

PAPAKURA HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Ministry Number: 101
Principal: Simon Craggs
School Address: Willis Road, Papakura
School Postal Address: PO Box: 72 080, Papakura, Auckland 2244
School Phone: (09) 2964400
School Email: I.Jones@papakurahigh.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Michelle Proctor	Presiding Member	Elected	2025
Simon Craggs	Principal ex Officio	Appointed	
Melanie Etana	Parent Representative	Elected	2025
Nicholas Grace	Parent Representative	Elected	2022
Tony Kake	Parent Representative	Elected	2025
Nane Lockington	Parent Representative	Co-opted	2022
Jacqueline Beazley	Parent Representative	Elected	2025
Ivy Lydon-Hancy	Student Representative	Elected	2023
Beverly Matamua	Staff Representative	Elected	2025
Murray Tume	Presiding Member	Co-opted	2022
Enosa Auva'a	Parent Representative	Elected	2022
Rosalie Freeman	Parent Representative	Elected	2022
Tukahia Ngataki	Parent Representative	Co-opted	2022
Mercy Laufale	Student Representative	Elected	2022

Accountant / Service Provider: Leticia Jones

PAPAKURA HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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Papakura High School

Statement of Responsibility

For the year ended 31 December 2022

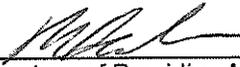
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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

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

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

Michelle Proctor
Full Name of Presiding Member


Signature of Presiding Member

31 / 5 / 2023
Date:

Simon Craggs
Full Name of Principal


Signature of Principal

31 / 5 / 2023
Date:

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

	Notes	2022 Actual \$	2022 Budget \$	2021 Actual \$
Revenue				
Government Grants	2	12,839,358	10,485,292	11,365,935
Locally Raised Funds	3	208,533	112,520	102,702
Interest Income		20,864	3,000	3,766
Gain on Sale of Property, Plant and Equipment		-	-	435
Other Revenue		1,264	840	909
Total Revenue		13,070,019	10,601,652	11,473,747
Expenses				
Locally Raised Funds	3	111,823	160,550	118,233
Learning Resources	4	8,039,977	7,285,630	7,468,181
Administration	5	1,794,674	725,745	1,246,779
Finance		4,684	12,000	5,182
Property	6	2,402,468	2,577,727	2,142,438
		12,353,626	10,761,652	10,980,813
Net Surplus / (Deficit) for the year		716,393	(160,000)	492,934
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		716,393	(160,000)	492,934

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

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		2,342,112	2,342,112	1,847,303
Total comprehensive revenue and expense for the year		716,393	(160,000)	492,934
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		45,691	46,000	1,875
Equity at 31 December		3,104,196	2,228,112	2,342,112
Accumulated comprehensive revenue and expense		3,104,196	2,228,112	2,342,112
Equity at 31 December		3,104,196	2,228,112	2,342,112

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 Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	2,353,140	2,488,129	2,648,129
Accounts Receivable	8	523,957	541,000	581,341
GST Receivable		85,070	20,869	-
Prepayments		5,520	6,000	6,421
Inventories	9	10,419	10,000	1,308
Funds Receivable for Capital Works Projects	16	196,171	-	11,209
		<u>3,174,277</u>	<u>3,065,998</u>	<u>3,248,408</u>
Current Liabilities				
GST Payable		-	-	44,914
Accounts Payable	11	824,571	837,924	772,106
Revenue Received in Advance	12	191,456	667,674	693,477
Provision for Cyclical Maintenance	13	50,197	50,000	31,500
Finance Lease Liability	14	25,918	25,000	28,014
Funds held for Capital Works Projects	16	114,033	413,671	514,963
		<u>1,206,175</u>	<u>1,994,269</u>	<u>2,084,973</u>
Working Capital Surplus/(Deficit)		1,968,102	1,071,729	1,163,435
Non-current Assets				
Property, Plant and Equipment	10	1,374,612	1,383,177	1,371,278
		<u>1,374,612</u>	<u>1,383,177</u>	<u>1,371,278</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	207,825	200,000	166,695
Finance Lease Liability	14	23,899	20,000	19,111
Funds held in Trust	15	6,794	6,794	6,794
		<u>238,518</u>	<u>226,794</u>	<u>192,600</u>
Net Assets		<u>3,104,196</u>	<u>2,228,112</u>	<u>2,342,112</u>
Equity		<u>3,104,196</u>	<u>2,228,112</u>	<u>2,342,112</u>

