



Northern Health School

ANNUAL REPORT AND FINANCIAL STATEMENTS 2021



| | |
|-----------------|---|
| School | Northern Health School |
| Ministry Number | 1210 |
| Principal | Richard Winder |
| Address | Level 6, 385 Queen Street, Auckland 1010 |
| Postal Address | Private Bag 99907, Newmarket, Auckland 1149 |
| Phone | 09 520 3531 |
| Email | admin@nhs.school.nz |

CONTENTS

| | |
|-----------|--|
| 2 | OUR SCHOOL |
| 3 | PRESIDING BOARD MEMBER'S REPORT |
| 4 | PRINCIPAL'S REPORT |
| 6 | MEMBERS OF THE BOARD AND STAFF |
| 13 | NORTHERN HEALTH SCHOOL CHARTER GOALS AND TARGETS 2021 INCLUDING ANALYSIS OF VARIANCE |
| 14 | MISSION STATEMENT, VALUES AND PURPOSE TŌ MĀTOU TAUAKI – MISSION STATEMENT TŌ MĀTOU WHANONGA PONO – VALUES TĀ MĀTOU KAUPAPA – PURPOSE |
| 15 | SPECIAL CHARACTER STATEMENT TŌ MĀTOU TAUĀKI MOTUHAKE |
| 16 | ANALYSIS OF VARIANCE |
| 29 | ANNUAL ACCOUNTS 2021 |
| 30 | AUDITOR'S REPORT |
| 33 | STATEMENT OF RESPONSIBILITY |
| 34 | STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE |
| 35 | STATEMENT OF CHANGES IN NET ASSETS/EQUITY |
| 36 | STATEMENT OF FINANCIAL POSITION |
| 37 | STATEMENT OF CASH FLOWS |
| 38 | NOTES TO THE FINANCIAL STATEMENTS |

OUR SCHOOL

Northern Health School is one of three special state schools set up by the Ministry of Education to provide education support for students with high health needs. Our geographic region stretches from Ohakune to North Cape, including New Plymouth and Gisborne and areas to the south of both cities.

OUR SERVICE

Once a student is admitted to our roll, our teachers develop an ILP (individual learning plan) in consultation with the student, the student's regular teacher, parents, medical personnel and any other relevant people.

Students remain on the roll of their regular school while receiving assistance from NHS personnel. In most cases we also assist students with transition back to school as their medical situation improves.

We work with students in hospital, in their homes and in our own student support centres based at our various units. During the student's transition back to school process, we will sometimes work with them in their regular classroom for short periods in association with their class teacher.

ELIGIBILITY

Students from years 1-14 who have been, or are expected to be, away from their regular school because of serious illness can receive support from Northern Health School teachers. If a student is not in hospital, application for admission must be supported by a medical certificate from a registered medical practitioner.

ENQUIRIES

Our Auckland office can be contacted by telephone on 09 520 3531 or, if you are out of Auckland, on freephone 0800 153 002.

Our postal address is Private Bag 99907, Newmarket, Auckland 1149. Our email address is admin@nhs.school.nz. Each of our units can be contacted by telephone as listed below.

LOCATION

Our administrative base is located at University of Otago House, 385 Queen Street (Level 6), Auckland City and our principal and deputy principal work from this office. Our school extends across 18 locations, with two units based in major hospitals, some on the sites of local schools and others in commercial premises leased by the Ministry of Education. Most of our units include a student support centre where teachers can work with individuals or groups.

We have staff located at:

| | | |
|-----------|---|-------------------------------|
| Auckland | University of Otago House, 385 Queen Street | (09) 520 3531 or 0800 153 002 |
| Auckland | Auckland North Unit, Rosedale | (09) 520 7750 |
| Auckland | Auckland Central Unit, Queen Street | (09) 520 3531 |
| Auckland | Auckland South Unit, Takanini | (09) 250 4567 |
| Auckland | Child & Family Unit, Auckland Hospital | (09) 307 4949 ext 22515 |
| Auckland | Ronald McDonald House, Auckland Hospital | (09) 303 1365 ext 866 |
| Auckland | Starship, Auckland Hospital | (09) 309 7869 |
| Auckland | Wilson Centre, Takapuna | (09) 489 6526 |
| Gisborne | c/o Kaiti School, Kaiti | (06) 868 9754 |
| Northland | Walton Street, Whangarei | (09) 459 6068 |
| Northland | c/o Kaitaia Intermediate, Kaitaia | (09) 520 7709 |
| Rotorua | Hinemoa Street | (07) 343 9921 |
| Taranaki | Bonithon Avenue, New Plymouth | (06) 757 9245 |
| Taupo | c/o Mountview School | (07) 378 5395 |
| Tauranga | 220 Seventeenth Avenue | (07) 578 2635 |
| Thames | Mackay Street | (09) 520 3531 |
| Waikato | King Street, Frankton, Hamilton | (07) 839 0516 |
| Whakatane | c/o Whakatane Intermediate | (07) 308 2526 |
| Te Awa | Church Street, Penrose, Auckland | (09) 520 7706 |



PRESIDING BOARD MEMBER'S REPORT

2021 was another momentous year with roll growth from 750 to 1,450 over the year.

The school's investment in technology and processes during 2020 enabled a smooth start to a second year of Covid-19 related restrictions.

In the middle of the year Jan Carlson changed roles from Business Manager to HR Manager. Jan had been the Business Manager for over 20 years and the Board thank her for her great work over that time and wish her all the best for the future.

The Board was pleased to have the Te Awa contract renewed in July 2021.

At our August 2021 meeting Sam Pilisi joined the Board as a co-opted member. His experience in teaching and youth work, particularly with Pasifika, are assisting the Board to better represent the school's diverse learner and stakeholder communities.

Amongst usual business, during the year the Board:

- Worked with an external adviser to proactively contribute and be involved with the Principal's growth cycle review, and
- Undertook a self-review using the NZSTA on-line resources and followed up with a facilitated workshop to identify opportunities for improvement.

Four Board members attended the NZSTA conference in Rotorua in April, and most Board members attended the Combined Health School's conference in Wellington in August.

At the Northern Health School: In seeking our goals we strive and persevere, only bowing down to insurmountable obstacles.

Whāia te iti kahurangi, ki te tuohu koe, me he maunga teitei.

Seek the treasure of your heart, if you bow down, let it be to a lofty mountain.



MARTIN SMITH
Presiding Board Member

MARTIN SMITH

Presiding Board Member

PRINCIPAL'S REPORT

2021 saw the continuation of the Covid pandemic with times during the year when it felt as though things were back to nearly normal and then lengthy lockdowns for parts of the school. A challenging feature of this year's disruption was the way different parts of the school had different restrictions, especially for Auckland, which was cut off from the rest of the country.

The school has had to respond to a series of changes, from numbered levels through to the traffic light system. Staff and the Board are now adept at working in an online environment, which has spread to include all forms of meeting, professional development and support for each other across the school.

One of the more challenging aspects of this constant change has been balancing the health and safety of staff and students in the face of a pandemic, with the needs of students, some of whom find it very difficult to work or even connect online. We were much better prepared this year with stocks of student laptops and resources ready to be deployed.

A further challenge was the vaccination mandate. While the Board already had policy in this area, it applied to new staff, whereas the mandate applies to all staff. The process of collecting evidence of vaccinations and working with those reluctant to follow the mandate was followed with care and in the end only one permanent staff member made the choice not to be vaccinated.

I would like to express my thanks for the way both staff and the Board have put the needs of our students to the fore, including being vaccinated as our turn came around.



RICHARD WINDER
NHS Principal

STAFFING, ROLLS, WELLBEING AND LEADERSHIP

This year the roll has grown far more than any previous year. 2020 saw challenges in accessing mental health services and restricted our numbers, but 2021 was the opposite extreme. It is well documented that the pandemic has had serious effect on mental health and this is reflected in our numbers.

For some units the challenge has been to find additional staff, leading in a few cases to reduced levels of service and much higher than normal case numbers for our team.

The team are now adept at working flexibly and working from home has become a very strong part of that. This has had an effect in terms of staff wellbeing, with some finding it very difficult with small children, or limited space. Team leaders have worked hard to make sure staff wellbeing is monitored and promoted, through a range of different checking in and sharing opportunities.

This year has also seen changes in our leadership team. The creation of a new Waikato South unit and the resignation of leaders from Starship and Auckland South, we now have three new Associate Principals, which is a relatively large change for the school. We wish our retiring staff well for their futures and thank them for all the work they have done over many years. We also welcome the three new leaders to the school.

STUDENT PROGRESS

This year we have continued reporting against the Learning Progressions Framework for students who are not involved in NCEA and this has included the development of reporting tools through our student data base. NCEA data continues to show good levels of progress, although there has been the additional pressure of working from home and challenges around external assessment for those students.

INFRASTRUCTURE

Covid has seen our on-line systems approach become even more embedded in what we do and how we do it. The development of our Teams system has been a huge help and set us up well with administration, teaching and professional learning systems all now cloud based.

PROFESSIONAL DEVELOPMENT

The school's professional development programme has been very challenging this year with many opportunities cancelled, postponed or moved online. This has created a large amount of work for admin staff, rebooking and then cancelling and rebooking accommodation, flights and so on. There has however been a corresponding increase in the range of online opportunities available to us all.

PROPERTY

Property has seen some progress, with the establishment Board for Milldale in north Auckland working on the new school planned for opening in 2023. It has been a pleasure being part of that Board and despite being forced to work online, we have made good progress with plans agreed and a new Principal appointed. The new school will have both a Northern Health School unit and a satellite classroom from Wairau Valley Special School.

Unfortunately our Queen Street property can no longer be used, following an engineering report which revealed a very low seismic rating. This has exacerbated the Covid issues the team have faced and while new property options are being explored, it will be some time before a new home is ready for us.

KIWISPORT

This year the school received \$23,445. The school does not have a sports programme, due to the health issues our students face. \$2,570 was spent on sports-related activities.

