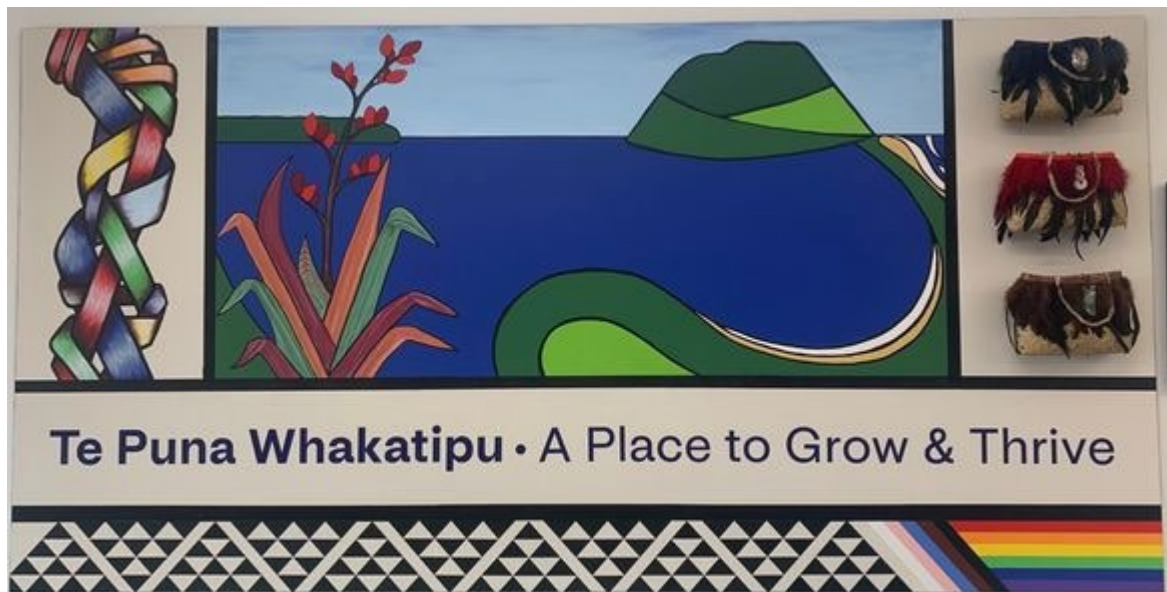




# ANNUAL REPORT AND FINANCIAL STATEMENTS 2022



**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

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School	Northern Health School
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Ministry Number	1210
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Principal	Richard Winder
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Address	60 Khyber Pass Road, Grafton Auckland 1023
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Postal Address	Private Bag 99907, Newmarket, Auckland 1149
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# OUR SCHOOL

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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](mailto:admin@nhs.school.nz). Each of our units can be contacted by telephone as listed below.

## LOCATION

Our administrative base moved from University of Otago House, 385 Queen Street (Level 6), Auckland City to 60 Khyber Pass Road, Grafton and our principal and one deputy principal work from this office. Our school extends across 19 locations, with four units based in 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	Head Office, 60 Khyber Pass Road, Grafton	(09) 520 3531 or 0800 153 002
Auckland	Auckland North Unit, 11 Apollo Drive, Rosedale	(09) 520 7750
Auckland	Auckland Central Unit, 60 Khyber Pass Road	(09) 520 3531
Auckland	Auckland South Unit, 181 Walters Road, 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
Far North	c/o Kaitia Intermediate, 45 North Road, Kaitia	(09) 520 7709
Gisborne	c/o Kaiti School, 517 Wainui Road, Kaiti	(06) 868 9754
Northland	96 Walton Street, Whangarei	(09) 459 6068
Rotorua	1376 Hinemoa Street, Rotorua	(07) 343 9921
Taranaki	6 Bonithon Avenue, New Plymouth	(06) 757 9245
Taupo	c/o Mountview School, 31 Rangatira Street	(07) 378 5395
Tauranga	220 Seventeenth Avenue, Tauranga South	(07) 578 2635
Thames	313 Mackay Street, Thames	(09) 520 3531
Waikato	5 King Street, Frankton, Hamilton	(07) 839 0516
Waikato South	1 Gorst Street, Te Awamutu	(07) 280 7599
Whakatane	c/o Whakatane Intermediate, 101 James Street	(07) 308 2526
Te Awa	326 Church Street, Penrose, Auckland	(09) 520 7706



# PRINCIPAL'S REPORT

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2022 saw the start of a return to some sort of normal after the disruptions around the Covid pandemic. There have been lingering effects, such as the disruptions to Units as staff test positive and require leave, but the lockdowns have become a thing of the past.

The school has responded to the changes in legislation around Covid with a more robust policy in this area. Staff are required to have a range of immunisations when they are employed and that includes Covid. The Board's intention in requiring immunisation is to make sure students are kept as safe from infection as is possible.

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.

## STAFFING, ROLLS, WELLBEING AND LEADERSHIP

This year the roll has grown following its usual pattern, which has been a return to normal after the huge roll increase of the year before. There have still been pressures on the roll from the pandemic after effects which mirrors the national situation where there are a number of students who have not returned to school.

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. This has been most evident in Auckland, where large roll rises and local teacher shortages have made it challenging for the teams.

