

Waiheke High School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Ministry Number:	530
Principal:	Mikaere October
School Address:	11 Donald Bruce Road, Waiheke Island
School Postal Address:	11 Donald Bruce Road, Waiheke Island, 1081
School Phone:	09 371 9000
School Email:	principal@waihekehigh.school.nz
Accountant / Service Provider:	Edtech Financial Services Ltd

Waiheke High School

Members of the Board

For the year ended 31 December 2022

Name	Position	How position on Board gained	Term expired/expires
James Petronelli	Presiding Member	Elected parent rep	Sep-25
Mikaere October	Principal	Ex-officio	
Nick Crawford	Member	Elected parent rep	Sep-25
James Stainton	Member	Elected parent rep	Sep-25
Carmen Parahi	Piringakau Whanau Representative	Maori Rep	Sep-25
Jayme Kitiona	Piritahi Marae Representative	Maori Rep	Sep-25
Rebecca Daly-Peoples	Member	Elected parent rep	Sep-25
Debbie Yardley	Member	Elected parent rep	Sep-25
Nesrin Kennedy	Staff Representative	Elected staff rep	Sep-25
Ella Singh	Student Representative	Elected student rep	Sep-23

WAIHEKE HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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Waiheke 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.

James Petronelli

Full Name of Presiding Member

DocuSigned by:


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Signature of Presiding Member

31 May 2023

Date:

Mikaere October

Full Name of Principal

DocuSigned by:


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Signature of Principal

31 May 2023

Date:

Waiheke High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	5,886,853	5,592,924	5,688,904
Locally Raised Funds	3	377,386	337,229	373,325
Interest Income		19,499	3,000	3,567
Gain on Sale of Property, Plant and Equipment		-	-	908
Total Revenue		6,283,738	5,933,153	6,066,704
Expenses				
Locally Raised Funds	3	356,031	200,819	307,338
Learning Resources	4	4,118,769	4,085,018	4,006,965
Administration	5	378,400	311,126	322,938
Property	6	1,496,817	1,335,173	1,396,669
Loss on Disposal of Property, Plant and Equipment		-	-	110
		6,350,017	5,932,136	6,034,020
Net Surplus / (Deficit) for the year		(66,279)	1,017	32,684
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(66,279)	1,017	32,684

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

Waiheke 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		1,859,471	1,653,454	1,826,787
Total comprehensive revenue and expense for the year		(66,279)	1,017	32,684
Equity at 31 December		1,793,192	1,654,471	1,859,471

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.

Waiheke High School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	444,016	645,666	850,666
Accounts Receivable	8	310,510	408,893	408,893
GST Receivable		4,123	-	-
Prepayments		5,054	2,637	2,637
Inventories	9	62,936	76,900	76,900
Investments	10	800,000	800,000	800,000
Funds Receivable for Capital Works Projects	16	204,159	116,083	116,083
		1,830,798	2,050,179	2,255,179
Current Liabilities				
GST Payable		-	31,584	31,584
Accounts Payable	12	383,099	434,923	434,923
Revenue Received in Advance	13	240,038	72,601	72,601
Provision for Cyclical Maintenance	14	106,667	147,429	147,429
Finance Lease Liability	15	17,051	19,512	19,512
Funds held for Capital Works Projects	16	53,993	490,146	490,146
		800,848	1,196,195	1,196,195
Working Capital Surplus/(Deficit)		1,029,950	853,984	1,058,984
Non-current Assets				
Property, Plant and Equipment	11	946,456	950,440	950,440
		946,456	950,440	950,440
Non-current Liabilities				
Provision for Cyclical Maintenance	14	170,296	131,597	131,597
Finance Lease Liability	15	12,918	18,356	18,356
		183,214	149,953	149,953
Net Assets		1,793,192	1,654,471	1,859,471
Equity		1,793,192	1,654,471	1,859,471

