

WAIHEKE HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	530
Principal:	Mikaere October (to 27.1.2024) Cameron Flude Commenced (from 27.1.2024)
School Address:	11 Donald Bruce Road, Waiheke island
School Postal Address:	11 Donald Bruce Road, Waiheke island
School Phone:	09 371 9000
School Email:	business@waihekehigh.school.nz

Members of the Board:

Name	Position	How Position on Board Gained	Term Expired/Expires
James Petronelli	Presiding Member	Elected	Sep-25
Mikaere October	Principal	Ex-officio	
Nick Crawford	Parent Rep	Elected	Sep-25
James Stainton	Parent Rep	Elected	Sep-25
Carmen Parahi	Piringakau Whanau Rep	Maori Rep	Sep-25
Jayme Kitiona	Piritahi Marae Rep	Maori Rep	Sep-25
Rebecca Daly-Peoples	Parent Rep	Elected	Sep-25
Debbie Yardley	Parent Rep	Elected	Sep-25
Nesrin Kennedy	Staff Rep	Elected	Sep-25
Tyrone Anderson	Student Rep	Elected	Sep-24
Gretchen Stone	Parent Rep	Co-opted	Jan-24

Accountant / Service Provider:

Edtech Financial Services Ltd

WAIHEKE HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Waiheke High School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

James Petronelli

Full Name of Presiding Member

DocuSigned by:

James Petronelli

4000EE44B244460

Signature of Presiding Member

11 June 2024

Date:

Cameron Flude

Full Name of Principal

DocuSigned by:

Cameron Flude

7E07061BE0B441B

Signature of Principal

11 June 2024

Date:

Waiheke High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	6,982,873	5,615,687	5,886,853
Locally Raised Funds	3	731,789	564,895	377,386
Interest		51,302	10,000	19,499
Other Revenue		5,667	1,500	-
Total Revenue		7,771,631	6,192,082	6,283,738
Expense				
Locally Raised Funds	3	453,424	289,499	356,031
Learning Resources	4	4,475,352	4,025,257	4,118,769
Administration	5	409,068	348,988	378,400
Property	6	2,267,240	1,444,276	1,496,817
Loss on Disposal of Property, Plant and Equipment		5,102	-	-
Total Expense		7,610,186	6,108,020	6,350,017
Net Surplus / (Deficit) for the year		161,445	84,062	(66,279)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		161,445	84,062	(66,279)

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,793,192	1,793,127	1,859,471
Total comprehensive revenue and expense for the year		161,445	84,062	(66,279)
Contribution - Furniture and Equipment Grant		36,911	-	-
Equity at 31 December		1,991,548	1,877,189	1,793,192
Accumulated comprehensive revenue and expense		1,991,548	1,877,189	1,793,192
Reserves		-	-	-
Equity at 31 December		1,991,548	1,877,189	1,793,192

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	217,476	536,196	444,016
Accounts Receivable	8	608,713	310,500	310,510
GST Receivable		-	4,000	4,123
Prepayments		3,403	3,500	5,054
Inventories	9	45,982	63,000	62,936
Investments	10	400,000	800,000	800,000
Funds Receivable for Capital Works Projects	16	432,140	-	204,159
		<u>1,707,714</u>	<u>1,717,196</u>	<u>1,830,798</u>
Current Liabilities				
GST Payable		16,101	-	-
Accounts Payable	12	512,094	385,000	383,099
Revenue Received in Advance	13	317,517	247,000	240,038
Provision for Cyclical Maintenance	14	66,320	106,667	106,667
Finance Lease Liability	15	16,342	17,000	17,051
Funds held for Capital Works Projects	16	12,182	-	53,993
		<u>940,556</u>	<u>755,667</u>	<u>800,848</u>
Working Capital Surplus/(Deficit)		767,158	961,529	1,029,950
Non-current Assets				
Investments	10	400,000	-	-
Property, Plant and Equipment	11	1,134,159	1,161,456	946,456
		<u>1,534,159</u>	<u>1,161,456</u>	<u>946,456</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	294,825	232,796	170,296
Finance Lease Liability	15	14,944	13,000	12,918
		<u>309,769</u>	<u>245,796</u>	<u>183,214</u>
Net Assets		<u>1,991,548</u>	<u>1,877,189</u>	<u>1,793,192</u>
Equity		<u>1,991,548</u>	<u>1,877,189</u>	<u>1,793,192</u>

