

# NEW PLYMOUTH GIRLS' HIGH SCHOOL

## CONSOLIDATED ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### School Directory

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**Education**  **Services.**  
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# NEW PLYMOUTH GIRLS' HIGH SCHOOL

Consolidated Annual Financial Statements - For the year ended 31 December 2023

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# New Plymouth Girls' High School

## Statement of Responsibility

For the year ended 31 December 2023

The Board accepts responsibility for the preparation of the annual consolidated financial statements and the judgements used in these consolidated 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 Group's financial reporting.

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

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

Kelly Marriner

Full Name of Presiding Member

  
Signature of Presiding Member

14 May 2024

Date:

Jacqui Brown

Full Name of Principal

  
Signature of Principal

14 May 2024

Date:

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

For the year ended 31 December 2023

	Notes	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>							
Government Grants	2	14,763,195	11,774,541	13,468,530	14,763,195	11,774,541	13,468,530
Locally Raised Funds	3	518,112	316,450	623,045	489,726	316,450	608,964
Interest		96,107	23,200	32,991	119,938	23,200	46,425
Hostel	4	1,649,989	1,368,577	1,423,606	1,649,989	1,368,577	1,423,606
<b>Total Revenue</b>		17,027,403	13,482,768	15,548,172	17,022,848	13,482,768	15,547,525
<b>Expense</b>							
Locally Raised Funds	3	314,063	76,405	502,725	314,063	76,405	502,725
Hostel	4	1,609,410	1,577,070	1,533,736	1,609,410	1,577,070	1,533,736
Learning Resources	5	11,062,878	8,853,285	10,331,198	11,062,878	8,853,285	10,331,198
Administration	6	862,491	800,930	801,477	864,886	800,930	804,452
Interest		10,337	8,000	9,878	10,337	8,000	9,878
Property	7	2,767,503	2,101,551	2,439,871	2,767,503	2,101,551	2,439,871
Other Expenses	8	3,490	3,490	3,490	3,490	3,490	3,490
<b>Total Expense</b>		16,630,172	13,420,731	15,622,375	16,632,567	13,420,731	15,625,350
<b>Net Surplus / (Deficit) for the year</b>		397,231	62,037	(74,203)	390,281	62,037	(77,825)
Other Comprehensive Revenue and Expense		-	-	-			
<b>Total Comprehensive Revenue and Expense for the Year</b>		397,231	62,037	(74,203)	390,281	62,037	(77,825)

The above Consolidated 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 2023

Notes	2023	School 2023	2022	2023	Group 2023	2022
	Actual \$	Budget (Unaudited) \$	Actual \$	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Equity at 1 January</b>	4,813,927	5,123,149	4,829,938	5,437,860	5,123,149	5,457,493
Total comprehensive revenue and expense for the year	397,231	62,037	(74,203)	390,281	62,037	(77,825)
Contributions from / (Distributions to) the Ministry of Education	152,488	-	-	152,488	-	-
Contribution - Furniture and Equipment Grant	96,599	-	58,192	96,599	-	58,192
Transfer (to) From Reserves	-	-	-	-	-	-
<b>Equity at 31 December</b>	5,460,245	5,185,186	4,813,927	6,077,228	5,185,186	5,437,860
Accumulated comprehensive revenue and expense	5,460,245	5,185,186	4,813,927	5,804,324	5,185,186	5,170,017
Reserves	-	-	-	272,904	-	267,843
<b>Equity at 31 December</b>	5,460,245	5,185,186	4,813,927	6,077,228	5,185,186	5,437,860

The above Consolidated 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 2023

	Notes	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>							
Cash and Cash Equivalents	9	1,426,567	319,154	513,501	1,821,693	319,154	531,928
Accounts Receivable	10	913,045	900,483	930,062	917,281	900,483	934,494
GST Receivable		-	83,167	-	-	83,167	-
Prepayments		75,851	55,658	50,955	75,851	55,658	50,955
Inventories	11	7,557	144,663	10,550	7,557	144,663	10,550
Investments	12	1,091,850	1,100,000	1,353,261	1,311,850	1,100,000	1,959,237
Funds Receivable for Capital Works Projects	20	346,105	-	117,683	346,105	-	117,683
		3,860,975	2,603,125	2,976,012	4,480,337	2,603,125	3,604,847
<b>Current Liabilities</b>							
GST Payable		295	-	35,726	295	-	35,726
Accounts Payable	15	1,323,115	937,702	1,046,174	1,325,494	937,702	1,051,076
Revenue Received in Advance	16	254,759	199,040	152,899	254,759	199,040	152,899
Provision for Cyclical Maintenance	17	479,720	219,648	437,707	479,720	219,648	437,707
Finance Lease Liability	18	32,140	90,491	54,984	32,140	90,491	54,984
Funds held in Trust	19	269,579	223,918	220,031	269,579	223,918	220,031
Funds held for Capital Works Projects	20	121,071	-	282,370	121,071	-	282,370
Funds held on behalf of Attendance Cluster	22	90,197	-	26,874	90,197	-	26,874
		2,570,876	1,670,799	2,256,765	2,573,255	1,670,799	2,261,667
<b>Working Capital Surplus/(Deficit)</b>		1,290,099	932,326	719,247	1,907,082	932,326	1,343,180
<b>Non-current Assets</b>							
Property, Plant and Equipment	13	4,482,243	4,519,774	4,327,971	4,482,243	4,519,774	4,327,971
Intangible Assets	14	2,534	9,514	6,024	2,534	9,514	6,024
		4,484,777	4,529,288	4,333,995	4,484,777	4,529,288	4,333,995
<b>Non-current Liabilities</b>							
Provision for Cyclical Maintenance	17	259,365	211,796	229,665	259,365	211,796	229,665
Finance Lease Liability	18	55,266	64,632	9,650	55,266	64,632	9,650
		314,631	276,428	239,315	314,631	276,428	239,315
<b>Net Assets</b>		5,460,245	5,185,186	4,813,927	6,077,228	5,185,186	5,437,860
<b>Equity</b>		5,460,245	5,185,186	4,813,927	6,077,228	5,185,186	5,437,860

**New Plymouth Girls' High School**  
**Statement of Cash Flows**  
For the year ended 31 December 2023

	Note	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>							
Government Grants		3,890,662	3,762,953	3,692,804	3,890,662	3,762,953	3,692,804
Locally Raised Funds		753,785	1,685,027	544,934	720,497	1,685,027	507,162
Hostel		1,469,786	-	1,377,460	1,469,786	-	1,377,460
International Students		143,122	-	(26,451)	143,122	-	(26,451)
Goods and Services Tax (net)		(35,151)	-	118,938	(35,151)	-	118,938
Payments to Employees		(2,977,191)	(1,935,270)	(3,103,109)	(3,010,479)	(1,935,270)	(3,140,881)
Payments to Suppliers		(1,904,852)	(4,117,917)	(2,163,467)	(1,871,580)	(4,117,917)	(2,128,051)
Interest Paid		(10,337)	(8,000)	(9,878)	(10,337)	(8,000)	(9,878)
Interest Received		90,824	23,200	25,380	114,851	23,200	36,237
Net cash from/(to) Operating Activities		1,420,648	(590,007)	456,611	1,411,371	(590,007)	427,340
<b>Cash flows from Investing Activities</b>							
Purchase of Property Plant & Equipment (and Intangibles)		(322,789)	(279,007)	(235,694)	(322,789)	(279,007)	(235,694)
Purchase of Investments		(238,589)	-	(453,261)	(238,589)	-	(453,261)
Proceeds from Sale of Investments		500,000	-	200,000	885,976	-	214,024
Net cash from/(to) Investing Activities		(61,378)	(279,007)	(488,955)	324,598	(279,007)	(474,931)
<b>Cash flows from Financing Activities</b>							
Furniture and Equipment Grant		96,599	-	58,192	96,599	-	58,192
Contributions from / (Distributions to) Ministry of Education		-	-	-	-	-	-
Finance Lease Payments		(45,858)	(55,151)	(65,517)	(45,858)	(55,151)	(65,517)
Funds Administered on Behalf of Other Parties		(496,945)	-	(690,149)	(496,945)	-	(690,149)
Net cash from/(to) Financing Activities		(446,204)	(55,151)	(697,474)	(446,204)	(55,151)	(697,474)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>913,066</b>	<b>(924,165)</b>	<b>(729,818)</b>	<b>1,289,765</b>	<b>(924,165)</b>	<b>(745,065)</b>
Cash and cash equivalents at the beginning of the year	9	513,501	1,243,319	1,243,319	531,928	1,243,319	1,276,993
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>1,426,567</b>	<b>319,154</b>	<b>513,501</b>	<b>1,821,693</b>	<b>319,154</b>	<b>531,928</b>

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

The above Consolidated 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 2023

#### 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.

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

The 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 Group qualifies for Tier 2 as the Group is not publicly accountable and is not considered large as it falls below the expenditure 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 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 26b.