We have reviewed the school's stance on working flexibly, which has led to a balanced approach, driven by the needs of the students and the Unit, but also taking into account the needs of staff. Our school is in a unique position, in that teachers are not tied to period timetables, so flexibility is more of a possibility for us.

This year has also seen changes in our leadership team. We have worked with Team Solutions to develop our leadership skills and as part of that process we have created a new Strategic leadership team. This team will be in place for 3 years and is tasked with implementing the charter goals and has a focus on school improvement.

This is an exciting development and we look forward to working together in 2023.

## 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. Each team has been tasked with looking in depth at their own Unit data and presenting that, along with their plans to improve student progress to the leadership team. This has been very successful and points the way to local and school improvement based on data. 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 saw 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.

The school has also taken delivery of the first of an expanding fleet of all electric vehicles. This is part of our sustainability programme, facilitated by an outside contractor and aimed at making the school and its activities more sustainable.

## PROFESSIONAL DEVELOPMENT

The school's professional development programme, has again been 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 re-booking 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 Milldale school on track to open in 2023 and the Northern Health School's part of the project expected to be the first building finished.

Work has also been progressing in finding the school a replacement for our Queen Street property. 60 Khyber Pass is now leased and the admin and Auckland central and west teams have been able to operate out of temporary accommodation in the building. Fitting out of the ground floor and level 1 is under way and expected to be operational at the start of the 2023 school year.

Unfortunately the planned new school build in west Auckland has been delayed and our newly created west Auckland team will need to operate out of Khyber Pass for the foreseeable future.

My thanks to the teams affected for your patience and for working to make the best of what we have.

## KIWISPORT

This year the school received \$32509.76. The school does not have a sports programme, due to the health issues our students face. \$4930 was spent on sports related activities.

## 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. The new Principal of the Central Health school has been appointed and brings a new perspective to the team. We look forward to our Boards meeting in 2023 as this has always been a valuable opportunity to share and to learn from each other.

Our Board and staff continue to work hard to provide education support for our students. My grateful thanks to everyone for your support and the professional way everyone has worked together and supported each other.

Richard Winder  
Principal

## MEMBERS OF THE BOARD

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Name	Position	How position on Board gained	Term expired/expires
Martin Smith	Presiding Member	Ministerial Appointment	Sept 2022
Joanne Walker	Presiding Member	Ministerial Appointment	May 2025
Margi Watson	Deputy Presiding Member	Ministerial Appointment	Sept 2022
Tracy Grieve	Member	Staff Appointee	Sept 2022
Richard Winder	Member	Principal	Ongoing
Agnes Wong	Member	Ministerial Appointment	Sept 2022
Lorraine Taogaga	Member	Co-opted	Sept 2022
Sam Pilisi	Member	Co-opted	Sept 2022
Grant Kelly	Member	Ministerial Appointment	May 2025
Jenny O'Leary	Member	Staff Appointee	May 2025
John Huston	Member	Ministerial Appointment	May 2025
Patricia Mitchell	Member	Ministerial Appointment	May 2025
Paul Sisson	Member	Ministerial Appointment	May 2025

## STATEMENT OF COMPLIANCE WITH EMPLOYMENT POLICY

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

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

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	<p><i>The school has a health and safety structure where each Unit has regular meetings to review and improve health and safety.</i></p> <p><i>Issues and items identified are, where possible mitigated.</i></p> <p><i>The school has a range of policies in this area.</i></p> <p><i>Staff within the school undertake health and safety training.</i></p> <p><i>The Board undertakes annual analysis of risks and mitigations, including for natural disasters.</i></p> <p><i>The Board receives reports of incidents and health and safety issues identified by each unit once a term.</i></p>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<p><i>The school has policy in this area and staff involved in recruitment and selection follow a process designed to create equal opportunities for all applicants, following a fair and equitable process.</i></p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p><i>The school has documented processes around shortlisting, reference checking and interviewing for positions. Particular skills are identified for each role, which may include specific process related skills, subject capability and cultural awareness. The senior leadership team are often involved in local selection for roles and work to develop selection skills including impartiality.</i></p>
How are you recognising, - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service?	<p><i>The school has a strong focus on cultural capability which starts with the Charter and with the employment of staff who have specific skills and responsibilities in this area. The school also has a cultural team in place who provide support, guidance and learning opportunities across the school.</i></p> <p><i>The school recognises staff with specific skills and has a flexible approach to leave related to the needs of Maori staff.</i></p>
How have you enhanced the abilities of individual employees?	<p><i>The school has a three tier approach to Professional learning, this is provided through school-wide initiatives, local unit based learning and individual opportunities for development.</i></p> <p><i>All staff are required to have professional learning goals and to show progress in this area through their PGC process.</i></p>



How are you recognising the employment requirements of women?	<i>The school staff are mostly women and apart from 2 men, all the leadership team are female and empowered to meet the needs of women.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Through each building design and the fit-out process. At an individual level, staff specific needs are identified and support provided as required.</i>

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

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	<b>YES</b>	<b>NO</b>
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

## TŌ MĀTOU TAUAKI – MISSION STATEMENT

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TE PUNA WHAKATIPU – A PLACE TO GROW AND THRIVE.

## TŌ MĀTOU WHANONGA PONO – VALUES

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**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

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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

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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.



