

PAPAKURA HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 101

Principal: Simon Craggs

School Address: Willis Road, Papakura 2110

School Postal Address: PO Box 72 080, Papakura 2244

School Phone: (09) 2964400

School Email: k.lilley@papakurahigh.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Murray Tume	Chairperson	Co-opted Sept 2019	2022
Simon Craggs	Principal ex Officio	Appointed	
Rosalie Freeman	Elected Member	Elected June 2019	2022
Deeana Howard-Afeaki	Elected Member	Elected June 2019	2022
Enosa Auva'a	Elected Member	Elected June 2019	2022
Kim Hassan	Co-opted Member	Co-opted Sept 2019	2022
Beverley Matamua	Staff Representative	Elected Sept 2019	2022
Kamine Te Rongomau	Co-opted Member	Co-opted Sept 2019	2022
Nane Lockington	Elected Member	Elected June 2019	2022
Moana Ratahi	Elected Member	Elected June 2019	2022
Logan Lepua	Student Representative	Elected Sept 2020	Sep-21
Tukahia Ngataki	Co-opted member	Elected Sept 2021	2024

Accountant / Service Provider: Karee Lilley

PAPAKURA HIGH SCHOOL

Annual Report - For the year ended 31 December 2021

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Papakura High School

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.

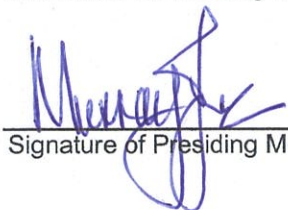
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

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

Murray Tume

Full Name of Presiding Member



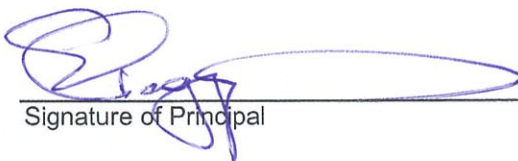
Signature of Presiding Member

25 July 2022

Date:

Simon Craggs

Full Name of Principal



Signature of Principal

25 July 2022

Date:

Papakura High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	11,365,935	10,295,262	9,748,352
Locally Raised Funds	3	102,702	153,599	128,141
Interest Income		3,766	5,000	3,555
Gain on Sale of Property, Plant and Equipment		435	-	-
Other Revenue		909	840	840
		<u>11,473,747</u>	<u>10,454,701</u>	<u>9,880,888</u>
Expenses				
Locally Raised Funds	3	118,233	138,660	80,687
Learning Resources	4	7,195,838	6,927,324	6,334,009
Administration	5	1,246,779	738,226	725,731
Finance		5,182	12,000	8,349
Property	6	2,142,438	2,484,227	2,585,357
Depreciation	11	272,343	230,000	220,295
		<u>10,980,813</u>	<u>10,530,437</u>	<u>9,954,428</u>
Net Surplus / (Deficit) for the year		492,934	(75,736)	(73,540)
Total Comprehensive Revenue and Expense for the Year		<u>492,934</u>	<u>(75,736)</u>	<u>(73,540)</u>

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

Papakura High School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	2,648,129	1,694,097	1,159,359
Accounts Receivable	8	581,341	581,344	387,890
GST Receivable		-	-	35,393
Prepayments		6,421	6,421	2,388
Inventories	9	1,308	1,308	9,156
Investments	10	-	-	21,292
		3,237,199	2,283,170	1,615,478
Current Liabilities				
GST Payable		44,914	45,269	-
Accounts Payable	12	772,106	714,479	640,231
Revenue Received in Advance	13	693,476	818,041	154,609
Provision for Cyclical Maintenance	14	31,500	104,950	119,526
Finance Lease Liability	15	28,014	28,014	41,190
Funds held for Capital Works Projects	17	503,754	21,176	23,791
		2,073,763	1,731,929	979,347
Working Capital Surplus/(Deficit)		1,163,435	551,241	636,131
Non-current Assets				
Property, Plant and Equipment	11	1,371,277	1,421,222	1,357,054
		1,371,277	1,421,222	1,357,054
Non-current Liabilities				
Provision for Cyclical Maintenance	14	166,695	174,991	110,415
Finance Lease Liability	15	19,111	19,111	28,525
Funds held in Trust	16	6,794	6,794	6,942
		192,600	200,896	145,882
Net Assets		2,342,112	1,771,567	1,847,303
Equity		2,342,112	1,771,567	1,847,303

