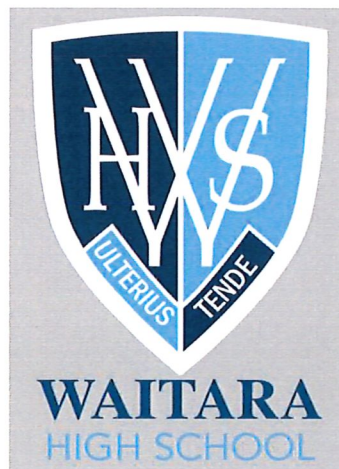


WAITARA HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



Ministry Number:	170
Principal:	Daryl Warburton
School Address:	Princess Street, Waitara
School Phone:	06 754 7514
School Email:	accounts@waitarajs.school.nz
Accountant / Service Provider:	Accounting For Schools Limited

WAITARA HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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Waitara 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.

Melissa Stevenson

Full Name of Presiding Member



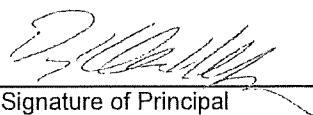
Signature of Presiding Member

31 May 2023

Date:

Daryl Warburton

Full Name of Principal



Signature of Principal

31 May 2023

Date:

Waitara High School

Statement of Comprehensive Revenue and Expense For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	6,525,222	5,769,197	5,646,804
Locally Raised Funds	3	151,961	179,200	143,969
Interest income		6,068	1,350	1,736
		<u>6,683,251</u>	<u>5,949,747</u>	<u>5,792,509</u>
Expenses				
Locally Raised Funds	3	125,629	97,000	131,639
Learning Resources	4	4,063,376	3,838,823	3,914,741
Administration	5	1,053,632	823,845	623,351
Finance		1,469	3,500	1,733
Property	6	1,150,067	1,082,611	1,068,587
		<u>6,394,173</u>	<u>5,845,779</u>	<u>5,740,051</u>
Net Surplus / (Deficit) for the year		289,078	103,968	52,458
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>289,078</u>	<u>103,968</u>	<u>52,458</u>

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

Waitara High School

Statement of Changes in Net Assets/Equity For the year ended 31 December 2022

Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Balance at 1 January	807,728	807,728	730,402
Total comprehensive revenue and expense for the year	289,078	103,968	52,458
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	24,868
Equity at 31 December	1,096,806	911,696	807,728
Accumulated comprehensive revenue and expense	1,096,806	911,696	807,728
Reserves	-	-	-
Equity at 31 December	1,096,806	911,696	807,728

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.

Waitara High School
Statement of Financial Position
As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	275,434	512,396	132,839
Accounts Receivable	8	333,649	281,000	283,973
GST Receivable		34,857	30,000	29,986
Prepayments		19,315	10,000	7,041
Inventories	9	13,183	13,000	13,183
Investments	10	200,000	200,000	200,000
Funds receivable for Capital Works Projects	16	368,044	-	130,497
		1,244,482	1,046,396	797,519
Current Liabilities				
Accounts Payable	12	513,537	359,500	358,175
Revenue Received in Advance	13	10,811	77,000	77,106
Provision for Cyclical Maintenance	14	257,733	128,000	128,000
Finance Lease Liability	15	11,450	10,000	19,611
Funds held for Capital Works Projects	16	13,184	-	-
		806,715	574,500	582,892
Working Capital Surplus/(Deficit)		437,767	471,896	214,627
Non-current Assets				
Property, Plant and Equipment	11	781,767	700,000	817,947
		781,767	700,000	817,947
Non-current Liabilities				
Provision for Cyclical Maintenance	14	112,599	257,200	217,200
Finance Lease Liability	15	10,129	3,000	7,646
		122,728	260,200	224,846
Net Assets		1,096,806	911,696	807,728
Equity		1,096,806	911,696	807,728

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

Waitara High School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,705,642	2,069,197	1,994,421
Locally Raised Funds		99,889	271,345	203,335
Goods and Services Tax (net)		(4,872)	(12)	(31,104)
Payments to Employees		(1,126,837)	(976,819)	(877,793)
Payments to Suppliers		(1,220,383)	(1,080,904)	(1,082,554)
Interest Paid		(1,469)	(3,500)	(1,733)
Interest Received		3,954	1,064	2,043
Net cash from Operating Activities		455,924	280,371	206,615
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(67,743)	(17,054)	(254,010)
Net cash from Investing Activities		(67,743)	(17,054)	(254,010)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	24,868
Finance Lease Payments		(21,222)	(14,257)	(12,047)
Funds Held for Capital Works Projects		(224,363)	130,497	(151,395)
Net cash from Financing Activities		(245,585)	116,240	(138,574)
Net increase/(decrease) in cash and cash equivalents		142,596	379,557	(185,969)
Cash and cash equivalents at the beginning of the year	7	132,839	132,839	318,809
Cash and cash equivalents at the end of the year	7	275,434	512,396	132,839

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

Waitara High School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Waitara 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 reports 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 expenditure 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.

Useful lives of property, plant and equipment

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

Waitara High School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

Cyclical maintenance provision

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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 14.

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 15. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

Waitara High School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

Waitara High School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

j) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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	20 - 40 Years
Furniture and equipment	5 - 22 Years
Information and communication technology	5 Years
Motor Vehicles	10 Years
Library resources	12.5% Diminishing value
Leased assets	Over Life of the Lease

k) Intangible Assets

Software costs

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

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

Waitara High School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also 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 are recorded as revenue as the obligations are fulfilled and the fees earned.

