

WHAKATANE HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



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FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	144
Principal:	Martyn Knapton
School Address:	Goulstone Road, Whakatane
School Postal Address:	Private Bag 1021, Whakatane 3120
School Phone:	07 308 8251
School Email:	admin@whakatanehigh.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Paul Julian	Presiding Member	Elected	Sep-25
Martyn Knapton	Principal ex Officio		
John Spring	Parent Representative		Sep-22
Stephen Lamb	Parent Representative	Re-elected	Sep-25
Tammy Rika	Parent Representative	Elected	Sep-25
Jennifer Manning	Parent Representative		Sep-22
Hannah Simmonds	Parent Representative	Elected	Sep-25
Keith Hamill	Parent Representative	Elected	Sep-25
Raewyn Iremonger	Parent Representative	Elected	Sep-25
Paul Goodman	Staff Representative	Re-elected	Sep-25
Jimmy Taylor	Student Representative		Sep-22
Cassie Bennett	Student Representative	Elected	Sep-23

Accountant / Service Provider:



Auditor:

William Buck

WHAKATANE HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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Whakatane High School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Paul Julian
Full Name of Presiding Member

Paul S Julian
Signature of Presiding Member

31/5/23
Date:

MARTYN KNAPTON
Full Name of Principal

[Signature]
Signature of Principal

1/06/2023
Date:

Whakatane High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	14,025,291	11,832,248	13,063,166
Locally Raised Funds	3	883,094	482,910	614,378
Interest Income		35,520	5,496	9,655
Gain on Sale of Property, Plant and Equipment		300	-	-
Total Revenue		14,944,205	12,320,654	13,687,199
Expenses				
Locally Raised Funds	3	564,962	346,500	515,093
Learning Resources	4	10,341,521	9,816,757	9,375,561
Administration	5	1,571,287	151,912	1,609,954
Finance		6,897	15,000	8,851
Property	6	1,840,057	1,618,889	2,076,223
Loss on Disposal of Property, Plant and Equipment		3,133	-	-
		14,327,857	11,949,058	13,585,682
Net Surplus / (Deficit) for the year		616,348	371,596	101,517
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		616,348	371,596	101,517

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

Whakatane High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,894,612	1,894,612	1,793,095
Total comprehensive revenue and expense for the year		616,348	371,596	101,517
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December		2,510,960	2,266,208	1,894,612
Accumulated comprehensive revenue and expense		2,510,960	2,266,208	1,894,612
Equity at 31 December		2,510,960	2,266,208	1,894,612

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

Whakatane High School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,653,543	904,803	441,226
Accounts Receivable	8	606,931	597,164	597,164
GST Receivable		6,392	62,067	62,067
Prepayments		129,540	7,454	7,454
Investments	9	1,221,234	1,336,565	1,336,565
Funds Receivable for Capital Works Projects	16	87,860	-	37,149
		3,705,500	2,908,053	2,481,625
Current Liabilities				
Accounts Payable	11	901,962	811,314	811,314
Revenue Received in Advance	12	530,712	46,836	46,836
Provision for Cyclical Maintenance	13	85,791	122,048	122,048
Finance Lease Liability	14	47,082	42,758	45,421
Funds held in Trust	15	403,851	8,608	8,608
Funds held for Capital Works Projects	16	16,457	-	176,957
		1,985,855	1,031,564	1,211,184
Working Capital Surplus/(Deficit)		1,719,645	1,876,489	1,270,441
Non-current Assets				
Property, Plant and Equipment	10	1,243,110	834,118	1,100,043
		1,243,110	834,118	1,100,043
Non-current Liabilities				
Provision for Cyclical Maintenance	13	430,524	432,220	432,220
Finance Lease Liability	14	21,271	12,179	43,652
		451,795	444,399	475,872
Net Assets		2,510,960	2,266,208	1,894,612
Equity		2,510,960	2,266,208	1,894,612

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

Whakatane High School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		4,453,546	4,154,829	3,779,709
Locally Raised Funds		824,694	492,350	609,013
International Students		542,582	(13,478)	1,327
Goods and Services Tax (net)		55,675	(6,217)	(6,217)
Payments to Employees		(1,961,182)	(1,408,478)	(1,668,926)
Payments to Suppliers		(2,548,711)	(1,992,917)	(2,191,886)
Interest Paid		(6,897)	(15,000)	(8,851)
Interest Received		28,128	6,939	11,098
Net cash from/(to) Operating Activities		1,387,835	1,218,028	525,267
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		300	-	
Purchase of Property Plant & Equipment (and Intangibles)		(446,611)	(495,580)	(230,293)
Purchase of Investments		-	(136,565)	(303,189)
Proceeds from Sale of Investments		115,331	-	
Net cash from/(to) Investing Activities		(330,980)	(632,145)	(533,482)
Cash flows from Financing Activities				
Finance Lease Payments		(28,570)	(42,758)	(32,414)
Funds Administered on Behalf of Third Parties		184,032	(64,803)	(338,892)
Net cash from/(to) Financing Activities		155,462	(107,561)	(371,306)
Net increase/(decrease) in cash and cash equivalents		1,212,317	478,322	(379,521)
Cash and cash equivalents at the beginning of the year	7	441,226	426,481	820,747
Cash and cash equivalents at the end of the year	7	1,653,543	904,803	441,226

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

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

Whakatane High School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Investments

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

i) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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.