#### *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 30.

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

### **i) Investments**

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

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

Land and buildings owned by the Crown are excluded from these Consolidated 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
Furniture and Equipment	5-15 years
Information and Communication Technology	4-5 years
Motor Vehicles	5 years
Textbooks	3 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 School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

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

### **m) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the 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 School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

The 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 School's control, these amounts are not 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 School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the Group site in a state of good order and repair.

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

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

#### **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 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

	2023	School 2023 Budget	2022	2023	Group 2023 Budget	2022
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Government Grants - Ministry of Education	3,940,590	3,708,088	3,665,276	3,940,590	3,708,088	3,665,276
Teachers' Salaries Grants	8,810,467	6,619,045	8,095,123	8,810,467	6,619,045	8,095,123
Use of Land and Buildings Grants	1,937,069	1,367,573	1,624,710	1,937,069	1,367,573	1,624,710
Other Government Grants	75,069	79,835	83,421	75,069	79,835	83,421
	14,763,195	11,774,541	13,468,530	14,763,195	11,774,541	13,468,530

The school has opted in to the donations scheme for this year. Total amount received was \$202,976.

## 3. Locally Raised Funds

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

	2023	School 2023 Budget	2022	2023	Group 2023 Budget	2022
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
<b>Revenue</b>						
Donations & Bequests	36,602	20,000	26,049	8,216	20,000	11,968
Curriculum related Activities - Purchase of goods and servic	15,775	-	10,331	15,775	-	10,331
Fees for Extra Curricular Activities	259,934	92,850	201,728	259,934	92,850	201,728
Trading	159,561	182,600	317,071	159,561	182,600	317,071
Fundraising & Community Grants	36,407	21,000	36,254	36,407	21,000	36,254
International Students	9,833	-	31,612	9,833	-	31,612
	518,112	316,450	623,045	489,726	316,450	608,964
<b>Expense</b>						
Extra Curricular Activities Costs	162,415	60,405	173,585	162,415	60,405	173,585
Trading	155,219	16,000	321,572	155,219	16,000	321,572
International Student - Student Recruitment	(5,925)	-	6,265	(5,925)	-	6,265
International Student - Employee Benefits - Salaries	-	-	1,614	-	-	1,614
International Student - Other Expenses	2,354	-	(311)	2,354	-	(311)
	314,063	76,405	502,725	314,063	76,405	502,725
<b>Surplus for the year Locally raised funds</b>	204,049	240,045	120,320	175,663	240,045	106,239

During the year the School hosted 1 International students (2022:2)

## 4. Hostel Revenue and Expense

	2023	School 2023 Budget	2022	2023	Group 2023 Budget	2022
	Actual Number	(Unaudited) Number	Actual Number	Actual Number	(Unaudited) Number	Actual Number
<b>Hostel Financial Performance</b>						
Hostel Full Boarders	122	104	105	122	104	105
Hostel Weekly Boarders	0	0	0	0	0	0
	2023	School 2023 Budget	2022	2023	Group 2023 Budget	2022
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
<b>Revenue</b>						
Hostel Fees	1,347,543	1,331,577	1,137,230	1,347,543	1,331,577	1,137,230
Other Revenue	302,446	37,000	286,376	302,446	37,000	286,376
	1,649,989	1,368,577	1,423,606	1,649,989	1,368,577	1,423,606
<b>Expense</b>						
Administration	90,775	133,180	76,001	90,775	133,180	76,001
Property	68,030	115,500	79,173	68,030	115,500	79,173
Depreciation	201,208	196,000	196,712	201,208	196,000	196,712
Employee Benefit - Salaries	840,335	768,190	834,597	840,335	768,190	834,597
Other Hostel Expenses	409,062	364,200	347,253	409,062	364,200	347,253
	1,609,410	1,577,070	1,533,736	1,609,410	1,577,070	1,533,736
<b>Surplus/(Deficit) for the year Hostel</b>	40,579	(208,493)	(110,130)	40,579	(208,493)	(110,130)



## 5. Learning Resources

	2023	School 2023 Budget	2022	2023	Group 2023 Budget	2022
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Curricular	459,410	580,139	451,302	459,410	580,139	451,302
Library Resources	366	6,538	2,297	366	6,538	2,297
Employee Benefits - Salaries	10,185,499	7,828,298	9,541,336	10,185,499	7,828,298	9,541,336
Staff Development	28,525	35,000	21,908	28,525	35,000	21,908
Depreciation	209,922	217,000	195,534	209,922	217,000	195,534
Information Management	179,156	186,310	118,821	179,156	186,310	118,821
	11,062,878	8,853,285	10,331,198	11,062,878	8,853,285	10,331,198

## 6. Administration

	2023	School 2023 Budget	2022	2023	Group 2023 Budget	2022
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Audit Fees	13,551	12,000	13,159	15,930	12,000	15,817
Board Fees	5,245	4,000	2,355	5,245	4,000	2,355
Board Expenses	3,328	6,150	15,672	3,328	6,150	15,672
Communication	17,041	20,400	21,668	17,041	20,400	21,668
Consumables	(12,553)	(14,000)	(28,611)	(12,553)	(14,000)	(28,611)
Operating Leases	12	50	50	12	50	50
Other	124,783	133,913	127,382	124,799	133,913	127,699
Employee Benefits - Salaries	672,845	589,017	605,288	672,845	589,017	605,288
Insurance	20,733	25,900	22,651	20,733	25,900	22,651
Service Providers, Contractors and Consultancy	17,506	23,500	21,863	17,506	23,500	21,863
	862,491	800,930	801,477	864,886	800,930	804,452

## 7. Property

	2023	School 2023 Budget	2022	2023	Group 2023 Budget	2022
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Caretaking and Cleaning Consumables	222,650	218,000	212,175	222,650	218,000	212,175
Cyclical Maintenance Provision	218,329	105,000	199,948	218,329	105,000	199,948
Grounds	15,523	17,000	14,812	15,523	17,000	14,812
Heat, Light and Water	125,225	130,000	130,585	125,225	130,000	130,585
Rates	19,418	18,157	12,775	19,418	18,157	12,775
Repairs and Maintenance	91,838	105,321	99,552	91,838	105,321	99,552
Use of Land and Buildings	1,937,069	1,367,573	1,624,710	1,937,069	1,367,573	1,624,710
Security	4,588	3,500	5,772	4,588	3,500	5,772
Employee Benefits - Salaries	132,863	137,000	139,542	132,863	137,000	139,542
	2,767,503	2,101,551	2,439,871	2,767,503	2,101,551	2,439,871

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

	2023	School 2023 Budget	2022	2023	Group 2023 Budget	2022
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Amortisation of Intangible Assets	3,490	3,490	3,490	3,490	3,490	3,490
	3,490	3,490	3,490	3,490	3,490	3,490

## 9. Cash and Cash Equivalents

	2023	School 2023 Budget	2022	2023	Group 2023 Budget	2022
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Bank Accounts	1,426,567	319,154	513,501	1,821,693	319,154	531,928
Cash and cash equivalents for Statement of Cash Flows	1,426,567	319,154	513,501	1,821,693	319,154	531,928

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

Of the \$1,426,567 Cash and Cash Equivalents \$121,071 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$1,426,567 Cash and Cash Equivalents, \$90,197 is held by the School on behalf of the Attendance cluster. See note 22 for details of how the funding received for the cluster has been spent in the year.

Other restrictions on cash that may require disclosure include funds held in trust and international student and hostel fees as disclosed in note 19 and note 16.

# 10. Accounts Receivable

	2023	School 2023 Budget (Unaudited)	2022	2023	Group 2023 Budget (Unaudited)	2022
	Actual \$	\$	Actual \$	Actual \$	\$	Actual \$
Receivables	109,254	255,621	199,012	109,254	255,621	199,012
Receivables from the Ministry of Education	60,830	(18,588)	-	60,830	(18,588)	-
Loss on Uncollectible Accounts Receivable	(10,704)	-	(10,536)	(10,704)	-	(10,536)
Interest Receivable	16,734	3,840	11,451	20,970	3,840	15,883
Teacher Salaries Grant Receivable	736,931	659,610	730,135	736,931	659,610	730,135
	<u>913,045</u>	<u>900,483</u>	<u>930,062</u>	<u>917,281</u>	<u>900,483</u>	<u>934,494</u>
Receivables from Exchange Transactions	176,114	259,461	199,927	180,350	259,461	204,359
Receivables from Non-Exchange Transactions	736,931	641,022	730,135	736,931	641,022	730,135
	<u>913,045</u>	<u>900,483</u>	<u>930,062</u>	<u>917,281</u>	<u>900,483</u>	<u>934,494</u>