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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		1,611,032	1,455,686	1,462,230
Locally Raised Funds		567,983	304,033	396,414
International Students		259,712	267,154	112,724
Goods and Services Tax (net)		20,219	123	(35,707)
Payments to Employees		(851,149)	(830,724)	(787,795)
Payments to Suppliers		(1,117,670)	(845,972)	(959,158)
Interest Received		48,919	11,748	18,293
Net cash from/(to) Operating Activities		539,046	362,048	207,001
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		-	6,720	-
Purchase of Property Plant & Equipment		(386,503)	(416,329)	(195,206)
Net cash from/(to) Investing Activities		(386,503)	(409,609)	(195,206)
Cash flows from Financing Activities				
Furniture and Equipment Grant		36,911	-	-
Finance Lease Payments		(10,129)	(10,425)	(10,366)
Funds Administered on Behalf of Other Parties		(405,865)	150,166	(408,079)
Net cash from/(to) Financing Activities		(379,083)	139,741	(418,445)
Net increase/(decrease) in cash and cash equivalents		(226,540)	92,180	(406,650)
Cash and cash equivalents at the beginning of the year	7	444,016	444,016	850,666
Cash and cash equivalents at the end of the year	7	217,476	536,196	444,016

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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 2023

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 2023 to 31 December 2023 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.

Waiheke High School

Notes to the Financial Statements

For the year ended 31 December 2023

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 20.

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.

Waiheke High School

Notes to the Financial Statements

For the year ended 31 December 2023

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.

Waiheke High School

Notes to the Financial Statements

For the year ended 31 December 2023

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 are comprised of ferry tickets 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 material.

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.

Waiheke High School

Notes to the Financial Statements

For the year ended 31 December 2023

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	10–75 years
Board Owned Buildings	10–40 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

k) Impairment of Property, Plant, and Equipment

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

Non cash generating assets

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

The reversal of an impairment loss is recognised in 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.

Waiheke High School

Notes to the Financial Statements

For the year ended 31 December 2023

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 and annual leave earned, by non teaching staff, 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 international students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are 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.

o) 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 Comprehensive Revenue and Expense.

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

Waiheke High School

Notes to the Financial Statements

For the year ended 31 December 2023

p) 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.

q) 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.

r) 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.

s) Budget Figures

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

t) 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.

Waiheke High School

Notes to the Financial Statements

For the year ended 31 December 2023

2. Government Grants

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,476,123	1,303,472	1,318,833
Teachers' Salaries Grants	3,643,841	3,200,000	3,388,552
Use of Land and Buildings Grants	1,700,923	960,516	1,039,779
Other Government Grants	161,986	151,699	139,689
	<u>6,982,873</u>	<u>5,615,687</u>	<u>5,886,853</u>

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	111,712	21,500	19,899
Curriculum related Activities - Purchase of goods and services	315,906	231,895	283,942
Trading	61,644	46,000	48,066
Fundraising & Community Grants	75,553	-	1,101
International Student Fees	166,974	265,500	24,378
	<u>731,789</u>	<u>564,895</u>	<u>377,386</u>
Expense			
Extra Curricular Activities Costs	273,635	146,599	261,373
Trading	70,623	41,500	52,551
Fundraising and Community Grant Costs	6,410	-	1,992
International Student - Student Recruitment	2,683	1,900	966
International Student - Employee Benefits - Salaries	57,477	51,000	29,999
International Student - Other Expenses	42,596	48,500	9,150
	<u>453,424</u>	<u>289,499</u>	<u>356,031</u>
	<u>278,365</u>	<u>275,396</u>	<u>21,355</u>

Surplus/ (Deficit) for the year Locally Raised Funds

During the year, the School hosted 10 International students (2022:2)