Waitara High School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Funds held for Capital works

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

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 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 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 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.

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

Waitara High School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

v) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

w) Services received in-kind

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

Waitara High School

Notes to the Financial Statements

For the year ended 31 December 2022

2. Government Grants

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	2,687,429	2,069,197	1,953,686
Teachers' Salaries Grants	3,059,723	3,000,000	2,943,128
Use of Land and Buildings Grants	759,857	700,000	692,346
Other Government Grants	18,213	-	57,644
	6,525,222	5,769,197	5,646,804

The School has opted in to the donations scheme for this year. Total amount received was \$58,950 (2021: \$57,600).

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	-	-	4,929
Fees for Extra Curricular Activities	55,243	80,000	71,562
Trading	19,213	1,000	4,664
Fundraising and Community Grants	26,890	75,000	44,749
Other Revenue	50,615	23,200	36,119
	151,961	179,200	143,969
Expenses			
Extra Curricular Activities Costs	88,785	72,000	104,617
Trading	5,405	-	(2,015)
Fundraising & Community Grants Costs	26,890	22,000	21,508
School House Expenses	4,549	3,000	7,529
	125,629	97,000	131,639
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	26,332	82,200	12,330

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	156,621	176,346	142,124
Library Resources	559	3,000	1,241
Employee Benefits - Salaries	3,734,784	3,491,977	3,587,416
Resource/Attached Teacher costs	17,912	31,000	23,280
Staff Development	920	1,500	866
Depreciation	152,580	135,000	159,814
	4,063,376	3,838,823	3,914,741

Waitara High School

Notes to the Financial Statements

For the year ended 31 December 2022

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,807	6,611	6,611
Board of Trustees Fees	2,780	6,000	5,885
Board of Trustees Expenses	4,581	4,500	4,290
Communication	12,809	11,000	9,639
Consumables	23,138	23,500	24,261
Lunches in Schools	652,034	501,000	315,618
Other	81,820	73,950	27,709
Employee Benefits - Salaries	221,447	153,784	153,452
Insurance	9,068	20,000	8,698
Service Providers, Contractors and Consultancy	16,419	-	15,788
Principals Expenses	22,729	23,500	15,851
Computer Expenses	-	-	35,549
	1,053,632	823,845	623,351

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	102,294	92,500	97,151
Cyclical Maintenance Provision	25,132	40,000	33,048
Grounds	16,193	12,500	25,230
Heat, Light and Water	61,348	66,000	66,125
Rates	8,513	7,000	7,075
Repairs and Maintenance	79,802	74,000	60,009
Use of Land and Buildings	759,857	700,000	692,346
Security	4,656	4,000	3,776
Employee Benefits - Salaries	92,272	86,611	83,827
	1,150,067	1,082,611	1,068,587

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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	200	200
Bank Current Account	70,828	312,196	10,573
Bank On Call Savings	204,406	200,000	122,066
Cash and cash equivalents for Cash Flow Statement	275,434	512,396	132,839

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

Of the \$275,434 Cash and Cash Equivalents, \$13,184 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.

Waitara High School

Notes to the Financial Statements

For the year ended 31 December 2022

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	10,712	30,000	3,630
Receivables from the Ministry of Education	10,438	-	30,262
Interest Receivable	2,828	1,000	714
Teacher Salaries Grant Receivable	309,671	250,000	249,367
	<u>333,649</u>	<u>281,000</u>	<u>283,973</u>
Receivables from Exchange Transactions	13,540	31,000	4,344
Receivables from Non-Exchange Transactions	320,109	250,000	279,629
	<u>333,649</u>	<u>281,000</u>	<u>283,973</u>

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Farm	12,360	12,177	12,360
Uniforms	823	823	823
	<u>13,183</u>	<u>13,000</u>	<u>13,183</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	200,000	200,000	200,000
Total Investments	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>

Waitara High School

Notes to the Financial Statements

For the year ended 31 December 2022

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	56,784	-	-	-	(2,459)	54,325
Building Improvements	230,326	1,645	-	-	(11,410)	220,561
Furniture and Equipment	274,661	88,128	-	-	(59,511)	303,278
ICT	154,894	8,211	-	-	(53,843)	109,262
Motor Vehicles	6,812	-	-	-	(750)	6,062
Lunches in Schools Equipment	41,468	-	-	-	(2,173)	39,295
Leased Assets	15,560	15,545	-	-	(13,962)	17,143
Library Resources	37,442	2,871	-	-	(8,472)	31,841
Balance at 31 December 2022	817,947	116,400	-	-	(152,580)	781,767

The net carrying value of equipment held under a finance lease is \$17,143 (2021: \$15,560).

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

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	98,366	(44,041)	54,325	98,366	(41,582)	56,784
Building Improvements	259,467	(38,905)	220,561	257,822	(27,495)	230,326
Furniture and Equipment	913,636	(610,358)	303,278	825,507	(550,846)	274,661
ICT	692,018	(582,756)	109,262	683,807	(528,913)	154,894
Motor Vehicles	7,500	(1,438)	6,062	7,500	(688)	6,812
Lunches in Schools Equipment	43,460	(4,165)	39,295	43,460	(1,992)	41,468
Leased Assets	113,533	(96,389)	17,143	97,989	(82,428)	15,560
Library Resources	121,597	(89,757)	31,841	118,726	(81,285)	37,442
Balance at 31 December	2,249,577	(1,467,809)	781,767	2,133,177	(1,315,229)	817,947

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	94,188	90,000	90,953
Accruals	4,539	4,500	4,408
Employee Entitlements - Salaries	388,481	250,000	249,367
Employee Entitlements - Leave Accrual	26,329	15,000	13,447
	513,537	359,500	358,175
Payables for Exchange Transactions	513,537	359,500	358,175
	513,537	359,500	358,175

The carrying value of payables approximates their fair value.