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

Waiheke 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		1,462,230	1,368,408	1,395,567
Locally Raised Funds		396,414	337,229	372,703
Hostel		-	-	(7,725)
International Students		112,724	-	8,935
Goods and Services Tax (net)		(35,707)	-	86,388
Payments to Employees		(787,795)	(681,619)	(669,322)
Payments to Suppliers		(959,158)	(821,001)	(790,637)
Interest Received		18,293	3,000	3,304
Net cash from/(to) Operating Activities		207,001	206,017	399,213
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(21,694)
Purchase of Property Plant & Equipment (and Intangibles)		(195,206)	(205,000)	(221,697)
Purchase of Investments		-	-	(700,000)
Net cash from/(to) Investing Activities		(195,206)	(205,000)	(943,391)
Cash flows from Financing Activities				
Finance Lease Payments		(10,366)	-	34,863
Funds Administered on Behalf of Third Parties		(408,079)	-	806,607
Net cash from/(to) Financing Activities		(418,445)	-	841,470
Net increase/(decrease) in cash and cash equivalents		(406,650)	1,017	297,292
Cash and cash equivalents at the beginning of the year	7	850,666	644,649	553,374
Cash and cash equivalents at the end of the year	7	444,016	645,666	850,666

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.

Waiheke High School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Waiheke 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 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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 20b.

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:

Board Owned Buildings	10–40 years
Furniture and equipment	10–15 years
Information and communication technology	5 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 and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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

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

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

Non cash generating assets

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

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements*Short-term employee entitlements*

Employee 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.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international students and grants where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

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.

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

q) 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 school 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.

r) Financial Instruments

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

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

s) 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.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,318,833	1,229,967	1,263,506
Teachers' Salaries Grants	3,388,552	3,264,000	3,331,056
Use of Land and Buildings Grants	1,039,779	960,516	957,571
Other Government Grants	139,689	138,441	136,771
	5,886,853	5,592,924	5,688,904

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	19,899	43,500	25,446
Curriculum related Activities - Purchase of goods and services	283,942	238,729	277,472
Trading	48,066	55,000	42,133
Fundraising & Community Grants	1,101	-	8,754
International Student Fees	24,378	-	19,520
	377,386	337,229	373,325
Expenses			
Extra Curricular Activities Costs	261,373	135,374	235,231
Trading	52,551	51,983	45,860
Fundraising and Community Grant Costs	1,992	-	10,864
International Student - Student Recruitment	966	400	875
International Student - Employee Benefit - Salaries	29,999	12,062	12,166
International Student - Other Expenses	9,150	1,000	2,342
	356,031	200,819	307,338
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	21,355	136,410	65,987

During the year the School hosted 2 International students (2021:2)

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	228,598	309,122	214,611
Library Resources	1,466	1,596	1,448
Employee Benefits - Salaries	3,662,412	3,548,650	3,567,175
Staff Development	13,640	20,650	12,403
Depreciation	212,653	205,000	211,328
	4,118,769	4,085,018	4,006,965

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	12,390	12,020	12,020
Board Fees	4,815	3,000	4,702
Board Expenses	8,155	3,450	14,033
Communication	8,105	10,050	8,756
Consumables	4,318	200	1,476
Operating Lease	3,073	7,100	3,307
Other	27,261	25,078	22,866
Employee Benefits - Salaries	287,349	227,150	231,937
Insurance	15,677	15,000	15,315
Service Providers, Contractors and Consultancy	7,257	8,078	8,526
	378,400	311,126	322,938

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	15,754	17,000	12,698
Consultancy and Contract Services	11,972	8,000	17,533
Cyclical Maintenance Provision	53,430	33,000	67,032
Grounds	22,466	20,000	29,294
Heat, Light and Water	49,405	46,000	41,928
Repairs and Maintenance	104,910	92,900	99,801
Use of Land and Buildings	1,039,779	960,516	957,571
Employee Benefits - Salaries	199,101	157,757	170,812
	1,496,817	1,335,173	1,396,669

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

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	444,016	645,666	850,666
Cash and cash equivalents for Statement of Cash Flows	444,016	645,666	850,666

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	23,845	130,827	130,827
Interest Receivable	1,748	542	542
Teacher Salaries Grant Receivable	284,917	277,524	277,524
	<u>310,510</u>	<u>408,893</u>	<u>408,893</u>
Receivables from Exchange Transactions	25,593	131,369	131,369
Receivables from Non-Exchange Transactions	284,917	277,524	277,524
	<u>310,510</u>	<u>408,893</u>	<u>408,893</u>

9. Inventories

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Stationery	2,739	2,670	2,670
School Uniforms	60,197	74,230	74,230
	<u>62,936</u>	<u>76,900</u>	<u>76,900</u>