Waiheke High School

Notes to the Financial Statements

For the year ended 31 December 2023

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	312,685	294,307	228,598
Library Resources	2,270	1,700	1,466
Employee Benefits - Salaries	3,925,797	3,502,250	3,662,412
Staff Development	19,483	22,000	13,640
Depreciation	215,117	205,000	212,653
	<u>4,475,352</u>	<u>4,025,257</u>	<u>4,118,769</u>

5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	12,770	12,380	12,390
Board Fees	5,250	3,000	4,815
Board Expenses	3,351	4,350	8,155
Communication	7,398	8,050	8,105
Consumables	10,261	1,200	4,318
Operating Leases	2,086	3,300	3,073
Other	29,677	26,480	27,261
Employee Benefits - Salaries	313,647	266,150	287,349
Insurance	18,326	16,000	15,677
Service Providers, Contractors and Consultancy	6,302	8,078	7,257
	<u>409,068</u>	<u>348,988</u>	<u>378,400</u>

6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	18,219	14,000	15,754
Consultancy and Contract Services	9,793	10,000	11,972
Cyclical Maintenance	88,305	62,500	53,430
Grounds	35,905	27,000	22,466
Heat, Light and Water	51,591	46,000	49,405
Repairs and Maintenance	153,573	128,260	104,910
Use of Land and Buildings	1,700,923	960,516	1,039,779
Employee Benefits - Salaries	208,931	196,000	199,101
	<u>2,267,240</u>	<u>1,444,276</u>	<u>1,496,817</u>

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

Waiheke High School

Notes to the Financial Statements

For the year ended 31 December 2023

7. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	217,476	536,196	444,016
Cash and cash equivalents for Statement of Cash Flows	<u>217,476</u>	<u>536,196</u>	<u>444,016</u>

Of the \$217,476 Cash and Cash Equivalents, \$12,182 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	274,835	25,500	23,845
Interest Receivable	4,131	-	1,748
Teacher Salaries Grant Receivable	329,747	285,000	284,917
	<u>608,713</u>	<u>310,500</u>	<u>310,510</u>
Receivables from Exchange Transactions	278,966	25,500	25,593
Receivables from Non-Exchange Transactions	329,747	285,000	284,917
	<u>608,713</u>	<u>310,500</u>	<u>310,510</u>

9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Ferry Tickets	1,930	3,000	2,739
School Uniforms	44,052	60,000	60,197
	<u>45,982</u>	<u>63,000</u>	<u>62,936</u>

Waiheke High School

Notes to the Financial Statements

For the year ended 31 December 2023

10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	400,000	800,000	800,000
Non-current Asset			
Long-term Bank Deposits	400,000	-	-
Total Investments	800,000	800,000	800,000

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Buildings	79,916	-	-	-	(688)	79,228
Building Improvements	188,886	189,609	-	-	(15,781)	362,714
Furniture and Equipment	501,015	163,188			(114,897)	549,306
Information and Communication Technology	75,075	31,068	-	-	(50,000)	56,143
Motor Vehicles	52,134	-	-	1	(10,199)	41,936
Leased Assets	28,294	21,416	(1)	-	(21,218)	28,491
Library Resources	21,136	2,640	(5,101)	-	(2,334)	16,341
Balance at 31 December 2023	946,456	407,921	(5,102)	1	(215,117)	1,134,159

The net carrying value of furniture and equipment held under a finance lease is \$28,491 (2022: \$28,294)

The net carrying value of motor vehicles held under a finance lease is \$41,936 (2022: \$52,134)

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Buildings	80,769	(1,541)	79,228	80,768	(852)	79,916
Building Improvements	577,094	(214,380)	362,714	387,484	(198,598)	188,886
Furniture and Equipment	1,604,279	(1,054,973)	549,306	1,441,093	(940,078)	501,015
Information and Communication Technology	322,403	(266,260)	56,143	337,693	(262,618)	75,075
Motor Vehicles	101,991	(60,055)	41,936	101,990	(49,856)	52,134
Leased Assets	60,620	(32,129)	28,491	61,429	(33,135)	28,294
Library Resources	45,855	(29,514)	16,341	56,960	(35,824)	21,136
Balance at 31 December	2,793,011	(1,658,852)	1,134,159	2,467,417	(1,520,961)	946,456