TE AWA

The team have worked hard to raise awareness of the service and will meet its target for students easily. There have been some staff changes, including recruitment of an overseas psychologist and we look forward to having the unit fully staffed. Finding staff, especially psychologists remains challenging and the process for overseas recruitment is very time consuming.

COLLABORATION

The three health schools continue to work closely together, and it has been helpful and mutually supportive to be able to discuss our response to all the changes at senior leadership level. There will be a new Principal in the Central Health school during 2022 and this will mean a change in the team and no doubt bring a different perspective to our discussions. We look forward to our Boards meeting in 2022 as this has always been a valuable opportunity to share and to learn from each other.

Our new Board and staff have worked hard to provide education support for students in a quickly changing world, both in terms of policy and the practicalities. My grateful thanks to everyone for your support and the professional way everyone has worked together and supported each other.

RICHARD WINDER

Principal

May 2022

NORTHERN HEALTH SCHOOL

MEMBERS OF THE BOARD

For the year ended 31 December 2021

| NAME | POSITION | STATUS | OCCUPATION | TERM EXPIRES |
|-------------------|------------------|-------------------------|--|----------------|
| Martin Smith | Presiding Member | Ministerial appointment | Civil Engineer | September 2022 |
| Margi Watson | Deputy Chair | Ministerial appointment | Local Body Councillor | September 2022 |
| Tracy Grieve | Board Member | Staff appointee | Business Manager, Northern Health School | September 2022 |
| Richard Winder | Board Member | Principal | Principal, Northern Health School | Ongoing |
| Agnes Wong | Board Member | Ministerial appointment | Public Health Promoter/Advisor | September 2022 |
| Joanne Walker | Board Member | Ministerial appointment | Senior Research Fellow and School Facilitator | September 2022 |
| Lorraine Taogaga | Board Member | Co-opted | Teacher | September 2022 |
| Asetoa Sam Pilisi | Board Member | Co-opted | Health Workforce Programme Manager | September 2022 |



MARTIN SMITH
Presiding Member



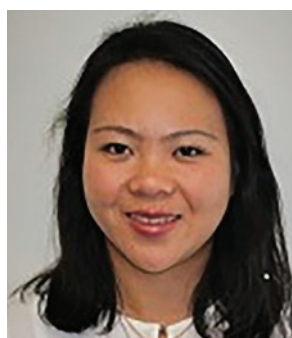
MARGI WATSON
Deputy Chair



TRACY GRIEVE
Board Member



RICHARD WINDER
Board Member



AGNES WONG
Board Member



JOANNE WALKER
Board Member



LORRAINE TAOGAGA
Co-opted Board Member



ASETOA SAM PILISI
Co-opted Board Member

STAFF MEMBERS 2021

| NAME | POSITION | LOCATION/UNIT |
|--------------------------|------------------------|------------------|
| Richard Winder | Principal | Queen Street |
| Kerry Watkins | Deputy Principal | Queen Street |
| Abbey Honey | Deputy Principal | Tauranga |
| Jan Carlson | Executive Officer | Queen Street |
| Debbie Jeremic | Accountant | Queen Street |
| SUPPORT STAFF | | |
| Tracy Grieve | Business Manager | Queen Street |
| Christine MacKenzie | Administration Support | Queen Street |
| Francis Kerrigan | Administration Support | Queen Street |
| Lucy Wongso | Administration Support | Queen Street |
| Lynda Lindsay | Administration Support | Queen Street |
| Maria Kim | Administration Support | Queen Street |
| Rachel Bourgaize | Administration Support | Queen Street |
| Rachel Brabant | Administration Support | Queen Street |
| Roanne Burden | Administration Support | Queen Street |
| Cecily Danaher | Teacher Aide | Auckland Central |
| Joshua Crocombe | Teacher Aide | Auckland Central |
| Lin Song | Support Personnel | Auckland Central |
| Gaylene Chambers | Teacher Aide | Auckland North |
| Christine Neilson | Support Personnel | CFU |
| Judith Edwards | Teacher Aide | Far North |
| Kylie Taylor | Support Personnel | Gisborne |
| Rose Irwin | Teacher Aide | Kaitia |
| Emily Hook | Teacher Aide | Northland |
| Jennifer (Jenny) McLeish | Teacher Aide | Northland |
| Maylene Robbie | Teacher Aide | Northland |
| Louise O'Hagan | Support Personnel | Northland |
| Jocelyn Eaddy | Support Personnel | RMH |
| Janene Ardern | Support Personnel | Rotorua |
| Marissa Palmer | Teacher Aide | SAU |
| Tracie Male | Support Personnel | SAU |
| Leilani Vetelino | Teacher Aide | Starship |
| Karen Brumfit | Support Personnel | Starship |
| April Leng | Teacher Aide | Taranaki |
| Carla McKenna | Support Personnel | Taupo |
| Anna Were | Teacher Aide | Tauranga |
| Janine Henderson | Teacher Aide | Tauranga |
| Heather Spalding | Support Personnel | Tauranga |
| Jé-nae Freel | Office/Administrative | Te Awa |
| Lindsay MacGilvray | Teacher Aide | Te Awa |
| Sonny Morunga | Teacher Aide | Thames |
| Grace Cullen | Support Personnel | Thames |
| Jennifer Parry | Teacher Aide | Waikato |
| Carmel Jesney | Support Personnel | Waikato |
| Elizabeth Allan | Support Personnel | Waikato |
| Ngaio Colville | Support Personnel | Waikato South |
| Bronwyn Kamphorst | Teacher Aide | Whakatane |
| Lara Ross | Support Personnel | Wilson Centre |

| NAME | POSITION | |
|----------------------------|---------------------|--|
| AUCKLAND CENTRAL | | |
| Jane Marsden | Associate Principal | |
| Craig Halonen | Deputy Leader | |
| Fiona McKinlay | Deputy Leader | |
| Natalie Paltridge | Deputy Leader | |
| Stuart Frost | Deputy Leader | |
| Abigail (Abby) Hunt | Scale A Teacher | |
| Ailsa McLean | Scale A Teacher | |
| Alison Bowden | Scale A Teacher | |
| Ann Tucker | Scale A Teacher | |
| Carlos Briones Ben Avraham | Scale A Teacher | |
| Catherine (Cate) Campbell | Scale A Teacher | |
| Charlotte Anderson | Scale A Teacher | |
| Cushla Brown | Scale A Teacher | |
| Elaine Costello | Scale A Teacher | |
| Elizabeth (Liz) Stewart | Scale A Teacher | |
| Felicity Timings | Scale A Teacher | |
| Gillian Holdcroft | Scale A Teacher | |
| Hannah Macfarlane | Scale A Teacher | |
| Helen Edlin | Scale A Teacher | |
| Kirsten Ngan | Scale A Teacher | |
| Nicola Maddox | Scale A Teacher | |
| Noeleen Fox-Matamua | Scale A Teacher | |
| Peter Garrick | Scale A Teacher | |
| Phyllis Walker | Scale A Teacher | |
| Rose Down | Scale A Teacher | |
| Sharon Holderness | Scale A Teacher | |
| Sharra Martin | Scale A Teacher | |
| Shelley Scarlett | Scale A Teacher | |
| Tim Stewart | Scale A Teacher | |
| AUCKLAND NORTH | | |
| Joanne Anderson | Associate Principal | |
| Chrissy Marshall | Deputy Leader | |
| Kiri Fitt | Deputy Leader | |
| Amber Reyneke | Scale A Teacher | |
| Angela (Angie) Simmons | Scale A Teacher | |
| Carmel Bank | Scale A Teacher | |
| Hannah Terstappen | Scale A Teacher | |
| Jacinta Lamb | Scale A Teacher | |
| Jody Grasby | Scale A Teacher | |
| Kara Douglas | Scale A Teacher | |
| Katherine (Kate) Silby | Scale A Teacher | |
| Kendal Collins | Scale A Teacher | |
| Lisa Meeske | Scale A Teacher | |
| Marion Nevin | Scale A Teacher | |
| Maximillian (Max) Graimes | Scale A Teacher | |
| Raewyn Quist | Scale A Teacher | |
| Richard Bank | Scale A Teacher | |

| NAME | POSITION | |
|------------------------------|---------------------|--|
| CHILD & FAMILY | | |
| Gaynor Brown | Senior Teacher | |
| Charlotte Anderson | Scale A Teacher | |
| Joanna Shanks | Scale A Teacher | |
| FAR NORTH | | |
| Ann Reina Cabrera | Team Leader | |
| Fiona McBain-May | Scale A Teacher | |
| GISBORNE | | |
| Rebecca Cowper | Team Leader | |
| NORTHLAND | | |
| Karen Abel | Associate Principal | |
| Kelly Middleton | Deputy Leader | |
| Lynette Cohen | Deputy Leader | |
| Tasma Skinner | Deputy Leader | |
| Beverley (Bev) Boswell-Smith | Scale A Teacher | |
| Deborah (Debby) Young | Scale A Teacher | |
| Jennifer Sergeant | Scale A Teacher | |
| Joanna Mandeno | Scale A Teacher | |
| Josephine (Jo) Reddy | Scale A Teacher | |
| Katherine (Kate) Simeonides | Scale A Teacher | |
| Kelly Smith | Scale A Teacher | |
| Linda Nash | Scale A Teacher | |
| Lynda Perkins | Scale A Teacher | |
| Mary Anderson | Scale A Teacher | |
| Monica Nance | Scale A Teacher | |
| Monique Burke | Scale A Teacher | |
| Monique Cross | Scale A Teacher | |
| Richard Bell | Scale A Teacher | |
| Robyn Bint | Scale A Teacher | |
| Terri-Anne (Terri) Duff | Scale A Teacher | |
| Valarie Carter | Scale A Teacher | |
| Wendy Wright | Scale A Teacher | |
| RONALD MCDONALD HOUSE | | |
| Catherine Vetelino | Team Leader | |
| ROTORUA | | |
| Karen Archer | Deputy Leader | |
| Claire Murray | Scale A Teacher | |
| Larissa Fullard | Scale A Teacher | |
| Mary Carroll-Jones | Scale A Teacher | |
| Vicki Whibley | Scale A Teacher | |
| Karen Gillespie | Senior Teacher | |
| SOUTH AUCKLAND | | |
| Estelle Hunter | Associate Principal | |
| Hinemoa McCawe | Deputy Leader | |
| Briar Palmer | Scale A Teacher | |
| Elizabeth (Liz) Brown | Scale A Teacher | |
| Ioannis (Yanni) Chatzopoulos | Scale A Teacher | |
| Piali Dasgupta | Scale A Teacher | |
| Samoa Meyer | Scale A Teacher | |