Waitara High School

Notes to the Financial Statements

For the year ended 31 December 2022

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	8,000	-	-
Other Revenue Received in Advance	2,811	77,000	77,106
	10,811	77,000	77,106

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	345,200	345,200	312,153
Increase to the Provision During the Year	25,132	40,000	33,047
Use of the Provision During the Year	-	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	370,332	385,200	345,200
Cyclical Maintenance - Current	257,733	128,000	128,000
Cyclical Maintenance - Non Current	112,599	257,200	217,200
	370,332	385,200	345,200

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

15. 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	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	12,782	11,500	20,665
Later than One Year and no Later than Five Years	10,970	3,500	7,932
Later than Five Years	-	-	-
Future Finance Charges	(2,173)	(2,000)	(1,340)
	21,579	13,000	27,257
Represented By			
Finance Lease - Current	11,450	10,000	19,611
Finance Lease - Non Current	10,129	3,000	7,646
	21,579	13,000	27,257

Waitara High School

Notes to the Financial Statements

For the year ended 31 December 2022

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.

	Project	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Central Courtyard Replacement	211956	(10,356)	225,421	(470,677)	60,000	(195,612)
Roofing & Cladding	211951	(12,476)	-	(96,257)	-	(108,733)
Wharenui Refurbishment	222094	(5,669)	8,734	(3,065)	-	-
C&J Electrical (Stage 2)	224697	(101,996)	71,915	(5,872)	-	(35,953)
Learning Support Property Modificatic	233536	-	37,219	(24,035)	-	13,184
Roofing, Theory Access, F Block	233534	-	-	(21,148)	-	(21,148)
J Block - LRC Modification	233538	-	-	(6,598)	-	(6,598)
Totals		(130,497)	343,289	(627,652)	60,000	(354,860)

Represented by:

Funds Held on Behalf of the Ministry of Education

13,184

Funds Due from the Ministry of Education

(368,044)

(354,860)

	Project	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Central Courtyard Replacement	211956	11,816	-	(22,172)	-	(10,356)
Roofing & Cladding	211951	4,090	-	(16,566)	-	(12,476)
Water Main Replacement	222087	(247)	6,301	(6,054)	-	-
Wharenui Refurbishment	222094	3,974	-	(9,643)	-	(5,669)
C&J Electrical (Stage 1)	211955	9,793	3,087	(12,880)	-	-
C&J Electrical (Stage 2)	224697	-	98,069	(200,065)	-	(101,996)
Totals		29,426	107,457	(267,380)	-	(130,497)

Represented by:

Funds Held on Behalf of the Ministry of Education

-

Funds Due from the Ministry of Education

(130,497)

(130,497)

Waitara High School

Notes to the Financial Statements

For the year ended 31 December 2022

17. 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.

A staff member occupied the School house during the 2022 year for \$320 per week. Daryl Warburton's (Principal) wife was employed in an administration role and his son was employed in a property role. A member of the board's mother was employed in an administration role. There was \$600 of income received from the Massey Trust for prize sponsorship, Daryl Warburton is a Trustee of this Trust. There was also \$1,007 paid to North Taranaki Sport and Recreation for facility hire and the annual carpark hire, Daryl Warburton is a Trustee.

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,780	5,885
<i>Leadership Team</i>		
Remuneration	1,158,357	1,629,691
Total key management personnel remuneration	1,161,137	1,635,576
Total full-time equivalent personnel	10.00	10.00

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

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5

Waitara High School

Notes to the Financial Statements

For the year ended 31 December 2022

18. Remuneration (cont.)

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	10	11
110 - 120	-	1
120 - 130	3	2
	13	14

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board, committee member, 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	-	-
Number of People	-	-

20. Contingencies

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

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

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.

Waitara High School

Notes to the Financial Statements

For the year ended 31 December 2022

21. Commitments

(a) Capital Commitments

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

(i) \$262,670 contract for Central Courtyard Replacement, which will be fully funded by the Ministry of Education. \$300,421 has been received and \$496,033 has been spent on the project to date; and

(ii) \$432,762 contract for the Roofing & Cladding Replacement project, which will be fully funded by the Ministry of Education. \$41,012 has been received and \$149,745 has been spent on the project to date; and

(iii) \$45,000 contract for learning support modifications, which will be fully funded by the Ministry of Education. \$37,219 has been received and \$24,035 has been spent on the project to date; and

(iv) \$121,471 contract for C ILE Upgrade (Stage 2) project, which will be fully funded by the Ministry of Education. \$169,984 has been received and \$205,937 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$657,292)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts (31 December 2021: nil).

22. 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	275,434	512,396	132,839
Receivables	333,649	281,000	283,973
Investments - Term Deposits	200,000	200,000	200,000
Total Financial assets measured at amortised cost	809,083	993,396	616,812

Financial liabilities measured at amortised cost

Payables	513,537	359,500	358,175
Finance Leases	21,579	13,000	27,257
Total Financial Liabilities Measured at Amortised Cost	535,116	372,500	385,432

23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WAITARA HIGHSCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Waitara Highschool (the School). The Auditor-General has appointed me, Talia Anderson-Town, using the staff and resources of Silks Audit Chartered Accountants 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 21, 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees 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 is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

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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.