Waiheke High School

Notes to the Financial Statements

For the year ended 31 December 2023

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	138,391	78,000	58,164
Accruals	12,770	17,000	19,694
Employee Entitlements - Salaries	332,338	273,000	287,833
Employee Entitlements - Leave Accrual	28,595	17,000	17,408
	<u>512,094</u>	<u>385,000</u>	<u>383,099</u>
Payables for Exchange Transactions	512,094	385,000	383,099
	<u>512,094</u>	<u>385,000</u>	<u>383,099</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	14,377	32,000	31,485
International Student Fees in Advance	131,494	90,000	88,346
Other revenue in Advance	171,646	125,000	120,207
	<u>317,517</u>	<u>247,000</u>	<u>240,038</u>

14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	276,963	276,963	279,026
Increase to the Provision During the Year	88,305	62,500	53,430
Use of the Provision During the Year	(4,123)	-	(55,493)
Provision at the End of the Year	<u>361,145</u>	<u>339,463</u>	<u>276,963</u>
Cyclical Maintenance - Current	66,320	106,667	106,667
Cyclical Maintenance - Non current	294,825	232,796	170,296
	<u>361,145</u>	<u>339,463</u>	<u>276,963</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.

Waiheke High School

Notes to the Financial Statements

For the year ended 31 December 2023

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:

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	18,413	17,051	19,044
Later than One Year and no Later than Five Years	15,987	12,918	13,793
Future Finance Charges	(3,114)		(2,868)
	<u>31,286</u>	<u>29,969</u>	<u>29,969</u>
Represented by			
Finance lease liability - Current	16,342	17,000	17,051
Finance lease liability - Non current	14,944	13,000	12,918
	<u>31,286</u>	<u>30,000</u>	<u>29,969</u>

Waiheke High School

Notes to the Financial Statements

For the year ended 31 December 2023

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 7.

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Water Sewage	53,993	101,794	(173,072)	17,285	-
Commercial Kitchen	(39,281)	488,150	(817,969)	-	(369,100)
Roofing D Block	(6,585)	-	-	-	(6,585)
SIP Carparking	(30,183)	22,280	-	7,903	-
SIP Canopy	(7,181)	7,114	-	67	-
Science Refurbishment D Block	(43,207)	29,585	(22,742)	36,364	-
Staffroom	(5,810)	-	-	-	(5,810)
Library Lifecycle	(69,266)	60,869	-	8,397	-
Library Lifecycle	(2,646)	-	-	-	(2,646)
Upgrade Bore & Treatment	-	12,182	-	-	12,182
Repair T-Block Plumbing	-	-	(47,999)	-	(47,999)
Totals	(150,166)	721,974	(1,061,782)	70,016	(419,958)

Represented by:

Funds Held on Behalf of the Ministry of Education	12,182
Funds Receivable from the Ministry of Education	(432,140)

2022	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Water Sewage	276,931	-	(222,938)	-	53,993
Commercial Kitchen	(27,015)	-	(12,266)	-	(39,281)
Roofing D Block	(6,585)	-	-	-	(6,585)
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)
Staffroom	166,164	-	(235,430)	-	(69,266)
Library Lifecycle	(2,646)	-	-	-	(2,646)
Block B2/4/6 Refurbishment	33,251	-	(30,919)	(2,332)	-
A Block	2,221	-	-	(2,221)	-
Caretakers House	6,980	-	-	(6,980)	-
SIP Sculpture	(6,000)	-	-	6,000	-
MOE Bore & Treatment	(28,134)	-	-	28,134	-
Heating & Radiators	(8,370)	8,370	-	-	-
Totals	374,063	274,633	(821,463)	22,601	(150,166)

Represented by:

Funds Held on Behalf of the Ministry of Education	53,993
Funds Receivable from the Ministry of Education	(204,159)

Waiheke High School

Notes to the Financial Statements

For the year ended 31 December 2023

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.