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 Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		5,520,378	4,612,450	5,332,050
Locally Raised Funds		182,051	67,870	129,591
Hostel		-	-	80,307
Goods and Services Tax (net)		(129,984)	(65,783)	(6,516)
Payments to Employees		(1,897,000)	(1,806,261)	(2,071,425)
Payments to Suppliers		(3,170,359)	(2,181,259)	(2,202,395)
Interest Paid		(4,684)	(12,000)	(5,182)
Interest Received		20,864	3,000	3,766
Net cash from/(to) Operating Activities		521,266	618,017	1,260,196
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	435
Purchase of Property Plant & Equipment (and Intangibles)		(235,405)	(221,999)	(223,722)
Proceeds from Sale of Investments		-	-	21,292
Net cash from/(to) Investing Activities		(235,405)	(221,999)	(201,995)
Cash flows from Financing Activities				
Furniture and Equipment Grant		43,816	44,125	1,875
Finance Lease Payments		(35,069)	(2,125)	(51,122)
Funds Administered on Behalf of Third Parties		(589,597)	(598,018)	479,816
Net cash from/(to) Financing Activities		(580,850)	(556,018)	430,569
Net increase/(decrease) in cash and cash equivalents		(294,989)	(160,000)	1,488,770
Cash and cash equivalents at the beginning of the year	7	2,648,129	2,648,129	1,159,359
Cash and cash equivalents at the end of the year	7	2,353,140	2,488,129	2,648,129

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 2022

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 7. Future operating lease commitments are disclosed in note 15b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) 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 (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
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) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on comparison to recent market transaction.

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.

l) 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.

m) 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.

n) 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.

o) 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.

p) 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.

q) Shared Funds

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

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 the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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

t) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Government Grants - Ministry of Education	5,266,271	3,259,374	4,351,074
Teachers' Salaries Grants	5,537,077	4,907,301	5,115,284
Use of Land and Buildings Grants	1,366,718	1,521,235	1,299,275
Other Government Grants	669,292	797,382	600,302
	<u>12,839,358</u>	<u>10,485,292</u>	<u>11,365,935</u>

The school has opted in to the donations scheme for this year. Total amount received was \$132,300

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Revenue			
Donations & Bequests	8,661	-	4,800
Curriculum related Activities - Purchase of goods and services	8,770	3,000	13,088
Fees for Extra Curricular Activities	15,992	17,100	11,601
Trading	33,415	31,000	22,786
Fundraising & Community Grants	68,519	10,000	18,110
Other Revenue	73,176	51,420	32,316
	<u>208,533</u>	<u>112,520</u>	<u>102,702</u>
Expenses			
Extra Curricular Activities Costs	111,518	143,750	104,128
Trading	305	16,800	14,105
	<u>111,823</u>	<u>160,550</u>	<u>118,233</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>96,710</u>	<u>(48,030)</u>	<u>(15,531)</u>

4. Learning Resources

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Curricular	618,590	622,716	346,900
Equipment Repairs	36,406	69,750	42,826
Information and Communication Technology	116,588	131,300	84,734
Library Resources	8,331	9,000	5,193
Employee Benefits - Salaries	6,915,940	6,173,264	6,687,445
Staff Development	74,289	54,500	28,740
Depreciation	269,833	225,100	272,343
	<u>8,039,977</u>	<u>7,285,630</u>	<u>7,468,181</u>

During the year ended December 2022, the HOD of Digital Technology travelled to Rarotonga at a cost of \$3258 to attend a Manaikalani Cook Island Summit and presented on Esports. His portion of the trip was funded by the board of which was \$1629.

5. Administration

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Audit Fee	10,719	10,842	10,226
Board Fees	8,600	10,000	7,300
Board Expenses	9,447	24,000	14,589
Intervention Costs & Expenses	-	-	15,534
Communication	113,887	122,000	122,963
Consumables	77,214	65,000	60,056
Operating Lease	1,944	2,000	1,259
Legal Fees	26,247	5,000	-
Other	1,059,819	103,370	646,034
Employee Benefits - Salaries	472,641	366,350	354,088
Insurance	14,156	17,183	14,730
	<u>1,794,674</u>	<u>725,745</u>	<u>1,246,779</u>

6. Property

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Caretaking and Cleaning Consumables	159,136	228,800	206,890
Consultancy and Contract Services	411,894	-	-
Cyclical Maintenance Provision	93,027	50,000	(5,419)
Grounds	12,301	100,800	54,970
Heat, Light and Water	184,806	158,100	112,565
Rates	616	500	488
Repairs and Maintenance	74,968	288,400	279,290
Use of Land and Buildings	1,366,718	1,521,235	1,299,275
Security	87,287	85,000	80,073
Employee Benefits - Salaries	11,715	144,892	114,306
	<u>2,402,468</u>	<u>2,577,727</u>	<u>2,142,438</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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	2,353,140	2,488,129	2,648,129
Cash and cash equivalents for Statement of Cash Flows	<u>2,353,140</u>	<u>2,488,129</u>	<u>2,648,129</u>