Talia Anderson-Town,
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Waitara High School

Members of the Board

For the year ended 31 December 2022

Name	Position	How position on Board gained	Term expired/expires
Melissa Stevenson	Presiding Member	Re-elected Aug 22	Sep-25
Daryl Warburton	Principal	ex Officio	
Telina Barrett	Parent Rep	Re-elected Aug 22	Sep-25
Toni Commerer	Parent Rep	Re-elected Aug 22	Sep-25
Chantelle Cornwall	Board Secretary	Re-elected Aug 22	Sep-25
Marie Gill	Parent Rep	Elected Aug 22	Sep-25
Toumairangi Marsh	Parent Rep	Re-elected Aug 22	Sep-25
Julie Mischewski	Staff Rep	Re-elected Aug 22	Sep-25
Lita Wilson	Student Rep	Re-elected Aug 22	Sep-23
Ngahiti-Mae Wright	Staff Rep	Elected Aug 22	Sep-25

Waitara High School

Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2022

Kiwisport is a Government funding initiative to support student's participation in organised sport. In 2022, the school received total Kiwisport funding of \$9,398 (2021: \$9,097).

The funding was spent on lunchtime and after school sporting activities, and competitions run through Taranaki Secondary Schools Sporting Association across multiple sports codes.

Statement of Compliance with Employment Policy

For the year ended 31 December 2022 the Waitara 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 practices.

- Is a good employer and complies with the conditions contained in the employment contract 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.

Waitara High School - Strategic Aims 2020-22

Aims	Description	NAGS
1	To raise the attendance, engagement and achievement of all students to attain their personal best.	1,2,3,4,8
2	To ensure Maori students can attain NCEA L1 Numeracy and Literacy in Year 11 and at least NCEA L2 overall as an exit qualification.	1,2,5,6
3	To ensure a culturally responsive and safe environment where all resourcing supports improved student achievement and wellbeing.	1,2,3,4,5,6
4	To strengthen relationships and partnerships within the school; with iwi and hapu; and in the local and wider community.	2,5,6,7
5	To develop excellence in teaching, leadership, management and governance to support improved student achievement and wellbeing.	1,2,3,4,7,8

Waitara High School - Baseline Data 2017-22

Data as at 1 March 2021

NCEA Results (Enrolment Based Cumulative Overall Results)*

	2017	2018	2019	2020	2021	2022	Notes
L1 - all	77.5	54.8	70.3	69.7	59.6 (69.2)	72.7%	Results on the whole are up; better tracking, no lockdowns, earlier interventions are the reasons for this.
L1 Māori	68.3	58.7	62.7	68.5	49.1 (57.7)	68.3%	
L1 Lit	93	82.2	81.3	80.9	74.2 (83.6)	77.3%	
L1 Num	87.3	79.5	80.2	74.2	69.7 (82.5)	76.1%	Level One results are above national average; Level 2 just below national average and Level 3 below by 12%
L2 All	80.8	69.4	73.7	72	74.3 (NZ 77.9)	72.3%	
L2 Māori	76.7	68.3	70.3	67.3	77.5 (NZ 68.3)	60.5%	The Year 12 Maori results, which we have celebrated previously, are down this year compared to last year but tracking this cohort through from Year 11 shows an improvement in achievement of 20%. Additionally this statistic points to underachievement with Maori males gaining a 50% pass rate (in comparison to Maori females' 76%) but this group is characterised by a 16% Learning Support group, 20% of the group left school and 8% had high level pastoral and health needs. But it is a group that we need to better support in their pathway planning
L3 All	38.3	36.8	44.4	61.7	57.1	56.3%	
L3 Māori	31.4	30	37.5	53.3	46.7	58.6%	
UE	17	15.8	14.8	31.9	14.3	18.8%	
UE Maori	11.4	5	6.3	23.3	10	24.1%	

Percentage of students achieving NCEA with merit or excellence certificate endorsements

	2017	2018	2019	2020	2021	2022	
L1	22.6 (35.1)	16.2 (34.4)	12 (33.3)	12.9 (36.8)	17 (36.8)	14.1% (32.9)	Improvements at Level 2 and 3; still below national averages. This remains an ongoing goal that is challenging with the concerted effort required to "lift the tail" of student achievement. In 2023, it is a whole staff goal in the Professional Growth Cycle.
L2	14.6 (23.7)	10.2 (23.4)	11.9 (21.6)	7.4 (28)	7.6 (24.8)	14.9% (21.1)	
L3	5.6 (23.6)	14.2 (23.7)	11.1 (23.3)	13.7 (29.5)	4.2 (29)	14.8% (21.8)	
Average*	14.3 (27.5)	13.5 (27.2)	11.7 (26)	11.3 (31.4)	9.6 (30.2)	14.6% (25.2)	

*L1-3 Merit and Excellence combined % divided by 3 (Average decile 1-3 results in brackets 2017-19, D3 only 2020)

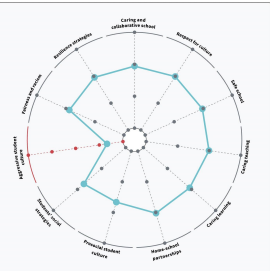
Junior Achievement - % of students at or above the appropriate level by end of year. (4P+ for Year 9s, 4A+ for Year 10s Reading & Writing/ Stanine 4+ for Math)