Northern Health School

## CHARTER AND ANNUAL PLAN 2022

# ANALYSIS OF VARIANCE

<b>Strategic Priority 1: A Focus on Learning</b>			
<b>Key Strategic Three year Goal:</b> <i>The Board supports the staff in the provision of high-quality learning outcomes for all students.</i>			
Goal 1: All programmes are learner focused and centred in ako to enable student progress and achievement.			
Annual Plan Goals 2022			
Goal	Reported	Progress	Result achieved / roadblocks
Student learning in writing is accelerated through teachers using assessment to identify strengths, map these to the progression of learning and making purposeful, targeted instructional moves.	December 2022		<p><b>Term 1:</b> Teachers are mostly using 3 LPF aspects that exemplify surface features with approx. 310 out of 458 students mapped to these. Lesson Study groups are being established and 8 units have shared their learning focus (based on identifying high impact instructional moves).</p> <p><b>Term 2:</b> There are 546 students between years 0-10. Mapping (to initial set) shows (students may be mapped to more than one set)            Encoding 134            Text Structure 144            Vocab 144            Literary Purposes 26            Communicating current knowledge 36            Influence others 8            Organize for learning 9            NCEA accord day 5 focused on the writing standard students will need to meet as part of the literacy corequisite. This highlighted for teachers the need to understand where a student is and how to accelerate them towards readiness to sit this standard.</p> <p><b>Term 3:</b> Accord Day 6 focuses on understanding the reading corequisite and supports teachers to make links between the learning of reading and writing. There is a focus on making connections between the literacy corequisites and using the LPF to understand how to accelerate progress towards readiness to sit the common assessment activities. Teachers will be asked to consider what targeted instructional moves support literacy learning across the curriculum.</p> <p>Leaders are looking at the LPF data specific to their unit and using this to consider which students are not making progress and to identify potential reasons for this.</p> <p><b>Term 4</b> Teachers are currently adding concluding LPF data to ETap. This will be analyzed to understand how effectively teachers are accelerating writing.</p>
Next Steps: Use of LPF data in reading over two years, and with students working on Te Kura and Schools of Enrolment.			
Goal 2: Learning programmes are based on evidence and effective pedagogy.			
Annual Plan Goals 2022			
Goal	Reported	Progress	Result achieved / roadblocks
Student learning and progress is supported through the key pedagogies of acceleration and assessment for learning, and these are central to the local curriculum	December 2022		<p><b>Term 1</b> Case study of NHS student being accelerated in writing shared across school and used as a model. Data shows highest levels of acceleration occurs in year 9 and 10. Leaders now able to identify student who are showing accelerated progress (or not) in eTAP.</p> <p><b>Term 2</b> Teachers are working in lesson study groups. They have identified target students and have used formative assessment to understand where these students are in the writing progression. Teachers are working collaboratively to learn about which pedagogies support progress.</p>

			<p><b>Term 3</b> Teachers are continuing with their collaborative lesson study inquires, learning how best to accelerate learning in writing for their target students.</p> <p><b>Term 4</b> Most teachers have now completed and submitted a lesson study inquiry report which will be synthesized, and findings will be shared back and will inform next steps.</p> <p>Units are currently exploring their initial views on what key learning should be included in the NHS local curriculum based on the understand, know, do model of the refreshed NZC.</p> <p>Acceleration has been identified as a practice to include in the in the do area (practices that bring rigor to learning, Kaiako focused) of the local curriculum.</p>
Next Steps: Increase focus on pedagogies of assessment and acceleration supported by the Assessment for Learning process.			

<b>Targets 2022</b>		
Student data shows accelerated progress against the writing LPF levels.		Principal and Deputy Principal (Curriculum) visited Units for presentations of their LPF data. Data showed progress of students according to time on NHS roll. In some cases, data was able to indicate specific learning and teaching needs for specific students.
NCEA student achievement is higher than previous years.		More results were reported than in previous years. Schoolwide student achievement was higher by almost 1% - in 2021 Achieved and higher grades accounted for 96.95% of results. In 2022 they accounted for 97.94% of results.
Māori and Pasifika students are achieving at the same level as all other students.		Achieved for students on the roll for 3 terms or longer in numeracy and written literacy for years 0 – 10.
<b>Analysis of Variance</b> Teachers are gaining more knowledge of use of LPF and its value in identifying next steps in student learning. Use of Data within Units and schoolwide is demonstrating both student achievement and needs.		

<b>Strategic Priority 2: Leadership</b>			
<b>Key Strategic Three-Year Goal:</b>			
<b>Effective leadership enables he tāngata to be the centre of all that we do.</b>			
<b>Goal 1: The school honours Te Tiriti by strengthening relationships with Māori and tāngata tiriti.</b>			
<b>Annual Plan Goals 2022</b>			
Goal	Reported	Progress	Result achieved / roadblocks
Leaders establish authentic relationships with mana whenua on a regional basis.	Each Term		<p><b>Term 1</b> Units have discussed their approach to this goal in conjunction with the PGC goal, and whether they will progress with individual or a Unit response.</p> <p><b>Term 2</b> Leader's will meet 20<sup>th</sup> June and share what has worked well as well ideas they have related to making connections with mana whenua.</p> <p><b>Term 3</b> Accord Day 6 focuses on Mātauranga and building teachers understanding of this. There is a focus on how to use our emerging understanding to support us to make authentic relationships with mana whenua, beginning with whānau, iwi and hapū.</p> <p><b>Term 3-4</b> Met with kaumātua, NHS temporary Khyber Pass site blessing. Trying for further meeting. Meeting with Courageous conversations co-ordinator arranged.</p> <p>November: 50% of leaders report that they have achieved or partially achieved this goal.</p>
The values of manākitanga and whanaungatanga are central to all units.	Each Term		<p><b>Term 1</b> A detailed presentation of manākitanga and whanaungatanga and how they can be fostered within units and across NHS, was provided at the first NCEA Accord day by NHS cultural leaders.</p>