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

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

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

n) Funds Held in Trust

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

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time. (If this statement is incorrect please delete)

o) Funds held for Capital works

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

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

p) Shared Funds

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

q) Provision for Cyclical Maintenance

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

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

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

r) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

s) 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.

t) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	5,652,640	3,755,637	4,961,305
Teachers' Salaries Grants	6,980,182	6,800,305	6,800,305
Use of Land and Buildings Grants	1,299,957	1,186,406	1,186,406
Other Government Grants	92,512	89,900	115,150
	14,025,291	11,832,248	13,063,166

The school has opted in to the donations scheme for this year. Total amount received was \$160,350.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	43,191	12,000	42,340
Curriculum related Activities - Purchase of goods and services	287,118	245,508	244,936
Other Revenue	319,458	115,404	187,607
Trading	134,537	109,998	124,690
International Student Fees	98,790	-	14,805
	883,094	482,910	614,378
Expenses			
Extra Curricular Activities Costs	354,058	251,496	388,941
Trading	121,368	90,004	103,898
Other Locally Raised Funds Expenditure	3,190	-	667
International Student - Student Recruitment	2,926	-	43
International Student - Employee Benefit - Salaries	26,847	5,000	16,238
International Student - Other Expenses	56,573	-	5,306
	564,962	346,500	515,093
Surplus/ (Deficit) for the year Locally raised funds	318,132	136,410	99,285

During the year the School hosted 9 International students (2021:1)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	1,286,467	1,172,328	1,031,501
Equipment Repairs	-	6,996	103
Information and Communication Technology	112,384	97,504	141,473
Library Resources	4,779	8,004	5,577
Employee Benefits - Salaries	8,680,614	8,187,909	7,940,917
Staff Development	29,027	44,016	12,695
Depreciation	228,250	300,000	243,295
	10,341,521	9,816,757	9,375,561

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	10,153	12,000	10,057
Board Fees	3,165	5,400	3,175
Board Expenses	19,283	14,296	5,902
Intervention Costs & Expenses	-	-	1,007
Communication	36,322	22,296	18,628
Consumables	5,077	(24,984)	(11,549)
Operating Lease	3,059	27,996	3,928
Legal Fees	-	-	15,217
Other	1,310,080	50,412	1,186,295
Employee Benefits - Salaries	145,955	-	334,403
Insurance	26,279	21,996	25,841
Service Providers, Contractors and Consultancy	11,914	22,500	17,050
	<u>1,571,287</u>	<u>151,912</u>	<u>1,609,954</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	175,920	144,591	167,375
Consultancy and Contract Services	-	5,004	4,674
Cyclical Maintenance Provision	57,922	39,996	330,151
Grounds	17,317	33,996	20,776
Heat, Light and Water	90,377	85,500	83,281
Rates	21,520	21,000	20,106
Repairs and Maintenance	64,819	82,392	79,443
Use of Land and Buildings	1,299,957	1,186,406	1,186,406
Security	17,903	20,004	22,212
Employee Benefits - Salaries	94,322	-	161,799
	<u>1,840,057</u>	<u>1,618,889</u>	<u>2,076,223</u>

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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	1,441,843	696,825	233,248
Short-term Bank Deposits	211,700	207,978	207,978
Cash and cash equivalents for Statement of Cash Flows	<u>1,653,543</u>	<u>904,803</u>	<u>441,226</u>

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

Of the \$1,653,543 Cash and Cash Equivalents, \$16,457 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	12,646	12,952	12,952
Interest Receivable	7,392	-	-
Banking Staffing Underuse	-	5,350	5,350
Teacher Salaries Grant Receivable	586,893	578,862	578,862
	<u>606,931</u>	<u>597,164</u>	<u>597,164</u>
Receivables from Exchange Transactions	20,038	12,952	12,952
Receivables from Non-Exchange Transactions	586,893	584,212	584,212
	<u>606,931</u>	<u>597,164</u>	<u>597,164</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	1,221,234	1,336,565	1,336,565
	<u>1,221,234</u>	<u>1,336,565</u>	<u>1,336,565</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	450,479	53,528	-	-	(19,527)	484,480
Furniture and Equipment	322,009	170,971	-	-	(64,499)	428,481
Information and Communication Technology	160,120	115,321	-	-	(80,482)	194,959
Motor Vehicles	66,017	-	-	-	(23,783)	42,234
Textbooks	21,961	-	-	-	(2,745)	19,216
Leased Assets	49,764	28,691	-	-	(33,537)	44,918
Library Resources	29,693	2,854	(3,132)	-	(3,677)	25,738
Work in Progress Hall Upgrade	-	3,084	-	-	-	3,084
Balance at 31 December 2022	<u>1,100,043</u>	<u>374,449</u>	<u>(3,132)</u>	<u>-</u>	<u>(228,250)</u>	<u>1,243,110</u>