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	800,000	800,000	800,000
	<u>800,000</u>	<u>800,000</u>	<u>800,000</u>
Total Investments			

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	80,605	-			(689)	79,916
Building Improvements	163,930	35,446			(10,490)	188,886
Furniture and Equipment	482,800	126,556			(108,341)	501,015
Information and Communication Technology	105,575	31,713			(62,213)	75,075
Motor Vehicles	62,333	-			(10,199)	52,134
Leased Assets	36,333	13,467	(785)		(20,721)	28,294
Library Resources	18,864	2,272			-	21,136
Balance at 31 December 2022	950,440	209,454	(785)	-	(212,653)	946,456

The net carrying value of furniture and equipment held under a finance lease is **\$28,294 (2021: \$36,333)**

The net carrying value of motor vehicles held under a finance lease is **\$52,134 (2021: \$62,333)**

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	80,768	(852)	79,916	80,769	(164)	80,605
Building Improvements	387,484	(198,598)	188,886	352,036	(188,106)	163,930
Furniture and Equipment	1,441,093	(940,078)	501,015	1,314,537	(831,737)	482,800
Information and Communication Technology	337,693	(262,618)	75,075	347,973	(242,398)	105,575
Motor Vehicles	101,990	(49,856)	52,134	101,990	(39,657)	62,333
Leased Assets	61,429	(33,135)	28,294	65,645	(29,312)	36,333
Library Resources	56,960	(35,824)	21,136	54,688	(35,824)	18,864
Balance at 31 December	2,467,417	(1,520,961)	946,456	2,317,638	(1,367,198)	950,440

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	58,164	127,569	127,569
Accruals	19,694	12,020	12,020
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	287,833	280,015	280,015
Employee Entitlements - Leave Accrual	17,408	15,319	15,319
	383,099	434,923	434,923
Payables for Exchange Transactions	383,099	434,923	434,923
	383,099	434,923	434,923

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	31,485	4,974	4,974
International Student Fees in Advance	88,346	-	-
Other revenue in Advance	120,207	67,627	67,627
	<u>240,038</u>	<u>72,601</u>	<u>72,601</u>

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	279,026	279,026	214,299
Increase to the Provision During the Year	53,429	33,000	67,032
Use of the Provision During the Year	(55,493)	-	(2,305)
Provision at the End of the Year	<u>276,962</u>	<u>312,026</u>	<u>279,026</u>
Cyclical Maintenance - Current	106,667	147,429	147,429
Cyclical Maintenance - Non current	170,296	131,597	131,597
	<u>276,963</u>	<u>279,026</u>	<u>279,026</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:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	19,044		22,139
Later than One Year and no Later than Five Years	13,793		20,247
Later than Five Years	(2,868)		
	<u>29,969</u>	<u>-</u>	<u>42,386</u>
Represented by			
Finance lease liability - Current	17,051		22,139
Finance lease liability - Non current	12,918		20,247
	<u>29,969</u>	<u>-</u>	<u>42,386</u>

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 Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Water Sewage		276,931	-	(222,938)		53,993
Block B2/4/6 Refurbishment		33,251	-	(30,919)	(2,332)	-
A Block		2,221			(2,221)	-
Commercial Kitchen		(27,015)	-	(12,266)		(39,281)
Roofing D Block		(6,585)	-	-	-	(6,585)
Caretakers House		6,980			(6,980)	-
SIP Carparking		4,599		(34,782)		(30,183)
SIP Canopy		(7,181)				(7,181)
Science Refurbishment		(24,342)	266,263	(285,128)		(43,207)
D Block		(5,810)				(5,810)
Heating & Radiators		(8,370)	8,370			-
Staffroom		166,164		(235,430)		(69,266)
Library Lifecycle		(2,646)				(2,646)
SIP Sculpture		(6,000)			6,000	-
MOE Bore & Treatment		(28,134)			28,134	-
Totals		374,063	274,633	(821,463)	22,601	(150,166)

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

53,993
(204,159)