			<p>WSPD afforded the opportunity for staff who had not yet participated, to take part in 'Courageous Conversations about Race' professional development.</p> <p><b>Term 3</b> Units continue to work on their unit specific goals focusing on building manaakitanga and whanaungatanga.</p> <p><b>Term 4:</b> 65% of leaders report that they have met, or partially met this goal.</p>
<p><i>Next Steps: Co-opt onto the Board for experience in this area.</i></p> <p><i>Cultural team support each Unit and reach out to local Iwi where this been challenging.</i></p>			
<p><b>Goal 2: Leadership within the school is valued, promoted and responsive to the changing education environment.</b></p>			
<p><b>Annual Plan Goals 2022</b></p>			
Goal	Reported	Progress	Result achieved / roadblocks
Leaders and teachers demonstrate increased competency in the precise description of student learning, progress and achievement, and next steps.	Each Term		<p><b>Term 1</b> Leaders have engaged in data meetings to discuss progress made in transition, curriculum goals and across the LPF. Leaders are having similar conversations with their teams.</p> <p><b>Term 2</b> Leaders have attended (or watched) a presentation explaining how they can view and monitor LPF data specific to their units.</p> <p><b>Term 3</b> Students are supported by staff in decisions regarding their readiness to sit Te Kura Practice exams. NCEA exam entries advised to and entered by PN, and Special Assessment Conditions checked or applied for to NZQA.</p> <p><b>Term 4</b> Teacher comments against LPF and curriculum goals show an overall increased precision when describing learning, progress and achievement. There are still some inconsistencies. Lesson study reports will provide further insight.</p>
NHS leaders will move from a primary focus on administrative management to a primary focus on instructional leadership.	Each Term		<p><b>Term 1</b> Leaders are working with Evaluation Associates (EA) to develop stronger relational trust across the leadership team as this is the foundation required to implement change.</p> <p><b>Term 2</b> Discussions with all leaders across the school to look at leading and managing balance. Roll growth has led to a higher than normal focus on managing.</p> <p><b>Term 4</b> Final session for 2022 for all Unit Leaders as well as individual coaching by Evaluation Associates.</p>
Leaders will ensure that all students have access to teachers who employ high quality pedagogical strategies which have the greatest possible impact on learning and achievement.	Each Term		<p><b>Term 1:</b> Leaders have completed the initial Leading by Learning training with Evaluation Associates. Leaders are developing their ability to have learning focused conversations.</p> <p><b>Term 2</b> Feedback from work with EA in term one has been analysed and a focus group including representatives from wider leadership team has been established to plan next steps.</p> <p><b>Term 3</b> Putting in more staffing to start the year has helped a little and permanent roles attract a different group of teachers. Using online only staff has opened up possibilities for highly experienced teachers to work in parts of our school struggling to find staff.</p> <p><b>Term 4 (as above)</b> Final session for 2022 for all Unit Leaders as well as individual coaching by Evaluation Associates.</p>
<p><i>Next steps:</i></p> <p><i>The new leaders' group work with the Executive team to build relational trust, improve communication and ensure staff feel heard.</i></p> <p><i>Continue with outside contract support to build our capability as leaders.</i></p>			

Targets 2022	
All Units have a relationship with local Mana Whenua.	50% of leaders report that they have achieved or partially achieved this goal.
The values of manākitanga and whanaungatanga are central to their unit.	65% of leaders reported the values of manākitanga and whanaungatanga are central to their unit.

Leaders focus on instructional leadership.	Leaders have participated in comprehensive Professional Development: Leading by Learning, accessed via the MOE PLD plan through Evaluation associates (Provider). Evaluation associates has also provided valuable coaching to some Leaders.
NHS leaders will move from a primary focus on administrative management to a primary focus on instructional leadership.	A new Strategic leadership team has been created to focus on Instructional Leadership. This comprises Exec Team leaders and 7 leaders for a period of three years. A Unit Leaders group of 20 Leaders comprises a leader of each unit A Unit Leaders' and Deputies group comprises up to 50 Leaders and Deputies across our school. Each team meets regularly Face to Face and Online.
<b>Analysis of Variance</b> In some cases Leaders are finding it difficult to identify local Mana Whenua, or a means of support. Identification and support of values, acknowledgement of culture, and an increase in Te Reo are evident in Units. Initial challenges in identifying Leadership needs and purpose, and meeting norms has resulted in positive growth in support and leadership practice within the groups.	