The net carrying value of equipment held under a finance lease is **\$44,918 (2021: \$49,764)**

Restrictions

Except for the leased assets noted above, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	630,328	(145,848)	484,480	576,800	(126,321)	450,479
Furniture and Equipment	946,573	(518,092)	428,481	775,602	(453,593)	322,009
Information and Communication Technology	532,056	(337,096)	194,960	434,269	(274,149)	160,120
Motor Vehicles	147,460	(105,226)	42,234	147,460	(81,443)	66,017
Textbooks	297,462	(278,246)	19,216	297,462	(275,501)	21,961
Leased Assets	218,839	(173,922)	44,917	190,149	(140,385)	49,764
Library Resources	91,792	(66,054)	25,738	99,428	(69,735)	29,693
Work in Progress Hall Upgrade	3,084	-	3,084	-	-	-
Balance at 31 December	2,867,594	(1,624,484)	1,243,110	2,521,170	(1,421,127)	1,100,043

11. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	146,996	108,547	108,547
Accruals	46,051	8,257	8,257
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	625,890	606,586	606,586
Employee Entitlements - Leave Accrual	83,025	87,924	87,924
	901,962	811,314	811,314
Payables for Exchange Transactions	901,962	811,314	811,314
	901,962	811,314	811,314

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees in Advance	443,792	-	-
Other revenue in Advance	86,920	46,836	46,836
	530,712	46,836	46,836

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	554,268	122,048	298,186
Increase to the Provision During the Year	(37,953)	432,220	324,123
Use of the Provision During the Year	-	-	(68,041)
Other Adjustments	-	-	-
Provision at the End of the Year	516,315	554,268	554,268
Cyclical Maintenance - Current	85,791	122,048	122,048
Cyclical Maintenance - Non current	430,524	432,220	432,220
	516,315	554,268	554,268

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on an average amount per square metre rate applied to the buildings.

14. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	51,183	42,758	51,227
Later than One Year and no Later than Five Years	22,688	12,179	46,096
Future Finance Charges	(5,518)		(8,250)
	68,353	54,937	89,073
Represented by			
Finance lease liability - Current	47,082	42,758	45,421
Finance lease liability - Non current	21,271	12,179	43,652
	68,353	54,937	89,073

15. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	403,851	8,608	8,608
	403,851	8,608	8,608

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

16. Funds Held for Capital Works Projects

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

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE Toilet Block	(37,149)	-	(16,526)	-	(53,675)
MOE Project #225964 Carpet & Autex	176,957	27,133	(204,090)	-	-
5YA combined roof projects	-	-	(34,185)	-	(34,185)
MOE Project #216524 Weather Tightness	-	16,457	-	-	16,457
MOE - Sci Block Re-Roof #225967	-	77,429	(77,429)	-	-
Totals	139,808	121,019	(332,230)	-	(71,403)

Represented by:

Funds Held on Behalf of the Ministry of Education	16,457
Funds Receivable from the Ministry of Education	(87,860)

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
MOE Astroturf	10,525	-	(10,525)	-	-
MOE Toilet Block	344,982	75,752	(457,883)	-	(37,149)
MOE 5YA	(864)	-	-	864	-
MOE SIP Courts & Landscaping	31,969	13,008	(44,977)	-	-
MOE Project #225964 Carpet & Autex	-	344,348	(167,391)	-	176,957
HVAC System #222,122	-	37,902	(37,902)	-	-
Totals	386,612	471,010	(718,678)	864	139,808

Represented by:

Funds Held on Behalf of the Ministry of Education	176,957
Funds Receivable from the Ministry of Education	(37,149)

17. Funds Held for Teen Parent Unit

The school's Teen Parent Unit is a separate business unit of the school in accordance with the agreement with the Ministry of Education. The revenue and expense is included in the school's Statement of Revenue and Expense. During the year the funds were spent on employee benefit expenses, administration and property management expenses.

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,165	3,175
<i>Leadership Team</i>		
Remuneration	775,958	770,884
Full-time equivalent members	6	6
Total key management personnel remuneration	<u>779,123</u>	<u>774,059</u>

There are 8 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance and Property (average 10 attendees) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	180 - 190
Benefits and Other Emoluments	5 - 6	5 - 6
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	12	13
110 - 120	7	7
120 - 130	1	1
	<u>20</u>	<u>21</u>

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

20. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	NIL	\$17,500
Number of People	0	1

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2022** (Contingent liabilities and assets at **31 December 2021**: nil).