	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Water Sewage		(1,900)	468,000	189,169		276,931
Block B2/4/6 Refurbishment		(453,555)	496,377	9,571		33,251
A Block		2,621		400		2,221
Commercial Kitchen		(5,300)		21,715		(27,015)
Roofing D Block		(6,585)		-		(6,585)
Caretakers House		6,980		-		6,980
SIP Carparking		(2,470)	117,044	109,975		4,599
SIP Canopy		54,466		67,647		(7,181)
Science Refurbishment				24,342		(24,342)
D Block				5,810		(5,810)
Heating & Radiators			40,500	48,870		(8,370)
Staffroom			219,130	52,966		166,164
Library Lifecycle				2,646		(2,646)
SIP Sculpture						(6,000)
MOE Bore & Treatment		(28,134)				(28,134)
Totals		(433,877)	1,341,051	533,111	-	374,063

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Receivable from the Ministry of Education

490,146
(116,083)

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

	2022 Actual \$	2021 Actual \$
Board Members Remuneration	4,815	4,702
Leadership Team Remuneration	938,686	930,026
Full-time equivalent members	8	8
Total key management personnel remuneration	943,501	934,728

There are 9 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) 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	150-160	180-190
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
120-130	1	0
110-120	5	2
100-110	5	8
	11	10

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

19. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

Additional funding wash up payment:

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into no contract agreements for capital works.

(b) Operating Commitments

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

21. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	444,016	645,666	850,666
Receivables	310,510	408,893	408,893
Investments - Term Deposits	800,000	800,000	800,000
Total Financial assets measured at amortised cost	1,554,526	1,854,559	2,059,559

Financial liabilities measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Payables	383,099	434,923	434,923
Finance Leases	29,969	37,868	37,868
Total Financial Liabilities Measured at Amortised Cost	413,068	472,791	472,791

22. Events After Balance Date

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

23. Comparatives

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

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Independent Auditor's Report

To the readers of Waiheke High School's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Waiheke High School (the School). The Auditor-General has appointed me, Steve Hayes, using the staff and resources of RSM Hayes Audit, 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 19, 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 (PBE) 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 of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, compliance with good employer requirements, 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 Waiheke High School.

A handwritten signature in blue ink, appearing to read 'Steve Hayes', with a long, sweeping horizontal stroke extending to the right.

Steve Hayes
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



WAIHEKE HIGH SCHOOL

ANALYSIS OF VARIANCE 2022

WAIHEKE WISE

Whanaungatanga - Caring for all

Independence - Managing Ourselves

School Culture - Pride in our Values, Environment and Community

Excellence - Striving for Success

STRATEGIC GOALS

Waiheke High School is an inspiring island based school for tamariki, teachers, whanau and the community.

Waiheke High School understands and honours the principles of Te Tiriti o Waitangi and this bicultural foundation is evident in all of our actions and decision making (Mahi tahi).

Open and diverse - Waiheke High School's culture embraces uniqueness, inclusiveness and diversity. We understand that success is different for every student (Manaakitanga).

Waiheke High School will proudly have inspired learners and proud contributors who will inspire and connect with each other, their teachers, their whanau and their motu.

GOAL ONE - ISLAND BASED

Strategic Aim	Waiheke High School is an inspiring Island based school for tamariki, teachers, whanau and the community.
Annual Aim:	<ol style="list-style-type: none"> 1. Provide at least one schoolwide opportunity per term to utilise house competitions and promote Waiheke wise. 2. Review WHS current curriculum. Is it responsive, flexible, localised? 3. Engage the local community in both curriculum and co-curricular events and initiatives. 4. Review and implement current senior leadership and pastoral structures to support island based education.
Target:	<ol style="list-style-type: none"> 1. One schoolwide opportunity per term. 2. This is a long term goal. Expectation is that all departments have reviewed at least NCEA Level 1 curriculum. 3. Every department has one unit of work that engages the local community. The local community is involved in at least 2 co-curricular/extra-curricular activities per term. 4. Senior leadership and pastoral structures are reviewed and implemented.
Baseline Data:	<ol style="list-style-type: none"> 1. Waiheke wise is not completely embedded or utilised consistently by staff currently. When used it has been shown to be effective. 2. Evidence showing that Māori are not performing as well as others in the school. Is the current curriculum relevant and/or engaging for Māori? For other students? 3. Feedback from the community is that they would love more involvement in the school. Some have even stated that they do not feel invited nor heard. 4. There is an opportunity to reshape the senior leadership and pastoral team for 2023. Feedback on the structures state confusion and inconsistency.