<b>Strategic Priority 3: Adaptability</b>			
<b>Key Strategic Three year Goal:</b> Fostering adaptability and resilience in a changing world.			
Goal 1: Wellbeing is at the core of the school's systems and processes.			
Annual Plan Goals 2022			
Goal	Reported	Progress	Result achieved / roadblocks
Establish a wellbeing committee to support staff wellbeing.	Term 1		<b>Term 1:</b> A request for volunteers has resulted in a good response and a committee has been established. It's first task is to set a framework for what it can do and how to progress wellbeing across the school. <b>Term 3:</b> Wellbeing committee have had a first, very positive meeting. Placed staff as their initial focus. Many ideas have been proposed - these require further research and discussion regarding logistics and communication to staff. A staff wellbeing survey has been shared with Unit Leaders. Would like to explore alternatives to the Vitae survey to establish the priority areas for supporting staff wellbeing. <b>Term 4:</b> Committee to continue in 2023.
All staff discuss wellbeing in their PGC conversations or as a part of peer support, including actions to promote their own and others' wellbeing.	December 2022		<b>Term 1</b> All staff have engaged in PGC conversation 1 and wellbeing has been discussed. <b>Term 2</b> Wellbeing peer support groups continue to function across the school and wellbeing remains a focus for PGC discussions. <b>Term 4</b> Unit feedback on Wellbeing presented to new Board. Final PGC conversations include personal goals/goals of choice for 2023.
Staff consider student wellbeing when planning their programmes.	Each term		<b>Term 1</b> During WSPD the large majority of staff attended two sessions by Engage Training (Kathryn Berkett) - 'The Stress Response & Changes that Occur in the Adolescent Brain' and 'Understanding Early Trauma/Complex Behaviour'. Full or refresher sessions on 'Child Safety and Protection' by Child Matters organisation were attended by staff who had never attended or needed upskilling. <b>Term 3</b> Staff aware of the need to consider senior students' wellbeing in regard to practice exams and achievement to date. <b>Term 4</b> End of year exams and reporting progressing well with consideration of student/staff Wellbeing. Staff engage in conversations with students and whanau regarding 2023 options for study and transition.
<b>Next Steps:</b> Investigate options for externally and internally provided wellbeing support models. <b>Term 4:</b> As identified by Wellbeing Team, Professional Supervision was a popular option, to replace or in addition to the Vitae counselling service. Cost of around \$200,000 per annum would be a factor here as well as the purpose of supervision.			



**Potential Result 1:** At present NHS just use Vitae counselling service. They do have 'higher' services including a supervision option. This could be investigated to see if there is a system that is more affordable and allows increased/improved service. **Potential Result 2:** 2023 Term 2 WSPD could have a Wellbeing focus with a variety of presenters re staff and student wellbeing.

Goal 2: Sustainability is embedded in the culture of the school.

#### Annual Plan Goals 2022

Goal	Reported	Progress	Result achieved / roadblocks
Sustainability is a focus as content is developed in the NHS local curriculum.	Each Term		<p><b>Term 1</b> The Curriculum Team participated in a one-day face to face workshop exploring the 5 orientations to local curriculum and how these relate to the NHS.</p> <p><b>Term 2</b> The leadership Team participated in a two-hour workshop exploring the 5 orientations to local curriculum and how these relate to the NHS. Leaders will repeat this with teachers in units.</p> <p><b>Term 4</b> Units are currently exploring their initial views on what key learning should be included in the NHS local curriculum based on the understand, know, do model of the refreshed NZC. Environmental education has been identified as a context for learning to be included in the know area of the local curriculum.</p>
Systems for collecting information will be implemented to inform sustainable practice.	Term 1		<p><b>Term 1</b> The process has begun with systems for collecting information introduced across the school Administration Team.</p> <p><b>Term 2</b> Sustainability has been a consideration in decision-making for the move from Queen St to Khyber Pass location (disposal vs re-use of items, materials and features for set-up at new location) and also in our new build at Ahutoetoe.</p>

Next steps: Extend uptake and desire to collect information on, and engage in sustainable practice from Admin staff to all school staff.

Compare data of similar sized companies to measure current and identify further progress.

Goal 3: Address the challenges created by growth.

#### Annual Plan Goals 2022

Goal	Reported	Progress	Result achieved / roadblocks
The school will continue to develop plans for staffing growth sustainably.	Term 2		<p><b>Term 1:</b> staffing the school 'above allocation' at the beginning of the year has resulted in few positions required advertising/filling during Term 1.</p> <p><b>Term 2:</b> Despite generous allocation of staffing as above, a small number of units are experiencing difficulty hiring teaching staff. Key barriers are a lack of teaching staff in their region and/or lack of relief staff due to demand as a result of Covid situation. Some Unit leaders have been innovative in their employment of a small number of teachers working solely online from remote locations.</p> <p><b>Term 3:</b> Auckland based community Units struggling to find additional staff, to fill vacancies with larger than usual growth.</p> <p><b>Term 4:</b> Unit Leaders happy with permanent staffing allocations to begin 2023.</p>
The school will work with MoE to provide property solutions to meet and anticipate roll growth.	Each Term		<p><b>Term 1:</b> Work has been undertaken with support from the Auckland Ministry office to develop applications and supporting data where there is an identified need for expansion.</p> <p><b>Term 2:</b> Property requests sitting with the Ministry and steady progress with Queen Street replacement process.</p> <p><b>Term 3:</b> Khyber Pass lease signed and temporary lease in place while fit out is completed.</p> <p><b>Term 4:</b> Progress made in some areas with MOE aware of need. However, this is slow on the part of MOE. Some Units are creative in finding solutions e.g. rental of community spaces, relocatable buildings etc.</p>
The leadership structure of the school will be adapted to reflect the size and complexity of the school.	Term 2		<p><b>Term 1:</b> Our work with Evaluation Associates has been useful in preparing leaders for discussion in this area. Leaders have been asked to reflect on this area before a face to face, externally facilitated hui.</p>