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

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

- (a) Combined roof projects funded by the Ministry of Education. \$0 has been received and \$34,185 has been spent; and
- (b) \$574,731 B Block Toilet & Roof project funded by the Ministry of Education. \$505,603 has been received and \$559,278 has been spent; and
- (c) Weather Tightness Gym Office Ceiling project funded by the Ministry of Education. \$16,457 has been received.

As at 31 December 2022 the Board has also entered into a contract agreement with Mod Com Portal Buildings for the purchase of two prefab buildings costing \$614,307. The buildings were installed in 2023.

(Capital commitments at 31 December 2021: Toilet Block project which will be fully funded by the Ministry of Education. \$575,496 has been received and \$612,646 spent on the project to date; and Carpet & Autex project which will be fully funded by the Ministry of Education. \$344,348 has been received of which \$167,391 has been spent on the project to date.)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any contracts giving rise to operating commitments.

23. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	1,653,543	904,803	441,226
Receivables	606,931	597,164	597,164
Investments - Term Deposits	1,221,234	1,336,565	1,336,565
Total Financial assets measured at amortised cost	3,481,708	2,838,532	2,374,955

Financial liabilities measured at amortised cost

Payables	901,962	811,314	811,314
Finance Leases	68,353	54,937	89,073
Total Financial Liabilities Measured at Amortised Cost	970,315	866,251	900,387

24. Events After Balance Date

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

25. Comparatives

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

Whakatane High School

Kiwisport Statement

For the year ended 31 December 2022

Kiwisport is a Government funded initiative to support students' participation in organised sport.

In 2022, Whakatane High School received total Kiwisport funding of \$25,093 excl GST. The funding was spent on the appointment of a Sport Coordinator whose primary aim is to make the fullest possible professional contribution towards meeting the sporting needs of students at Whakatane High School.

The appointment to the role has been invaluable and participation, achievement and the building of capability have been key indicators in measuring the success of the programs as do the physical results.

M P Knapton
Principal

Whakatane High School Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<ul style="list-style-type: none"> ● considers staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements ● If a staff member has an accident, injury, or illness at work, we follow the procedures in Managing Injuries and Illness and Recording and Reporting Accidents, Injuries, and Illness. Our health and safety committee and elected health and safety representative are responsible for promoting the interests of staff who have suffered illness or injury at work, including support for returning to work. <p>To support staff wellbeing and safety, we ensure that:</p> <ul style="list-style-type: none"> ● staff are made aware of our emergency, disaster, and crisis management and healthcare procedures ● if a staff member is a subject of a concern or complaint, they are informed about the concerns and complaints process and are offered appropriate support ● if a staff member is involved in a confrontation (physical or verbal), they are offered support appropriate to the situation, which may include an incident debriefing. <p>Staff are encouraged to report any health or wellbeing concerns to the principal and senior management. Counselling may be available through an Employee Assistance Programme (EAP) or a general practitioner (GP) can help to organise a counselling service.</p>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools

	<p>are required by the Public Service Act to be “good employers”, that is:</p> <ul style="list-style-type: none"> • to maintain, and comply with their school's Equal Employment Opportunities policy, and • to include in the annual report a summary of the year’s compliance. <p>To achieve this, the board:</p> <ul style="list-style-type: none"> • appoints a member to be the EEO officer – this role may be taken by the principal • shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups • ensures that employment and personnel practices are fair and free of any bias.
How do you practise impartial selection of suitably qualified persons for appointment?	<p>Appointment Committee</p> <p>The appointment committee's responsibilities may include:</p> <ul style="list-style-type: none"> • creating a timeframe for advertising and filling the position • creating the advertisement for the Education Gazette (and local newspapers, depending on the position) • compiling the application package • selecting candidates to interview • conducting the interviews • undertaking referee and other checks to verify the candidate's qualifications, identity, and suitability to work with students • advising the board of the preferred candidate for their confirmation • notifying the successful and unsuccessful applicants within the agreed timeframe • completing and forwarding a New Appointment form to payroll

	<ul style="list-style-type: none"> • initiating the staff induction process. <p>In making an appointment, the committee considers:</p> <ul style="list-style-type: none"> • who is the best person for the position according to all criteria • EEO principles • the candidate's eligibility for appointment. <p>The appointment committee or delegated person completes the referee and background checks.</p> <p>The appointment committee selects a candidate and seeks board approval, if required for the position. No candidate is appointed without being interviewed.</p> <p>If there are doubts or if the applicants are not of suitable standard, the committee may decide not to appoint any of the applicants and to re-advertise the position.</p> <p>The appointment committee contacts the successful candidate and provides a written letter of appointment which includes specific details such as the starting date, salary, etc., and requests written acceptance of the job offer. The appointment should not be announced until formal acceptance has been received.</p> <p>For fixed-term appointments, the letter of appointment must state the dates of the fixed-term, the reasons for the position being fixed-term, and the way in which the appointment will end.</p> <p>The principal reports the selection to the board, organises the written employment agreement, and ensures that the required documentation is completed and filed in the employee file.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>Whakatane High School is an equal opportunities employer. We appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position. We uphold our commitment to te Tiriti o Waitangi through our vision and strategic plan to reflect tikanga Māori.</p> <p>Our appointment process meets the requirements of the Children's Act 2014.</p>