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

Papakura High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		<u>1,847,303</u>	<u>1,847,303</u>	<u>1,898,947</u>
Total comprehensive revenue and expense for the year		492,934	(75,736)	(73,540)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,875	-	21,896
Equity at 31 December		<u>2,342,112</u>	<u>1,771,567</u>	<u>1,847,303</u>
Retained Earnings		2,342,112	1,771,567	1,847,303
Equity at 31 December		<u>2,342,112</u>	<u>1,771,567</u>	<u>1,847,303</u>

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.

Papakura High 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		5,332,050	3,863,334	3,757,363
Locally Raised Funds		129,591	277,227	150,712
Goods and Services Tax (net)		80,307	45,269	(30,596)
Funds Administered on Behalf of Third Parties		-	-	5,000
Cyclical Maintenance Payments in the year		(6,516)	(50,000)	(24,611)
Payments to Employees		(2,071,425)	(1,675,924)	(1,903,928)
Payments to Suppliers		(2,202,395)	(1,663,630)	(1,657,802)
Interest Paid		(5,182)	(12,000)	(8,349)
Interest Received		3,766	5,000	3,559
Net cash from/(to) Operating Activities		1,260,196	789,276	291,348
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		435	116,083	-
Purchase of Property Plant & Equipment (and Intangibles)		(223,722)	(230,000)	(143,843)
Purchase of Investments		-	-	(442)
Proceeds from Sale of Investments		21,292	-	-
Net cash from/(to) Investing Activities		(201,995)	(113,917)	(144,285)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,875	-	21,896
Finance Lease Payments		(51,122)	(50,000)	(45,610)
Funds Administered on Behalf of Third Parties		479,816	(21,772)	(54,500)
Net cash from/(to) Financing Activities		430,569	(71,772)	(78,214)
Net increase/(decrease) in cash and cash equivalents		1,488,770	603,587	68,849
Cash and cash equivalents at the beginning of the year	7	1,159,359	1,090,510	1,090,510
Cash and cash equivalents at the end of the year	7	2,648,129	1,694,097	1,159,359

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.

Papakura High School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 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 judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

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

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. 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.

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.

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 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.

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

Improvements 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 Owned Assets	40 years
Board Owned Buildings	10–75 years
Furniture and equipment	5–10 years
Information and communication technology	5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software 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.

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

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

Employee 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 twelve 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

o) Revenue Received in Advance

Revenue received in advance relates to fees received from 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.

p) Funds Held in Trust

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

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

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts 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.

r) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

s) 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, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

t) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	3,162,692	3,104,725	2,753,649
Teachers' Salaries Grants	5,115,284	4,907,301	4,421,966
Use of Land and Buildings Grants	1,299,275	1,521,235	1,522,807
Other MoE Grants	1,188,382	127,891	434,430
Other Government Grants	600,302	634,110	615,500
	<u>11,365,935</u>	<u>10,295,262</u>	<u>9,748,352</u>