Of the \$2,353,140 Cash and Cash Equivalents, \$114,033 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

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Receivables	101,110	119,000	80,976
Receivables from the Ministry of Education	-	-	79,224
Teacher Salaries Grant Receivable	422,847	422,000	421,144
	<u>523,957</u>	<u>541,000</u>	<u>581,341</u>
Receivables from Exchange Transactions	101,110	119,000	80,976
Receivables from Non-Exchange Transactions	422,847	422,000	500,365
	<u>523,957</u>	<u>541,000</u>	<u>581,341</u>

9. Inventories

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Stationery	10,419	10,000	1,308
	<u>10,419</u>	<u>10,000</u>	<u>1,308</u>

10. Property, Plant and Equipment

	Opening	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Land	25,000	-	-	-	-	25,000
Building Improvements	597,083	-	-	-	(25,393)	571,690
Furniture and Equipment	359,157	77,183	-	-	(70,872)	365,468
Information and Communication Technology	265,607	150,197	-	-	(108,802)	307,002
Motor Vehicles	25,472	-	-	-	(14,672)	10,800
Textbooks	35,015	-	-	-	(7,530)	27,485
Leased Assets	42,261	37,761	-	-	(34,746)	45,276
Library Resources	21,683	8,027	-	-	(7,818)	21,892
Balance at 31 December 2022	1,371,278	273,168	-	-	(269,833)	1,374,612

The net carrying value of furniture and equipment held under a finance lease is \$45,276 (2021: \$42,261)

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	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Land	25,000	-	25,000	25,000	-	25,000
Building Improvements	845,948	(274,257)	571,691	845,948	(248,865)	597,083
Furniture and Equipment	1,372,593	(1,007,125)	365,468	1,295,410	(936,253)	359,157
Information and Communication T	1,284,872	(977,871)	307,001	1,135,222	(869,615)	265,607
Motor Vehicles	160,097	(149,298)	10,799	160,097	(134,625)	25,472
Textbooks	190,699	(163,215)	27,484	190,699	(155,684)	35,015
Leased Assets	550,711	(505,434)	45,277	512,950	(470,689)	42,261
Library Resources	123,174	(101,282)	21,892	115,147	(93,464)	21,683
Balance at 31 December	4,553,094	(3,178,482)	1,374,612	4,280,473	(2,909,195)	1,371,278

11. Accounts Payable

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Creditors	290,016	299,924	205,843
Accruals	8,433	8,000	8,063
Employee Entitlements - Salaries	526,122	530,000	523,849
Employee Entitlements - Leave Accrual	-	-	34,351
	<u>824,571</u>	<u>837,924</u>	<u>772,106</u>
Payables for Exchange Transactions	824,571	837,924	772,106
	<u>824,571</u>	<u>837,924</u>	<u>772,106</u>

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	23,928	500,000	518,337
Other revenue in Advance	167,528	167,674	175,140
	<u>191,456</u>	<u>667,674</u>	<u>693,477</u>

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Provision at the Start of the Year	198,195	198,195	229,941
Increase to the Provision During the Year	93,027	50,000	(5,419)
Use of the Provision During the Year	(33,200)	1,805	(26,327)
Provision at the End of the Year	<u>258,022</u>	<u>250,000</u>	<u>198,195</u>
Cyclical Maintenance - Current	50,197	50,000	31,500
Cyclical Maintenance - Non current	207,825	200,000	166,695
	<u>258,022</u>	<u>250,000</u>	<u>198,195</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan

14. Finance Lease Liability

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

	2022 Actual \$	2022 Budget \$	2021 Actual \$
No Later than One Year	25,918	25,000	29,836
Later than One Year and no Later than Five Years	23,899	20,000	26,396
Future Finance Charges	-	-	(9,107)
	<u>49,817</u>	<u>45,000</u>	<u>47,125</u>
Represented by			
Finance lease liability - Current	25,918	25,000	28,014
Finance lease liability - Non current	23,899	20,000	19,111
	<u>49,817</u>	<u>45,000</u>	<u>47,125</u>

15. Funds held in Trust

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Non-current	6,794	6,794	6,794
	<u>6,794</u>	<u>6,794</u>	<u>6,794</u>