Waiheke High School

Notes to the Financial Statements

For the year ended 31 December 2023

18. Remuneration

Key management personnel compensation

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

	2023	2022
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	5,250	4,815
<i>Leadership Team</i>		
Remuneration	649,446	938,686
Full-time equivalent members	5	8
Total key management personnel remuneration	654,696	943,501

There are 10 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023	2022
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
Benefits and Other Emoluments	1-5	1-5

Other Employees

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

Remuneration	2023	2022
\$000	FTE Number	FTE Number
130-140	1.00	0.00
120-130	3.00	1.00
110-120	6.00	5.00
100-110	13.00	5.00
	23.00	11.00

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

Waiheke High School

Notes to the Financial Statements

For the year ended 31 December 2023

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay Equity Settlement Wash-up Amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. In late February, the school received a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023 and this is included in the accounts. As at the reporting date, the per person amount received by each eligible staff member is not known so the portion of the wash-up split between Property and Learning Resource Salaries has been estimated.

20. Commitments

(a) Capital Commitments

At 31 December 2023, the Board has not entered into any capital commitments (2022:\$ Nil).

(b) Operating Commitments

As at 31 December 2023, the Board has not entered into any 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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	217,476	536,196	444,016
Receivables	608,713	310,500	310,510
Investments - Term Deposits	800,000	800,000	800,000
Total financial assets measured at amortised cost	<u>1,626,189</u>	<u>1,646,696</u>	<u>1,554,526</u>

Financial liabilities measured at amortised cost

Payables	512,094	385,000	383,099
Finance Leases	31,286	30,000	29,969
Total financial liabilities measured at amortised cost	<u>543,380</u>	<u>415,000</u>	<u>413,068</u>

Waiheke High School

Notes to the Financial Statements

For the year ended 31 December 2023

22. Events After Balance Date

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

Independent Auditor's Report

To the readers of Waiheke High School's Financial statements For the year ended 31 December 2023

The Auditor-General is the auditor of Waiheke High School (the School). The Auditor-General has appointed me, Brendon Foy, 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 23, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 11 June 2024. 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.

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, statement of variance, compliance with good employer requirements, Treaty of Waitangi report, 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 underline.

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



Analysis of Variance 2023

Waiheke Wise

Whanaungatanga - Caring for all

Independence - Managing Ourselves

School Culture - Pride in our Values, Environment and Community

Excellence - Striving for Success

Goals

Ako torowhānui: Embrace holistic learning, innovation and intellectual curiosity.

Whanaungatanga: Create strong connections with students, whānau, our motu and the world.

Mahi tahi: Work collaboratively and celebrate how we do things together.

Manaakitanga: Be welcoming, respectful and kind.

Academic Achievement: Improve overall NCEA percentages. Increase Merit and Excellence endorsements. Bridge the equity gap for Māori and Pasifika students.

Core Values - Strategic Plan

These four core values are weaved through everything we do.

Island-based - Our character reflects that of our island, a unique place with a strong identity. We are proud of our connection with our environment and our diverse community.

Open and diverse - Our school culture is about embracing uniqueness, inclusiveness and diversity. We understand that success is different for every student.

Te Tiriti Partners - We understand and honour the principles of Te Tiriti o Waitangi and this bicultural foundation is evident in all of our actions and decision making.

Great performers/Holistic educators - We deliver great results through engaging in meaningful education to all students in both curriculum and values.