# 11. Inventories

	2023	School 2023 Budget (Unaudited)	2022	2023	Group 2023 Budget (Unaudited)	2022
	Actual \$	\$	Actual \$	Actual \$	\$	Actual \$
Stationery	7,557	5,068	10,550	7,557	5,068	10,550
Uniform Shop	-	137,771	-	-	137,771	-
Cafe/kitchen	-	1,824	-	-	1,824	-
	<u>7,557</u>	<u>144,663</u>	<u>10,550</u>	<u>7,557</u>	<u>144,663</u>	<u>10,550</u>

# 12. Investments

The School's investment activities are classified as follows:

	2023	School 2023 Budget (Unaudited)	2022	2023	Group 2023 Budget (Unaudited)	2022
	Actual \$	\$	Actual \$	Actual \$	\$	Actual \$
Current Asset						
Short-term Bank Deposits	1,091,850	1,100,000	1,353,261	1,311,850	1,100,000	1,959,237
Total Investments	<u>1,091,850</u>	<u>1,100,000</u>	<u>1,353,261</u>	<u>1,311,850</u>	<u>1,100,000</u>	<u>1,959,237</u>

# 13. Property, Plant and Equipment

GROUP	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	160,000	-	-	-	-	160,000
Building Improvements	666,221	-	-	-	(32,928)	633,293
Furniture and Equipment	165,371	56,336	-	-	(33,634)	188,073
Information and Communication Technology	188,992	211,613	-	-	(68,451)	332,154
Hostel	3,060,826	203,949	-	-	(201,208)	3,063,567
Leased Assets	56,258	90,126	-	-	(67,556)	78,827
Library Resources	30,303	3,380	-	-	(7,353)	26,329
Balance at 31 December 2023	<u>4,327,971</u>	<u>565,404</u>	<u>-</u>	<u>-</u>	<u>(411,130)</u>	<u>4,482,243</u>

GROUP	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	160,000	-	160,000	160,000	-	160,000
Building Improvements	1,288,104	(654,811)	633,293	1,288,104	(621,883)	666,221
Furniture and Equipment	1,077,521	(889,448)	188,073	1,021,186	(855,815)	165,371
Information and Communication Technology	1,380,513	(1,048,359)	332,154	1,168,900	(979,908)	188,992
Hostel	7,419,280	(4,355,712)	3,063,567	7,215,330	(4,154,504)	3,060,826
Leased Assets	425,401	(346,574)	78,827	335,275	(279,017)	56,258
Library Resources	277,023	(250,694)	26,329	273,643	(243,340)	30,303
Balance at 31 December	<u>12,027,842</u>	<u>(7,545,598)</u>	<u>4,482,243</u>	<u>11,462,438</u>	<u>(7,134,467)</u>	<u>4,327,971</u>



SCHOOL	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2023						
Land	160,000	-	-	-	-	160,000
Building Improvements	666,221	-	-	-	(32,928)	633,293
Furniture and Equipment	165,371	56,336	-	-	(33,634)	188,073
Information and Communication Technology	188,992	211,613	-	-	(68,451)	332,154
Hostel	3,060,826	203,949	-	-	(201,208)	3,063,567
Leased Assets	56,258	90,126	-	-	(67,556)	78,827
Library Resources	30,303	3,380	-	-	(7,353)	26,329
<b>Balance at 31 December 2023</b>	<b>4,327,971</b>	<b>565,404</b>	<b>-</b>	<b>-</b>	<b>(411,130)</b>	<b>4,482,243</b>

SCHOOL	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	160,000	-	160,000	160,000	-	160,000
Buildings	-	-	-	-	-	-
Building Improvements	1,288,104	(654,811)	633,293	1,288,104	(621,883)	666,221
Furniture and Equipment	1,077,521	(889,448)	188,073	1,021,186	(855,815)	165,371
Information and Communication Technology	1,380,513	(1,048,359)	332,154	1,168,900	(979,908)	188,992
Hostel	7,419,280	(4,355,712)	3,063,567	7,215,330	(4,154,504)	3,060,826
Leased Assets	425,401	(346,574)	78,827	335,275	(279,017)	56,258
Library Resources	277,023	(250,694)	26,329	273,643	(243,340)	30,303
<b>Balance at 31 December</b>	<b>12,027,842</b>	<b>(7,545,598)</b>	<b>4,482,243</b>	<b>11,462,438</b>	<b>(7,134,467)</b>	<b>4,327,971</b>

The net carrying value of equipment held under a finance lease is \$78,827 (2022: \$56,258)

#### Restrictions

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

#### 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 \$
<b>Cost</b>						
Balance at 1 January 2022	17,450	-	17,450	17,450	-	17,450
Additions						
Disposals						
Balance at 31 December 2022/1 January 2023	17,450	-	17,450	17,450	-	17,450
Additions						
Disposals						
Balance at 31 December 2023	17,450	-	17,450	17,450	-	17,450
<b>Accumulated Amortisation and impairment losses</b>						
Balance at 1 January 2022	7,937	-	7,937	7,937	-	7,937
Amortisation expense	3,490	-	3,490	3,490	-	3,490
Disposals						
Impairment losses						
Balance at 31 December 2022/1 January 2023	11,427	-	11,427	11,427	-	11,427
Amortisation expense	3,490	-	3,490	3,490	-	3,490
Disposals						
Impairment losses						
Balance at 31 December 2023	14,917	-	14,917	14,917	-	14,917
<b>Carrying amounts</b>						
At 1 January 2022	9,513	-	9,513	9,513	-	9,513
At 31 December 2022/1 January 2023	6,023	-	6,023	6,023	-	6,023
At 31 December 2023	2,533	-	2,533	2,533	-	2,533

#### 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 (2022 \$nil)

## 15. Accounts Payable

	2023	School 2023 Budget	2022	2023	Group 2023 Budget	2022
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Creditors	458,165	195,275	243,308	458,165	195,275	243,308
Accruals	69,372	9,500	8,003	71,751	9,500	12,905
Employee Entitlements - Salaries	736,931	661,123	730,135	736,931	661,123	730,135
Employee Entitlements - Leave Accrual	58,647	71,804	64,728	58,647	71,804	64,728
	<u>1,323,115</u>	<u>937,702</u>	<u>1,046,174</u>	<u>1,325,494</u>	<u>937,702</u>	<u>1,051,076</u>
Payables for Exchange Transactions	1,323,115	937,702	1,046,174	1,325,494	937,702	1,051,076
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-	-	-	-
	<u>1,323,115</u>	<u>937,702</u>	<u>1,046,174</u>	<u>1,325,494</u>	<u>937,702</u>	<u>1,051,076</u>

The carrying value of payables approximates their fair value.

## 16. Revenue Received in Advance

	2023	School 2023 Budget	2022	2023	Group 2023 Budget	2022
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Revenue in Advance - Hostel	-	-	8,783	-	-	8,783
Grants in Advance - Ministry of Education	27,711	-	34,517	27,711	-	34,517
Other Revenue In Advance	95,034	199,040	94,565	95,034	199,040	94,565
International Student Fees	132,014	-	15,034	132,014	-	15,034
	<u>254,759</u>	<u>199,040</u>	<u>152,899</u>	<u>254,759</u>	<u>199,040</u>	<u>152,899</u>

## 17. Provision for Cyclical Maintenance

	2023	School and Group 2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	667,372	326,444	539,444
Increase to the Provision During the Year	88,864	105,000	100,493
Use of the Provision During the Year	(146,616)	-	(72,020)
Other Adjustments	129,465	-	99,455
Provision at the End of the Year	<u>739,085</u>	<u>431,444</u>	<u>667,372</u>
Cyclical Maintenance - Current	479,720	219,648	437,707
Cyclical Maintenance - Non current	259,365	211,796	229,665
	<u>739,085</u>	<u>431,444</u>	<u>667,372</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. 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:

	2023	School 2023 Budget	2022	2023	Group 2023 Budget	2022
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
No Later than One Year	38,507	90,491	58,161	38,507	90,491	58,161
Later than One Year and no Later than Five Years	60,920	64,632	9,875	60,920	64,632	9,875
Future Finance Charges	(12,021)	-	(3,402)	(12,021)	-	(3,402)
	<u>87,406</u>	<u>155,123</u>	<u>64,634</u>	<u>87,406</u>	<u>155,123</u>	<u>64,634</u>
Represented by						
Finance lease liability - Current	32,140	90,491	54,984	32,140	90,491	54,984
Finance lease liability - Non current	55,266	64,632	9,650	55,266	64,632	9,650
	<u>87,406</u>	<u>155,123</u>	<u>64,634</u>	<u>87,406</u>	<u>155,123</u>	<u>64,634</u>

## 19. Funds held in Trust

	2023	School 2023 Budget	2022	2023	Group 2023 Budget	2022
	Actual	(Unaudited)	Actual	Actual	(Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	269,579	223,918	220,031	269,579	223,918	220,031
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-	-	-	-
	<u>269,579</u>	<u>223,918</u>	<u>220,031</u>	<u>269,579</u>	<u>223,918</u>	<u>220,031</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 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.