	2017	2018	2019	2020	2021	2022	Notes
Y9 Reading	44	71	45	33	55.2	49%	Interventions include DMIC / MST/ ALL/ Intensive reading support; all making a difference and will need to continue into Year 10 and 11.
Y9 Writing	27	54	-	44	47.6	37%	
Y9 Num	61	57	51	27	40	24%	
Y10 Reading	75	32	50	18	25	67%	DMIC / MST / ALL /Intensive reading support have made a difference. Using the Covid catch up funding for a Teacher Aide in Year 10 classes in 2023.
Y10 Writing	38	50	-	33	31	50%	
Y10 Num	67	46	57	12.5	39	49%	

Attendance Rates (by half days) (2019 T1-3)

	2017	2018	2019	2020	2021	2022	Notes
School	81.9	79.6	79.1	83.6	85.3	77.4	Notes Decreases likely due to <ul style="list-style-type: none"> Covid and Flu combination late term 1 and early term 2 No MOE referral personal to deal with high truancy offenders Next Steps <ul style="list-style-type: none"> Employ in school truancy services as funded by MOE (Teresa and Jerrod) to engage in early intervention and sustained support. Regular staff reminders around attendance processes.
Year 9	86.4	82	79.2	85.6	88.1	78.5	
Year 10	83.5	79.8	78.7	82.8	83.7	79.0	
Year 11	81	76.6	79.4	84	84.6	78.9	
Year 12	74.5	72.1	79.6	81.7	83.5	79.8	
Year 13	78.1	66	76.6	83.9	81.4	69.5	
Māori	80	79.1	77.3	81.7	84.4	76.7	

NZCER Engagement Survey Data - Me and my school - Scale Scores by year level and gender

	2017 (T4)	2018 (T4)	2019 (T4)	2020	2021	2022	Notes
Year 9 Med	52	55	51.4	Not Completed	Not Completed		Changed to NZCER Wellbeing at School survey and completed with Y9 and 10 in Term 4; generally positive (overall scores generally in 60% bracket) except for aggressive student behaviour so will be a focus in 2023.
Year 9 B Med	55.6	48.8	50.6				
Year 9 G Med	50.7	50.7	52				
Year 10 Med	47	55	49.5				
Year 10 B Med	46	47	48.5				
Year 10 G Med	48.8	45.7	50.1				

Engagement - Suspensions and Stand Downs

	2017	2018	2019	2020	2021	2022	Notes
Stand downs	18	30	33	34	40	38	Zero Suspensions and exclusions is a positive improvement. Fighting, Under the influence and Vaping are the major 3 causes of stand downs. Education in coaching sessions around these incidents to be included in lessons for 2023. Behaviour expectations to be reinforced in assemblies and also in Deans assemblies.
Suspensions	0	11	6	5	4	0	
Exclusions	0	2	3	1	2	0	

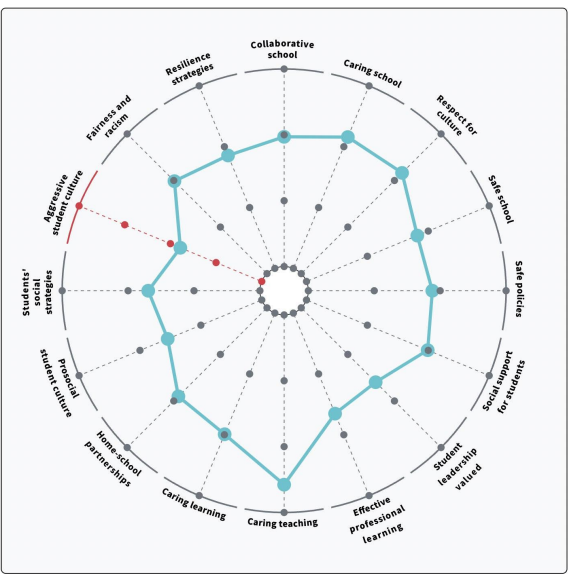
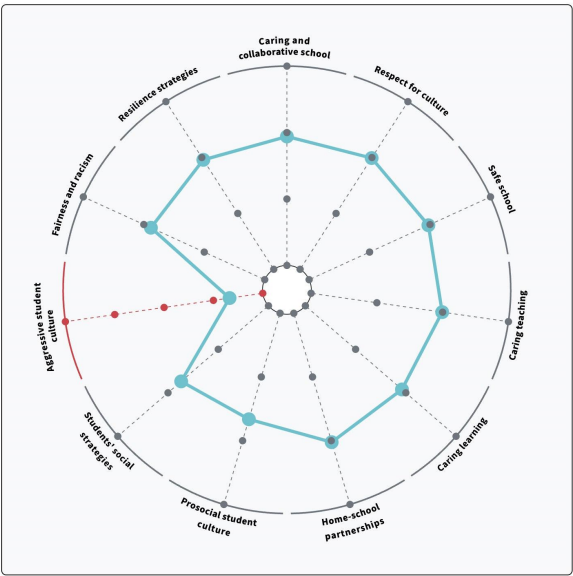
Population - School Roll (1 July)