Goal One

Strategic Aim:	Ako torowhānui: Embrace holistic learning, innovation, intellectual curiosity.
Annual Aim:	<ol style="list-style-type: none"> 1. Collect student, parent and wider community feedback. 2. Undertake a review of the WHS junior curriculum. 3. Implement changes for the new NCEA Level One requirements.
Target:	<ol style="list-style-type: none"> 1. A strategy and resources for collecting student, parent and community voices are created. Data is collected and used to inform decision making. 2. To have a timeline for a junior curriculum review will be developed and implemented. A strategic plan will be created. 3. Changes to NCEA Level One programmes will be implemented by the end of the year.
Baseline Data:	<ol style="list-style-type: none"> 1. This would be the baseline data which can inform our decision making. 2. The junior curriculum has not been reviewed in some time. This is a great opportunity to do so. 3. The NCEA review requires these changes to occur.
Actions - <i>What did we do?</i>	<ol style="list-style-type: none"> 1. We have utilised our current structures to begin collecting stakeholder feedback. This includes utilising the Kāhui Ako structures and roles and utilising PLD hours and external assistance to collect student voice. 2. A review of the curriculum has begun, however, is still in its infancy. We have been working alongside a PLD provider who has been assisting with a PLD plan and review of the junior curriculum. 3. We have utilised TOD's to implement the upcoming changes for NCEA. Our teachers have been attending PLD opportunities at other schools and have developed courses for 2024. This includes the new co-requisites.
Outcomes - <i>What happened?</i>	<ol style="list-style-type: none"> 1. The voice collected was used to inform decision making and future planning. We still have a way to go in developing opportunities to collect stakeholder voice, however, this is a good start. 2. We have modified the junior curriculum structure slightly in 2024 based on the feedback we have received. This was to look to strengthen curriculum areas as they moved into NCEA. 3. NCEA Level 1 courses are good to go for 2024. The literacy and numeracy co-requisites are already embedded with a good lead in time for 2024.

Reasons for the variance - <i>Why did it happen?</i>	<ol style="list-style-type: none"> 1. The collection of stakeholder feedback did occur and structures were set up to do this in future. Further implementation required. 2. Again the junior curriculum was reviewed enough to make some changes. Further review will take place in the coming years. 3. No variance. The goal was achieved.
Evaluation - <i>Where to next?</i>	<ol style="list-style-type: none"> 1. Further exploration of ways to collect stakeholder voice required. This includes incorporating this into current structures. We have some PLD hours to assist with this in 2024. 2. Possibly look at reviewing assessment alongside curriculum as the two go hand in hand. 3. Continue to review and reflect as we roll out the full new NCEA Level 1 in 2024.
Planning for next year	<p>Be aware of any incoming changes from the new government. Many PLD providers are in a 'holding pattern' waiting for what policies the new government may introduce.</p> <p>We have made some changes for 2024. Continue to review and reflect.</p>

Goal Two

Strategic Aim:	Whanaungatanga: Create strong connections with students, whānau, our motu and the world.
Annual Aim:	<ol style="list-style-type: none"> 1. Utilise new pastoral structure to improve school culture through house competition and Waiheke Wise. 2. Further strengthen the connections we have with the local community in both curriculum and co-curricular events and initiatives. 3. Improve attendance rate through improving engagement and school structures. 4. For students to engage with Hauora/Wellbeing services more frequently.
Target:	<ol style="list-style-type: none"> 1. Implement a new pastoral structure in 2023. Provide at least one full school opportunity per term for house competitions. Waiheke Wise celebrated weekly through assemblies. 2. All faculties to engage/reengage with members of the community at least twice per term. 3. Attendance improves to 82%. 4. The number of students engaging with our student services/Piritahi hauora/other services increases.
Baseline Data:	<ol style="list-style-type: none"> 1. Pastoral structures were reviewed in 2022 and a new structure formed. Baseline data suggested that house structure and pride could be improved. 2. Our unique opportunities to engage with our local community are paramount and good for all. 3. Attendance has been poor during the covid years. It is now time we re-engage our community post covid. 4. We have many services available. The challenge is having all students who require these services access them.
Actions - <i>What did we do?</i>	<ol style="list-style-type: none"> 1. We introduced a new pastoral structure based around the houses. We have continued to review this throughout the year. 2. Various connections with our local community have continued throughout the curriculum and extra-curricula partnerships. 3. Attendance has notably been better in 2023. We have employed a whānau engagement liaison and also strengthened structures for following up on attendance. 4. Students have been engaging with both our in school wellbeing services and through referrals to other health agencies.
Outcomes - <i>What happened?</i>	<ol style="list-style-type: none"> 1. Feedback has been mixed on the new structure. It has made some improvements to the house system and our W.I.S.E. values, however, staff reported it was harder to make a referral to the Dean.