| NAME | POSITION | |
|------------------------------------|---------------------|--|
| STARSHIP | | |
| Jan Melbourne | Associate Principal | |
| Emma Hopner | Scale A Teacher | |
| Jennifer (Jenny) O'Leary | Scale A Teacher | |
| Laura Webster | Scale A Teacher | |
| Marianne Senn | Scale A Teacher | |
| Rosemary Gormack | Scale A Teacher | |
| Sonya Davis-Brooking | Scale A Teacher | |
| TARANAKI | | |
| Abbey Howard | Scale A Teacher | |
| Helen Rilkoff | Scale A Teacher | |
| Lauren Vazey | Scale A Teacher | |
| Michael Montgomerie | Scale A Teacher | |
| Viv Clark | Scale A Teacher | |
| Tracey Scouller | Senior Teacher | |
| TAUPO | | |
| Maaike Clapcott | Team Leader | |
| Colleen Green | Scale A Teacher | |
| Holly Rose | Scale A Teacher | |
| Kate (Virginia) Fowler | Scale A Teacher | |
| Sue Barlow | Scale A Teacher | |
| TAURANGA | | |
| Robyn Meikle | Associate Principal | |
| Sharlene Petersen | Deputy Leader | |
| Wendy Hamilton | Deputy Leader | |
| Alice Wohlers | Scale A Teacher | |
| Alison Chissell | Scale A Teacher | |
| Andrea Evetts-Jones | Scale A Teacher | |
| Beth (Elizabeth) Ratcliffe | Scale A Teacher | |
| Bronwyn Waterhouse | Scale A Teacher | |
| Christine Mason | Scale A Teacher | |
| Claire Yee | Scale A Teacher | |
| Elizabeth (Liz) Syme | Scale A Teacher | |
| Julie (Jay) Howard (Haydon-Howard) | Scale A Teacher | |
| Karla Revel | Scale A Teacher | |
| Kim Hunt | Scale A Teacher | |
| Lisa Higgins | Scale A Teacher | |
| Nicola (Nicky) Ellis | Scale A Teacher | |
| Ruth Kaniuk | Scale A Teacher | |
| Shona Woodhead | Scale A Teacher | |
| Tanya Gray | Scale A Teacher | |
| Tui Hambrook | Scale A Teacher | |
| THAMES | | |
| Megan Smith | Team Leader | |
| Anna Dinneen | Scale A Teacher | |
| Elizabeth Meredith | Scale A Teacher | |
| Hanna Sharps | Scale A Teacher | |
| Ian Drury | Scale A Teacher | |
| Peter Casey | Scale A Teacher | |
| Vanessa Williams | Scale A Teacher | |
| Yvonne Tingle | Scale A Teacher | |

| NAME | POSITION | |
|---------------------------|---------------------|--|
| WAIKATO | | |
| Janie Meyer | Deputy Leader | |
| Nicola Lumsden | Deputy Leader | |
| Alison Hepburn | Scale A Teacher | |
| Betty Harrison | Scale A Teacher | |
| Dawn Hancock | Scale A Teacher | |
| Elliott Jones | Scale A Teacher | |
| Fiona (Fi) Anderson | Scale A Teacher | |
| Graeme (Olly) Olorenshaw | Scale A Teacher | |
| Hillary Paalvast | Scale A Teacher | |
| Jenny Macdonald | Scale A Teacher | |
| Laurene Merritt | Scale A Teacher | |
| Lee Palmer | Scale A Teacher | |
| Merryn Lala | Scale A Teacher | |
| Paula Walsh | Scale A Teacher | |
| Rosana Harrison | Scale A Teacher | |
| Rosemary Skelton | Scale A Teacher | |
| Tammara Nix | Scale A Teacher | |
| WAIKATO SOUTH | | |
| Michelle Hamilton | Associate Principal | |
| Cheryll Robertson | Deputy Leader | |
| Heather Bramwell-Fletcher | Scale A Teacher | |
| Jenna van Rijen | Scale A Teacher | |
| Meika King | Scale A Teacher | |
| Melissa Donaldson Seath | Scale A Teacher | |
| Miriam Deuschle | Scale A Teacher | |
| Naomi Burge | Scale A Teacher | |
| Steven Hughes | Scale A Teacher | |
| Tracey Bourke | Scale A Teacher | |
| WHAKATANE | | |
| Christine Hennessy-Prinz | Team Leader | |
| Rochelle Salt | Scale A Teacher | |
| Ruth Vullings | Scale A Teacher | |
| Trudie John | Scale A Teacher | |
| WILSON | | |
| Robyn Brownlee | Team Leader | |
| Anna Benton-Guy | Scale A Teacher | |
| Lynette Serjeant | Scale A Teacher | |
| TE AWA | | |
| Andrew Lindsay | Deputy Leader | |
| Aupiu Pritchard | Facilitator | |
| Cassandra Taylor | Facilitator | |
| Mackenzie Belcaster | Facilitator | |
| Mary Kate Daley | Facilitator | |
| Amber Ryan | Manager | |
| Edward Tuipoloa | Mentor | |
| Georgia Faofua | Mentor | |
| Cathryn Jordan | Psychologist | |
| Ebonee Hodder | Psychologist | |
| Kerri Gilmour | Psychologist | |
| Lara Morton | Psychologist | |
| August (Augie) Williams | Scale A Teacher | |

GOOD EMPLOYER REPORT

The Board's employment policy and procedures have been followed with all appointments made during the year. Staff have been selected with a view to the best person to meet the needs of the unit and the students. All units have started the year with a minimum of 80% permanent teaching staff and this has been reviewed and positions advertised and filled as per the policy. The Board's EEO procedures have been followed and a fair and transparent process has been used for all appointments.



Northern Health School

CHARTER GOALS AND TARGETS

2021

including Analysis of Variance

TŌ MĀTOU TAUAKI – MISSION STATEMENT

TE PUNA WHAKATIPU – A PLACE TO GROW AND THRIVE.

TŌ MĀTOU WHANONGA PONO – VALUES

TE MĀNAWANUI – COMMITMENT to learning and the learner.

NGĀKAU AROHA – COMPASSION inherent in all that we do.

MANA TUTUKI – ACHIEVEMENT through setting and achieving learner-centred goals.

NGĀKAU WHAKAUTE – RESPECT for Tangata Whenua, Te Tiriti, culture and diversity.

MANA TAURITE – EQUITY of opportunity for all learners.

TĀ MĀTOU KAUPAPA – PURPOSE

The learner is the reason and the focus of all we do.

Every learner is entitled to an education, no matter what their health condition is, where they live, or their aspirations.

The learners' voices and choices are central to everything.

High quality staff deliver consistency and cohesiveness across the school.

Whāia te iti kahurangi, ki te tuohu koe, me he maunga teitei.

Seek the treasure of your heart, if you bow down, let it be to a lofty mountain.

For NHS: In seeking our goals we strive and persevere, only bowing down to insurmountable obstacles.

TŌ MĀTOU TAUĀKI MOTUHAKE – SPECIAL CHARACTER STATEMENT

Northern Health School (NHS) covers students from North Cape to Turangi and from Gisborne to Taranaki. We are governed by a Ministerially-appointed School Board and provide education for school-aged students unable to attend their school of enrolment full time due to a serious health condition or ill health. Students engage with NHS while remaining connected to their School of Enrolment (SE). Our focus is on the learner's education progress and transition to school, employment or tertiary study, while taking into account relevant health factors.

The school also has responsibility for learners in the care of Oranga Tamariki and with behavioural challenges, through the Te Awa initiative in Auckland.

Through an individual learning plan (ILP) our teachers provide programmes from years 1 to 14 in homes, hospitals, support centres and other suitable environments. They work closely with the student's regular school, medical team, caregivers and other interested parties.

Reporting on progress to learners, parents and the regular school is through the ILP, while aggregated information is prepared for the Northern Health School Board.

NHS EMBRACES THE PRINCIPLES OF TE TIRITI O WAITANGI.

The Northern Health School aims to provide programmes that reflect and include te reo Māori and tikanga Māori, and which include reference to Aotearoa-New Zealand's unique cultural heritage and diversity. The Northern Health School aims to accommodate students who are enrolled in bilingual classroom situations and full immersion kura kaupapa.

Where students have been instructed in te reo Māori at their school of enrolment, NHS staff will take all reasonable steps to facilitate this. These steps may include the use of programmes provided by Te Aho o Te Kura Pounamu (the Correspondence School), the student's school of enrolment and our own staff and learning resources.

School community consultation is undertaken at an individual family level, alongside the ILP process. Individual goals and programmes that meet the needs of the student educationally, culturally and in terms of their illness are agreed.

NHS staff participate in professional development, including the Ka Hikitia strategy. NHS employs staff with specific responsibility for this area, to increase staff awareness and skill in making programmes of work and their delivery culturally appropriate.