	2017	2018	2019	2020	2021	2022	Notes
School	324	353	368	370	367	406	

GOALS / TARGETS / ACTIONS

<i>BELONGING</i> We all have a strong connection to WHS. We are an equitable school that meaningfully connects with its members and community. <ul style="list-style-type: none"> Improve community connections with an increased ownership of the school and its direction. Grow a culture of student and community agency. Strengthen cultural competencies of staff and students. Strategic Aims 1,3 and 4 	WHO	INDICATORS OF PROGRESS	OUTCOMES	COMMENTS / NEXT STEPS
Establishing an iwi reference group and hold parent consultation meetings regarding school identity and community led outcomes.	DWB	Meetings/hui held with iwi and parents.	A start has been made with Damon Ritai engaged to facilitate between WHS and local hapu. Meetings with Maori parents of contributing schools attended. WHS is given its support for an immersion class to parents and MOE.	Ongoing in 2023
Review school identity - including logo, motto values and house names.	DWB	A review of school identity and branding would be an outcome of iwi and parent meetings.	No progress beyond surface level conversations.	Restated in 2023.
Further embed student agency and voice (co-construction) at all levels of WHS.	SLT	Student voice is looked for and valued at all levels of school decision making.	Remains well embedded at all levels.	Completed for purposes of the annual plan but will need to be continually considered by all parties at WHS.
Embed kapa haka and its engagement in junior school.	DWB	Whole school is engaged in learning karakia, waiata and haka.	We completed a interhouse haka competition; a stood up the haka as a whole school for important occasions such as the Year 13s leaving at the end of the year; there has been a real shift from a staff thing to a school thing for the haka	Sustain haka competition Introduce school waiata
Host community engagement events for the wider learning community.	DWB	Events are held.	2022 75th Jubilee successfully held with a high number of participants	Restated in 2023
Staff continue to strengthen cultural competencies including understanding of local histories, tikanga and kapa haka through staff wide PLD. Focus for 2021 is local stories and narrative.	DWB	Staff attendance and engagement with PLD opportunities.	Again another year of strength. Unfortunately staff did not get to perform in 2022 either.	Continue with hope towards being able to perform again in 2023.
<i>BELIEF</i> We empower each other towards excellence; achieving personal success through a culture of high support and high expectations. <ul style="list-style-type: none"> Strengthen a learning culture where every student counts. Improve engagement, attendance and achievement outcomes for WHS students. Strategic Aims 1 and 2 	WHO	INDICATORS OF PROGRESS	OUTCOMES	COMMENTS / NEXT STEPS
High level interventions for the 20% of students who are below 70% attendance (% half days)	GDA	Pastoral system identifies and targets the 20% students, develops interventions and tracking procedures.	An ongoing issue across all schools. DSU continued in the attendance role in 2021 half board funded and half URF. Significant progress made in many cases with improved attendance but these didn't always translate into academic outcomes.	New DP Pastoral will be tasked with a new approach and will consider staffing required with recent changes.
SLT leads the monitoring of attendance and develops interventions with tutors, mentors and whanau to engage students in high expectations.	GDA	Tutors, mentors and whanau are engaged with monitoring attendance and initiating interventions.	Improved but still not consistent. An ongoing issue which will need further attention in 2022.	Restated in 2022.
Embed ' Graduate Profiles ' to ensure that they incorporate attendance and academic cut lines and use the profiles to inform academic planning for individual students and use to guide the graduation process to create urgency.	HKN	LL and PL further develop our graduation profiles to reflect the needs of our students beyond their current level.	Graduate profiles have adapted to become living documents that form the basis of Progress and Pathway conferences and are reported on in both tracking and summary reports. There has been a move away from the importance put on the eportfolio.	Continuing to use the graduate profile to reflect on a student as a whole and to drive the progress and pathway conversations.
Continue to embed academic achievement monitoring with all staff. Focus on actions towards improved outcomes. Staff PLD on KAMAR summaries. Agenda time in LL/LA meetings to evaluate student academic achievement data. Regular check-ins between DP-Learning and Pastoral Leaders. SLT meets with middle leaders fortnightly to maintain focus on targets.	GDA/HKN	Evidence and action of this goal is shown in agenda/actions points from meetings. Academic monitoring has become a regular aspect of all meetings in particular from the end of T2 into T3	More consistent in 2022 led to greater outcomes; tracking documents are set up well and it is a case of continuing to direct staff back to these documents to support ARONA students.	Continue to work towards consistent approaches and expectations.
Investigate and develop structures to support students at risk of not achieving/underachieving.	GDA/HKN	LL/PL develop structures to support ARONA students.	ARONA students targeted by dedicated pastoral support	Added a sixth line in 2023 to ease credit pressure.