### School and Group

	2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
H,N,LR,O,TC/WELL Roofing		210453	(71,297)	70,002	1,295	-	-
Waimarie Additions & Alterations		213055	(9,022)	-	(204,699)	-	(213,721)
School Signage		224997	177,277	-	(133,376)	-	43,901
Block D, E Rationalisation		217588	54,604	13,570	(68,174)	-	-
Stadium Storm Damage		235277	1,015	-	1,015	-	-
Lightening Strike Damage		235869	(34,350)	-	(21,931)	-	(12,419)
M BLock (Dance Studio) Ventilation		235487	49,474	3,041	(52,515)	-	-
ML Block BMS System		240075	(3,014)	68,991	(34,672)	-	31,305
Roofing Project Stage 2		240069	-	248,351	(359,997)	-	(109,615)
B: Carpet & Pinboard Replacement		240076	-	180,000	(135,915)	-	44,085
Remediation Lightening Strike		242721	-	9,741	(9,811)	-	(70)
Fire Alarm Panel		240074	-	36,000	(36,282)	-	(282)
Cyclone Tree Damage Removal		241357	-	12,100	(12,100)	-	-
Electrical Repairs & Replacements		240073	-	47,029	(45,249)	-	1,780
Block O Radiator		240072	-	-	(9,998)	-	(9,998)
Totals			<u>164,687</u>	<u>688,825</u>	<u>(1,122,409)</u>	<u>-</u>	<u>(225,034)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	121,071
Funds Receivable from the Ministry of Education	(346,105)

	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
ML Block BMS System		240075	-	-	(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)

## 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.

	2023 Actual \$	2023 Budget \$	2022 Actual \$
Funds Held at Beginning of the Year	-	-	3,330
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	-	-	-
Total funds received	-	-	3,330
Funds Spent on Behalf of the Cluster	-	-	3,330
Funds Held at Year End	-	-	-

## 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.

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	26,874	-	-	26,874	-	-
Funds Received from Cluster Members	-	-	-	-	-	-
Funds Received from MoE	170,336	-	81,105	170,336	-	81,105
Total funds received	197,210	-	81,105	197,210	-	81,105
Funds Spent on Behalf of the Cluster	107,013	-	54,231	107,013	-	54,231
Funds remaining	90,197	-	26,874	90,197	-	26,874
Funds Held at Year End	90,197	-	26,874	90,197	-	26,874

## 22. Related Party Transactions

The Group is a controlled entity of the Crown, and the Crown provides the major source of revenue to the group. The group 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 group 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.

## 23. Remuneration

### School and Group

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

	2023 Actual \$	2022 Actual \$
<i>Key management personnel compensation S</i>		
Remuneration	5,245	2,355
<i>Leadership Team</i>		
Remuneration	897,823	841,832
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	903,068	844,187

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (4 members) committees that met 7 and 7 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

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220 - 230	210 - 220
Benefits and Other Emoluments	6 - 7	6 - 7
Termination Benefits	-	-

#### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	26.00	15.00
110 - 120	14.00	5.00
120 - 130	4.00	2.00
130 - 140	2.00	2.00
140 - 150	2.00	-
	48.00	24.00

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

## 24. 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:

School and Group	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

## 25. Contingencies

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

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

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. 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 2024.

### Holidays Act Compliance – schools payroll

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

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

## 26. Commitments

### (a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$3,944,927 (2022:\$879,853) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Waimarie Additions & Alterations	1,877,337	1,623,586	253,751
School Signage	290,509	211,911	78,598
Lightening Strike Damage	12,419	12,419	0
ML Block BMS System	101,298	37,686	63,612
Roofing Project Stage 2	3,720,000	362,247	3,357,753
B: Carpet & Pinboard Replacement	200,416	135,915	64,501
Remediation Lightening Strike	16,678	9,811	6,867
Fire Alarm Panel	40,540	36,282	4,258
Electrical Repairs & Replacements	160,836	45,249	115,587
Block O Radiator	9,998	9,998	0
<b>Total</b>	<b>6,430,031</b>	<b>2,485,104</b>	<b>3,944,927</b>

**(b) Operating Commitments** **School and Group**

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

**27. Financial Instruments**

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

Financial assets measured at amortised cost	2023	School 2023 Budget	2022	2023	Group 2023 Budget	2022
	Actual \$	(Unaudited) \$	Actual \$	Actual \$	(Unaudited) \$	Actual \$
Cash and Cash Equivalents	1,426,567	319,154	513,501	1,821,693	319,154	531,928
Receivables	913,045	900,483	930,062	917,281	900,483	934,494
Investments - Term Deposits	1,091,850	1,100,000	1,353,261	1,311,850	1,100,000	1,959,237
Total financial assets measured at amortised cost	3,431,462	2,319,637	2,796,824	4,050,824	2,319,637	3,425,659
<b>Financial liabilities measured at amortised cost</b>						
Payables	1,323,115	937,702	1,046,174	1,325,494	937,702	1,051,076
Finance Leases	87,406	155,123	64,634	87,406	155,123	64,634
Total financial liabilities measured at amortised cost	1,410,521	1,092,825	1,110,808	1,412,900	1,092,825	1,115,710

**28. Events After Balance Date**

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

**29. Comparatives**

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

**30. Investment in Subsidiaries**

Details of the Group's material subsidiaries at the end of the reporting period are as follows:

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	
			2023	2022	2023	2022
Centenary Trust Fund	Fundraising	New Plymouth	100%	100%	\$ 616,983	\$ 623,933

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 GIRL'S HIGH SCHOOL GROUP FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of New Plymouth Girls' High School (the 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 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the Group:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 14 May 2024. This is the date at which our opinion is expressed.

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

#### **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 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 arise from section 134 of the Education and Training Act 2020.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the 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 assess the risk of material misstatement arising from the Group 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 arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 25 to 42, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

We are independent of the 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 (including International Independence Standards)* (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

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

*David Fraser*

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

## New Plymouth Girls' High School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Jacqui Brown	Principal	ex Officio	
Kelly Marriner	Presiding Member	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
Nataya Lumluksanaphaiboon	Student Representative	Elected	Sep 2024

## **New Plymouth Girls' High School**

### **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$32,933 (excluding GST). The funding was spent on sporting endeavours.

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

For the year ended 31st December 2023 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 2023)

As a summary of our evaluation of progress in achieving the aims and targets set out in our annual plan, 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 along with barriers, enablers and next steps that may be useful for future planning.

Principal: Jacqui Brown BEd BSc Dip Tchg PGDipEd

### VISIT

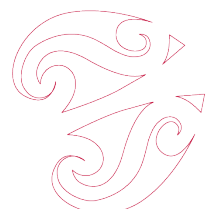
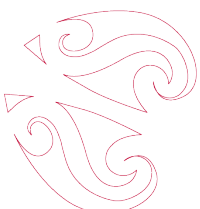
New Plymouth Girls' High School  
60 Northgate, Strandon,  
New Plymouth 4312,  
Taranaki, New Zealand

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W. [npghs.school.nz](http://npghs.school.nz)



## NPGHS Strategic Plan 2022-2024 and 2023 Annual Plan Summary

Strategic Intent	2023 Annual Goals	2023 Targets
<b>Equity and excellence</b>  We are committed to an equitable education which allows students to unashamedly strive for personal excellence  NAG 1,2 NEG1 NELP ,2,3,4,6	1.1 Students are supported to plan for and achieve personal excellence.  1.2 A visible map outlining ākonga's learning, progress and achievement is produced, as they work towards achieving their personal excellence. We report quality assessment information to learners, parents and whānau.	A. 80% of students will complete a meaningful and productive goal setting process. B. Pathway processes and documentation for students and parents/whānau are established which support academic and career or post school development.  A. Reporting on academic progress is continuous and ākonga next steps for ākonga are clearly identified as part of assessment reporting. B. The reporting process moves from one-way reporting from the teacher to reciprocal information sharing between students, school, parents and whānau.
<b>Culture and belonging</b>  We embrace and sustain culture, identity, connection, and inclusion for all, prioritising giving life to Te Tiriti o Waitangi.  NAG5 NEG 1,2,,9,10 NELP 1,2,3,5,6,7	2.1 Students experience a school culture which promotes connection while supporting and encouraging regular attendance.	A. Whanaungatanga programme is embedded and connection within Kāwai Huia classes is prioritised and developed. Kāwai Huia teachers report engagement/participation and are actively involved. B. Wellbeing and Mahi Tahi programmes are embedded to support students' wellbeing, identity and progress through life. C. Students' connection to and feeling of belonging at school increases, while encouraging improved attendance across all year levels.
<b>Engagement</b>  We nurture engagement, leading to success for each akonga as a person and a learner, so they have the courage to live their best life.  NAG1,2, 6 NEG2,5,6,7,8,10 NELP 1,2,3,6	3.1 Increased and improved levels of engagement, differentiation and technology will be attained within all learning programmes.	A. Ākonga will experience increased and improved measurable levels of engaging, differentiated and technology based lessons across their subjects. B. Kaiako are able to clearly identify increased and improved measurable levels of engaging, differentiated and technology based lessons in each of their courses.