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

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2022	Opening	Receipts	Payments	Board	Closing
	Balances	from MoE			Balances
	\$	\$	\$	\$	\$
Spouting replacement	25,021	-	(9,860)	-	15,161
Schoolwide Bilingual Signage	(2,635)	1,790		845	-
G Block Refurbishment	(1,284)	3,845	-	(2,561)	-
Heatpumps	337,815	-	(356,484)	-	(18,669)
Dance studio	(7,290)	5,291	(3,704)	-	(5,703)
Shade Structure	152,127	390,409	(557,691)	-	(15,155)
E & WB Block Refurbishment	-	250,000	(295,276)	-	(45,276)
Administration Roof	-	188,947	(205,438)	-	(16,491)
Hall Refurbishment	-	104,482	(77,750)	-	26,732
Block G Autex	-	78,223	(6,084)	-	72,139
Gas Works	-	-	(69,954)	-	(69,954)
C Block Rationalisation	-	-	(3,344)	-	(3,344)
Tiger Turf	-	100,000	(121,579)	-	(21,579)
WA block Classrooms	-	216,729	(216,729)	-	-
Totals	503,754	1,339,716	(1,923,892)	(1,716)	(82,138)

Represented by:

Funds Held on Behalf of the Ministry of Education	114,033
Funds Receivable from the Ministry of Education	(196,171)

2021	Opening	Receipts	Payments	Board	Closing
	Balances	from MoE			Balances
	\$	\$	\$	\$	\$
Spouting replacement	25,021	-	-	-	25,021
Schoolwide Bilingual Signage	-	16,109	(18,745)	-	(2,635)
G Block Refurbishment	(14,130)	-	-	12,846	(1,284)
Heatpumps		510,716	(172,891)	-	337,815
Dance studio		47,621	(54,910)	-	(7,290)
Shade Structure		360,000	(207,873)	-	152,127
Bilingual Signage	12,899	-	(12,899)	-	-
Totals	23,790	934,446	(467,318)	12,846	503,754

Represented by:

Funds Held on Behalf of the Ministry of Education	514,963
Funds Receivable from the Ministry of Education	11,209

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation
Key management personnel of

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	8,600	7,300
<i>Leadership Team</i> Remuneration Full-time equivalent members	795,504 6	780,579 6
Total key management personnel remuneration	<u>804,104</u>	<u>787,879</u>

There are 10 members of the Board excluding the Principal. The Board had held 10 full meetings of the Board in the year. The Board also has Finance 4 and Property 4 that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	190 - 200
Benefits and Other Emoluments	5-10	5-6

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	9.00	10.00
110 - 120	1.00	1.00
120 - 130	2.00	1.00
130 - 140	1.00	1.00
	<u>13.00</u>	<u>13.00</u>

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board 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	\$2,000	-
Number of People	1	-

20. 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).

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

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

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

(a) \$86,914 contract for G: Autex Wall Linings and Steel Work as agent for the Ministry of Education. The project is fully funded by the Ministry and \$78,222 has been received of which \$6,084 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) \$74,850 contract for Gas Line Remediation as agent for the Ministry of Education. The project is fully funded by the Ministry and \$nil has been received of which \$69,953 has been spent on the project to balance date. This project has been approved by the Ministry.

(c) \$91,000 contract to Fusion Network Limited for on-site IT weekly starting from 1st January 2022 to 31 December 2022; and

(Capital commitments at 31 December 2021: \$994,238)

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.

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) operating lease of a minibus and EFTPOS Machine;

	2022 Actual \$	2021 Actual \$
No later than One Year	6,981	7,459
Later than One Year and No Later than Five Years	7,120	2,251
	<u>14,101</u>	<u>9,710</u>

The total lease payments incurred during the period were \$14,101 (2021: \$9,710).

22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and Cash Equivalents	2,353,140	2,488,129	2,648,129
Receivables	523,957	541,000	581,341
Total Financial assets measured at amortised cost	<u>2,877,097</u>	<u>3,029,129</u>	<u>3,229,470</u>

Financial liabilities measured at amortised cost

Payables	824,571	837,924	772,106
Finance Leases	49,817	45,000	47,125
Total Financial Liabilities Measured at Amortised Cost	<u>874,388</u>	<u>882,924</u>	<u>819,231</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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PAKURA HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 23, 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.