The school has opted in to the donations scheme for this year. Total amount received was \$134,400.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	4,800	4,800	19,767
Curriculum related Activities - Purchase of goods and services	11,658	26,850	32,870
Fees for Extra Curricular Activities	13,032	21,100	8,651
Trading	22,786	26,265	14,396
Fundraising & Community Grants	18,110	10,000	3,769
Other Revenue	32,316	64,584	48,688
	<u>102,702</u>	<u>153,599</u>	<u>128,141</u>
Expenses			
Extra Curricular Activities Costs	104,128	121,950	66,476
Trading	14,105	16,710	14,211
	<u>118,233</u>	<u>138,660</u>	<u>80,687</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>(15,531)</u>	<u>14,939</u>	<u>47,454</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	346,651	520,935	338,750
Equipment Repairs	43,078	66,550	47,227
Information and Communication Technology	84,734	95,300	91,648
Library Resources	5,193	9,000	6,134
Employee Benefits - Salaries	6,687,445	6,209,039	5,830,201
Staff Development	28,737	26,500	20,048
	<u>7,195,838</u>	<u>6,927,324</u>	<u>6,334,008</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	10,226	10,526	9,461
Board Fees	7,300	10,000	6,920
Board Expenses	14,589	18,000	12,395
Intervention Costs & Expenses	15,534	30,000	33,083
Communication	123,633	125,450	47,115
Consumables	60,057	65,000	53,425
Operating Lease	1,259	2,500	993
Legal Fees	-	1,000	-
Healthy School Lunches	600,056	-	-
Employee Benefits - Salaries	354,088	366,350	494,458
Insurance	14,730	26,830	19,746
Other	45,307	82,570	48,135
	<u>1,246,779</u>	<u>738,226</u>	<u>725,731</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	206,890	213,800	203,474
Cyclical Maintenance Provision	(5,419)	50,000	23,550
Grounds	54,970	70,800	45,154
Heat, Light and Water	112,565	142,600	119,401
Rates	488	500	468
Repairs and Maintenance	279,290	252,400	432,342
Use of Land and Buildings	1,299,275	1,521,235	1,522,807
Security	80,073	88,000	91,112
Employee Benefits - Salaries	114,306	144,892	147,049
	<u>2,142,438</u>	<u>2,484,227</u>	<u>2,585,357</u>

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 value 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	2,648,129	1,694,097	1,159,359
Cash and cash equivalents for Statement of Cash Flows	<u>2,648,129</u>	<u>1,694,097</u>	<u>1,159,359</u>

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

Of the \$2,648,129 Cash and Cash Equivalents, \$503,754 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's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

Of the \$2,648,129 Cash and Cash Equivalents, \$490,409 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	80,974	160,200	43,520
Receivable from the Ministry of Education	79,224	-	-
Teacher Salaries Grant Receivable	421,144	421,144	344,370
	<u>581,342</u>	<u>581,344</u>	<u>387,890</u>

Receivables from Exchange Transactions	160,198	160,200	43,520
Receivables from Non-Exchange Transactions	421,144	421,144	344,370
	<u>581,342</u>	<u>581,344</u>	<u>387,890</u>

9. Inventory

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Stationery	848	1,308	6,858
School Uniforms	460	-	2,298
	<u>1,308</u>	<u>1,308</u>	<u>9,156</u>

10. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	-	-	21,292
Total Investments	<u>-</u>	<u>-</u>	<u>21,292</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Land	25,000	-	-	-	-	25,000
Building Improvements	622,487	-	-	-	(25,403)	597,084
Furniture and Equipment	273,082	101,363	-	-	(64,876)	309,569
Information and Communication Technology	262,060	133,543	-	-	(80,431)	315,172
Motor Vehicles	40,144	-	-	-	(14,672)	25,472
Textbooks	21,853	18,231	-	-	(5,069)	35,015
Leased Assets	88,438	28,531	-	-	(74,708)	42,261
Library Resources	23,989	4,899	-	-	(7,184)	21,704
Balance at 31 December 2021	1,357,054	286,567	-	-	(272,343)	1,371,277

The net carrying value of equipment held under a finance lease is \$88,224 (2020: \$89,258)

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	25,000	-	25,000	25,000	-	25,000
Building Improvements	845,948	(248,864)	597,084	845,948	(223,462)	622,486
Furniture and Equipment	1,245,822	(936,253)	309,569	1,144,459	(871,377)	273,082
Information and Communication T	1,184,788	(869,616)	315,172	1,051,246	(789,185)	262,061
Motor Vehicles	160,097	(134,625)	25,472	160,097	(119,953)	40,144
Textbooks	190,699	(155,684)	35,015	172,468	(150,615)	21,853
Leased Assets	512,950	(470,689)	42,261	484,419	(395,981)	88,438
Library Resources	115,170	(93,466)	21,704	110,270	(86,280)	23,990
Balance at 31 December	4,280,474	(2,909,197)	1,371,277	3,993,907	(2,636,853)	1,357,054

12. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	205,843	152,926	120,262
Accruals	8,063	3,353	7,673
Employee Entitlements - Salaries	523,849	558,200	477,493
Employee Entitlements - Leave Accrual	34,351	-	34,803
	772,106	714,479	640,231
Payables for Exchange Transactions	772,106	714,479	640,231
	772,106	714,479	640,231