			<p><b>Term 2:</b> Individual meetings with all leaders of Units to discuss leadership structure under way.</p> <p><b>Term 3:</b> Externally facilitated meeting with leaders from all units completed and an online meeting with deputy and curriculum leaders. Key issues around shared understandings and how we make decisions identified and some decision-making structures suggested.</p> <p><b>Term 4:</b> New senior Leadership group comprising representatives of all areas of NHS to be interviewed and appointed for a term of 3 years.</p>
Next steps:			

Targets 2022	
Teacher wellbeing survey results include better coverage of staff.	Although Vitae teacher wellbeing survey was not carried out, the Wellbeing Team surveyed Individual Units to establish what Wellbeing means for them. The survey and responses were reported to newly appointed Board. Wellbeing policies and procedures are being investigated.
Sustainability data collection systems are in place and informing decisions in curriculum and administration.	Widen the uptake and responsibility from Admin Team to staff and students schoolwide.
Roll changes are responded to and Units are able to manage growth.	MOE staffing allocation was adequate for growth. However, in some Units, particularly Auckland areas, contract staff and/or suitable relievers could not be found.
<p><b>Analysis of Variance</b></p> <p>Wellbeing may require further investigation in terms of staff needs and expectations, as well as more practical factors such as potential cost and providers</p> <p>Sustainability has begun well. Further advice and/or presentation to the school may give effect to increased uptake of staff.</p> <p>Potential teacher shortages will require a sharing of methods of employment/induction/teaching practice in some areas.</p>	

Traffic Light symbols:

Green: This goal is progressing as expected

Orange: This goal has met with a problem

Red: This goal is unlikely to be met



Northern Health School

ANNUAL ACCOUNTS 2022

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF NORTHERN HEALTH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 2 to 18, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

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

The Board 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 and KiwiSport Report and Statement of Compliance with Employment Policy Report, but does not include the financial statements, and our auditor's report thereon.

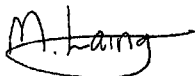
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

# Northern Health School

## Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Joanne Joy Walker

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Full Name of Presiding Member

31 May 2023

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Date:

Richard Henry Winder

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Full Name of Principal

31 May 2023

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Date:

# Northern Health School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	23,342,208	19,075,678	19,010,381
Locally Raised Funds	3	11,091	6,000	9,098
Interest Income		168,527	100,000	47,698
Gain on Sale of Property, Plant and Equipment		82,428	100,000	51,644
<b>Total Revenue</b>		<b>23,604,254</b>	<b>19,281,678</b>	<b>19,118,821</b>
<b>Expenses</b>				
Locally Raised Funds	3	102,187	120,000	23,025
Learning Resources	4	18,531,470	16,746,880	15,563,911
Administration	5	1,076,996	1,363,324	968,137
Finance		8,261	20,000	4,567
Property	6	1,651,399	1,615,130	1,612,474
Loss on Disposal of Property, Plant and Equipment		3,084	-	1,225
		<b>21,373,397</b>	<b>19,865,334</b>	<b>18,173,339</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>2,230,857</b>	<b>(583,656)</b>	<b>945,482</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>2,230,857</b>	<b>(583,656)</b>	<b>945,482</b>

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



# Northern Health School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		8,628,511	8,628,511	7,683,029
Total comprehensive revenue and expense for the year		2,230,857	(583,656)	945,482
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		193,210	-	-
<b>Equity at 31 December</b>		11,052,578	8,044,855	8,628,511
Accumulated comprehensive revenue and expense		11,052,578	8,044,855	8,628,511
Reserves		-	-	-
<b>Equity at 31 December</b>		11,052,578	8,044,855	8,628,511

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.

# Northern Health School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	1,314,598	91,325	1,138,110
Accounts Receivable	8	1,450,377	862,000	859,624
GST Receivable		45,815	10,000	-
Prepayments		35,188	10,000	44,712
Investments	9	7,854,998	6,200,000	6,319,595
Funds Receivable for Capital Works Projects	14	9,080	-	-
		10,710,056	7,173,325	8,362,041
<b>Current Liabilities</b>				
GST Payable		-	-	85,899
Accounts Payable	11	1,152,469	982,000	963,154
Revenue Received in Advance	12	57,517	10,000	120,025
Finance Lease Liability	13	52,196	31,500	28,323
Funds held for Capital Works Projects	14	-	-	51,965
		1,262,182	1,023,500	1,249,366
<b>Working Capital Surplus/(Deficit)</b>		9,447,874	6,149,825	7,112,675
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	1,671,243	1,918,030	1,531,517
		1,671,243	1,918,030	1,531,517
<b>Non-current Liabilities</b>				
Finance Lease Liability	13	66,539	23,000	15,681
		66,539	23,000	15,681
<b>Net Assets</b>		11,052,578	8,044,855	8,628,511
<b>Equity</b>		11,052,578	8,044,855	8,628,511

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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		7,010,234	5,375,224	5,121,899
Locally Raised Funds		10,913	5,151	17,970
Goods and Services Tax (net)		(131,714)	(95,899)	110,779
Payments to Employees		(1,991,159)	(2,325,319)	(1,587,686)
Payments to Suppliers		(2,971,485)	(3,126,447)	(2,030,543)
Interest Paid		(8,261)	(20,000)	(4,567)
Interest Received		157,915	98,892	48,924
Net cash from/(to) Operating Activities		2,076,443	(88,398)	1,676,776
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		79,344	100,000	124,348
Purchase of Property Plant & Equipment (and Intangibles)		(527,816)	(1,080,713)	(645,820)
Purchase of Investments		(1,535,403)	-	(975,547)
Proceeds from Sale of Investments		-	119,595	-
Net cash to Investing Activities		(1,983,875)	(861,118)	(1,497,019)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		193,210	-	-
Finance Lease Payments		(48,245)	(45,304)	(41,856)
Funds Administered on Behalf of Third Parties		(61,045)	(51,965)	51,965
Net cash from/(to) Financing Activities		83,920	(97,269)	10,109
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>176,488</b>	<b>(1,046,785)</b>	<b>189,866</b>
Cash and cash equivalents at the beginning of the year	7	1,138,110	1,138,110	948,244
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>1,314,598</b>	<b>91,325</b>	<b>1,138,110</b>

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.

# Northern Health School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### **a) 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.

##### **b) Basis of Preparation**

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

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

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

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Useful lives of property, plant and equipment**

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

### **Critical Judgements in applying accounting policies**

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

#### **Classification of leases**

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 19b.

#### **Recognition of grants**

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

#### **Other Grants where conditions exist**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### **d) 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.

### **e) Cash and Cash Equivalents**

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

### **f) Accounts Receivable**

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

#### **g) 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.

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

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements	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

#### **i) Intangible Assets**

##### **Software costs**

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

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

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

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

##### *Non cash generating assets*

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

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

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

#### **k) Accounts Payable**

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

#### **l) Employee Entitlements**

##### *Short-term employee entitlements*

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

##### *Long-term employee entitlements*

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

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

#### **m) Revenue Received in Advance**

Revenue received in advance relates to 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 international students, should the School be unable to provide the services to which they relate.

#### **n) Funds held for Capital works**

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

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

#### **o) Financial Instruments**

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

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

**p) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**q) Budget Figures**

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

**r) Services received in-kind**

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



## 2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	5,451,927	4,017,368	3,528,151
Te Awa Grant	1,976,010	1,420,180	1,418,594
Teachers' Salaries Grants	14,392,634	12,185,000	12,569,846
Use of Land and Buildings Grants	1,502,983	1,451,130	1,472,543
Other Government Grants	18,654	2,000	21,247
	<u>23,342,208</u>	<u>19,075,678</u>	<u>19,010,381</u>

The school has not opted in to the donations scheme for this year.

## 3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
<b>Revenue</b>	\$	\$	\$
Donations & Bequests	7,109	6,000	6,280
Fees for Extra Curricular Activities	3,982	-	2,818
	<u>11,091</u>	<u>6,000</u>	<u>9,098</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	102,187	120,000	23,025
	<u>102,187</u>	<u>120,000</u>	<u>23,025</u>
<i>Deficit for the year Locally raised funds</i>	<u>(91,096)</u>	<u>(114,000)</u>	<u>(13,927)</u>

## 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	244,190	421,880	181,775
Te Awa Expenditure	1,938,955	1,548,450	1,135,684
Information and Communication Technology	90,178	102,000	93,369
Library Resources	-	15,000	-
Employee Benefits - Salaries	15,617,191	13,677,250	13,511,492
Staff Development	129,890	232,300	146,821
Depreciation	511,066	750,000	494,770
	<u>18,531,470</u>	<u>16,746,880</u>	<u>15,563,911</u>

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	6,944	7,000	6,742
Board Fees	25,850	35,000	26,150
Board Expenses	31,024	56,274	29,678
Communication	103,163	160,000	120,223
Consumables	33,084	115,500	34,645
Legal Fees	-	15,000	-
Other	42,005	44,000	28,434
Employee Benefits - Salaries	788,535	828,050	669,693
Insurance	38,759	94,000	44,873
Service Providers, Contractors and Consultancy	7,632	8,500	7,699
	<u>1,076,996</u>	<u>1,363,324</u>	<u>968,137</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	72,375	80,000	76,650
Consultancy and Contract Services	10,407	10,000	7,304
Heat, Light and Water	63,340	70,000	53,666
Use of Land and Buildings	1,502,983	1,451,130	1,472,543
Security	2,294	4,000	2,311
	<u>1,651,399</u>	<u>1,615,130</u>	<u>1,612,474</u>

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

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	1,314,598	91,325	1,138,110
Cash and cash equivalents for Statement of Cash Flows	<u>1,314,598</u>	<u>91,325</u>	<u>1,138,110</u>

Of the \$1,314,598 Cash and Cash Equivalents, \$57,045 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

## 8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	4,801	5,000	4,151
Receivables from the Ministry of Education	-	-	45,701
Interest Receivable	16,504	7,000	5,892
Banking Staffing Underuse	419,078	-	-
Teacher Salaries Grant Receivable	1,009,994	850,000	803,880
	<u>1,450,377</u>	<u>862,000</u>	<u>859,624</u>
Receivables from Exchange Transactions	21,305	12,000	10,043
Receivables from Non-Exchange Transactions	1,429,072	850,000	849,581
	<u>1,450,377</u>	<u>862,000</u>	<u>859,624</u>