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 external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. 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, Kiwisport Report and Statement of Compliance with Good Employer Policy 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 – 2022

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 70% 	<ul style="list-style-type: none"> • L1 - Prelim. 54.1% pass rate • L2 - Prelim. 63.8% pass rate • L3 - Prelim. 51.5% pass rate 	<ul style="list-style-type: none"> • - 9.9% • - 11.2% • - 18.5% 	<ul style="list-style-type: none"> • While the deficit to target is significant, the result is 6% higher than the interim result in 2021. This is in contrast to national and decile trends, which were significantly lower in 2022 than 2021. Decile 1 average decreased by 8.1% and national average by 5.6%. PHS results exceed Decile 1 average by 5.9%. Male and female achievement rates were similar and Māori and Pasifika students achieved at 50% and 52% respectively. Slightly below the school average. • Again, result is significantly below target. However, it is 10.6% higher than the same time last year. Again, this is against a national trend with 3.9% and Decile 1 with 7% lower than 2021. PHS result exceeds Decile 1 average by 6.8%. Male Level 2 results increased by 16% on 2021 to be within 2% of girls. Results for Māori increased by 9% and Pasifika by almost 20%. Results for Māori are 5% below school average and Pasifika results 4% above. 	<p>In 2022 PHS suffered significant disruption due to the Covid-19 outbreaks in Terms 1 & 2 resulting in students being rostered home and high levels of staff and student absence. This had a negative effect on student achievement in relation to the school's targets. The re-introduction of learning recognition credits did help some students to achieve their qualifications when they may not have otherwise been able to. The encouraging thing is that, while national and decile averages dropped significantly, PHS's achievement went up at Levels 1 & 2 and remained the same for University Entrance. PHS results were above decile averages for all of these levels.</p> <p>A contributing factor to the improvement in overall achievement was the adapted Services programme. 100% of students who attended this achieved their qualification at the appropriate level. This is a huge improvement on previous years when students achieved qualifications at much lower rates than the wider school.</p> <p>The most disappointing result was our Level 3 results, which were significantly down on the previous year. However, the disruption above had a disproportionate impact on our Year 13 students, many of whom were holding down full or part-time employment. Year 13 attendance was the lowest in the school at an average attendance of 65.4%. On any given day 1 in 3 Year 13s was absent from school.</p>

Papakura High School Analysis of Variance – 2022

				<ul style="list-style-type: none"> Level 3 results are 16.8% lower than 2021 and well below target. This decrease is greater than the national decline of 3.3% and Decile 1 decrease of 7.6%. Male student results decreased by 24.6% and females decreased by 11%. Māori and Pasifika students achieving L3 decreased by 23% and 27% respectively. Results for Māori were at the decile 1 average and 8% below for Pasifika. 	<p>In 2023 we have started the year with a strong focus on attendance for our Year 13s in particular, led by our Kaitiaki. We have also placed a strong emphasis on tracking student achievement through the Kaitohutohu teacher. A particular area for development this year will be better educating whānau about NCEA in culturally appropriate ways by utilising NZQA staff who deliver workshops for whānau Māori and Pasifika aiga. We are expecting significantly improved results from 2022.</p>
Endorsements Increase	<ul style="list-style-type: none"> L1 - 35% endorsements L2 - 25% endorsements L3 - 19% endorsements 	<ul style="list-style-type: none"> L1 - 15.3% L2 - 14.4% L3 - 11.5% 	<ul style="list-style-type: none"> - 19.7% - 10.6% - 7.5% 	<ul style="list-style-type: none"> The result is significantly lower than last year's combined result of 30%. The largest decline was in the number of students achieving a merit endorsement from 25% to 9.6%. Excellence endorsements actually increased slightly. This year's result is a decrease of 6.6% from 2021. The majority of the decrease is from fewer students achieving merit endorsements. 2022 results are a decline of 4% on 2021. 	<p>The decrease in numbers of students achieving merit endorsements was particularly disappointing as we had shown such strong improvement in 2021. During 2022 our Kaitohutohu tracking was not effective due to the high levels of staff absences due to covid.</p> <p>Another factor was the high number of students in our Services Academy who achieved their NCEA qualifications through unit standard based courses. These students are not able to achieve merit or excellence grades and endorsements.</p> <p>As above, in 2023, a strong focus on tracking of progress against the student's goals has been implemented. Each student has their own document for entering their grades and following their progress and Kaitohutohu teachers are expected to conference with the students regularly. This will be monitored by the DP - Curriculum to ensure it is occurring.</p>
UE increase	<ul style="list-style-type: none"> 22% of students achieve UE 	<ul style="list-style-type: none"> L3 - Prelim. 18.8% 	<ul style="list-style-type: none"> - 3.2% 	<ul style="list-style-type: none"> University Entrance results are exactly the same as for 2021. The PHS statistic is 	<p>Despite the lower results at Level 3, the University Entrance figure remained the same and we expect the final result to be</p>