ANALYSIS OF VARIANCE

| Strategic Area 1: A FOCUS ON LEARNING | | | | |
|--|---------------------------------|-------------------|----------|--|
| KEY STRATEGIC THREE YEAR GOAL: The Board supports the staff in the provision of high quality learning outcomes for all students. | | | | |
| LONG TERM GOAL 1 | | | | |
| All programmes are learner-focused. | | | | |
| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
| 1. Deepen teacher understanding of culturally responsive pedagogy to improve learning outcomes for students. | Principal and Deputy Principals | Reported Dec 2021 | | May: Beyond Diversity two-day training and two hour 'unpack' sessions with Courageous Conversations South Pacific provider has been completed for all NHS staff. August: Focus on mana ōrite mō te mātauranga Māori during NCEA accord days. November: Cultural Team contributed content for last 2021 NCEA accord day. Focus on mana ōrite mō te mātauranga Māori within the context of NHS. |
| 2. Deepen teacher understanding of student diversity, including gender, to improve learning outcomes for students. | Principal and Deputy Principals | | | November: Gender preference and personal pronouns able to be stated on student admission forms. November: Gender neutral honorific (Mx) option available for parent/caregiver. |
| 3. Deepen teacher understanding of content and pedagogy in writing, to improve learning outcomes for students. | Deputy Principals | Reported Dec 2021 | | Teachers are entering concluding data to writing LPF and this will be used to understand how we have impacted on learning outcomes in writing. This will be reported in early 2022. |
| 4. Deepen teacher understanding of the digital technology curriculum and how to implement this, to improve learning outcomes for students. | Deputy Principals and MU holder | Reported Dec 2021 | | Individual units have undertaken learning specific to the needs to their students. Covid response to teaching students has seen significant increase in DT skills for communication and programme delivery. |
| 5. Analyse per-student teacher contact time across the school. | Principal and Deputy Principals | Term 2 2021 | | The rapid rise in roll numbers and the pandemic have led to challenges finding staff and maintaining minimum service levels. Planned action deferred to 2022. |
| 6. Work with staff to share flexible ways of increasing contact time with students. | Principal and Deputy Principals | Term 2 2021 | | June: Postponed until term 3 as roll growth is the focus for most staff at the moment. November: Staff across the school, but particularly those in Auckland regions, have been innovative in managing contact with students during periods of Covid restrictions. |
| 7. Coordinate professional development to support learner-focused programmes. | Principal and Deputy Principals | Reported Dec 2021 | | November: It is heartening that units and Individual teachers have continued to make applications for PD online in Covid restricted periods/regions. There has been a major focus on NCEA TODs supported by MOE resources. Our NHS Principal's nominee has been a key contact for units arranging these days. NHS admin PD days have been held online. NCEA supervisor training sessions were included for admin and teaching staff supervising exams. Digital exam supervision training held November, also online. |

Continued on next page

| LONG TERM GOAL 1 <i>continued</i> | | | | |
|--|--|-------------------|--|--|
| 8. Develop a shared understanding of NHS local curriculum in maths, writing and key competencies. | Principal and Deputy Principals | Reported Dec 2021 | | DP attended part one and two of a two-part half day online workshop on local curriculum. This will be a focus in 2022. The new curriculum team will take a lead role in this process. Ministry have postponed developments in this area due to the pandemic. |
| 9. Align the local curriculum with cultural values and transition. | Principal and Deputy Principals | Reported Dec 2021 | | This will be a focus in 2022. The new cultural team and the wider leadership team will take a lead role in this process. The values of manaakitanga and whanaungatanga have been introduced during accord days. |
| 10. Commence implementation of the NELPs | Principal and Deputy Principals | Reported Dec 2021 | | Courageous conversations training undertaken (priority 1 and 2). System for understanding progress and next learning steps in numeracy and written literacy in place (priority 3). Use of karakia in place for all meetings. Planning for specific unit-based goals in place for 2022. NCEA TOD and senior staff meetings feature manaakitanga and whanaungatanga in NHS context and look at how to strengthen these entering 2022 (priority 4). Planning to develop leadership capability is underway for 2022 (priority 5). |
| OPERATIONAL TARGETS | | | | |
| Targets 2021 | Writing LPF data is recorded and analysed for all students who meet the criterion for two assessments. | | Data shows that between years 0 and 10 students are usually making progress in writing. There are only a small number of students who make progress in less than one term. This may reflect the time it takes to establish trusting relationships and create an environment for learning with those students who have a mental health diagnosis. When students are enrolled with the NHS for between two and three terms, they are very likely to make steady progress. Significant progress is more likely seen in students who are with the NHS for more than three terms, but is also seen in many students who are with the NHS for between two and three terms. There are between one-fifth and one-third of students who make only a very small amount of progress in writing (depending on the skills analysed). These numbers are reasonably evenly spread across the differing amount of time they spend with the NHS, however after two terms the numbers of students progressing increases and the ratio with those not progressing very much also increases. | |
| Analysis of Variance In many areas, the effects of the pandemic can be seen in the outcomes column. The local curriculum development goals have been delayed in response to the Ministry delaying the introduction of curriculum changes and the school has responded in the same way. Good progress has been made in developing staff understanding of cultural diversity, especially with the work done through the Beyond Diversity training we have undertaken. This was challenging for some staff, but overall the response has been positive and teachers are looking to change their practice in response which will, we expect, have a positive effect upon teaching and learning. Individual units have made use of online professional development to increase their understanding of student needs and well as curriculum delivery. It should also be noted that staff have developed online teaching skills at a much faster pace than they would have otherwise. | | | | |

| LONG TERM GOAL 2 | | | | |
|--|--|-------------------|--|--|
| The voices of learners are sought and included in learning programmes. | | | | |
| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
| 1. Use student voice to support the evaluation of NHS writing programmes by gathering initial and concluding data. | Principal and Deputy Principals | Reported Dec 2021 | | February: Dispositions spreadsheets shared with each unit to record student voice on dispositions towards writing. Guidelines for use of these have been developed and shared with unit leaders and teachers November: Concluding data will be recorded by December 3 and reported in February. |
| LONG TERM GOAL 3 | | | | |
| Student achievement is central to all programmes. | | | | |
| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
| 1. Further develop staff skills in use of Learning Progressions Framework with students. | Principal and Deputy Principals | Reported Dec 2021 | | Concluding data will be added by December 3. Analysing data relating to alignment with LPF and student learning intentions was well as anecdotal conversations suggest a focus on assessment for learning will support this. |
| 2. Improve staff skills and confidence in the use of LPF to report student progress. | Principal and Deputy Principals | Reported Dec 2021 | | Teachers identify and record strengths and corresponding LPF sets using a best fit model. |
| LONG TERM GOAL 4 | | | | |
| Learning systems are provided in an accessible way. | | | | |
| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
| 1. Increase capability within the school for making the curriculum more accessible to students. | SMT | Reported Dec 2021 | | November: This is another area greatly affected by Covid regional and national restrictions. Admin and teaching staff in affected areas are to be congratulated for their efforts to ensure students have access to curriculum and learning opportunities. |
| 2. Develop school-wide systems using Teams as the primary form of communication and collaboration at the NHS. | Principal, Deputy Principals and MU holder | Reported Dec 2021 | | Schoolwide survey has been conducted and results analysed and presented to the Board. |
| CURRICULUM TARGETS | | | | |
| Targets 2021 | Learning systems are more accessible to students. | | This area has seen extremes of development, with the increase in staff online capability having a positive effect on learning programmes, but the pandemic leading to some students reluctant or unable to access support. | |
| | Student data shows accelerated progress against LPF levels. | | One-third of students are making accelerated progress. A further third are making steady progress and the final third are making limited progress. | |
| | NCEA results are equal to or better than the national average for the subject. | | It has become more challenging to gather and analyse NCEA achievement information, so we will be looking at different targets for 2022. | |
| | Māori and Pasifika NCEA results are better than the national average and at least equal to European students' achievement. | | | |

Continued on next page

LONG TERM GOAL 4 *continued*

Analysis of Variance

The team have continued to develop their skills in the LPF area. While there are still some areas of reluctance, it is becoming clear that many of our teams are working hard to build capability and to use the LPF effectively to accelerate student progress. While for some students learning has been a challenge this year, others have progressed well. Uncertainty regarding external NCEA assessment has been difficult to deal with, especially those with anxiety issues.

The school has provided additional resources to students, including computer hardware, and this has assisted many who would have struggled to work in an online system without much face-to-face contact. This has been variable across the school, with Auckland students most affected by lockdowns.

Teams has been used more extensively than ever before to communicate, collaborate and manage the changes the school has faced this year. The survey presented to the Board outlines successes and identifies next steps. While there is plenty still to do in this area, progress has been accelerated by the pandemic.

Strategic Area 2: PEDAGOGY

KEY STRATEGIC THREE YEAR GOAL:

The school accesses, shares and provides best practice tools and resources.

LONG TERM GOAL 1

The school is well positioned to respond to changes in NCEA and Te Kura.

| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
|--|---------------------------------|-------------------|----------|--|
| 1. Increase teacher understanding of the ongoing changes to NCEA to guide student choices and learning decisions. | Principal and Deputy Principals | As required | | May: The second NCEA accord day delivered. August: NCEA accord day delivered . November: NCEA accord day delivered. |
| 2. Increase teacher understanding of changes to Te Kura online learning programmes to guide student course choices and learning decisions. | Principal and Deputy Principals | Reported Dec 2021 | | November: Te Kura/NHS dual student enrolments have now closed for the year. Ability to enrol in Te Kura for specialised learning is vital for our long-term students. NHS staff assist students to make good decisions about their programmes. Te Kura practice exams had increased importance for this years' NCEA assessment. Thanks to our NHS Te Kura admin team for the processing of applications completed this year. Strong relationships have been maintained with Te Kura relationship co-ordinators, Te Kura enrolment, and practice exam staff. Te Kura summer school enrolments are encouraged as an opportunity to achieve credits over the holiday break. |

LONG TERM GOAL 2

Staff have access to tools, understanding and skills that assist in working with mental health.

| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
|--|---|-------------------|----------|---|
| 1. Provide staff development opportunities for understanding the effects of mental health needs on learning. | Principal MU holder and Deputy Principals | Reported Dec 2021 | | MS Team Hauora Akonga continues to be developed. Staff have any personal PD requests related to mental health approved. Staff have commented generally on an increase in admissions for students with complex behaviours. Plans to incorporate for 2022 WSPD (February) under way and screening tool(s) for complex admissions under discussion. |
| 2. Improve awareness and access for new teachers, for support and information on the effects of illness on learning. | Principal MU holder and Deputy Principals | Reported Dec 2021 | | The school has comprehensive resources in Teams, developed over a number of years. Staff have accessed relevant content in Hauora Akonga (Teams channel) as needed. |

| LONG TERM GOAL 3 | | | | |
|---|---|-------------------|--|--|
| The school provides relevant professional development opportunities. | | | | |
| 1. Provide information and training to staff regarding child protection. | Principal MU holder and Deputy Principals | Reported Dec 2021 | | Child protection training has been undertaken by all community units bar one. This unit will participate first week back in 2022 or alongside new NHS staff as part of WSPD 2022. Units on-site in hospital or Te Awa considered the role of their health teams of hospital and/or psychiatric staff in child protection. |
| 2. Provide opportunities for staff to present ideas, research and innovations to the Board and across the school. | Principal and Deputy Principals | Reported Dec 2021 | | Attunement training research continuing into 2022. Curriculum (Abbey Honey and team) and cultural (Jan Melbourne and Laura Webster) leaders have featured in HS PGC goal setting and will continue in 2022. PN and STAR reports presented to BOT. |
| 3. Professional Growth Cycle structure developed to replace appraisal system. | Principal MU holder and Deputy Principals | Reported Dec 2021 | | All unit leaders and teachers have 2021 PGC documentation and are working on these. The school PGC system is complete and meets the requirements of the Teaching Council. All teaching staff have set goals, been observed and their reflections reviewed by a senior staff mentor. Finalising goals for 2022 currently under way. |
| OPERATIONAL TARGETS | | | | |
| Targets 2021 | Research is presented to the Board. | | Attunement and Teams research results been presented to the Board and are being used to inform school practice. | |
| | The school responds to Ministry consultation opportunities. | | The school have responded to and initiated dialogue with the Ministry regarding changes to NCEA and the curriculum. This has been done in collaboration with the other two Health Schools. | |
| Analysis of Variance The teacher-only days have assisted teachers to get to grips with the changes planned for NCEA. Having these sessions online has been valuable and allowed high levels of participation. With the exception of some inpatient units, child protection training has been undertaken by most staff across the school. Having this base level of training, we will be able to target individuals who are employed, to make sure we have good coverage. Many individual staff and unit teams have undertaken staff development in the area of mental health. For many the resources the school has built-up online are proving valuable in meeting their needs, while for others, outside providers are able to provide more and varied online training options than ever before. NHS staff are better able to meet the learning needs of students with a mental health diagnosis. | | | | |

Strategic Area 3: **LEADERSHIP**

KEY STRATEGIC THREE YEAR GOAL:

Leadership within the school is valued, promoted and responsive to the changing education environment.

LONG TERM GOAL 1

The school is well positioned to respond to roll growth.

| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
|---|---------------------------------|-------------------|----------|--|
| 1. Review allocated leadership to ensure support as units grow in size. | Principal and Deputy Principals | Reported Dec 2021 | | Review of roles between the Principal, DPs and Business Manager conducted and redistribution completed decision to create a separate South Waikato unit from beginning of 2022 and West Auckland unit during 2022. |

LONG TERM GOAL 2

Leadership capability is promoted.

| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
|--|---------------------------------|-------------------|----------|---|
| 1. Provide access to leadership support and development to leaders across the school. | Principal and Deputy Principals | Reported Dec 2021 | | PLD application comprising 200 hours MOE approved for Leading by Learning programme in 2022. |
| 2. Strengthen collaboration between Deputy Principals to support staff in improving outcomes for students through consistent delivery. | Principal and Deputy Principals | Reported Dec 2021 | | Regular meetings occur and the deputies are working well together and as part of the EMT, to deliver a range of opportunities for units and individual staff. |
| 3. Commence development of NELP objective 3. | Principal and Deputy Principals | Reported Dec 2021 | | Purposeful and targeted teacher-led inquiries are beginning to strengthen teaching and learner support capacity. |

OPERATIONAL TARGETS

| | | |
|--------------|---|--|
| Targets 2021 | NZCER leadership tool results in 80% or better satisfaction rating. | Overall the survey results show greater than 80% positive ratings. |
|--------------|---|--|

Analysis of Variance

The school is starting to focus on the NELPS and especially objective 3 in its planning and curriculum development. We expect to continue this focus into 2022. The Deputy Principals, Business Manager and Principal have worked well as a team and the pandemic has given many opportunities to solve problems while we also look to work strategically to plan for the future.

LONG TERM GOAL 3

Learning needs for each student are met in a culturally appropriate manner.

| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
|---|--|-------------------|----------|---|
| 1. Develop staff capability through both individual and school-wide PD highlighting culturally responsive pedagogy. | Principal, Deputy Principals and MU holder | Reported Dec 2021 | | Beyond Diversity training, including catch-up sessions for those who may have missed the initial one conducted. A number of staff have accessed personal PD in this area, many in the area of te reo. |
| 2. Investigate possibilities for Beyond Diversity training for staff. | Principal, Deputy Principals and MU holder | Reported Dec 2021 | | Beyond Diversity training completed. Follow-up online provision made available to those who were not able to complete the initial delivery. |

Strategic Area 4: RELATIONSHIPS AND PARTNERSHIPS

KEY STRATEGIC THREE YEAR GOAL:

Positive and effective relationships and partnerships provide for the cultural and achievement needs of learners.

LONG TERM GOAL 1

The school delivers on its Treaty commitments.

| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
|--|---------------------------------|-------------------|----------|---|
| 1. Recruit staff with cultural capability. | Principal and Deputy Principals | Reported Dec 2021 | | One Māori and one Pasifika senior leader appointed and other permanent positions advertised to included cultural capability. |
| 2. Embed cultural practice and use of te reo in the way the school operates. | Principal and Deputy Principals | Reported Dec 2021 | | March: Review of the school's whakatauki translation undertaken. Manaakitanga and whanaungatanga meaning and relevance to NHS practice examined within NCEA accord days. DPs participated in te reo courses in 2021. Pūkenga from the Te Ahu o te Reo Māori course booked to speak to leaders before the end of the year. |
| 3. Build Board skill in viewing the school through a te ao Māori lens. | Board | Term 1 | | Board member conducting mini te reo lessons at beginning of each Board meeting. |

LONG TERM GOAL 2

Links to Māori and Pasifika communities are maintained and strengthened.

| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
|--|--|-------------------|----------|---|
| 1. Units identify key local community leaders, able to work with and support the school. | Principal, Deputy Principals and MU holder | Reported Dec 2021 | | Contact with local leaders goal Impacted by Covid. Looking at this in context of local curriculum and NZ histories 2022. Connections established in Tauranga through participating in Te Ahu o te Reo Māori. |
| 2. Invite participation and input from experts outside the Board. | Board | Term 1 | | NZSTA provided leadership in self-review and this has formed the basis of a number of changes in the way the Board operates. |

OPERATIONAL TARGETS

| | | |
|---------------------|---|--|
| Targets 2021 | All units have links in place to their local Māori community. | Some units have managed to establish links to iwi in the region, but for many this has been challenging. |
| | Board increases its te ao Māori capability. | The Board have included regular learning sessions in Board meetings and members are working to increase their skill and understanding in this area. The Board have seen this as a priority and taken action as a group and individually. |

Analysis of Variance

The school has put a lot of effort into the area of culture and relationships. The whole school has taken part in the Beyond Diversity training and many staff have taken up professional development opportunities in this area. Both senior staff and basic scale new positions have targeted skills and understanding in te ao Māori, leading to some key appointments. It should be noted that some units have struggled to find teachers with these skills and in one case have deferred appointing in order to re-advertise.

The Board have also worked to increase their cultural capability with time allocated in each meeting for this purpose.

| LONG TERM GOAL 3 | | | | |
|---|--|-------------------|----------|---|
| National and international links and partnerships are maintained and extended. | | | | |
| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
| 1. Identify best practice nationally and internationally and share with all staff. | Principal and Deputy Principals | Reported Dec 2021 | | HELP meetings continued at a lower level due to Covid across Australia and NZ participants. Recently resumed with a 2022 focus. Sharing of teaching skills will be a strong focus area for this organisation. |
| 2. Principal and DP participate in HOPE conference 2022. | Principal and Deputy Principals | Term 2 | | Term 1. Principal invited to be part of the panel selecting abstracts. There may be a conference in May 2022, but it is likely this will be postponed, or moved online. |
| 3. Continue professional development and dialogue nationally and internationally. | Principal and Deputy Principals | Reported Dec 2021 | | As for 1. |
| 4. Identified staff participate in the HELP conference 2021. | Principal and Deputy Principals | | | Planning was started on a virtual mini conference, but this will not happen until 2022. |
| 5. Participate in annual NZSTA and Board conferences. | Principal, Deputy Principals and Board | TBC | | Health School Boards conference held in Wellington and NZSTA conference attended. Planning in place for 2022 conference. |
| LONG TERM GOAL 4 | | | | |
| Relationships and links with partner organisations are maintained and strengthened. | | | | |
| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
| 1. Develop and maintain positive relationships with MoE, Te Kura and Te Awa partners. | Principal and Deputy Principals | Reported Dec 2021 | | Communication has been regular, and mostly positive. Challenges have been handled professionally. The schools are supported by two senior advisors in Wellington, who have facilitated several sessions with different Ministry personnel on topics such as property and curriculum change. |