## **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 Students are supported to plan for and achieve personal excellence.

#### **Targets**

- A. 80% of students will complete a meaningful and productive goal setting process.
- B. Pathway processes and documentation for students and parents/whānau are established which support academic and career or post school development

#### **Results**

Some progress as noted below, although the key information has been the identification of next steps.

#### **Goal Setting**

Across the year groups, an average of 54% entered goals. This is a significant improvement on the previous year. In 2023 72% of Year 9, 50% of Year 10, 56% of Year 11, 35% of Year 12, and 59% of Year 13 set goals and recorded them in the student management system.

More emphasis was placed on the reasons why goals are important, and a lesson was provided for the staff running this session to reduce workload and increase consistency. This was shared with all staff during a meeting so that everyone could support the process.

#### **Pathway documentation**

Work on greater 'careers education' for each year level is underway.

Investigation of a way for students to record their plan and achievements as it develops during their time at school has been initiated.

#### **Next steps**

- Consultation and implementation of a graduate profile.
- Rebranding goal setting in some way with a greater emphasis on habits and attitudes which build to successful attainment of goals.
- Implementation of refreshed 'careers education' plan.

#### **Barriers**

- The timing of industrial action coincided with much of the goal setting work, and was lower in teacher priorities at the time.

#### **Enablers**

- Keen staff who see the value of goals, or habits, for success.

## **Strategic Goal 1 continued**

### **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 To produce a visible map outlining ākonga's learning, progress and achievement as they work towards achieving their personal excellence, and for our school to report quality assessment information to learners, parents and whānau.

### **Targets**

- A. Reporting on academic progress is continuous and an ākonga's next steps are clearly identified as part of assessment reporting.
- B. To reframe the reporting process from one-way reporting from the teacher to reciprocal information sharing between students, schools, parents and whānau.

### **Results**

This goal was seen as more tangible by some, and staff were keen to see change effected. Reporting providing real-time information is in place, and will be supplemented with a summary of this information twice each year.

### **Reporting changes**

- Building on previous work, continuous or real time reporting of grades and comments has been implemented.
- An engagement report, based on the key competencies, was trialled in Term 4.
- Work was started on a visual representation of a student's progress over time, focusing on numeracy and literacy. This sharing of information with students and parents/whānau is a step towards the changes that are ahead with NCEA.

### **Next steps**

- Engagement reporting across the whole school, Y9-13.
- Global assessment planner available to staff and students.
- Reporting Documents –End of term/end of year summaries of the real time feedback.
- E-asTTle Results -Foundations for learning and to share curriculum progress.
- Library of useful links for students and whānau.

### **Barriers**

- Industrial action impacted on time to meet and the opportunity to develop ideas.

### **Enablers**

- Staff desire for change and a system that adds value to learning and assessment.
- A strong working group made up of 10 staff volunteers who shared the work and the idea development.



## 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

Students experience a school culture which promotes connection while supporting and encouraging regular attendance.

#### Targets

- A. Whanaungatanga programme embedded and connection within Kāwai Huia Classes continues to be focus of Kāwai Huia time with Kāwai Huia teachers reporting engagement/participation.
- B. Wellbeing and Mahitahi programmes embedded to support student's progression through school.
- C. Attendance data across all year levels improves as student's connection to and feelings of belonging at school develops.

#### Results

Evidence of positive progress in all areas.

#### Kāwai Huia Connection

- Students survey average score of more than 3 out of 5 for "how well do you know your KH teacher" and "how well do you know the other students in your KH class".
- Whanaungatanga coordinator and Deans report increasing engagement on Wednesdays across Waka and KH classes. 2023 is 2<sup>nd</sup> year of programme.
- Wednesday KH time tagged to programme and language has Whanaungatanga focus

#### Wellbeing and Mahi Tahi programmes

- Programmes have robust plans which are annually reviewed.
- 2023 is 2<sup>nd</sup> year of programme; student's familiarity with programme increasing.
- Students report the value of the learning and the impact on their holistic view of life.

#### Attendance

- Compared to 2022 we have seen a small yet consistent improvement in attendance across all Waka (although our own and national targets are not being met yet).
- A diverse range of initiatives have been trialed which has helped us recognise the key steps we need to take as a school.
- Continued use of the Attendance Cluster and ASA system has helped engage with vulnerable students.

#### Next steps

- An increased focus on improving regular attendance and decreasing chronic absences which we think will require increased human resource. We would like to strengthen the connection with the Kāhui Ako's work on attendance for greater consistency in our approach.

#### Barriers

- Staff changes – and the need to continually upskill new staff in the way that programmes operate.
- Variance in attitudes and values toward attendance (staff/student/family/whānau) and whānau circumstances.

**Enablers**

- Using outside providers for PL who delivered a different perspective for staff to consider – RTLB, Inside Out, Marg Thorsborne.
- PL Budget and timetable allowed PL to happen.
- Ministry strategies and targets – setting the expectation.
- Central NP Attendance Service to support chronic non-attendance.
- Student willingness to provide feedback.
- Support of RTLB service to gather feedback from students.

## 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 2023

**Increased and improved levels of engagement, differentiation and technology will be attained within all learning programmes.**

#### Targets

- Ākonga will experience increased and improved measurable levels of engaging, differentiated and technology based lessons across their subjects.
- Kaiako are able to clearly identify increased and improved measurable levels of engaging, differentiated and technology based lessons in each of their courses.

Tools developed based on the known [SAMR model](#) for elearning to look at the use of differentiation and engagement in learning.

This builds on work started in 2022 to upskill staff in the use of digital technology for differentiation and engagement in the classroom. Staff have been introduced to the extended model in various sessions, with the current focus on the building of staff capability in e-learning. Capacity, capability and accountability has been built across the staff so that Professional Learning (PL) has been able to gradually change over the last two years. Staff are now able to work more independently on areas of need and interest, within areas that align with the Annual Goals. The Tuesday morning PL time has focused on the use of the Microsoft Educator modules in Term 1 and Term 2. There was a focused PL offering in Term 3 and 4 for those who would like to focus on this area.

Baseline data was collected in March, via a survey, with responses from 84 staff and 540 students. Repeated in August with responses from 82 staff and 373 students.

#### Results

A positive movement to increase and improve engagement, differentiation and use of technology is observed in staff and student feedback and discussions. Staff recognise this is important, and always has been, the reason to make change is visible and will require continued focus to ensure changes are embedded.

#### eLearning

Students were asked to describe the use of devices in their classes overall, and staff were asked to consider their use of devices when teaching juniors and when teaching seniors.

- The results show strong consistency between staff and student perceptions.
- Device use is largely to 'amplify' or enhance learning, rather than transform it.
- Staff believe they are using devices in slightly more creative ways than students do with the difference most noticeable in the 'modify section'.

#### Differentiation

Students were asked if their individual learning needs were met with work at a basic level to suitably challenging, and staff were asked how they felt they catered to individual needs.

- The results show staff perceive they are differentiating more than students observe that the work is at the appropriate level for them.
- Staff have commented that this is because students don't know the work is being differentiated for them. This could be true, although the question asked students if the work was at the right level for them.

- Senior students ranked their lessons as 'redefine' at a far greater rate than teachers. The description of this in the model is "extending thinking to 'transfer level' and directing own learning".

### **Engagement**

Students were asked if what they did in class interests them and gives them suitable variety in the ways they learn. Staff were asked what they do in lessons to gain interest and achieve variety.

- The model describes these as regularly using activities from one, two, three, or four different types of learning activities.
- Teachers believe they are offering more variety in lessons than students perceive.
- It is pleasing that 45% of junior students and 49% of senior students rate their lessons as regularly using three or four different varieties of activities to help them learn.

### **Next steps**

- Work continues to increase teacher confidence with digital platforms to enhance differentiated learning and raise engagement in meetings with curriculum leaders and in staff meetings.
- Departments continue to work on these areas as they look to implement their identified changes as a result of their review of 2023 NCEA results.

### **Barriers**

- Difficult for middle leaders and teachers to prioritise everything, and the changes to NCEA do take priority.
- Competing professional learning demands mean staff have to make choices and a focus on Te Reo Māori was prioritised by many.

### **Enablers**

- Middle leaders and teacher desire to increase and improve levels of engagement and differentiation meant a willingness to use Learning Area meeting time to focus on this.

## Evaluation and analysis of the school's students' progress and achievement

Student progress is monitored throughout the year, with regular opportunities to share success and progress with parents and whānau through reporting and parent/teacher/student learning conversations.

While we note that the proportion of parents and whānau attending learning conversations is low, we recognise that many more parents and whānau remain invested in and connected to the learning of their taurira. Engagement reports, reflecting fortnightly progress related to key competencies, were introduced in 2023 to make visible to parents/whānau and students their readiness to learn.