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		achievement rate		1% higher than the decile 1 average. UE results declined for males and increased for females. The UE rate was lower for European, Māori and Pasifika students.	<p>higher. This indicates that students who are on a university pathway were able to achieve their goal. These students remain focused on achieving what they need for their pathway.</p> <p>In 2023 the focus will be on ensuring that students wanting to go to University manage their course selections to be able to achieve through the semester system. This will take active monitoring by Kaitohutohu teachers.</p>
Year 9 & 10 results	60% of Year 9 & 10 make more than one year's progress in reading, writing and Mathematics	<p>PAT Maths</p> <p>Yr 9 - 27%</p> <p>Yr 10 - 31%</p> <p>PAT Reading</p> <p>Yr 9 - 6%</p> <p>Yr 10 - 43%</p> <p>e-asTTle writing</p> <p>Yr 9 - 46%</p> <p>Yr 10 - 59%</p>	<ul style="list-style-type: none"> ● - 33% ● -29% ● -54% ● -17% ● -14% ● -1% 	<ul style="list-style-type: none"> ● Of 245 Yr 9 students on the roll at the end of the year, 125 missed/were not on the roll for one or more of the Maths tests. The same is true for 156 of students with regard to the reading assessment. ● Of 196 Yr 10 students on the roll at the end of the year, 93 missed/were not on the roll for one or more of the Maths tests. The same is true for 146 of students with regard to the reading assessment. This included 3 whole classes. ● Of the 229 students on the roll at the end of Year 9, only 100 students sat both start and end of year e-asTTle writing. ● Of the 198 students on the roll at the end of Year 10, only 65 students sat both start and end of year e-asTTle writing. 	<p>Due to the high levels of absence during Term 1 during the covid outbreak and in Term 4 when a further outbreak was occurring, we have not been able to collect reliable data relating to the progress of Year 9 & 10 in reading, writing and mathematics. There are also examples where data was not collected in Term 4 for some classes. This has been addressed in the planning for 2023 to ensure that it does not occur again. The measures used for PAT tests do not adequately capture a year's progress so we need to ensure in 2023 that the target more accurately reflects student progress.</p> <p>While below target, the signs for the writing data are promising with very strong gains at Year 10. As writing is such an important skill for all levels of NCEA, this is likely to stand students in good stead for Level 1.</p> <p>Of the student data collected, the Year 10s showed the most improvement in reading and Maths. This is likely to be because of where the boundaries sit for curriculum levels.</p> <p>In 2023 we have appointed a full-time primary trained teacher to run remedial</p>

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					<p>literacy and numeracy classes in the school. This is funded from the covid-19 learning recovery funding that we received at the end of 2022. We have also implemented discrete literacy and numeracy classes for all Year 9 & 10 students to help to prepare them for the NCEA co-requisite in 2024. In addition, we are looking at implementing schoolwide literacy and numeracy strategies to ensure a common approach to these skills across the school in 2023.</p>
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Goal	Comment
Students at School Everyday	
Device access project	<p>In 2022 we were not able to successfully implement a device loan scheme. The Deputy Principal in charge visited Tamaki College who run a loan scheme. The model used there was not scalable to PHS as the number of devices loaned was very low compared to PHS requirements. Approaches were made to Kootuitui Trust to support a staff member to carry out home visits to help support the purchase of devices. Unfortunately, this did not eventuate.</p> <p>In the middle of the year, James Cook bulk purchased refurbished laptops and loaned them to all students currently without a device. This project will be continued in 2023 with a stocktake of all school-owned chromebooks and numbers of students who own a chromebook device. It is intended that the project will be rolled out in the second half of the year and the Board has expressed support for this.</p>
Attendance initiative	<p>While our school attendance improved in 2022 on 2021 figures, this is mainly due to the absence of lockdowns last year. We did not meet our attendance target of 85% average attendance and our real attendance average was 72.2%. This figure is down on 2020 and previous years. Last year we appointed a Check and Connect mentor, which was funded by the Ministry. This showed some success but the case load of the mentor is low and we were unable to impact the middle level of low attenders.</p> <p>Of concern from last year's statistics was the decrease in the number of students attending over 90% of the time and an increase in the number of students attending less than 50%. We know that a lot of factors are in play, including a national decline in school attendance and students attempting to juggle their studies with part or fulltime work. This is a major reason behind Year 13 attendance being the lowest in the school. It is notable that Level 3 NCEA results were substantially lower in 2022 and attendance will have played a part in this.</p> <p>The Board has indicated a commitment to resourcing a strategy to improve student attendance at school. It will continue to be a focus in 2023 and the target of 85% attendance will remain. Student engagement will likely be a feature of the school's new strategic plan and a big focus will be on improving student attendance. We will be engaging with the Ministry on how they can support an improvement in attendance as part of their push to increase attendance.</p>