| Strategic Area 5: OPTIMISING ORGANISATION AND PERFORMANCE | | | | |
|--|---|-------------------|--|---|
| KEY STRATEGIC THREE YEAR GOAL: The school is organised and structured for sustainability and effectiveness. | | | | |
| LONG TERM GOAL 1 | | | | |
| Wellbeing is at the core of the school's systems and processes. | | | | |
| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
| 1. Actively promote staff and student wellbeing and a supportive culture across the school. | Principal, Deputy Principals and MU holder | Reported Dec 2021 | | Wellbeing budgets well used by unit leaders to promote wellness. Staff have been able to apply for reimbursement to support teaching online during Covid period. |
| 2. Review and improve the staff peer support programme. | Principal, Deputy Principals and MU holder | Reported Dec 2021 | | Peer support groups for staff in Leader and Deputy Leader roles created in private channels on Teams according to unit size. Strategic planning consultation held in these groups and a review of the success of these groups proposed. Private channels also exist for the wider unit leader and deputies group, and for NHS admin staff group. |
| 3. Implement the school's peer support programme as units are ready. | Principal, Deputy Principals and MU holder | Reported Dec 2021 | | Dependent on review of leadership groups above, extending school's peer support programme to all staff to be discussed. |
| 4. Deliver the Wellbeing@School survey. | Principal and Deputy Principals | Term 2 | | December: Survey completed and results presented to the Board. |
| OPERATIONAL TARGETS | | | | |
| Targets 2021 | Results from the Wellbeing survey are included in decisions around support for staff. | | Wellbeing survey results have been analysed and will be shared with the team. The results will be part of our strategic planning and preparation for 2022. | |
| Analysis of Variance Wellbeing has been a focus for the year and especially important with the effects of the pandemic, which have not been even across the school. The Wellbeing survey has been interesting and has given some positive results as well as some areas for improvement. The peer support programme has been used well by some staff and other groups have met infrequently, or not at all. The groups will be adjusted for new staff in 2022 and work undertaken to look at ways of improving the effectiveness of these groups. The wellbeing budget for each team has worked well, with leaders using the funds to support their staff in a variety of positive ways. | | | | |




| LONG TERM GOAL 2 | | | | |
|---|--|-------------------|--|--|
| The school's carbon footprint is reduced. | | | | |
| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
| 1. Include carbon emissions in vehicle purchase decisions. | Principal and Business Manager | Reported Dec 2021 | | Decision in principle to purchase all electric vehicles in 2022. |
| 2. Develop and implement a sustainability plan for the school. | Principal | Term 2 | | Plan in place and timeline extended to 2022 for second phase. November: Plan introduced to unit leaders' group and NHS admin support at their meetings/PD day. November: Presentation to the Board by consultant employed to lead the process. |
| 3. Reduce km per student travelled through the use of online technologies. | Principal and Deputy Principals | Reported Dec 2021 | | Geographical areas affected by Covid restrictions should show a large reduction due to student meetings going online. |
| OPERATIONAL TARGETS | | | | |
| Targets 2021 | Fuel use is reduced on a per student basis by 10%. | | Fuel use has been reduced due to pandemic restrictions, so it is difficult to say whether that has been the result of changes in practice or the changes in the environment. | |
| Analysis of Variance We have employed a consultant to lead the development of sustainability across the school and this work has progressed well, but the second part of the project has been postponed until 2022. The work has highlighted the need to analyse data around spending in different areas and to identify providers across the school, as well as unit by unit. This has given us the tools to collect better data to inform our decisions in the future. Staff and the Board have been part of the work so far and the project covers much more than just purchasing decisions. There seems to be good buy-in from staff to making sustainable decisions. | | | | |
| LONG TERM GOAL 3 | | | | |
| The school operates in a financially prudent manner. | | | | |
| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
| 1. Review and update the school's internal financial systems and responsibilities. | Principal and Business Manager | Reported Dec 2021 | | Admin staff restructure and new leader appointed in the area of finance. The school's new accounting software is working well and allows paperless approval. The school is moving to cloud and paperless systems in many areas of administration. |
| LONG TERM GOAL 4 | | | | |
| Optimal use is made of school resources. | | | | |
| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
| 1. Identify curriculum needs in units prior to recruitment of new staff. | Principal and Deputy Principals | Reported Dec 2021 | | November: Appointment process for 2022 has included the provision of subject and other skills in each unit. |
| 2. NHS units prepared to staff roll growth in advance. | Principal | Term 1 | | Greater than usual roll growth, leading to problems with recruitment, notably in South Auckland. |
| 3. School delivers on its commitment to EEO and a diverse workforce. | Principal | Reported Dec 2021 | | EEO report provided to the Board October meeting. |

| LONG TERM GOAL 5 | | | | |
|---|--------------------------------|----------------------------|----------|---|
| Property needs are planned for in a strategic manner. | | | | |
| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
| 1. Temporary property solutions are identified and put in place where required. | Principal and Business Manager | As required | | May: Whakatane team moved into Whakatane Intermediate School site. August: Decision to establish South Waikato team from 2022. June: Discussions in Hamilton and Auckland North regarding the use of rented accommodation and small sub-units in response to roll growth. December: Auckland Central and admin teams not able to use Queen street building. Temporary solutions being sought in these areas. |
| 2. Actively seek solutions to property issues through the Ministry. | Principal | Reported Dec 2021 | | November: Approval given to start applying for new property projects. |
| LONG TERM GOAL 6 | | | | |
| Suitable and safe environments are provided for staff and students. | | | | |
| PLANNED ACTIONS | LED BY | TIMEFRAME | PROGRESS | RESULT ACHIEVED |
| 1. Identify and report risks in each unit. | Principal | Monthly. Reported Dec 2021 | | Term 1, 2 and 3 trend information provided to Board. |
| 2. Review and update the school's disaster planning. | Principal | Term 1 | | School disaster planning updated and promulgated to staff. |

GLOSSARY

| | |
|-----|--|
| EMT | Executive Management Team, consisting of Principal, Deputy Principal, Business Manager. |
| SMT | Senior Management Team, consisting of Principal, Deputy Principals, Associate Principals, Business Manager, Te Awa Manager, Senior Teachers. |

Traffic light symbols:

-  This goal is progressing as expected.
-  This goal has met with a problem.
-  This goal is unlikely to be met.



Northern Health School

ANNUAL ACCOUNTS

2021

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF NORTHERN HEALTH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Northern Health School (the School). The Auditor-General has appointed me, Matt Laing, using the staff and resources of Deloitte 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 34 to 48, that comprise the statement of financial position as at 31 December 2021, 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 2021 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 Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 2022. 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 including List of Board of Trustees, Statement of Responsibility, Analysis of Variance Report, KiwiSport Report, Principal's Report and Chairperson's report but does not include the financial statements, and our auditor's report thereon.

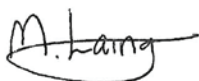
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Matt Laing

Partner

for Deloitte Limited

On behalf of the Auditor-General

Hamilton, New Zealand

STATEMENT OF RESPONSIBILITY

For the year ended 31 December 2021

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 2021 fairly reflect the financial position and operations of the school.

The school's 2021 financial statements are authorised for issue by the Board.

Martin Heatley Smith

Full Name of Presiding Board Member

Richard Henry Winder

Full Name of Principal

31 May 2022

Date

31 May 2022

Date

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the year ended 31 December 2021

| | NOTE | 2021 ACTUAL \$ | 2021 BUDGET (UNAUDITED) \$ | 2020 ACTUAL \$ |
|---|------|----------------------|----------------------------------|----------------------|
| Revenue | | | | |
| Government Grants | 2 | 19,010,381 | 14,694,061 | 15,881,813 |
| Locally Raised Funds | 3 | 9,098 | 183,000 | (2,442) |
| Interest Income | | 47,698 | 65,000 | 114,761 |
| Gain on Sale of Property, Plant and Equipment | | 51,644 | 20,000 | 52,191 |
| | | 19,118,821 | 14,962,061 | 16,046,323 |
| Expenses | | | | |
| Locally Raised Funds | 3 | 23,025 | 18,500 | 8,497 |
| Learning Resources | 4 | 15,069,141 | 13,787,907 | 12,161,972 |
| Administration | 5 | 968,137 | 1,024,955 | 760,228 |
| Finance | | 4,567 | - | 1,439 |
| Property | 6 | 1,612,474 | 134,000 | 1,569,855 |
| Depreciation | 10 | 494,770 | 600,000 | 438,634 |
| Loss on Disposal of Property, Plant and Equipment | | 1,225 | - | 3,516 |
| | | 18,173,339 | 15,565,362 | 14,944,141 |
| Net Surplus (Deficit) for the year | | 945,482 | (603,301) | 1,102,182 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the year | | 945,482 | (603,301) | 1,102,182 |

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

STATEMENT OF CHANGES IN NET ASSETS/EQUITY

For the year ended 31 December 2021

| | NOTE | 2021 ACTUAL \$ | 2021 BUDGET (UNAUDITED) \$ | 2020 ACTUAL \$ |
|--|------|----------------------|----------------------------------|----------------------|
| Balance at 1 January | | 7,683,029 | 7,683,029 | 6,572,161 |
| Total comprehensive revenue and expense for the year | | 945,482 | (603,301) | 1,102,182 |
| Capital contributions from the Ministry of Education Contribution – Furniture and Equipment Grant | | – | – | 8,686 |
| Equity at 31 December | | 8,628,511 | 7,079,728 | 7,683,029 |
| Retained Earnings | | 8,628,511 | 7,079,728 | 7,683,029 |
| Reserves | | – | – | – |
| Equity at 31 December | | 8,628,511 | 7,079,728 | 7,683,029 |

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.