## 9. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	7,854,998	6,200,000	6,319,595
	<u>7,854,998</u>	<u>6,200,000</u>	<u>6,319,595</u>
Total Investments			

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	30,804	-	-	-	(3,213)	27,591
Hostel	-	-	-	-	-	-
Furniture and Equipment	495,474	74,100	-	-	(125,662)	443,912
Information and Communication	278,600	109,920	(373)	-	(152,905)	235,242
Technology	634,454	407,513	(69,248)	-	(179,645)	793,074
Motor Vehicles	48,078	122,976	-	-	(43,389)	127,665
Leased Assets	44,107	8,615	(2,711)	-	(6,252)	43,759
Library Resources						
<b>Balance at 31 December 2022</b>	<b>1,531,517</b>	<b>723,124</b>	<b>(72,332)</b>	<b>-</b>	<b>(511,066)</b>	<b>1,671,243</b>

The net carrying value of equipment held under a finance lease is \$127,665 (2021: \$48,078)

### Restrictions

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

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	32,130	(4,539)	27,591	32,130	(1,326)	30,804
Furniture and Equipment	1,277,386	(833,474)	443,912	1,203,287	(707,813)	495,474
Information and Communication	1,090,927	(855,685)	235,242	1,022,247	(743,647)	278,600
Technology	1,214,433	(421,359)	793,074	1,053,955	(419,501)	634,454
Motor Vehicles	321,519	(193,854)	127,665	198,543	(150,465)	48,078
Leased Assets	134,068	(90,309)	43,759	133,670	(89,563)	44,107
Library Resources						
<b>Balance at 31 December</b>	<b>4,070,463</b>	<b>(2,399,220)</b>	<b>1,671,243</b>	<b>3,643,832</b>	<b>(2,112,315)</b>	<b>1,531,517</b>

## 11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	32,379	50,000	72,513
Accruals	8,144	7,000	6,742
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	1,019,636	850,000	811,115
Employee Entitlements - Leave Accrual	92,310	75,000	72,784
	<b>1,152,469</b>	<b>982,000</b>	<b>963,154</b>
Payables for Exchange Transactions	1,152,469	982,000	963,154
	<b>1,152,469</b>	<b>982,000</b>	<b>963,154</b>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	57,045	10,000	120,025
Other revenue in Advance	472	-	-
	<u>57,517</u>	<u>10,000</u>	<u>120,025</u>

## 13. Finance Lease Liability

The School has entered into a number of finance lease agreements for TELA laptops. Minimum lease payments payable:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	60,548	31,500	31,482
Later than One Year and no Later than Five Years	71,474	23,000	16,586
Future Finance Charges	(13,287)	-	(4,064)
	<u>118,735</u>	<u>54,500</u>	<u>44,004</u>
<b>Represented by</b>			
Finance lease liability - Current	52,196	31,500	28,323
Finance lease liability - Non current	66,539	23,000	15,681
	<u>118,735</u>	<u>54,500</u>	<u>44,004</u>

## 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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Far North Garage	<i>In progress</i>	51,965	-	(59,845)	-	(7,880)
Far North Hall Toilet	<i>In progress</i>	-	15,152	(16,352)	-	(1,200)
Totals		<u>51,965</u>	<u>15,152</u>	<u>(76,197)</u>	<u>-</u>	<u>(9,080)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(9,080)

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Far North Garage	<i>In progress</i>	-	65,700	(13,735)	-	51,965
Totals		<u>-</u>	<u>65,700</u>	<u>(13,735)</u>	<u>-</u>	<u>51,965</u>

### Represented by:

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

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

## 16. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	25,850	26,150
<i>Leadership Team</i>		
Remuneration	1,169,848	1,179,349
Full-time equivalent members	8	8
Total key management personnel remuneration	1,195,698	1,205,499

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

### Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220 - 230	210 - 220
Benefits and Other Emoluments	0	1-5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
160 - 170	2.00	1.00
150 - 160	1.00	-
140 - 150	-	2.00
130 - 140	3.00	3.00
120 - 130	8.00	6.00
110 - 120	4.00	2.00
100 - 110	9.00	7.00
	27.00	21.00

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 board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total	\$0	\$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 2022 (Contingent liabilities and assets at 31 December 2021: nil).

### Holidays Act Compliance – schools payroll

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

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

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

### Additional Funding Washup Payment

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022.

The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

## 19. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2021: \$73,000)

### (b) Operating Commitments

As at 31 December 2022 the Board has not entered into any new contracts:

## 20. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	1,314,598	91,325	1,138,110
Receivables	1,450,377	862,000	859,624
Investments - Term Deposits	7,854,998	6,200,000	6,319,595
Total Financial assets measured at amortised cost	<u>10,619,973</u>	<u>7,153,325</u>	<u>8,317,329</u>

### Financial liabilities measured at amortised cost

Payables	1,152,469	982,000	963,154
Finance Leases	118,735	54,500	44,004
Total Financial Liabilities Measured at Amortised Cost	<u>1,271,204</u>	<u>1,036,500</u>	<u>1,007,158</u>

## 21. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Thames and Gisborne regions, and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.