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	175,140	535,053	42,905
Other revenue in Advance	518,336	282,988	111,704
	<u>693,476</u>	<u>818,041</u>	<u>154,609</u>

14. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	229,941	229,941	231,002
Increase/ (decrease) to the Provision During the Year	(5,419)	50,000	23,550
Use of the Provision During the Year	(26,327)	-	(24,611)
Provision at the End of the Year	<u>198,195</u>	<u>279,941</u>	<u>229,941</u>
Cyclical Maintenance - Current	31,500	104,950	119,526
Cyclical Maintenance - Term	166,695	174,991	110,415
	<u>198,195</u>	<u>279,941</u>	<u>229,941</u>

15. Finance Lease Liability

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	29,836	-	56,132
Later than One Year and no Later than Five Years	26,396	-	35,423
Future Finance Charges	(9,107)	-	-
	<u>47,125</u>	<u>-</u>	<u>91,555</u>
Represented by			
Finance lease liability - Current	28,014	-	41,190
Finance lease liability - Term	19,111	-	28,525
	<u>47,125</u>	<u>-</u>	<u>69,715</u>

16. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Non-current	6,794	6,794	6,942
	<u>6,794</u>	<u>6,794</u>	<u>6,942</u>

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

17. 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 \$	Board Contributions \$	Closing Balances \$
Spouting	25,021	-	-	-	25,021
Bilingual Signage	12,899	-	(12,899)	-	0
Schoolwide Bilingual Signage	-	16,109	(18,745)	-	(2,636)
G Block Refurbishment	(14,130)	-	-	12,846	(1,284)
Heatpumps	-	510,706	(172,891)	-	337,815
Dance studio	-	47,621	(54,910)	-	(7,289)
Shade Structure	-	360,000	(207,873)	-	152,127
Totals	<u>23,790</u>	<u>934,436</u>	<u>(467,318)</u>	<u>12,846</u>	<u>503,754</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	503,754
Funds Due from the Ministry of Education	-
	<u>503,754</u>

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Spouting	25,021	-	-	-	25,021
Bilingual Singage	-	45,000	(32,101)	-	12,899
G Block Refurbishment	-	76,500	(90,629)	-	(14,130)
Totals	<u>25,021</u>	<u>121,500</u>	<u>(122,730)</u>	<u>-</u>	<u>23,790</u>

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	7,300	6,920
<i>Leadership Team</i>		
Remuneration	780,579	702,087
Full-time equivalent members	6	5
Total key management personnel remuneration	787,879	709,007

There are **10** members of the Board excluding the Principal. The Board had held **11** full meetings of the Board in the year. The Board also has Finance (**4 members**) and Property (**4 members**) that meet monthly and quarterly respectively. 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 1

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	190-200	0
Benefits and Other Emoluments	5-6	-

Principal 2

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	0	220-230

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
100-110	10.00	7.00
110-120	1.00	0.00
120-130	1.00	2.00
130-140	1.00	1.00
	13.00	10.00

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

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2021** (Contingent liabilities and assets at **31 December 2020**: 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 2021, a contingent liability for the school may exist.

21. Capital Commitments

(a) Capital Commitments

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

- (a) \$403,782 contract for Heat Pumps and Switchboard upgrade to be completed in **2022**, which will be fully funded by the Ministry of Education. \$510,706 has been received of which \$172,891 has been spent on the project to date; and
- (b) \$727,771 contract to have the Permanent Outdoor Shade Structure as agent for the Ministry of Education. This project is partially funded by the Ministry and \$360,000 has been received of which \$207,873 has been spent on the project to balance date. This project has been approved by the Ministry and will be completed in 2022. The subsequent balance of \$390,000 is funded via a Lotteries Grant ; and
- (c) \$90,772 contract to Fusion Network Limited for on-site IT weekly starting from 1st January 2022 to 31 December 2022; and
- (d) \$80,067 contract for Tiger Turf surface which is grant funded by NZCT of which \$100,000 has been received and \$34,314 has been spent on the project to date.