<p>How have you enhanced the abilities of individual employees?</p>	<p>annual professional growth cycle for teaching staff, which may include:</p> <ul style="list-style-type: none"> • professional conversations • lesson observations • reflective practice • professional learning and development. <p>Professional Development</p> <p>Whakatane High School provides equitable opportunities for professional development (PD) to meet identified needs. The board is committed to ensuring all staff participate in ongoing, pertinent professional development related to the school's strategic goals.</p> <p>We recognise that professional development:</p> <ul style="list-style-type: none"> • ensures staff are informed about the latest developments in education • builds staff capability and competence • enhances the quality of teaching, learning, and school support services • is an integral part of the school's performance management system • is a central factor leading to student success. <p>Teachers can apply for a scholarship from the board to support their professional development.</p> <p>Criteria for approving professional development</p> <ul style="list-style-type: none"> • Professional development should support staff to stay up to date with current local, national, and international education practices. • Professional development hours are treated as work hours, and considered when determining staff leave entitlements. • Applications must be endorsed by the principal. If the principal is applying for professional development, the board must endorse the application. • Each application is based on its own merits. No decision should set a precedent for future staff. • Centrally-funded PLD (professional learning and development) should meet one of the priority objectives as set by the Ministry, and align with the strategic direction of the school.
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How are you recognising the employment requirements of women?	<p>in making an appointment, the committee considers:</p> <ul style="list-style-type: none"> • who is the best person for the position according to all criteria • EEO principles • the candidate's eligibility for appointment.
How are you recognising the employment requirements of persons with disabilities?	<p>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be “good employers”, that is:</p> <ul style="list-style-type: none"> • to maintain, and comply with their school's Equal Employment Opportunities policy, and • to include in the annual report a summary of the year’s compliance. <p>To achieve this, the board:</p> <ul style="list-style-type: none"> • appoints a member to be the EEO officer – this role may be taken by the principal • shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups • ensures that employment and personnel practices are fair and free of any bias.

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	YES	
Has this policy or programme been made available to staff?	YES	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	YES	

Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	YES	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	YES	
Does your EEO programme/policy set priorities and objectives?	YES	

Strategic Goal 1

Whakatane High School will provide a learning environment that challenges and enables all students to develop their potential

The four strategic statements that will inform annual planning related to Strategic Goal 1 are:

- 1.1 Whakatane High School will have a range of teaching programmes that meet the learning needs of students and challenge them to achieve to their potential
- 1.2 Evidence-based practice will inform decision-making in all areas of school management including the design of teaching programmes, professional development of staff and all initiatives designed to enhance student achievement
- 1.3 Information and Communication Technology (ICT) will be used and integrated into programmes at all levels of the curriculum to enhance students' learning and to equip students for the advancing technological world of the future
- 1.4 The numbers of students leaving Whakatane High School with nationally recognised qualifications will surpass the New Zealand mean

ANALYSIS OF VARIANCE 2022

- 1.1. We have continues to develop a range of Teaching programs that offer a more differentiated program available for students or a range of abilities and age ranges:
 - We have endeavoured to create a wide variety of curriculum pathways for students at WHS. The Junior program:
 - Has included Design Thinking as a core program, supporting students to develop an understanding of the design thinking process, supports students critical thinking and problem solving skills.
 - In 2023 we have removed FFL from the curriculum as our self review has indicated that it is difficult for the teachers to operate in a genuinely collaborative cross curricular way. Despite intentions to collaborate there has been a tendency for teachers to teach their curriculum and the program has been more thematic rather than integrated. We also have increasing pressure in the Junior program to deliver on Literacy and Numeracy co-requisites.
 - Marumaru has been a successful program which has supported students coming to WHS from Kura Kaupapa. Class places are limited. The impact of this program shows us that students are:
 - Have higher levels of engagement. Less likely to engage in minor behaviours relative to their rest of the school.