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Leadership consolidation	<p>In 2022 we rationalised some of the existing leadership roles as there were too many overlapping responsibilities. The role of Kaiawhina and Kaihautū were disestablished and instead, a Manaakitanga Team was established. The role was created to provide a peer mentoring role as this was a clear gap in the school. This group was trained by a leadership specialist and took on an important role in being a visible calming presence amongst the student body. To develop this further in 2023, these students will be working in conjunction with the Māori Wardens to complete a leadership programme and to accompany them on their duties around the school.</p> <p>In 2023 the focus will be on further equipping these young people to be positive leaders and role models in the school. A new batch of Year 9s will be trained to join the Manaakitanga Team and will establish strong tuakana/teina relationships.</p>
Year 9 homeroom project	<p>This project did not get underway in 2022 due to a staffing change that meant that momentum did not continue. However, the focus has shifted to employing a staff member to provide remedial literacy and numeracy support for students who are well behind. This staff member will be working with students in small groups.</p>
Covid-19 re-engagement	<p>At the end of 2022 we received significant funding from the Ministry to support students to catch up on their learning that may have been affected adversely by Covid-19. We have decided that the best use of this funding is to employ a primary-trained literacy and numeracy specialist to work with our young people who are struggling as set out above. In 2023 we expect to see that this has a significant impact on our learners at the lower levels of the curriculum to give them confidence to reengage with their learning in all curriculum areas. We will be tracking this through our Year 9 & 10 data collection.</p>
Innovative Curriculum	
Rūmaki development	<p>In 2022 the Rūmaki development suffered a major setback with the resignation of the staff and subsequent protests. The learning and achievement of the students in this area suffered as a result. However, the subsequent employment of a strong team of kaiako and kaiawhina has helped to re-establish the mauri in this area and there are strong numbers of students enrolling in the programme. The Kaihautū is working with experts in the field to reset the strategic direction for this kaupapa. The wider staff have undertaken significant PLD to help support the integration of the Rūmaki into the wider school.</p>
Services Academy redesign	<p>This was a major success in 2022. Despite the loss of all of the key staff in the programme, a new programme was put together with new staff that surpassed all expectations due to the hard work of the team. Every student who engaged in the programme achieved their relevant NCEA level qualification with some achieving multiple levels including one student who achieved Level 1, 2 & 3 in one year. This added to the character development work done by the students and there were significant improvements shown in attendance, behaviour and engagement by all students.</p> <p>In 2023 programme numbers have increased to over 60 students with many self-selecting to be involved. We also have students from last year's programme now successfully involved in Trades Academy, Pathway to Employment and other vocational pathways as part of the newly named Whāia te Amorangi programme.</p>
Careers and pathways review	<p>A review was undertaken by an external consultant into our provision for students in this area. The review included scoping from other similar size and demographic schools. The findings were that the school needed a more strategic approach to careers and pathways and that this needed more careful oversight from senior leadership. It also recommended the separation of careers guidance and career education.</p>

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	<p>A member of SLT was assigned to oversee the operationalisation of the review and has worked closely with the careers staff to implement the recommendations. This work will be ongoing.</p>
<p>Curriculum redesign</p>	<p>In 2022 the Pedagogical Lead Team decided on the curriculum changes that would be undertaken in 2023 as a result of the scoping visits done in 2021 and readings related to innovative practice. It was decided to proceed with all changes for 2023. These are:</p> <ul style="list-style-type: none"> ● Changing from full year to semester courses allowing for more student choice and more contextualised courses. ● Reducing number of lessons in the day from 5 to 4 and lengthening lessons to 75 minutes. ● Having a six day timetable instead of 5 ● Changing the programme for Wednesdays to feature ‘I am’ career-based projects and electives in order to involve the community more in our learning programme and raise the aspirations of learners <p>These programmes have begun in 2023 and work is ongoing to ensure that these are relevant and ongoing student and whānau feedback will be sought.</p>
<p>Widening of pathway opportunities</p>	<p>In 2022 our Services Academy students took part in a number of new vocational pathway opportunities. Te Reo Tuakiri was a new programme where students learned mindfulness skills and stories to pass on to early childhood students from a local centre. This programme was highly successful in engaging students. We also developed a dual enrolment programme with people potential and had an external provider bringing in the military aspect of the programme.</p> <p>During 2022 we worked on a number of projects for the wider school. One of the school’s strategic foci was on developing pathways for students in STEAM. The Recycle-a-Device programme was brought in to give students experience in repairing and upgrading used computer hardware. This is an elective in 2023 with more than 30 students signed up for the programme. We are now also offering a Media Design School Level 4 Diploma for our students interested in digital media. This is hosted on-site at PHS and students from other schools attend on this day.</p> <p>With support from the Hynds Foundation, PHS has secured funding for a Community Partnerships Coordinator. This role is currently being advertised. This staff member will be responsible for the Pathways to Employment programme, which we have started this year supported by staff from Manurewa High School. The role will also help to connect school staff with local people who can support with the career ‘I Am’ Projects mentioned above.</p> <p>Overall, good progress was made in this area to improve students’ access to career pathway opportunities.</p>
<p>Strong Whanau & Student Engagement</p>	
<p>Kaumātua/kuia engagement programme</p>	<p>In the second half of 2022 we worked closely with the Papakura Marae Māori Wardens to develop a support programme for them to be visible and engaged in supporting students in the school. This programme is about to get up and running with a local kaumātua and kuia from the marae visiting the school twice weekly to build positive relationships and connections with young people and also supporting with home visits. As mentioned above, the PMMW group will also be providing training for our Manaakitanga Team.</p> <p>In addition, the local branch of the Māori Women’s Welfare League will also be supporting the school to work with students and help teach our rangatahi to deal with difficult social situations.</p>