As at 31 December 2020 the Board has entered into contact agreements for capital works as follows:

- (a) \$49,500 contract for Bilingual Signage to be completed in 2021, which will be fully funded by the Ministry of Education. \$45,000 has been received of which \$32,301 has been spent on the project to date; and
- (b) \$84,048 contract to Fusion Network Limited for on-site IT weekly servc starting 1 January 2021 to 31 December 2021

(Capital commitments at 31 December 2020: \$133,548)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

- (a) operating lease of Minibus and EFTPOS Machine;

	2021 Actual \$	2020 Actual \$
No later than One Year	7,459	15,336
Later than One Year and No Later than Five Years	2,251	9,984
	<u>9,710</u>	<u>25,320</u>

22. Managing Capital

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	2,648,129	1,694,097	1,159,359
Receivables	581,342	581,344	387,890
Investments - Term Deposits	-	-	21,292
Total Financial assets measured at amortised cost	<u>3,229,471</u>	<u>2,275,441</u>	<u>1,568,541</u>

Financial liabilities measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Payables	772,106	714,479	640,231
Finance Leases	47,125	47,125	69,715
Total Financial Liabilities Measured at Amortised Cost	<u>819,231</u>	<u>761,604</u>	<u>709,946</u>

23. Events After Balance Date

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

24. Comparatives

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

25. COVID 19 Pandemic on going 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 alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to 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.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

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.

26. Breach of Law - Failure to meet statutory Reporting deadline

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989, as the Board were unable to provide audited financial statements to the Ministry of Education by 31st May 2022

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF PAPA KURA HIGH SCHOOL'S FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Auditor-General is the auditor of Papakura High School (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 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 27 July 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.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance and Kiwisport 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.



Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

Papakura High School Analysis of Variance – 2021

Strategic aim	Achievement target	Performance	Variance	Analysis	Evaluation
Student Success					
NCEA Results Increase	<ul style="list-style-type: none"> L1 - achieve pass rate of 64% L2 - achieve pass rate of 75% L3 - achieve pass rate of 64% 	<ul style="list-style-type: none"> L1 - interim result of 48.7% L2 - interim result of 53.2% L3 - interim result of 67.1% 	<ul style="list-style-type: none"> L1 - deficit of 15.3% L2 - deficit of 21.8% L3 - exceeded by 3.1% 	<ul style="list-style-type: none"> The initial Level 1 decrease is significant. However, a further 13 students are within 10 credits of achieving L.1 I would expect a significant lift in the final result. The timing of the lockdown in early term 3. Many students did not engage in learning after this date and did not return in November when school reopened. School staff tried to engage with these students and their whānau unsuccessfully. The drop in Level 2 numbers is a significant issue as a number of these students completely disengaged from learning during the lockdown and failed to return at the end of the year. This means a significant number of students have not yet achieved a key measure of educational success necessary to ensure options for the future. There are a limited number of students close to achieving their qualification who should be able to achieve their qualification early in 2022. While this result was slightly down on 2020, it shows that the majority of Year 13 students remained engaged with school during lockdown and had the agency and skills to succeed despite the barriers. The 	<p>The Covid-19 lockdown in Auckland had a significant impact on students achieving NCEA qualifications. Anecdotally, this was the case in most low decile South Auckland schools due to equity issues such as digital access and home situations not being conducive to home learning. The timing of the lockdown in August, when assessment was starting to ramp up and the fact that a return to on-site learning did not fully take place until October meant that students who had not engaged online felt that they were unable to recover from the missed learning.</p> <p>The implications for 2022 are that we need to keep the school open as much as possible so students remain engaged with their learning.</p> <p>There is also a significant equity issue for students in low decile South Auckland schools whose achievement in national qualifications was</p>