Academic mentoring is established to support students. Identify ways to develop intrinsic motivation.			that mentored and made a 20% difference. Focus on getting students in at the end of the year for intensive picked up around 10% of students who then passed despite <60% attendance; these intensives lifted the pass rate.	Dedicated Y11 pastoral support for ARONA students - identified oranges in the tracking document.
SLT lead NCEA Endorsement planning for targeted students Target students are engaged with expectations and a clear plan to endorsement is identified.	HKN	Endorsement students are actively tracked and encouraged by LL's and PL's.	Through covid times our focus through 2022 remained on academic outcomes for getting students "over the line" and sidelined this aim throughout the year as we narrowed our attention to key student outcomes.	A focus for 2023.
ACHIEVEMENT and ATTENDANCE TARGETS				
85% of Y11 students achieve L1 Literacy/Numeracy	LL	As stated in the goal.	NUM 76.1% / LIT 77.3% Basically, if students had attendance >60%, they achieved literacy and numeracy.	Continued goal for 2023
75% of Y12 students achieve L2 NCEA	LL	As stated in the goal.	72.3%	Continued goal for 2023
20% of L2 gained w merit or excellence endorsement	LL	As stated in the goal.	14.9% (up from 7% in 2021)	Continued goal for 2023
15% of L3 gained w merit or excellence endorsement	LL	As stated in the goal.	14.8% (up from 4.2% in 2021)	Continued goal for 2023
80% of Y9 students achieve at least 4P in reading	LL	As stated in the goal.	49% (slightly below 2021)	Continued goal for 2023. ALL in place
70% of Y9 students achieve at least stanine 4 in numeracy	LL	As stated in the goal.	24%	Continued goal for 2023. MST/DMIC in place
80% of Y10 students achieve at least 4A in reading	LL	As stated in the goal.	67% -adjusted in line with new NCEA Lit / Num that 4A + should pass	Continued goal for 2023. ALL in place.
70% of Y10 students achieve at least stanine 4 in numeracy	LL	As stated in the goal.	49%	Continued goal for 2023. MST/DMIC in place
Reduce the number of students who attend <80% by half by end of term 3	PL	As stated in the goal.	Increases likely due to Coding out for COVID i.e. 100% attendance during lockdown weeks AND Increased student engagement in school with a new timetable structure.	An attendance goal will be required for 2022. NZ wide issue.
WELLBEING <i>We nurture each other towards improvement. Providing an environment that is safe and supports the well-being of our school community.</i> <ul style="list-style-type: none"> • Increase school-wide wellbeing and self-efficacy. • To ensure a safe and inclusive environment that supports improved student learning and well-being. • Consistent behaviour management processes in place. • Strategic Aims 3 and 4. 	WHO	INDICATORS OF PROGRESS	OUTCOMES	COMMENTS / NEXT STEPS
Strengthen and regularly review staff wellbeing needs.	SLT	Improved staff wellbeing feedback / survey results.	Another year of significant needs through COVID disruptions. This is an area of strength for the school compared with conditions in other schools.	Staff wellbeing will continue to be a priority in 2022.
Embed consistent school wide behaviour management processes including de-escalation, referral systems, PB4L and RP - progressing towards consistent practice across the school. Increase lwi and community involvement.	GDA	School discipline systems are more consistent and staff/students reflect this in feedback.	Still not consistent at all levels of support. Induction processes and returning to key teacher skills around these items needed for 2022.	New DP for 2022 with an aim towards addressing this.
Continue to recognise and prioritise the need for a balanced focus on student wellbeing and achievement.	SLT	School wide focus on wellbeing before achievement outcomes is evident in feedback.	Students are well supported to individual success. Continued excellent work by student support / pastoral staff towards not just wellbeing but also towards academic success for students.	Focus for 2022 remains on informing the classroom practitioner and consistency across teachers.
Embed pastoral care at all levels. Providing layers of support, including systems, people and initiatives to 'wrap around' students. Develop curriculum links that teach values and behaviour and promote teaching practices that enable learning in each classroom. Grow coaching teacher capacity for pastoral support. Embed structures in Student Support including growing links with external agencies. Improve communication and follow up of actions.	GDA	As stated in the goal.	Support and guidance for students remains a significant strength of the school and its staff. Developing classroom curriculum links needs further development.	Restated for 2022 with particular focus on supporting new DP and student support staff.
OUTCOMES				

<ul style="list-style-type: none"> Changed to NZCER Wellbeing at school. More information and targeted outcomes to come. 	SLT		<p>Changed to NZCER Wellbeing at School Survey. Generally positive but also highlighted the aggressive student behaviour that was highlighted in the student survey.</p>  <p>Changed to NZCER Wellbeing at School survey and completed with Y9 and 10 in Term 4; generally positive (overall scores generally in 60% bracket) except for aggressive student behaviour so will be a focus in 2023.</p> 	<p>Ongoing goal to maintain or improve these results.</p> <p>Change targets based on new W@S survey questions.</p>
Engage students and whanau in a comprehensive review of pastoral supports and systems.	GDA	As stated in the goal.	Still looking for time and space for the following COVID disruptions. It has been all hands on deck 2020-21.	Restated for 2022.
<p>LEARNING TO LEARN We are all learners and teachers. We will reflect on our own learning processes and competencies, being self directed, intentional and collaborative in our practices.</p> <ul style="list-style-type: none"> Improve the quality of teaching at WHS To ensure learning is culturally sustaining, visible, deep and inclusive so as to improve student success. Strategic Aims 1, 5 and 3 	WHO	INDICATORS OF PROGRESS	OUTCOMES	COMMENTS / NEXT STEPS
Continue to strengthen teacher knowledge to support a modern and flexible curriculum with targeted PLD throughout the year to drive learning forward. Grow staff knowledge of inquiry learning is developed through staff wide PLD.	HKN LL	Actively engage staff with professional development opportunities with online teaching and learning platforms as well as flipped learning. Staff have	Wednesday afternoons have allowed the time and space to more deeply interrogate PLD requirements and change in education going on.	Continue with progress.