STATEMENT OF FINANCIAL POSITION

As at 31 December 2021

| | NOTE | 2021 ACTUAL \$ | 2021 BUDGET (UNAUDITED) \$ | 2020 ACTUAL \$ |
|---------------------------------------|------|----------------------|----------------------------------|----------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 7 | 1,138,110 | 588,671 | 948,244 |
| Accounts Receivable | 8 | 859,624 | 773,000 | 774,484 |
| GST Receivable | | – | 24,000 | 24,880 |
| Prepayments | | 44,712 | 5,000 | 5,504 |
| Investments | 9 | 6,319,595 | 5,000,000 | 5,344,048 |
| | | 8,362,041 | 6,390,671 | 7,097,160 |
| Current Liabilities | | | | |
| GST Payable | | 85,899 | – | – |
| Accounts Payable | 11 | 963,154 | 773,000 | 774,362 |
| Revenue Received in Advance | 12 | 120,025 | 8,000 | 8,305 |
| Finance Lease Liability | 13 | 28,323 | 21,767 | 38,029 |
| Funds Held for Capital Works Projects | 14 | 51,965 | – | – |
| | | 1,249,366 | 802,767 | 820,696 |
| Working Capital Surplus | | 7,112,675 | 5,587,904 | 6,276,464 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 10 | 1,531,517 | 1,497,544 | 1,434,053 |
| | | 1,531,517 | 1,497,544 | 1,434,053 |
| Non-current Liabilities | | | | |
| Finance Lease Liability | 13 | 15,681 | 5,720 | 27,488 |
| | | 15,681 | 5,720 | 27,488 |
| Net Assets | | 8,628,511 | 7,079,728 | 7,683,029 |
| Equity | | 8,628,511 | 7,079,728 | 7,683,029 |

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

NORTHERN HEALTH SCHOOL

STATEMENT OF CASH FLOWS

For the year ended 31 December 2021

| | NOTE | 2021 ACTUAL \$ | 2021 BUDGET (UNAUDITED) \$ | 2020 ACTUAL \$ |
|---|----------|----------------------|----------------------------------|----------------------|
| Cash Flows from Operating Activities | | | | |
| Government Grants | | 5,121,899 | 4,517,644 | 4,403,713 |
| Locally Raised Funds | | 17,970 | 183,023 | 12,015 |
| Goods and Services Tax (net) | | 110,779 | 880 | 30,319 |
| Payments to Employees | | (1,587,686) | (2,177,816) | (1,269,909) |
| Payments to Suppliers | | (2,030,543) | (2,610,949) | (1,886,376) |
| Interest Paid | | (4,567) | – | (1,439) |
| Interest Received | | 48,924 | 65,118 | 117,843 |
| Net Cash from/(to) Operating Activities | | 1,676,776 | (22,100) | 1,406,166 |
| Cash Flows from Investing Activities | | | | |
| Proceeds from Sale of Property, Plant & Equipment (and Intangibles) | | 124,348 | – | (155,911) |
| Purchase of Property, Plant & Equipment (and Intangibles) | | (645,820) | (603,491) | (462,256) |
| Purchase of Investments | | (975,547) | – | (556,423) |
| Proceeds from Sale of Investments | | – | 344,048 | – |
| Net Cash to Investing Activities | | (1,497,019) | (259,443) | (1,174,590) |
| Cash Flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | – | – | 8,686 |
| Finance Lease Payments | | (41,856) | (78,030) | (10,191) |
| Funds Administered on Behalf of Third Parties | | 51,965 | – | – |
| Net Cash from/(to) Financing Activities | | 10,109 | (78,030) | (1,505) |
| Net increase/(decrease) in cash and cash equivalents | | 189,866 | (359,573) | 230,071 |
| Cash and cash equivalents at the beginning of the year | 7 | 948,244 | 948,244 | 718,173 |
| Cash and cash equivalents at the end of the year | 7 | 1,138,110 | 588,671 | 948,244 |

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.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

1 STATEMENT OF ACCOUNTING POLICIES

REPORTING ENTITY

Northern Health 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.

BASIS OF PREPARATION

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 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 judgments, 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 10.

Critical Judgments in Applying Accounting Policies

Management has exercised the following critical judgments 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. 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.

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.

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.

The property from which the school operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These 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 the land and buildings as used for rating purposes.

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

Other Grants

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 recorded as revenue when their receipt is formally acknowledged by the school.

Interest Revenue

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

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.

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 represents fair value.

ACCOUNTS RECEIVABLE

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The school's 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.

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.

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.

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 to buildings owned by the Crown 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 to Crown leased assets | 40 years |
| Furniture and equipment | 5–9 years |
| Information and communication technology | 3 years |
| Motor vehicles | 5 years |
| Leased assets held under a Finance Lease | Term of lease |
| Library resources | 12.5% diminishing value |

IMPAIRMENT OF PROPERTY, PLANT, AND EQUIPMENT

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 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. 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.

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.

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 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.

REVENUE RECEIVED IN ADVANCE

Revenue received in advance relates to 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.

The school holds sufficient funds to enable the refund of unearned fees in relation to this revenue received in advance, should the school be unable to provide the services to which they relate.

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 categorised as "financial assets measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "financial assets at fair value through other comprehensive revenue and expense" for accounting purposes in accordance with financial reporting standards.

The school's financial liabilities comprise accounts payable and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

BUDGET FIGURES

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

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

| | 2021 ACTUAL \$ | 2021 BUDGET (UNAUDITED) \$ | 2020 ACTUAL \$ |
|----------------------------------|----------------------|----------------------------------|----------------------|
| Operational Grants | 3,462,639 | 3,209,439 | 2,569,249 |
| Teachers' Salaries Grants | 12,569,846 | 10,177,000 | 9,979,050 |
| Use of Land and Buildings Grants | 1,472,543 | – | 1,451,130 |
| Te Awa Grant | 1,418,594 | 1,248,806 | 1,334,651 |
| Other MoE Grants | 65,512 | 58,816 | 514,509 |
| Other Government Grants | 21,247 | – | 33,224 |
| | 19,010,381 | 14,694,061 | 15,881,813 |

3 LOCALLY RAISED FUNDS

| | 2021 ACTUAL \$ | 2021 BUDGET (UNAUDITED) \$ | 2020 ACTUAL \$ |
|--|----------------------|----------------------------------|----------------------|
| Revenue | | | |
| Donations and Bequests | 6,280 | 6,000 | 6,280 |
| Fees for Extra-curricular Activities | 2,818 | 177,000 | (8,722) |
| | 9,098 | 183,000 | (2,442) |
| Expenses | | | |
| Extra-curricular Activities Costs | 23,025 | 18,500 | 8,497 |
| | 23,025 | 18,500 | 8,497 |
| Surplus/(Deficit) for the year Locally Raised Funds | (13,927) | 164,500 | (10,939) |

4 LEARNING RESOURCES

| | 2021 ACTUAL \$ | 2021 BUDGET (UNAUDITED) \$ | 2020 ACTUAL \$ |
|--|----------------------|----------------------------------|----------------------|
| Curricular | 144,026 | 207,500 | 124,334 |
| Te Awa Expenditure | 1,135,684 | 1,417,350 | 1,069,945 |
| Information and Communication Technology | 93,369 | 120,000 | 98,070 |
| Extra-curricular Activities | 37,749 | 90,807 | 34,167 |
| Library Resources | – | 12,000 | – |
| Employee Benefits – Salaries | 13,511,492 | 11,736,450 | 10,763,048 |
| Staff Development | 146,821 | 203,800 | 72,398 |
| Overseas Travel | – | – | 10 |
| | 15,069,141 | 13,787,907 | 12,161,972 |

5 ADMINISTRATION

| | 2021 ACTUAL \$ | 2021 BUDGET (UNAUDITED) \$ | 2020 ACTUAL \$ |
|--|----------------------|----------------------------------|----------------------|
| Audit Fee | 6,742 | 6,500 | 5,747 |
| Board Fees | 26,150 | 30,000 | 30,800 |
| Board Expenses | 29,678 | 36,855 | 5,863 |
| Communication | 120,223 | 78,400 | 107,383 |
| Consumables | 34,645 | 162,500 | 40,340 |
| Legal Fees | – | 10,000 | 6,920 |
| Other | 28,434 | 31,000 | 21,260 |
| Employee Benefits – Salaries | 669,693 | 618,000 | 493,988 |
| Insurance | 44,873 | 44,000 | 40,635 |
| Service Providers, Contractors and Consultancy | 7,699 | 7,700 | 7,292 |
| | 968,137 | 1,024,955 | 760,228 |

6 PROPERTY

| | 2021 ACTUAL \$ | 2021 BUDGET (UNAUDITED) \$ | 2020 ACTUAL \$ |
|-------------------------------------|----------------------|----------------------------------|----------------------|
| Caretaking and Cleaning Consumables | 76,650 | 70,000 | 61,143 |
| Consultancy and Contract Services | 7,304 | 10,000 | 6,023 |
| Heat, Light and Water | 53,666 | 50,000 | 49,031 |
| Use of Land and Buildings | 1,472,543 | – | 1,451,130 |
| Security | 2,311 | 4,000 | 2,528 |
| | 1,612,474 | 134,000 | 1,569,855 |

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly, in 2021 the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.

7 CASH AND CASH EQUIVALENTS

| | 2021 ACTUAL \$ | 2021 BUDGET (UNAUDITED) \$ | 2020 ACTUAL \$ |
|---|----------------------|----------------------------------|----------------------|
| Bank Accounts | 1,138,110 | 588,671 | 948,244 |
| Cash and Cash Equivalents for Statement of Cash Flows | 1,138,110 | 588,671 | 948,244 |

Of the \$1,138,130 Cash and Cash Equivalents, \$51,965 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school buildings. The funds are required to be spent in 2022 on Crown-owned school buildings.

Of the \$1,138,310 Cash and Cash Equivalents, \$120,025 of unspent grant funding is held by the school. This funding is subject to restrictions which specify how the grant is required to be spent. If these requirements are not met, the funds will need to be returned.

8 ACCOUNTS RECEIVABLE

| | 2021 ACTUAL \$ | 2021 BUDGET (UNAUDITED) \$ | 2020 ACTUAL \$ |
|--|----------------------|----------------------------------|----------------------|
| Receivables | 4,151 | 13,000 | 13,023 |
| Receivables from the Ministry of Education | 45,701 | – | – |
| Interest Receivable | 5,892 | 7,000 | 7,118 |
| Bank Staffing Under-use | – | 87,000 | 87,888 |
| Teacher Salaries Grant Receivable | 803,880 | 666,000 | 666,455 |
| | 859,624 | 773,000 | 774,484 |
| Receivables from Exchange Transactions | 10,043 | 20,000 | 20,141 |
| Receivables from Non-Exchange Transactions | 849,581 | 753,000 | 754,343 |
| | 859,624 | 773,000 | 774,484 |

9 INVESTMENTS

| | 2021 ACTUAL \$ | 2021 BUDGET (UNAUDITED) \$ | 2020 ACTUAL \$ |
|--|----------------------|----------------------------------|----------------------|
|--|----------------------|----------------------------------|----------------------|

The school's investment activities are classified as follows:

Current Assets

| | | | |
|--------------------------|------------------|------------------|------------------|
| Short-term Bank Deposits | 6,319,595 | 5,000,000 | 5,344,048 |
| Total Investments | 6,319,595 | 5,000,000 | 5,344,048 |

10 PROPERTY, PLANT AND EQUIPMENT

| 2021 | OPENING BALANCE (NBV) \$ | ADDITIONS \$ | DISPOSALS \$ | IMPAIRMENT \$ | DEPRECIATION \$ | TOTAL (NBV) \$ |
|---|--------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| Building Improvements | – | 32,130 | | | (1,326) | 30,804 |
| Furniture and Equipment | 550,158 | 77,626 | – | – | (132,310) | 495,474 |
| Information and Communication Technology | 160,202 | 253,924 | – | – | (135,526) | 278,600 |
| Motor Vehicles | 613,724 | 272,513 | (72,704) | – | (179,079) | 634,454 |
| Leased Assets | 67,963 | 20,343 | – | – | (40,228) | 48,078 |
| Library Resources | 42,006 | 9,627 | (1,225) | – | (6,301) | 44,107 |
| Balance at 31 December 2021 | 1,434,053 | 666,163 | (73,929) | – | (494,770) | 1,531,517 |

10 PROPERTY, PLANT AND EQUIPMENT *continued*

| | 2021 COST OR VALUATION \$ | 2021 ACCUMULATED DEPRECIATION \$ | 2021 NET BOOK VALUE \$ | 2020 COST OR VALUATION \$ | 2020 ACCUMULATED DEPRECIATION \$ | 2020 NET BOOK VALUE \$ |
|---|------------------------------------|---|---------------------------------|------------------------------------|---|---------------------------------|
| Building Improvements | 32,130 | (1,326) | 30,804 | - | - | - |
| Furniture and Equipment | 1,203,287 | (707,813) | 495,474 | 1,125,661 | (575,503) | 550,158 |
| Information and Communication Technology | 1,022,247 | (743,647) | 278,600 | 797,662 | (637,460) | 160,202 |
| Motor Vehicles | 1,053,955 | (419,501) | 634,454 | 1,041,714 | (427,990) | 613,724 |
| Leased Assets | 198,543 | (150,465) | 48,078 | 178,200 | (110,237) | 67,963 |
| Library Resources | 133,670 | (89,563) | 44,107 | 127,784 | (85,778) | 42,006 |
| Balance at 31 December | 3,643,832 | (2,112,315) | 1,531,517 | 3,271,021 | (1,836,968) | 1,434,053 |

The net carrying value of equipment held under a finance lease is \$48,078 (2020: \$67,963).

11 ACCOUNTS PAYABLE

| | 2021 ACTUAL \$ | 2021 BUDGET (UNAUDITED) \$ | 2020 ACTUAL \$ |
|---------------------------------------|----------------------|----------------------------------|----------------------|
| Creditors | 72,513 | 45,000 | 45,094 |
| Accruals | 6,742 | 6,000 | 6,447 |
| Employee Entitlements – Salaries | 811,115 | 672,000 | 672,697 |
| Employee Entitlements – Leave Accrual | 72,784 | 50,000 | 50,124 |
| | 963,154 | 773,000 | 774,362 |
| Payables for Exchange Transactions | 963,154 | 773,000 | 774,362 |
| | 963,154 | 773,000 | 774,362 |

The carrying value of payables approximates their fair value.

12 REVENUE RECEIVED IN ADVANCE

| | 2021 ACTUAL \$ | 2021 BUDGET (UNAUDITED) \$ | 2020 ACTUAL \$ |
|---|----------------------|----------------------------------|----------------------|
| Grants in Advance – Ministry of Education | 120,025 | 8,000 | 8,305 |
| | 120,025 | 8,000 | 8,305 |

13 FINANCE LEASE LIABILITY

| | 2021 ACTUAL \$ | 2021 BUDGET (UNAUDITED) \$ | 2020 ACTUAL \$ |
|--|----------------------|----------------------------------|----------------------|
|--|----------------------|----------------------------------|----------------------|

The school has entered into 10 finance lease agreements for TELA laptops.
Minimum lease payments payable (includes interest portion):

| | | | |
|--|---------------|---------------|---------------|
| No later than one year | 31,482 | 21,767 | 42,231 |
| Later than one year and no later than five years | 16,586 | 5,720 | 29,170 |
| Later than five years | - | - | - |
| Future finance charges | (4,064) | - | (5,884) |
| | 44,004 | 27,487 | 65,517 |

Represented by:

| | | | |
|-----------------------------------|---------------|---------------|---------------|
| Finance Lease Liability – Current | 28,323 | 21,767 | 38,029 |
| Finance Lease Liability – Term | 15,681 | 5,720 | 27,488 |
| | 44,004 | 27,487 | 65,517 |

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

14 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:

| | 2021 \$ | OPENING BALANCES \$ | RECEIPTS FROM MoE \$ | PAYMENTS \$ | MoE CONTRIBUTION/ (WRITE-OFF TO R&M) \$ | CLOSING BALANCES \$ |
|------------------|-------------|---------------------------|----------------------------|----------------|---|---------------------------|
| Far North Garage | In progress | - | 65,700 | 13,735 | - | 51,965 |
| Totals | | - | 65,700 | 13,735 | - | 51,965 |

Represented by:

| | |
|---|---------------|
| Funds Held on Behalf of the Ministry of Education | 51,965 |
| Funds Due from the Ministry of Education | - |
| | 51,965 |

15 RELATED PARTY TRANSACTIONS

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

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

16 REMUNERATION

Key Management Personnel Compensation

Key management personnel of the school includes all Board Members, Principal, Deputy Principals and Heads of Departments.

| | 2021 ACTUAL \$ | 2020 ACTUAL \$ |
|--|----------------------|----------------------|
| Board Members | | |
| Remuneration | 26,150 | 30,800 |
| Leadership Team | | |
| Remuneration | 1,179,349 | 773,738 |
| Full-time Equivalent Members | 8.00 | 5.00 |
| Total Key Management Personnel Remuneration | 1,205,499 | 804,538 |
| Total Full-time Equivalent Personnel | 8.00 | 5.00 |

There are seven members of the Board excluding the Principal. The Board had held 10 full meetings and one special meeting during the year. The Board has no finance or property members. As well as these regular meetings, including preparation time, the Chair 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:

| | 2021 ACTUAL \$000 | 2020 ACTUAL \$000 |
|---|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 210-220 | 210-220 |
| Benefits and Other Emoluments | 1-5 | 5-10 |
| Termination Benefits | - | - |

Other Employees

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

| | REMUNERATION \$000 | 2021 FTE NUMBER | 2020 FTE NUMBER |
|--|-----------------------|--------------------|--------------------|
| | 160-170 | 1 | - |
| | 150-160 | - | 1 |
| | 140-150 | 2 | - |
| | 130-140 | 3 | 3 |
| | 120-130 | 6 | 4 |
| | 110-120 | 2 | 3 |
| | 100-110 | 7 | 3 |
| | | 21 | 14 |

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

17 COMPENSATION AND OTHER BENEFITS UPON LEAVING

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, 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:

| | 2021 ACTUAL | 2020 ACTUAL |
|------------------|----------------|----------------|
| Total | \$27,000 | - |
| Number of People | 2 | - |

18 CONTINGENCIES

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

(Contingent liabilities and assets as at 31 December 2020: nil.)

Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of school 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 2021, a contingent liability for the school may exist.

19 COMMITMENTS

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

\$73,000 contract for Kaltala Garage Project, to be completed In 2022, which will be fully funded by the Ministry of Education. \$67,500 has been received of which \$13,735 has been spent on the project to date.

(Capital commitments as at 31 December 2020: nil)

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into new contracts.

20 FINANCIAL INSTRUMENTS

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

| | 2021 ACTUAL \$ | 2021 BUDGET (UNAUDITED) \$ | 2020 ACTUAL \$ |
|--|----------------------|----------------------------------|----------------------|
| Financial Assets Measured at Amortised Cost | | | |
| Cash and Cash Equivalents | 1,138,110 | 588,671 | 948,244 |
| Receivables | 859,624 | 773,000 | 774,484 |
| Investments – Term Deposits | 6,319,595 | 5,000,000 | 5,344,048 |
| Total Financial Assets Measured at Amortised Cost | 8,317,329 | 6,361,671 | 7,066,776 |

20 FINANCIAL INSTRUMENTS *continued*

| | 2021 ACTUAL \$ | 2021 BUDGET (UNAUDITED) \$ | 2020 ACTUAL \$ |
|---|----------------------|----------------------------------|----------------------|
| Financial Liabilities Measured at Amortised Cost | | | |
| Payables | 963,154 | 773,000 | 774,362 |
| Finance Leases | 44,004 | 27,487 | 65,517 |
| Total Financial Liabilities Measured at Amortised Cost | 1,007,158 | 800,487 | 839,879 |

21 EVENTS AFTER BALANCE DATE

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

22 COMPARATIVES

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

23 COVID-19 PANDEMIC ONGOING IMPLICATIONS

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021, Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time, the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on Operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alerts level 4 and 3. Schools continue to receive funding from Te Tāhuhu o te Mātauranga | The Ministry of Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the Covid-19 alert level changes.

Increased Remote Learning Additional Costs

Under alert levels 4 and 3, ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

The Northern Health School has seen a 20% increase in the average weekly roll in 2021, which has impacted on staffing and resourcing requirements.