	<p>2. The school has partnered with outside groups like Tukurū to provide support regarding drugs/alcohol/vaping to our community and staff. Our local connections on the island continue and have been strengthened.</p> <p>3. 2023 saw a number of interruptions which had an impact on attendance. Therefore, getting momentum at the start of the school year was a challenge. Overall attendance is better in 2023 than 2022.</p> <p>4. Our new school guidance counsellors have fitted in well with our guidance team. The strong connection with the hauora is evident. Our students have regular access to a wide range of services.</p>
Reasons for the variance - Why did it happen?	<p>1. The new structure has been implemented, therefore the goal was met.</p> <p>2. Further connections were made both for curriculum and extra-curricular.</p> <p>3. No variance.</p> <p>4. We have increased the number of students accessing support from our in school guidance team and external providers.</p>
Evaluation - Where to next?	<p>1. A review of the current structure is taking place. We have gathered feedback from stakeholders about the change. Staffing considerations are also part of the decision making.</p> <p>2. With the changes in NCEA Level 1 and further NZC and NCEA changes on the horizon, we must look to continue to strengthen and support the relationships we have with our community.</p> <p>3. Review new attendance strategies including 'time for time' and the whānau engagement liaison role, which has worked very well.</p> <p>4. A discussion has occurred about creating a group of providers on the motu to discuss complex individual cases that require specific intervention.</p>
Planning for next year	Use feedback to inform decisions for next year. Look to build on the gains made in 2023.

Goal Three

Strategic Aim:	Mahi tahi: Work collaboratively and celebrate how we do things together.
Annual Aim:	<p>1. Engage and seek feedback from our Māori community about the strategic goals they would like to see at WHS.</p> <p>2. Provide professional development opportunities for staff to improve Te Reo Māori, tikanga and matauranga Māori.</p> <p>3. Engage with Kāhui Ako o Waiheke to build culturally responsive pedagogy across the motu.</p> <p>4. Review our prize giving and day to day celebrations.</p>

Target:	<ol style="list-style-type: none"> 1. By the end of the year, WHS will have consulted and provided opportunities for the Māori community of Waiheke to collaborate on strategic goals. 2. All staff to engage with professional development relating to Te Reo Māori, tikanga and matauranga Māori by the end of the year. 3. WHS collaborates with THS and WPS on a culturally responsive plan. 4. Prize giving and other celebrations will be reviewed by the end of the year.
Baseline Data:	<ol style="list-style-type: none"> 1. Previously a separate strategic plan for Māori has been developed. Now is the time to ensure that the strategic goals of the Māori community is evident in the WHS strategic plan. 2. Staff have indicated this is the greatest need and area of development on the whole. 3. The data collected by the Kāhui Ako indicated that cultural competence is the greatest need of the collective. 4. How we celebrate the things we do together builds pride and culture. It is timely to review if what we currently do meets the needs of our students and community.
Actions - <i>What did we do?</i>	<ol style="list-style-type: none"> 1. Regular whānau hui took place in 2023. This allowed for the voice of whānau to be collected. 2. All staff have been given the opportunity to sign up to a Te Reo Māori course. Waiata and karakia have been embedded into our staff structures and is evident through the correct use of karakia and waiata. 3. This has occurred and is ongoing via the Kāhui Ako. 4. These have been reviewed with slight changes occurring.
Outcomes - <i>What happened?</i>	<ol style="list-style-type: none"> 1. A new strategic plan has not been implemented yet. Therefore, the voice has not translated to strategic goals. 2. We had another 13 staff complete a Te Reo Course in 2023. Everyone took part in learning karakia and waiata. These have been used throughout the year in appropriate contexts. 3. The Kāhui Ako has been very active in this space. There is also a subgroup that looks specifically at culturally responsive pedagogy as well as the principals leading the kaupapa. 4. Celebrations went ahead with the agreed changes.
Reasons for the variance - <i>Why did it happen?</i>	<ol style="list-style-type: none"> 1. No variance here except that a new strategic plan will need to be developed by the new principal and SLT. 2. No variance here. Great progress made in this space. 3. Again, we have reached the goal set out in the first place. 4. No variance here.