		increased confidence in the use of digital learning platforms. (Core and Manaiaakalani)	Manaiaakalani, DMIC, MST, ALL interventions are strengthening teacher knowledge and student achievement outcomes. A particular focus has been on Matauranga Maori and the staff, as a whole, is very focused on ensuring this is authentically and well integrated into school. We still feel we have a long way to go, but this is reflective of the desire to get it done right.	
Continue to grow staff capability and confidence to use e-learning platforms and deliver digital curriculum through staff wide PLD. Including: Flipped learning, Digital literacy 2020 and Manaiaakalani.	ALL	Develop student and staff online learning portals. All classes/courses will have key content online.	Staff and students are well engaged online with accessing and producing online learning. A number of teachers have progressed through the DFI programme.	Ongoing development of online and SDL platforms of learning.
Curriculum is further developed focusing on - growing learning relationships, planning for success, building leadership and understanding and managing self. Grad profiles are further developed to inform the curriculum development.	HKN LL	Students are supported to take ownership over their own learning pathways.	An ongoing process with good progress being made. Big staff led focus on Matauranga Maori.	Continue review with particular focus on NZ wide curriculum and NCEA changes.
Self directed learning - Students are supported to take greater control of their learning including setting focussed goals and creating plans to get where they need. Identifying issues within their own practice and seek help for these. Students develop ownership over their learning. More time for this in our timetable.	ALL	As stated in the goal.	Still successful on the whole; less students continuing on later in the year after 'seniors have left' but still an ongoing focus.	Continue to work on this aim in 2023.
Review of Y10 programme for 2022.	SLT		Changes in Year 10 have included a joining of Social Science and English into Y10 Literacy; there are concerns about the level of some social science skills (particularly around geography) but there is a much more stable and specialised work force now leading this learning. As part of a wider review, we aligned the Year 10 timetable to be work with in the senior timetable going into 2023; we've kept Y10 as traditional classrooms for academic purposes (ie to aim for accelerated learning ahead of NCEA); we're moving towards an increasing ability to cater to student learning needs by learning at different levels.	Ensure explicit layering in of key social science skills and metacognitive literacy skills into the y10 literacy programme. Continue to work through issues with Year 10 students potentially 'missing' key learning eg Y10 health, Y10 Science and key NCEA Lit/Num preparations - learning leaders will work on benchmark prerequisites to ensure there are no gaps in understanding, learning and, therefore, achievement.

WAITARA HIGH SCHOOL - GOOD EMPLOYER STATEMENT

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

Reporting on the principles of being a Good Employer	
Have you met your obligations to provide good and safe working conditions?	<p>Yes. To meet our obligations, WHS takes a number of steps, including:</p> <ul style="list-style-type: none">• Conducting regular risk assessments to identify potential hazards and take steps to mitigate them.• Providing appropriate training and supervision to employees to ensure they can perform their jobs safely.• Providing appropriate personal protective equipment (PPE) when necessary.• Maintaining equipment and machinery to ensure they are safe to use.• Ensuring that the workplace is clean and well-maintained.• Encouraging employees to report any hazards or safety concerns they encounter.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>Our Equal Employment Opportunities policy can be found via our website. https://www.waitarahs.school.nz/policies/</p> <p>WHS's (EEO) program is designed to ensure that all employees and job applicants are treated fairly and without discrimination.</p> <p>The school has a system for employees to report discrimination or harassment, and we take complaints seriously and investigate them promptly.</p> <p>We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination.</p> <p>All employees have equal opportunities for advancement.</p>
How do you practice impartial selection of suitably qualified persons for appointment?	<p>Our Appointment procedure policy can be found via our website. https://www.waitarahs.school.nz/policies/</p> <p>Waitara 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>The board always manages the recruitment and appointment of a principal. For other vacancies, the board delegates the recruitment and appointment process to the principal and senior management but may also be represented on the appointment committee.</p> <p>We maintain transparency and fairness as important principles for any appointment, especially those involving related party transactions.</p>

<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<p>WHS has a high Māori student population. At all levels, we develop policies and programs that reflect Māori aspirations and needs, such as increasing Māori representation in decision-making positions on our board and incorporating Māori language and culture into our curriculum to help ensure our Māori students have access to culturally appropriate teaching and support.</p> <p>We have made significant progress towards having a proportion of Māori staff relative to the student population. As staff come and go though this can be a struggle because of a low number of applications related to isolation.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, courses, and conferences.</p> <p>We provide mentoring and coaching to employees, especially new employees, to help them develop their skills and knowledge. This is done by pairing them with experienced staff members or external coaches.</p> <p>We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they can improve. This helps to motivate them and improve their performance. Our Professional Growth Cycle runs throughout the year.</p> <p>We encourage collaboration and teamwork among employees to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative projects, self reflections and assessments.</p> <p>We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops.</p> <p>We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, and encouraging employee feedback.</p> <p>We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>We offer flexible work arrangements, such as part-time work or job sharing, to accommodate the needs of women with caregiving responsibilities. We operate a school day which aligns well with the hours of other child minding and education services.</p> <p>We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents.</p> <p>We address unconscious bias by providing training to staff and implementing policies that promote gender equality, such as gender-neutral job descriptions and recruitment processes.</p> <p>We promote work-life balance by encouraging employees to prioritize self-care and mental health. We are a tight knit team who have regular check-ins on each other and at times provide access to wellness programs, and offer flexible scheduling.</p> <p>We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.</p>

How are you recognising the employment requirements of persons with disabilities?	Each situation is unique. We currently have no persons employed with disabilities.
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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?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓ The Principal	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		✓
Does your EEO programme/policy set priorities and objectives?		✓