Encouraging this approach to learning supports the consistent work of Kaiako and curriculum leaders as they provide opportunities for student success. Heads of each department or curriculum area report annually to the Principal, outlining the NCEA results achieved by the previous cohort and the next steps in the continual improvement process. This analysis in each area of the curriculum helps ensure that progress is being made by learners, including a specific focus on ākonga Māori.

Success in formal qualifications builds on the work from primary, intermediate and junior high school years. As teachers bring the curriculum to life for students, learning and achievement in Year 9 and 10 is given high priority as a critical foundation for later study.

Each curriculum area provides learning and assessment opportunities to guide and support students. We also use standardised testing as a measure of progress, which can be used in conjunction with other data to form a holistic picture of individual and cohort progress to show expected progress across the learning areas.

With a focus on numeracy and literacy, we include below the data for Y9 and Y10 students in these areas, along with NCEA reporting. We continue to analyse data for groups of students whose needs are generally not well met in education, such as students who identify as Māori and/or Pasifika, or who receive learning support.

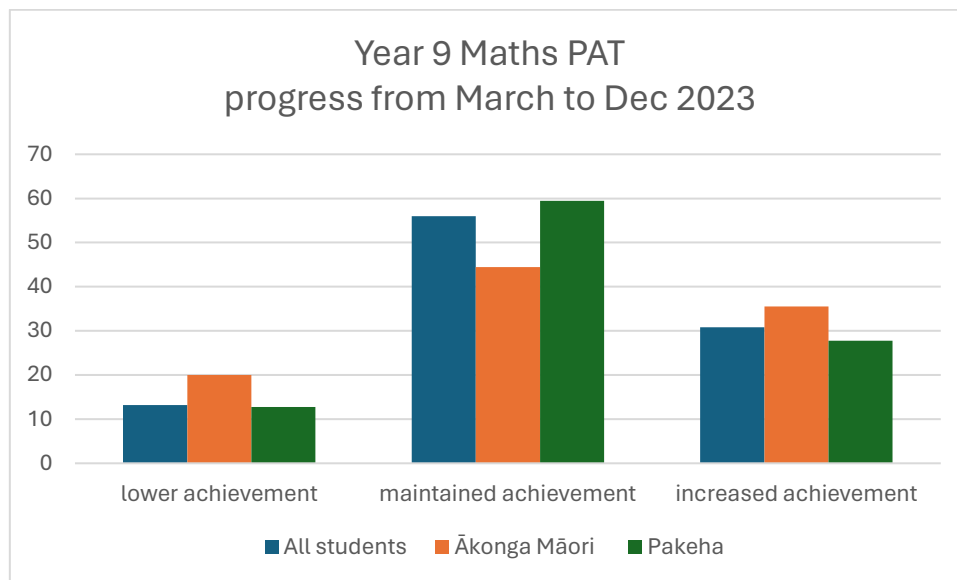
There are three points to note regarding the standardised test results shown on the following pages. The low attendance rates and transient enrolments across the country are also seen at our school, which limits data comparison for progress. As an example, 15% of Y9 students do not have a start and/or end of year result for Maths, and 31% do not have one of the results for Reading.

The results show lower figures for increased achievement than teacher judgement in student reports indicate. One of our Within School Teachers (appointed through our participation in a Kāhui Ako), used her time to investigate attitudes towards PAT testing, particularly at the end of the year. Student voice indicates that learners did not value these assessments and report that they did not try as hard as they did at the start of the year. Some of this was attributed by students to the results not being formally shared with parents, assessment happening when the seniors had left and school felt 'different', and not understanding the implications of their own progress (or otherwise) in numeracy and literacy. We are investigating ways to increase the number of students with both data points for comparison. We are also looking at how we might report progress using holistic teacher judgements and ways to help students perform at their best in any standardised testing environment.

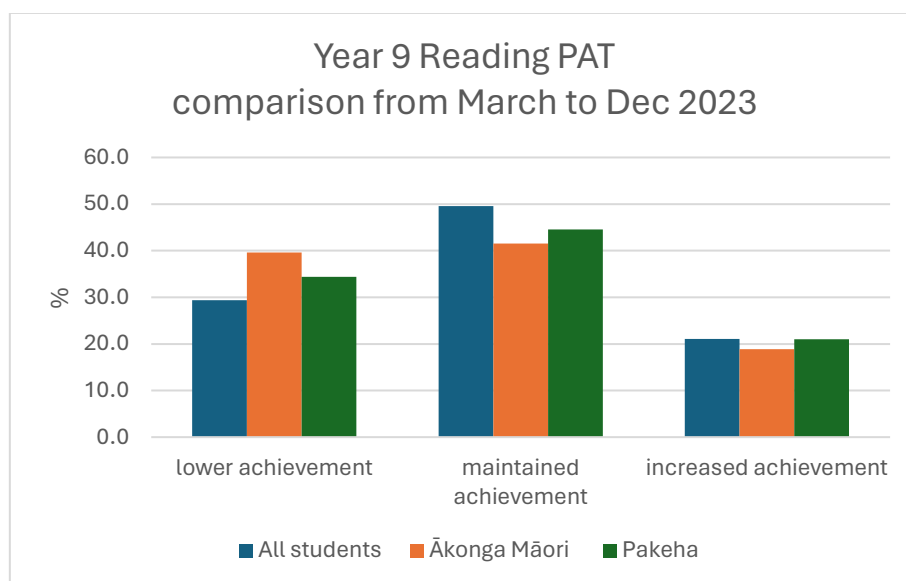
Students who participate in multi-level English or Maths programmes from Year 10 do not sit the PAT tests.

We welcome conversations from parents, whānau and students about the summary data below or their child's individual student progress.

## Year 9

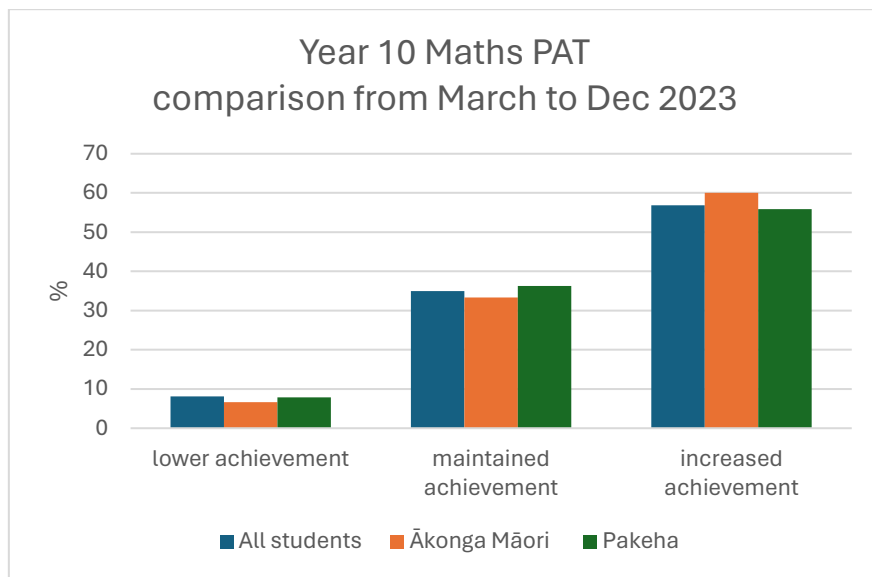


- Based on this single measure, 31% of all students showed increased achievement in Maths during Year 9.
- This figure is higher for ākonga Māori, with 36% showing increased achievement through this assessment.