- Have higher levels of attendance than TAM and average Maori student attendance.
 - Students are making close to 2 sub-levels of progress in their Reading and Writing, although this is below the 1 curriculum level expectation.
- In response to students' passions, we have included Outdoor Education as part of our learning program in year 9 and 10. In 2024 Outdoor Education will be a legitimate NCEA domain (accredited in the same way as Science and Maths etc...)
- In the Senior school
 - Removal of Excellence classes at year 11 has improved achievement in the Science department. This removes barriers for students and increases timetable flexibility for year 11's.
 - Sport in Education program, Marine Industries, boys + girls Noho (2023), Construction, Futures and Gateway, were included in 2022 to provide more alternatives for students working towards vocational pathways. However, Covid related attendance hampered achievement in these programs.
 - We do however, offer programs like SIE / HIP and Scholarship in 2023 that will need to be reviewed.
- 1.2.
 - We have looked deeply at our self-review processes that help inform curriculum and program design. Self-review of [Departmental Review](#) processes as part of an audit by SLT have led us to develop on-going self-review for 2022 and to develop a more consistent approach to self-review as we review the previous Academic Year. We have strengthened these processes by auditing Departmental reviews as SLT and using evidence to accelerate our conversations about what we need to stop, start or continue to do. We are also reviewing school processes in the same way. Both docs are here:
 - [Our ERO focus](#) is based on this and the use of the Transformational Change process and based on the [self review we have completed](#). The focus on the ERO review is based on self-review in 2020/21. We have completed this synthesis record which outlines the key actions and outcomes from 2022 and how this has informed decision making for 2023. Synthesis record is [here](#). This has led to a [provisional 2023 plan](#) which has been developed with ERO. The various action plans for 2023 weave the work contained in the ERO review.
 - [The Annual Goals for 2022](#) is developed around this self-review with 3 key foci of CRRP's, Literacy and Relationships, Participation and Belonging. We developed actions plans to support these strategic goals, they were as follows. The analysis of variance are at the end of each plan :

[ACHIEVEMENT PLAN](#)

[QUALITY TEACHING PLAN](#)

[LITERACY PLAN](#)

[QUALITY RELATIONSHIPS, BELONGING and PARTICIPATION](#)

[LEADERSHIP PLAN](#)

[SPORTS PLAN](#)

- 1.3. ICT has been integrated into classrooms through Google Classrooms and the 1:1 shift that we made at the start of Covid. There is work to do on the use of differentiation and blended approaches. Departments reviewed the use of Education Perfect that supported this role. We have reviewed the process for long term leases and made sure that Whanau complete the sign off for the leases.
- 1.4. [NCEA RESULTS analysis](#).

Strategic Goal 2

To manage the human, physical and intellectual resources of

Whakatane High School to provide a learning environment to maximise student learning and achievement

The five strategic statements that will inform annual planning related to Strategic Goal 2 are:

2.1 The Board of Trustees will manage its financial resources in the most effective manner to maximise students' learning and achievement

2.2 The Board of Trustees will endeavour to provide students and staff with current Information and Communication Technology (ICT) resources to maximise the effectiveness of teaching programmes and student learning

2.3 The Board of Trustees, through its recruitment, staff development and EEO policies will ensure that it is

viewed as a 'good employer' and the school is staffed with qualified practitioners

2.4 A school environment that supports student achievement and the school's values will be maintained and enhanced by the Board of Trustees

2.5 A performance management process will support all staff in achieving the Strategic Goals of the school

ANALYSIS OF VARIANCE 2022

2.1.

- The BOT has kept our surplus well in advance of Ministry expectations. We have earmarked a number of Capital Item requests that have been supported by the BOT in the Dec 2022 BOT meeting.

2.2

- The BOT have supported the purchase of ICT equipment that supports the 1:1 use of Chromebooks across the school. The school offers long-term leasing and short-term loans that support students to increase digital equity in the school and at home.
- The school purchases Education Perfect to support students learning in and out of school.
- The school actively supports students and staff with Google classrooms PLD and cyber safety PLD.
- The school has invested 30K on Writers toolbox to support student literacy.

2.3

A good employer operates a personnel policy that includes:

good and safe working conditions

- We have a Health and Safety committee and a process for the identification of hazards that affect staff including a Hazard register
- The H+S committee reports to the board.
- We have a LAB manager with additional resourcing to commit to the role

an equal employment opportunities programme

- Ongoing development of school policy and procedures has led to the development of a EEO policy and designated officer (Principal).
- School had a HR audit in 2022 and this identified a number of areas to strengthen, including interview processes and matrices which have been implemented for all externally advertised positions, this supports the EEO policy and the impartial selection of suitably qualified persons for appointment

recognition of the aims and aspirations of Māori

- We appointed an Assistant Principal with a focus on Maori achievement and equity in 2021.
- We have developed a Kaumatua group for 2022
- We have a Roopu Warehū
- We have a deep focus on CRRP's as part of our strategic focus and ERO focus.
- The school developed 3 in-school COL positions around culturally responsive practices.
- The school has 2 Te Aka Maatua Deans which
- the employment requirements of the Māori people
 - Te Aka Maatua consultation around the appointment of new staff in Te Reo maori and AP positions focusing on Maori Achievement And equity.
 - A focus for all externally advertised positions for staff with culturally responsive practices and support of maori Achievement.
- the need for greater involvement of the Māori people in the education service
 - Where possible we have been able to appoint staff that identify as Maori

opportunities for the enhancement of the abilities of individual employees

- WHS has increased the opportunities for staff to apply for fixed Term positions in 2022 for the 2023 year. As a result a wider range of staff have leadership opportunities in 2023. This includes the additional support for Te Aka Maatua with Te Aka Maatua Deans.
- [The PLD plan](#) supports practices that support professional growth cycles for staff in areas where self-review have identified areas of development