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Graduate/learner profile project	In March 2022 we gathered information from our community at our whānau interviews regarding the skills, knowledge and character traits that they would like their young people to have when they leave school. These data were broken down into categories and synthesized. The development of the final profile will be undertaken in 2023 by the Kāhui Ako Across School leader in order to develop a graduate profile that fits with the other kura in our community.
Kāhui Ako engagement	<p>2022 was a difficult year for our Kāhui Ako as we had to manage some divisions within the governance group and subsequently one school leaving the Kāhui. These were resolved by the end of the year and we were able to appoint three excellent staff as Across School leaders to help drive the strategic plan forward. We also had to manage a high turnover of Learning Support Coordinators but a good, stable group have now been appointed.</p> <p>Overall, the Kāhui Ako is well-placed to move forward with the work of bringing the schools closer together with more alignment in a student’s learning pathway. For PHS the challenge remains that a significant number of students come to our school from schools outside the Kāhui Ako.</p>
Planet Youth implementation	Due to the covid outbreaks and staffing changes at the school and Kuraconnect, the Planet Youth project did not progress in 2022. The follow up survey will take place in Term 3 of 2023.
Grow alumni network	The staff member who had been appointed part time to this role was unable to actively work in this space due to complications from covid. However, they have been working on a timeline of important events in the school’s history
Culturally responsive reengagement programme	We were unable to run this programme in 2023 due to the covid outbreaks at the beginning of 2022 when it was scheduled to take place.
Highly Effective Staff	
Schoolwide professional development plan	<p>In 2022 we streamlined the application process for professional development and significantly increased the budget. The form requires staff to link their PLD application to the school’s strategic plan.</p> <p>In 2023, as we are now developing a new strategic plan, the DP in charge of professional learning will be developing a schoolwide PLD plan.</p>
Inclusive teaching strategies	<p>At the beginning of the year we began with a presentation by Mind Over Manner, a performance about how neurodiverse students might experience school. This was an introduction to Universal Design for Learning. The change in Learning Support Coordinator meant that progress on rolling this out to the staff was limited.</p> <p>In 2023 we have set up class meetings for staff to get together and discuss students’ learning needs and strategies that are successful with different students. From this we will gather a group of staff who are wanting to work on adopting/trialling a universal design for learning approach.</p>
Review of schoolwide behaviour expectations	A behaviour review team was put together by the Deputy Principal in Term 3 in order to look at re-establishing schoolwide expectations as the process set out under PB4L had been lost. The group included staff representatives from a wide range of departments and gathered student feedback, as well. This led to the adoption of a change in the school’s values, which have been rolled out to staff but not yet to students. Consultation was undertaken with Ngati Tamaoho. In addition, the Board have been preparing a cellphone policy for rolling out across the school.

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	<p>To date the finalised expectations have not been rolled out to staff and students as we have not yet had the space to do the necessary training for our staff team. However, this will happen before next term.</p>
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Papakura High School

Kiwisport

For the Year Ended 31 December 2022

Kiwisport is a government funding initiative to support students' participation in organisation sport. In 2022, the school received total Kiwisport funding of \$23,588.88 (excl GST).

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

Papakura High School Statement of Compliance with Employment Policy

As of 31st of December 2022, Papakura High School has ensured the fair and proper treatment of its employees in all aspects of employment by:

- Confirming that policies and procedures relating to personnel have been reviewed.
- Confirming that it meets the requirements identified as best practice.
- Confirming that at all times it aims to be a good employer, complying with the conditions stated in all employee contracts.
- Confirming that all employees are treated fairly according to the skill, abilities, and qualifications they bring without bias.
- Confirming that it meets all its Equal Employment Opportunities requirements.