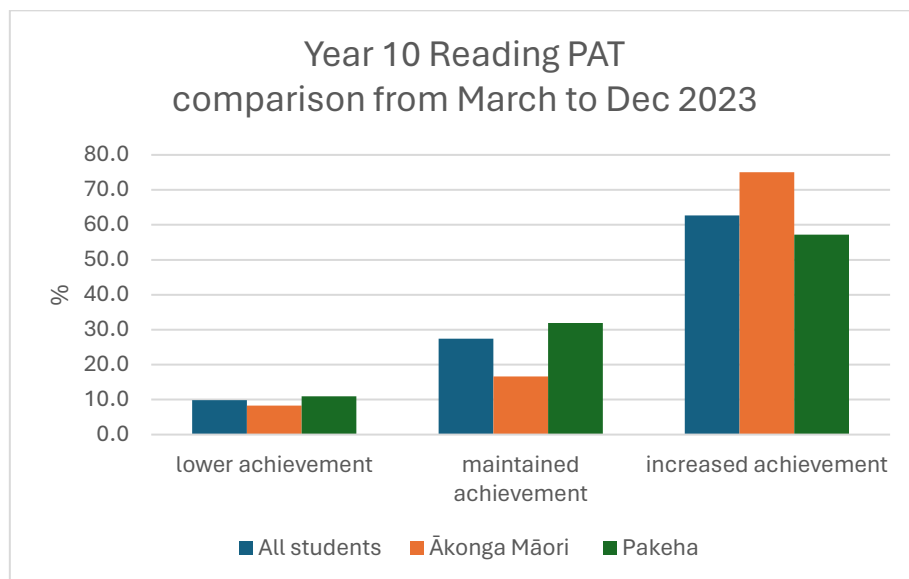


- Based on this single measure, 21% of all students showed increased achievement in Maths during Year 9.
- This figure is comparable for ākonga Māori, at 19%

## Year 10



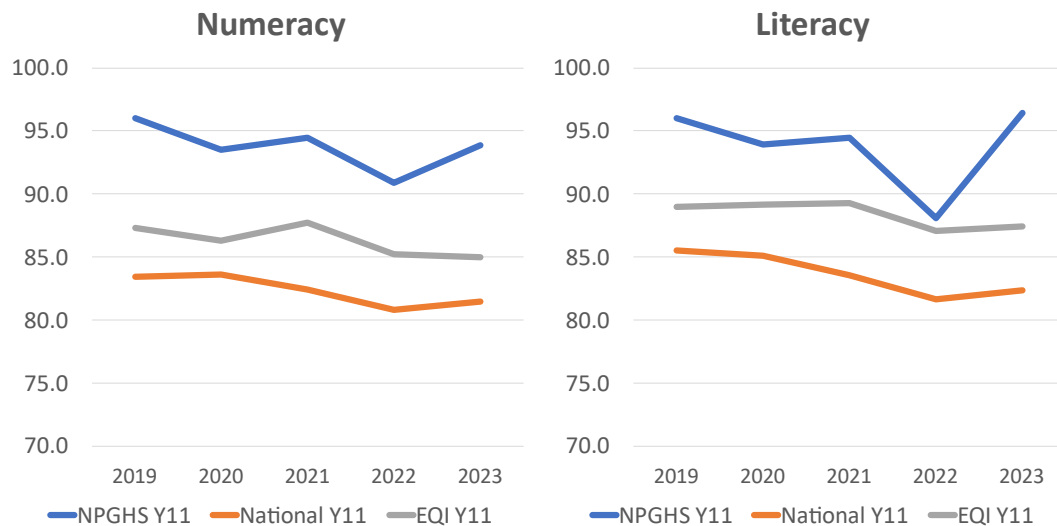
- Based on this single measure, 57% of all students showed increased achievement in Maths during Year 10.
- This figure is comparable for ākonga Māori, with 60% showing increased achievement through this assessment.



- Based on this single measure, 63% of all students showed increased achievement in Reading during Year 10.
- This figure is higher for ākonga Māori, at 75%.

## NCEA Achievement

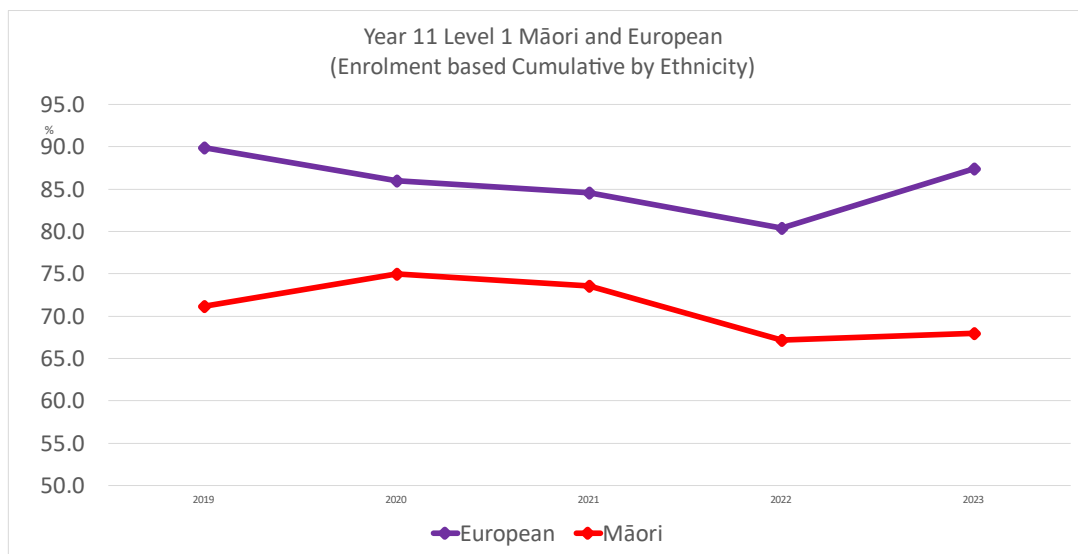
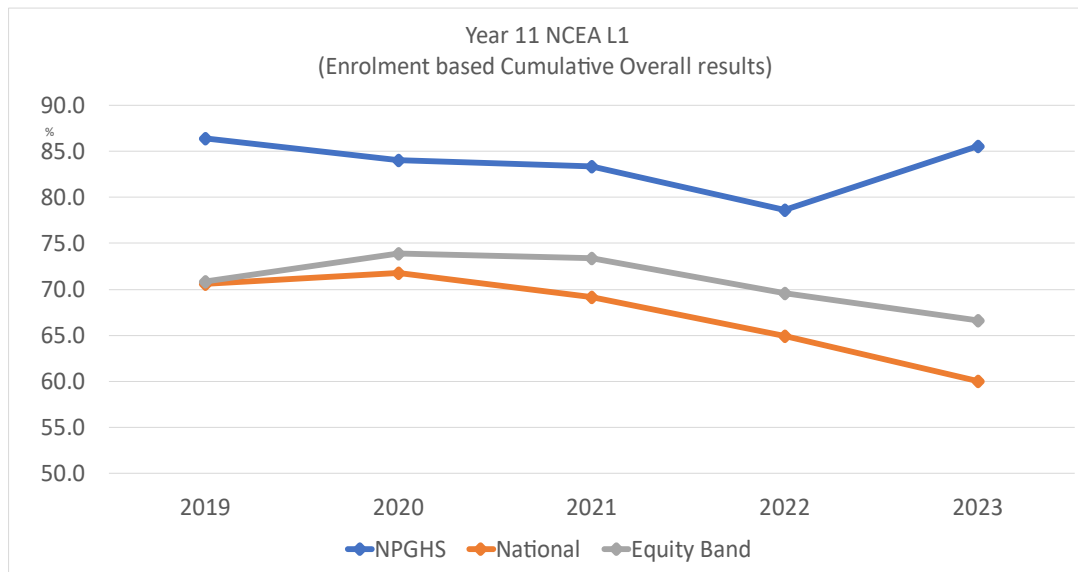
### Numeracy and literacy



- Results for our school are significantly above the achievement rates nationally and for our equity band.
- We have plans in place to support students, beginning in Year 9, to achieve the corequisites under the revised assessment structure. Students had the opportunity to engage with this from 2023.

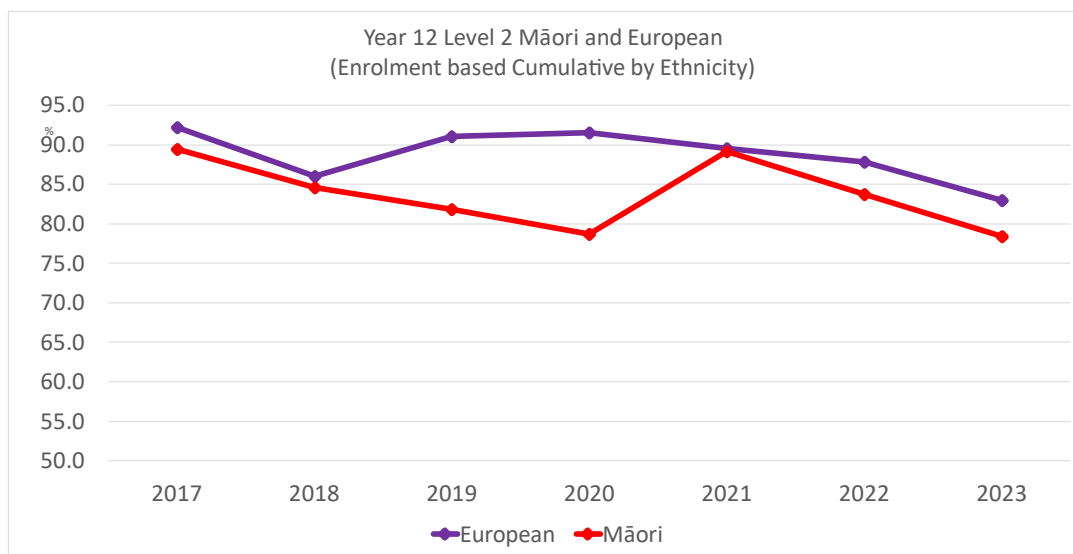
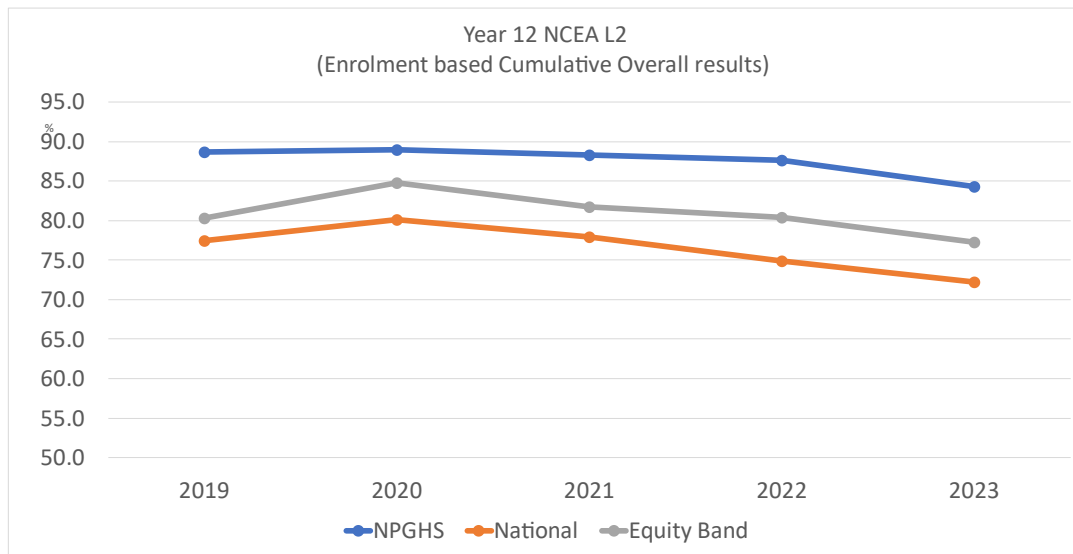