- recognition of the aims and aspirations and employment requirements, and the cultural differences, of ethnic or minority groups
 - The school has supported Maori teachers to have a voice through the Te Aka Maatua and consults with them on issues related to the school.
 - The school needs to consider whether Te Aka Maatua is an advisory group to the BOT and what they can do to support the school.

2.4

- The BOT have supported the installation of air conditioning across the school.
- The BOT have committed to using funding to update and modernise classrooms across the school.
- The BOT have committed in the 5YA and 10YPP to the weather tightness of the school.
- The BOT are supportive of the Wharenuī project and looking at its options around the Gymnasium.
- The BOT have committed the use of funds to equip classrooms with ICT equipment, network and devices that support the learning and development of students and staff.
- The BOT have resourced the school with 8 Deans, 4 Heads of House and the Student Mentoring program which supports the school to make a learning environment conducive to learning. The BOT will review this in 2023. For 2023 we have introduced the Te Aka Maatua Deans to support Maori students achievement and wellbeing.

2.5

- The school developed a professional growth cycle appraisal framework in 2022. The response has been positive although the consultation period around the effective teacher profile created some tensions. Teachers like the level of agency and the strengths based approach to PLD is supported by the Eke Tangaroa team that review the needs of the staff and devise PLD around the effective teacher profile.
 - The 2022 PGC is [here](#)
 - This has been reviewed for [2023](#)

Strategic Goal 3

To provide a healthy, safe and caring environment that focuses on students' responsibilities and rights

The four strategic statements that will inform annual planning related to Strategic Goal 3 are:

3.1 All stakeholders of the school will be informed of their responsibilities and rights in fostering a safe learning environment

3.2 The school will foster policies/systems and procedures that support the health and well-being (Hau Ora) of students and staff

3.3 The school will foster an environment based on the school's values and a caring family atmosphere (whanaungatanga)

3.4 A sense of belonging and pride in the school will be fostered and maintained

ANALYSIS OF VARIANCE 2022

3.1

- The school identified through whanau voice and students voice that there was a variance in expectations across the school, despite expectation being visible across the school. The school publishes details of behavioural foci and has invested in new signage across the school as they relate to the school values.
- The school has clear processes for articulating expectations for staff through a staff handbook but this has been updated in 2022 as a policy, procedures and handbook Google site.
 - SLT have worked to re-invigorate the PB4L framework for 2022 to establish shared expectations for the school in different spaces. This is evident in the [relationship handbook](#).
 - SLT have developed a [policy, procedures and handbooks site](#) which establishes a clear link to the policies we have and the day to day practices which support these.
 - SLT have reviewed the rewards procedure

3.2

- The school identified via students voice, whanau voice and teacher voice that wellbeing was a priority for the school and that the current process of Academic Counselling and Form time did not complement each other.
- The 2022 year provided a challenge for quality goal setting for students. We did however have several opportunities for goal settings and points of connection with Whanau despite lockdown.
 - The school has worked as part of its Annual goals to strengthen the Student Mentoring program for 2022.
 - The school has added to the investment of pastoral support for students with the creation of an additional Dean role in year 12 and resourced the HOD of Te Aka Maatua and for 2023 Deans of Te Aka Matua with additional hours of non-contact.

3.3/3.4

- The school has worked as part of its Annual goals to strengthen the Student Mentoring program for 2022. See [here](#)
- The school has added to the investment of pastoral support for students with the creation of an additional Dean role in year 12 and resourced the HOD of Te Aka

Maatua additional hours of non-contact

- The development of the HOH role will support students' sense of belonging and identity within the school. In 2022 we have identified that the HOH role should work to strengthen student leadership across the school. These positions are no the Head of Student leadership.

Strategic Goal 4

To ensure there is effective communication between the school and its community

The three strategic statements that will inform annual planning related to Strategic Goal 4 are:

4.1 Whakatane High School will engage with families and whanau to establish partnerships that are directly focused on enhancing students' achievement and well-being

4.2 Whakatane High School will form partnerships with community organisations, businesses and networks to enhance student learning and well-being

4.3 On-going engagement with the school's community will occur to establish and foster high expectations for students' achievement and learning

ANALYSIS OF VARIANCE 2022

4.1

- The 2022 year provided a challenge for quality goal setting for students. We did however have several opportunities for goal settings and points of connection with Whanau despite lockdown.
 - The school has worked as part of its Annual goals to strengthen the Student Mentoring program for 2022.
 - The school has added to the investment of pastoral support for students with the creation of an additional Dean role in year 12 and resourced the HOD of Te Aka Maatua additional hours of non-contact
- In 2022 the school set up a Kaumatua group to guide the school and strengthen the relationship with Iwi and Hapu. It is hoped that we can use this connection to form our school vision and unpack our Effective Teacher Profile.