Actions - <i>What did we do?</i>	Outcomes - <i>What happened?</i>	Reasons for the variance - <i>Why did it happen?</i>	Evaluation - <i>Where to next?</i>
<p>1. Increased the number of schoolwide opportunities to utilise house competitions and promote Waiheke Wise.</p> <p>2. Set up a working group which has begun reviewing the curriculum. We have utilised outside PD providers to assist.</p> <p>3. We have engaged with our local community for both curriculum and extracurricular activities.</p> <p>4. Senior leadership and pastoral structures have been reviewed and implemented.</p>	<p>1. Goal not quite met. There wasn't quite one opportunity each term, however, close to it.</p> <p>2. Goal met. NCEA Level 1 has been reviewed and planning is underway. We have a group working on the curriculum we are providing.</p> <p>3. Goal met. All departments have a unit of work that engages the local community. There have been many examples of community involvement in extracurricular activities.</p> <p>4. Changes were made and will be implemented in 2023.</p>	<p>1. Momentum in term two was poor due to staff and student absence. The role didn't quite fit under one job description.</p> <p>2. TOD's assisted with this. Gaining PD hours through RAPD assisted us to form a group.</p> <p>3. Opening the school to the community and providing opportunities to collaborate.</p> <p>4. Some changes in staff and roles allowed for a review to take place.</p>	<p>1. The new pastoral structure will allow for further opportunities to be created. There will be further resourcing.</p> <p>2. The curriculum team will work with some external providers to review our curriculum.</p> <p>3. Continue to strengthen links with the community and set up annual activities.</p> <p>4. Implement changes in 2023 and review what impact the changes have on student outcomes.</p>
Planning for next year:			
<p>1. Implement pastoral changes to improve house structure and opportunities.</p> <p>2. Review the curriculum via the working group.</p> <p>3. Continue to provide opportunities to bring the community in and for us to go to the community.</p> <p>4. Implement senior leadership and pastoral structures. Review throughout the year.</p>			

GOAL TWO - TREATY PARTNERS

Strategic Aim	Waiheke High School understands and honours the principles of Te Tiriti o Waitangi and this bicultural foundation is evident in all of our actions and decision making (mahi tahi).
Annual Aim:	<ol style="list-style-type: none"> 1. Review to what extent Te Ao Māori and matauranga Māori are utilised in departments. 2. Review to what extent culturally responsive pedagogy is evident in our classrooms. 3. Begin to develop and implement Te Ao Māori and matauranga Māori across the curriculum. 4. Provide professional development opportunities for staff to improve their Te Reo Māori and tikanga.
Target:	<ol style="list-style-type: none"> 1. All departments have had a review regarding Te Ao Māori and matauranga Māori use. 2. Review the use of culturally responsive pedagogy in all classrooms. Design a strategy to implement culturally responsive pedagogy schoolwide. 3. At least one unit of work in every department utilises Te Ao Māori and/or matauranga Māori. 4. At least one opportunity per term for all staff and students to practice the school waiata and haka. At least two full staff opportunities to engage in tikanga and Te Reo Māori development. Provide opportunities to engage in Te Reo Māori courses.
Baseline Data:	<ol style="list-style-type: none"> 1. Te Ao Māori and matauranga Māori are now embedded throughout NCEA and is increasing through the NZC (NZ Curriculum). 2. Māori achievement at WHS is currently not equitable. 3. Implementation takes time, therefore, a need to begin the implementation needs to start immediately. 4. Te Reo, Te Ao and matauranga Māori is new to many and therefore requires professional development.

Actions - <i>What did we do?</i>	Outcomes - <i>What happened?</i>	Reasons for the variance - <i>Why did it happen?</i>	Evaluation - <i>Where to next?</i>
<p>1. The review took place.</p> <p>2. The review took place.</p> <p>3. We realised after the review that to begin and develop Te Ao Māori and matauranga Māori was going to be a big job.</p> <p>4. 85 % of staff took part in a Te Reo Māori course. There were also some PD opportunities</p>	<p>1. The review identified that many departments require assistance in developing Te Ao and matauranga Māori in their faculties.</p> <p>2. Culturally responsive pedagogy is understood to some extent, however, not explicitly.</p> <p>3. This is not evident in most departments currently.</p> <p>4. Opportunities to improve Te Reo Māori are frequent for all staff.</p>	<p>1. For many staff this is new information. A priority hasn't been placed on Te Ao and matauranga Māori before.</p> <p>2. WHS has not been involved in MoE initiatives in the past which have provided opportunities to improve culturally responsive pedagogy.</p> <p>3. As above. Emphasis and priority has not been focused on Te Reo and matauranga Māori.</p> <p>4. The MoE has provided opportunities to improve Te Reo. We also created PD opportunities.</p>	<p>1. Provide professional development opportunities and time to research, implement and develop Te Ao and matauranga Māori.</p> <p>2. We have taken this on as a goal of the CoL. A collaborative approach will provide a positive impact for both current and future akonga.</p> <p>3. Again a CoL approach by our three schools will look to have a positive impact on all teachers in our community.</p> <p>4. Continue accessing Te Reo Māori opportunities.</p>
Planning for next year:			
<p>Continue to provide opportunities for all staff to improve Te Reo, Te Ao and matauranga Māori. Work with the CoL to embed Te Ao Māori and Culturally Responsive Pedagogy.</p>			