## NCEA Level 1



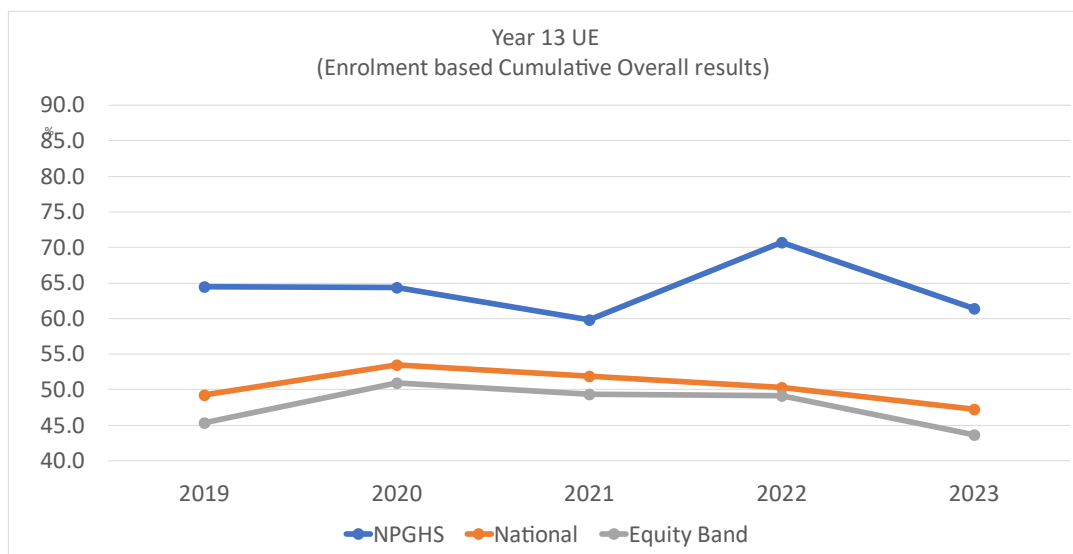
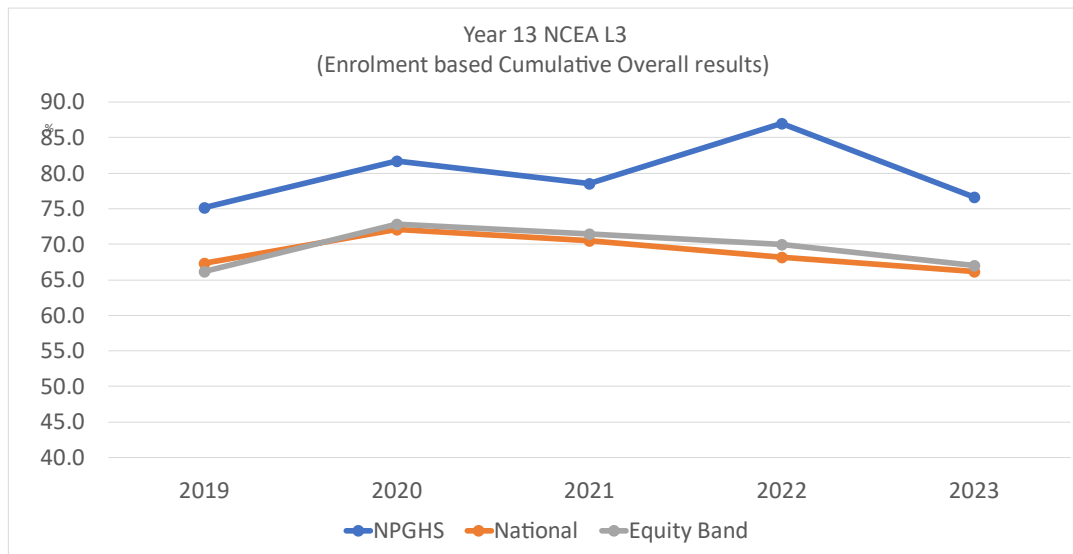
- Results for our school are significantly above the achievement rates nationally and for our equity band.
- The pass rate in 2023 was higher than the previous three years, while the national trend is for declining results.
- Students and staff participated in NCEA assessment trials in English, Science, Art and Te Reo Māori.
- Results are well above the national or equity band, but the gap between outcomes for Māori and Pākehā/European students was larger than in the previous three years.

## NCEA Level 2



- Results for our school are significantly above the achievement rates nationally and for our equity band.
- The gap between outcomes for Māori and Pākehā/European students has not been statistically significant for the past three years. This has been a focus for us based on findings from the OECD which recognises Level 2 as a strong indicator of the ability of tairā to contribute to their community and engage with important decisions for themselves and others.

## NCEA Level 3



- Results for our school are significantly above the achievement rates nationally and for our equity band for both Level 3 and University Entrance.
- 61% of all Year 13 students gained University Entrance, and 80% of the students who gained Level 3 also gained UE. This is the highest achievement rate of any state school in our area.

## Giving effect to Te Tiriti o Waitangi

- The statement of variance and the evaluation of student progress show some of the ways in which we ensure that plans, policies and local curriculum reflect Te Ao Māori and the attention given to the achievement of ākonga Māori. Mātauranga Māori is woven through school curriculum in authentic ways, with increased focus in the senior school and assessment.
- Tikanga Māori is celebrated within the school with school wide events as well as events primarily for whānau Māori. Events include pōwhiri, whānau hui and poroporoake. Within more traditional events, such as prizegiving, our bicultural standing as a nation is given effect with appropriate tikanga and include haka pōwhiri, mihi whakatau, waiata and karakia. Special celebrations, such as the unveiling of school pou to represent our school values, are planned in a collaborative way, in this case with hapū and iwi.
- Instruction in tikanga Māori and te reo Māori is made available through offering te reo Māori from Year 9 through to Year 13, and Māori Performing Arts (MPA) course for Year 11 to 13 students. Both of these courses are assessed against NCEA Achievement Standards and contribute to qualifications including as approved subjects for university entrance. Students in Year 9 and Year 10 have the opportunity to study MPA ahead of their cohort, celebrating cultural giftedness and prior knowledge. Te Reo Māori is compulsory for all Y9 students.
- Staff continue to develop their understanding 'deep culture' through professional development, and the focus in 2023 was on encouraging the development of individual facility with Te Reo Māori. Staff also sing waiata together on a weekly basis, observe tikanga with karakia timatanga and karakia whakakapi in meetings. Staff are encouraged to participate in the staff kapa haka group and performances, particularly to the students, are important events and are well received.
- Our commitment to Te Tiriti o Waitangi was made visible this year through the installation of significant bilingual signage throughout the school. These wayfinding signs position Te Reo Māori first, and English second, and include elements of our school values in pictorial as well as written form.
- We are committed to achieving equitable outcomes for ākonga Māori and this is part of our analysis of data including attendance, school assessment and NCEA. We are particularly pleased with the progress and achievement of ākonga Māori in NCEA Level 2 in recent years and will continue to work with Kaiako and with whānau Māori towards the outcomes that we all wish to see for ākonga.