4.2

- 2022 provided the school with some opportunities to develop relationships with local groups, in particular Toi Eda and Awanuiorangi were relationships that we developed to support the school towards its vision. In 2022 we are developing the following relationships further:
 - The school is strengthening its relationships with Awanuiorangi with Noho Marae in 2023 with a girls Noho program.
- The school has over 100 STP students (62 FTE), students engaged in Noho, Marine fisheries and Trades Academies. The retention rates for these programs are over 90%. We also offer a large number of Gateway places.

4.3

- The school publishes details of behavioural foci and has invested in new signage across the school as they relate to the school values.
- The school has end of Term achievement assemblies and end of year prizegiving which are well attended and streamed.
- The school publishes and celebrates it's achievement with the community through the newsletter and the BOT.
- The school offers opportunities to share and review achievement through Mentor Interviews, Meet the Teacher, written reporting, values reports, NCEA information evenings and subject selection evenings.

Strategic Goal 5

*To demonstrate in governance and management an obligation to fulfil
the intent of the Treaty of Waitangi*

The Board of Trustees recognises three principles arising from the Treaty:

- 1. Rangatiratanga:** protect and nurture Māori taonga such as Te Reo Māori and Tikanga within the school.
- 2. Equity:** seek equitable educational opportunities and outcomes for Māori and non-Māori students.
- 3. Partnership:** The Board seeks to develop good faith partnerships with tangata whenua through consultation and co-operation.

The three strategic statements that will inform annual planning related to Strategic Goal 5 are:

- 5.1 The school will implement initiatives to achieve the principles of rangatiratanga, equity and reasonable co-operation inherent in the Treaty
- 5.2 The school will review policies, plans and targets, in consultation with the Māori community, for improving the achievement of Māori students and report on the effectiveness of these measures
- 5.3 The school will implement programmes to raise the academic achievement of Māori students

5.1 The school will implement initiatives to achieve the principles of rangatiratanga, equity and reasonable co-operation inherent in the Treaty

- The school continues to work with Awanuiorangi and Trades Academy to facilitate the Noho Marae program which supports students culturally and academically. This was run in 2022 in a reduced capacity due to Covid. In 2023 we are resourcing a Noho co-ordinator with the addition of a Girls Noho.
- The school developed the role of Assistant Principal Equity to review the levels of equity and achievement across the school for Maori students.
- The school has a deep focus around culturally responsive practices and relationships. The annual goals around this form the ERO review and inquiry. These are part of our action plans for 2022. [QUALITY TEACHING PLAN](#) , [Our ERO focus](#) and Synthesis record is [here](#)
- The school has developed a Kaumatua group.
- The school added Te Aka Maatua Deans in 2023 to find alternative ways to engage students and whanau for increased attendance, engagement and retention.
- Three COL positions were developed to increase the team to develop Culturally Responsive Practices across the school.
- The staff were engaged in Transformative practice around their teaching practice as part of the Quality Teaching plan and ERO focus. Using student voice to inform their professional growth cycle and PLD. This has been strengthened into 2023.
- The findings from the Professional learning and professional growth cycles have informed the action planning for 2023.

5.2 The school will review policies, plans and targets, in consultation with the Māori community, for improving the achievement of Māori students and report on the effectiveness of these measures

- In 2022 the school has set up a Kaumatua group to guide the school and strengthen the relationship with Iwi and Hapu. It is hoped that we can use this connection to form our school vision and unpack our Effective Teacher Profile.

5.3 The school will implement programmes to raise the academic achievement of Māori students

- The school ran the Noho Marae program in 2022. This is extended to girls in 2023 with a resourced co-ordinator.
- We have appointed 6 Literacy assistants who have been trained in RT3 (reciprocal reading strategies).
- We have invested 30K into writer's toolbox as a program to support student literacy
- The school continued to run a variety of programs in 2022 that supported students' achievement. These were targeted based on the data and interventions in the Raising Achievement plan.
- In 2022 we have obtained \$40,000 of funding through the Loss of Learning recognition to support students who struggle with attendance and engagement issues. This supported student achievement in 2022.
- The school will continue to support and develop Te Aka Maatua. With two Deans in 2023.

Independent Auditor's Report

To the Readers of Whakatane High School's Financial Statements

For the Year Ended 31 December 2022

The Auditor-General is the auditor of Whakatane High School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 1 June 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, Members of the Board of Trustees and Analyses of Variance, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand