do?	Measures How will we measure progress?	Result What happened?	Analysis Why did it happen?	Next steps Where to next?
<ol style="list-style-type: none"> 1. All schools participate in an evaluation partnership with ERO, we have chosen our focus to be on attendance. 2. Waka Kaitiaki and Waka Amo undertake a support and guidance role with Kāwai Huia teachers to address initial attendance concerns. 3. Waka Kaitiaki and Waka Amo work with students and families where the attendance patterns continue and initial measures are not successful. 4. A review of attendance processes is undertaken to ensure that attendance data provides the most accurate picture possible. 	<p>Baseline:</p> <p>Every Day Matters – attendance information from MoE.</p> <p>School attendance system data.</p> <p>During Term 1,2,3,4:</p> <ul style="list-style-type: none"> • Internal evaluation cycle implemented, beginning with noticing and investigating, which leads to further actions. • Analysis of data from school attendance and Every Day Matters to monitor success of actions to date. 	<p>Trends difficult to see given the changing pattern of covid, but clear that non-attendance is a concern for all groups within the school and more work is needed.</p> <p>Decrease in single spell absences.</p>	<p>Improved data recording and reporting.</p> <p>A focus on attendance if unwell, noting that the requirement to isolate with covid means that it is increasingly difficult for students to meet the attendance target for a term if they are unwell.</p> <p>Roving Mentor position a significant factor in reducing single spell absences.</p>	<p>Prioritise focus on those attending 70-90% first, while still supporting those with chronic non-attendance concerns.</p> <p>Prioritise present, then participate and progress.</p>
<p>Implications for next year's annual planning</p>				
<p>Ongoing, intent to align with nationwide strategy (published June 2022). Needs to be a continued focus.</p>				