GOAL THREE - OPEN AND DIVERSE

Strategic Aim	Waiheke High School culture embraces uniqueness, inclusiveness and diversity. We are open and diverse. We understand that success is different for every student (Manakitanga, Whanaungatanga).
Annual Aim:	<ol style="list-style-type: none"> 1. To increase the number of school wide house competitions and activities. 2. Review school structures so that they promote inclusiveness and diversity. 3. To increase the number of opportunities for students to give their opinion and have a voice in school issues. 4. Promote holistic well-being for staff and students.
Target:	<ol style="list-style-type: none"> 1. Have at least one schoolwide house competition per term. 2. Review school structures such as uniform, tuckshop, pastoral, BYOD. 3. Collect student voice and utilise the voice already collected to assist in making decisions regarding school structures as highlighted in number 2. 4. Engage the staff well-being programme created by ROS. Communicate and provide at least one opportunity per term for students to look after their hauora.
Baseline Data:	<ol style="list-style-type: none"> 1. School wide house competitions and activities have increased over the years with positive feedback. 2. Some structures may not be fit for purpose, therefore, a review is required. 3. Our core business is to promote better outcomes for our students. Student voice is valuable when reviewing structures. 4. Looking after one's hauora and wellbeing promotes better outcomes for all.

Actions - <i>What did we do?</i>	Outcomes - <i>What happened?</i>	Reasons for the variance - <i>Why did it happen?</i>	Evaluation - <i>Where to next?</i>
<p>1. We increased the number of school wide house competitions in the calendar year.</p> <p>2. We reviewed the pastoral and senior leadership structures.</p> <p>3. There were some opportunities for student voices.</p> <p>4. There were a good amount of opportunities for staff to look after their hauora.</p>	<p>1. While there were not as many opportunities as last year, there was an increase.</p> <p>2. New structures and systems were collated and will be implemented in 2023.</p> <p>3. While not as many opportunities as hoped for this was increased in the previous year.</p> <p>4. Even with covid, staff still had a number of opportunities to look after their hauora.</p>	<p>1. Illness of both sickness and staff meant that the number of opportunities planned were impacted.</p> <p>2. Goal met here.</p> <p>3. Some student voice was collated, however, this needs further work. There is a strong student rep on the board who is active.</p> <p>4. A good structure and lead teacher assisted with this.</p>	<p>1. A structure change will allow another staff member to lead more schoolwide house events.</p> <p>2. Implement and review structures in 2023.</p> <p>3. Review a goal here to collate more student voices.</p> <p>4. Continue to roll out a staff well being plan.</p>
Planning for next year:			
Implement structure changes. Review at the end of the year. Explore another goal for student voice.			

GOAL FOUR - GREAT PERFORMERS

Strategic Aim	Waiheke High School will proudly have inspired learners and proud contributors who will inspire and connect with each-other, their teachers, their whanau and their motu.																																						
Annual Aim:	<ol style="list-style-type: none"> To improve or maintain NCEA levels at Levels 1, 2, and 3. See targets below. To improve or maintain NCEA Endorsements at Levels 1, 2 & 3. See targets below. To increase the number of University Entrances. Equity in targets for Māori and Pasifika. WHS will aim for Māori and Pasifika to achieve at the same rate as everyone else as highlighted below. For all students to improve engagement – attendance to 85% across all levels/cohorts (Years 7 -13) for 2022 																																						
Target:	<ol style="list-style-type: none"> L1 - 92%, L2 - 92%, L3 - 92%. Merit - L1 - 30%, L2 - 30%, L3 - 30%. Excellence - L1 -25%, L2 - 25%, L3 - 25%. University Entrance - 75%. Targets as above. Attendance - 86%. 																																						
Baseline Data:	<p>Overall Data</p> <table> <tr> <th colspan="2">2021 WHS Target</th><th colspan="2">2021 WHS Actual</th><th colspan="2">2022 WHS Target</th><th colspan="2">2022 Actual</th></tr> <tr> <td>L1</td><td>92%</td><td>L1</td><td>87.7%</td><td>L1</td><td>92%</td><td>L1</td><td>86.5</td></tr> <tr> <td>L2</td><td>92%</td><td>L2</td><td>83.6%</td><td>L2</td><td>92%</td><td>L2</td><td>92.5</td></tr> <tr> <td>L3</td><td>90%</td><td>L3</td><td>91.5%</td><td>L3</td><td>92%</td><td>L3</td><td>83</td></tr> </table> <p>Merit Endorsement</p>							2021 WHS Target		2021 WHS Actual		2022 WHS Target		2022 Actual		L1	92%	L1	87.7%	L1	92%	L1	86.5	L2	92%	L2	83.6%	L2	92%	L2	92.5	L3	90%	L3	91.5%	L3	92%	L3	83
2021 WHS Target		2021 WHS Actual		2022 WHS Target		2022 Actual																																	
L1	92%	L1	87.7%	L1	92%	L1	86.5																																
L2	92%	L2	83.6%	L2	92%	L2	92.5																																
L3	90%	L3	91.5%	L3	92%	L3	83																																

L1	2021 (Target)	2021 (Actual)	2022 (Target)	2022 (Actual)
	35%	43.7%	30%	33.3%
L2	40%	17.4%	30%	23%
L3	35%	25.9%	30%	23.1%

Excellence Endorsement

L1	2021 (Target)	2021 (Actual)	2022 (Target)	2022 (Actual)
	25%	11.3%	25%	15.6%
L2	25%	13%	25%	12.2%
L3	25%	27.8%	25%	7.7%

University Entrance

2021 Target	2021 Actual	2022 Target	2022 Actual
60%	69.5%	75%	68.1%

Attendance

2019 Actual	2020 Actual	2021 Actual	2022 Target	2022 Actual
79.3%	82%	79.6%	86%	74.4%

Māori Data

2021 WHS Target		2021 WHS Actual		2022 WHS Target		2022 Actual	
L1	92%	L1	64.7%	L1	92%	L1	75%
L2	92%	L2	87.5%	L2	92%	L2	81.3%
L3	90%	L3	71.4%	L3	92%	L3	75%

University Entrance

2021 Target	2021 Actual	2022 Target	2022 Actual
60%	42.9%	75%	75%

Pasifika Data

2021 WHS Target		2021 WHS Actual		2022 WHS Target		2022 Actual	
L1	92%	L1	57.1%	L1	92%	L1	-
L2	92%	L2	-	L2	92%	L2	100%
L3	90%	L3	80%	L3	92%	L3	100%

University Entrance

2021 Target	2021 Actual	2022 Target	2022 Actual
60%	40%	75%	-

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Actions	Outcomes	Reasons for the variance	Evaluation
<i>What did we do?</i>	<i>What happened?</i>	<i>Why did it happen?</i>	<i>Where to next?</i>
Implement our teaching and learning programmes the best we could in what was a massively interrupted year due to covid and mass sickness of both staff and students.	<p>1. We met our goal of 92% at Level 2, however, fell short at Level 1, 3 and UE.</p> <p>2. We met our goal for Level 1 Merit endorsement. All other goals for endorsement were under our target.</p> <p>3. University Entrance rates were just below 2021 data, however, not quite at our 2022 target.</p> <p>4. Equity targets for Māori were not met except for University Entrance. Pasifika data was 100% for the measures available.</p> <p>5. Attendance is lower than the previous year. The amount of sickness and absence was unprecedented. It had a clear impact on students attending school and achievement.</p>	<p>1. The goals were highly aspirational. A couple of students fell just short of targets which would have pushed the numbers up.</p> <p>2. Covid was challenging for many students who were unable to produce the work they normally do. Excellence endorsement is a concern.</p> <p>3. University Entrance was good considering the challenging year.</p> <p>4. Equity targets continue to be a work on. A number of students left without us being able to assist with their qualification.</p> <p>5. Covid and sickness amongst students and staff was unprecedented and large. Term two and three were the most challenging.</p>	<p>1. Continue to refine tracking and monitoring processes.</p> <p>2. Look at our systems for monitoring Merit and Excellence grades.</p> <p>3. Continue to monitor the pathways that students have to University Entrance subjects.</p> <p>4. Review curriculum and assessment opportunities to break down some equity barriers. Further refinement of tracking structures will assist with this.</p> <p>5. Review systems for online education. Continue to implement structures for handling a pandemic.</p>
Planning for next year:			