Papakura High School Analysis of Variance – 2021

				ongoing increase in numbers achieving UE is also a success and shows that students remaining at school are set up for success beyond school.	significantly affected due to lack of digital access, housing issues, employment among other issues. The Board of Trustees are considering how to address the issue of digital access for students to ensure a more equitable provision of devices and access to online learning.
Endorsements Increase	<ul style="list-style-type: none"> L1 - 31% endorsements L2 - 17% endorsements L3 - 19% endorsements 	<ul style="list-style-type: none"> L1 - 31.6% endorsements L2 - 21.5% endorsements L3 - 15.8% endorsements 	<ul style="list-style-type: none"> L1 - exceeded by 0.6% L2 - exceeded by 4.5% L3 - deficit of 3.2% 	<ul style="list-style-type: none"> The endorsements are a success story amongst the difficulties of Covid. Students who remained engaged achieved at higher levels than previous cohorts in the last five years. This shows a significant lift in teacher expectations of students and in whānau and student expectations of themselves. 	<p>More students are taking academic/achievement standard pathways that open up opportunities for them beyond school. This allows the school to open up pathways in subjects such as Mathematics and Sciences that had previously been closed.</p> <p>Now that the school has reached and exceeded (at L1 & 2) the decile 1 averages we should continue to look to increase these rates to open up tertiary/university pathways for our taurira.</p>
Year 9 & 10 results	Year 9 & 10 50% of Year 9 and Year 10 students achieve PAT reading and maths at average gained for NZ cohort by end of year	No data has been collected due to extended lockdown in 2021	Decision was made not to test students on their return to school	<ul style="list-style-type: none"> Student wellbeing became the priority for junior students at the end of 2021 with reintegration into school after lockdown. However, the number of students achieving gold and silver in Te Tohu Rangatira increased significantly, which shows that students are showing better learning 	In 2022 there will need to be a significant focus on providing learning support for students who are significantly behind as it could potentially negatively impact future success in NCEA. Testing in early 2022 will show the

Papakura High School Analysis of Variance – 2021

				dispositions. However, the number of students with gaps in their learning from non-engagement over two years of lockdowns will be significant.	full impact of two years of Covid lockdowns. The schoolwide literacy and DMIC mathematics programmes have the potential to help teachers to address some of the gaps but these will take time to embed.
Students at School Everyday	Students with attendance >90% of time. Target ≥35			The lockdowns rendered these targets impossible to monitor. However, we had seen significant improvement in the number of students with 100% attendance over Term two due to the focus at assemblies and rewards for those students achieving this.	With the lockdowns we have learned that, while attendance is important, some students can achieve without physically being present at school. Others need face-to-face learning to be able to engage and succeed. As a school we need to develop our hybrid learning strategies so that students can continue to learn when not at school without compromising the quality of learning in the classroom. Developing these skills and school structures to support this will be an important focus in 2022.
	Students with attendance >80% of time. Target ≥60%				
	Students with attendance <50% of time. Target <3%				

Goal	Comment
Students at School Everyday	
Wellbeing project	The Wellness Team introduced a new electronic referral process that allowed better tracking of data for students. AWE survey was ready to collect baseline data on student wellbeing when we went into lockdown. Emergency Wellbeing supports were put in place during the lockdown to support students and their whānau as much as possible with their needs. On return in Term 4

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	<p>students of concern were followed up with and partnership with Kootuitui formed around wrapping around whānau of disengaged students.</p> <p>In 2023 we will begin looking into Positive Psychology and how this can help us to equip students with tools to help them with improving their wellbeing and we will take up where we left off with establishing baseline wellbeing data.</p>
Attendance initiative	<p>Rewards scheme for 100% attendance saw students rewarded for attending fully for each term. In Term 1 before we started publicising the incentive there were 7 students with 100% attendance. In Term 2 after starting this programme we had 23 students. Unfortunately, the lockdowns meant there were fewer students attending regularly but there were still a number of students who achieved 100% online. This initiative showed that by highlighting the importance of attending regularly through incentives we are able to make significant improvements.</p>
Innovative Curriculum	
Implementation of Papakura Pedagogy across all curriculum areas.	<p>During the first half of the school year there was a significant schoolwide PLD focus on implementing the Papakura Pedagogy in the classroom. The focus of regular critical friend meetings was around sharing practice relating to the different pou.</p> <p>A strategic team was formed around reviewing the school's timetable and structures to align with the Papakura Pedagogy. This team conducted school visits across a number of similar schools in Auckland and Waikato, gathering data about what was happening in other schools. This has provided some clarity about what structure will work for PHS moving forward.</p>
Year 2 Māori Immersion Programme - Y9 and Y10	<p>The Board of Trustees approved the strategic direction of growing the Rūmaki pathway at Papakura High to cater to students in our community who do not otherwise have an immersion option.</p> <p>After meeting with the MoE we were able to secure funding through the URF fund to provide extra staffing for a Kaiawhina and Kaiarahi i Te Reo. This enabled extra subjects to be taught in Te Reo. Year 10 students studied Pangarau in Te Reo taught by one of the staff employed through this funding. As a result of these appointments, The department was able to be improve resources.</p> <p>In addition, the unit moved into a dedicated classroom block which will be refurbished in 2022 to enable it be a space that is more appropriate to support Mātauranga Māori.</p>
Strong Whanau & Student Engagement	
Māori iwi/hapū/whānau engagement strategy	<p>In 2021 the Board approached the Ngati Tamaoho Trust Board to consider whether they would like to nominate a Mana Whenua Rep for the BoT. A Ngati Tamaoho Board member was co-opted onto the PHS Board of Trustees.</p> <p>PHS conducted a number of projects in conjunction with Ngati Tamaoho, including a Covid re-engagement project and supported the launch of their Te Ara Mārautanga project. We were approached to host their Wānanga for teachers across Tāmaki Makaurau to help support iwi aspirations for education across the Rōhe.</p> <p>Monthly whānau hui were held by the Māori Department. Engagement was high with regular attendance. This could be widened in 2022 to include whānau from outside the Rūmaki who wish to be engaged with the school.</p>

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Strengthen education partnerships in the community	<p>Papakura Kāhui Ako continued to strengthen in 2021 going through a strategic planning process with Springboard Trust. This helped to clarify our goals moving forward and the roles and responsibilities before we appoint ASL and WSL roles in 2022. Principals in the leadership group enjoy positive relationships and support one another. Covid meant that the planned across school staff meeting was unable to go ahead but this will likely take place in 2022.</p> <p>The school is engaged with a high number of external providers running programmes which benefit our students, particularly in the Wellbeing space. In 2022 we will need to look at ensuring that there is visibility from these providers to the school's strategic plan and direction. We did decline some opportunities in 2021 because there was enough already going on and the benefits to students was potentially minimal.</p>
Return PHS to being a school belonging to the community	<p>This was a significant area of success for PHS in 2021. After 14 years of some form of MoE intervention, including six years of limited statutory management, PHS was returned to full school governance. The support of the LSM, Sally Dalzell has been appreciated and has assisted the Board and school to develop better practices around Curriculum and Personnel.</p> <p>In Term 3, ERO conducted a full review, https://ero.govt.nz/institution/101/papakura-high-school#content-1. As a result of the visit from the Turnaround Schools team, PHS was transitioned to the new review model and they reported strong improvement in achievement and review in the school.</p>
Highly Effective Staff	
Professional Growth Cycle implementation	<p>The new PGC requirements were implemented in 2021 and the result was better completion of final reports at the end of the year. This, coupled with the focus on the Papakura Pedagogy has seen an improvement in the quality of teaching at PHS. Higher endorsement results and numbers of students achieving gold in Te Tohu Rangatira and Kia Puawai show that teachers are raising expectations of students and the students are responding.</p>
Staff Wellbeing initiative	<p>During the Covid lockdowns, a wellbeing team of staff planned activities for departments to stay connected. These proved popular and kept the team going during a difficult time for everyone. When we returned to school, these activities continued such as 'loud shirt' days, cultural days and coffee cart for staff. A staff member was appointed to oversee these initiatives for 2022.</p>
Learning support review	<p>In 2021 the Kāhui Ako approved for PHS to host a Learning Support Coordinator and one was appointed and started in Term 2. This added an extra layer of support for the SENCO and her team. The Learning Support team moved to a new area located in the Student Services building, allowing the department to be more integrated into the life of the school. ERO commented positively on the growth in the Learning Support provision in the school.</p>

Other points to note:

The vaccine mandate had a significant impact on the school with highly valued staff members unable to remain at school. This impacted staff morale and students' connection with significant positive role models. This also impacted the wider community. A focus for the school will be to restore that unity moving forward and to continue to provide quality staff for the students' learning and personal growth.

Papakura High School

Kiwisport

For the Year Ended 31 December 2021

Kiwisport is a government funding initiative to support students' participation in organisation sport. In 2020, the school received total Kiwisport funding of \$21,916.71 (excl GST).

The funding was utilised towards the Sports Co-ordinator's salary.