Review and implement structures to tracking and monitoring structures.



Waiheke High School
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Email: enquiries@waihekehigh.school.nz
Principal: Mikaere October, B.Ed., PostGrad.Dip.Tchg, M.Ed.

3 April 2023

To whom it may concern

Kiwisport Disclosure (for Financial Statements Dated 31.12.2022)

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$8,534.26 (excluding GST).

Rachael Wheeler
Business Manager
Waiheke High School

Statement of Compliance with Employment Policy

For the year ended 31 December 2022 Waiheke High School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practices.
- Is a good employer and complies with the conditions contained in the employment contract of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Inspired Learners. Proud Contributors.

Whaia te pae tawhiti.

Pursue your goals to the furthest horizon.



Waiheke High School

Next review: Term 2 2024

Employer Responsibility Policy

Waiheke High School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board ensures strong leadership by recognising the principal as the school's educational leader, the chief executive, and an employee of the board. The board:

- appoints the principal, through the **appointment committee**
- **appraises the principal**
- works transparently and positively with the principal
- ensures delegations to the principal are robust and regularly reviewed.

The board meets reporting and administrative requirements by:

- referring to the school's **Equal Employment Opportunities** policy in its annual report on the extent of its compliance as a good employer
- ensuring that systems are in place for keeping **employee files** safe and secure.

Support for school employees

The board:

- takes all steps, so far as is reasonably practicable, to meet its **primary duty of care** obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
- considers staff **health and wellbeing (hauora)** and work-life balance, and will consider applications for **flexible working arrangements**
- ensures that all employees maintain proper standards of **integrity and conduct**, and a concern for the **safety and wellbeing of students, colleagues**, and public interest
- promotes high levels of staff performance through:
 - **performance management** and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)
 - acknowledgement of staff achievements
 - **salary units and management allowances** and **non-contact time**.
- deals effectively and fairly with any concerns through the **concerns and complaints** and **protected disclosure** procedures.

Recruitment and appointments

The board delegates the recruitment and appointment process to the principal and senior management but may be represented in **appointment committees**. The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.

Student wellbeing and safety

The board recognises the need to ensure the safety of students and mitigates students being placed at risk by the actions of employees, through:

- proactive policies, procedures, and actions related to **student wellbeing and safety**
- robust recruitment (including **reference checking**), **appointment**, and induction processes, including complying with the Children's Act 2014
- **annual reports** from the principal on the registration, certification, attestation, and police vetting of staff, and reports on appointments and any support provided to teachers
- information, in committee, from the principal regarding **concerns and complaints** raised about staff, and the actions taken
- compliance with the **mandatory reporting requirements** to the Teaching Council under the Education and Training Act 2020 regarding staff dismissals, resignations, complaints, serious misconduct, and competence.

Legislation

- Public Service Act 2020
- Human Rights Act 1993

- Education and Training Act 2020
- Privacy Act 2020
- Children's Act 2014
- Health and Safety at Work Act 2015
- Employment Relations Act 2000
- Employment Relations Amendment Act 2018

Release history: [Term 3 2022](#), [Term 3 2020](#), [Term 3 2019](#), [Term 3 2017](#)

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[Provisionally Certificated Teachers \(PCTs\)](#)

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[Staff Leave](#)

[Secondary Employment](#)

[Student Teachers \(Teacher Trainees/Teacher Interns/Pre-Service Teachers\)](#)

[Teacher Registration, Certification, and Police Vetting](#)

[Vetting Requirements](#)

<i>Last scheduled review</i>	<i>Term 2 2020</i>
<i>Last internal review</i>	<i>Term 2 2020</i>
<i>Topic type</i>	<i>Generic</i>