Evaluation - <i>Where to next?</i>	<ol style="list-style-type: none"> 1. The new principal, board and SLT need to look at a new strategic plan. The annual goals for 2024 can come from the current strategic plan. 2. Look to offer Te Reo Māori courses to staff once more. Hopefully, Te Ahu o te Reo Māori continues. If not, may need to be more creative. Current structures for karakia and waiata practice need to continue, particularly with the significant staffing changes. 3. Niho Taniwha are coming on as PLD providers to assist in the culturally responsive space. This is a great next step for the Kāhui Ako and WHS. 4. A review of the cups and awards is required.
Planning for next year	New principal and board to look at developing a new strategic plan.

Goal Four

Strategic Aim:	Manaakitanga: Be welcoming, respectful and kind.
Annual Aim:	<ol style="list-style-type: none"> 1. Promote manaakitanga through role modelling and inclusion in our systems. 2. Include appropriate tikanga and use of manaakitanga for our guests and visitors to Waiheke High School. 3. Celebrate students when they show manaakitanga.
Target:	<ol style="list-style-type: none"> 1. Incorporate karakia and other systems through whānau time, assemblies and other formal settings. 2. Develop and implement a procedure which observes correct tikanga and manaakitanga. 3. Celebrate manaakitanga through full school and house assemblies.
Baseline Data:	<ol style="list-style-type: none"> 1. Manaakitanga is hard to measure, however, we can see this by explicit inclusion in our systems. 2. Showing correct tikanga for visitors and guests allows us to show manaakitanga. 3. By celebrating manaakitanga, we reinforce the importance of and need to follow appropriate tikanga.
Actions - <i>What did we do?</i>	<ol style="list-style-type: none"> 1. We have embedded karakia and waiata which have been used to pōwhiri and whakatau our manuhiri. 2. We have been utilising appropriate tikanga and the use of manaakitanga for our visitors.

	<p>3. This hasn't been explicitly celebrated, although students who have shown manaakitanga have been rewarded through other means.</p>
<p>Outcomes - <i>What happened?</i></p>	<p>1. Staff and students are more confident at using karakia and waiata in the correct setting and in the right way. 2. While there is still a reliance on certain staff and students, we have been following tikanga for our visitors. 3. We need to incorporate more explicit celebrations for manaakitanga.</p>
<p>Reasons for the variance - <i>Why did it happen?</i></p>	<p>1. No variance, we have met this annual aim. 2. Again we have met this annual aim. 3. We didn't quite incorporate manaakitanga into our other celebrations, therefore it wasn't explicitly celebrated.</p>
<p>Evaluation - <i>Where to next?</i></p>	<p>1. Continue to upskill staff on karakia and waiata. The next step would also to upskill staff for other roles, kaikaranga, kaikōrero e.t.c. 2. Ensuring that all staff members understand the correct tikanga to welcome visitors to WHS. 3. Work the celebrations with our school value - W.I.S.E. celebrations.</p>
<p>Planning for next year</p>	<p>1-3. While we have managed to begin embedding these practices the outcomes are not yet consistent among all students and staff. We will dedicate strategic goals toward furthering these aims by increasing the breadth of knowledge among the staff and students to a higher degree and normalising these ceremonial aspects into weekly and daily practice.</p>

Goal Five

Strategic Aim:	Academic Achievement: Improve overall NCEA percentages. Increase Merit and Excellence endorsements. Bridge the equity gap for Māori and Pasifika students.
Annual Aim:	1. See annual NCEA targets in appendix A. 2. Review junior assessment and academic tracking system. See annual junior targets in appendix B.
Target:	1. See NCEA targets below. 2. By the end of 2023, the junior assessment and academic tracking system will be reviewed. See junior academic targets below.
Baseline Data:	1. While overall achievement rates have remained high for some time at WHS, there are still equity discrepancies for Māori. Pasifika numbers are very low making it hard to compare. 2. Junior tracking has been inconsistent in the past and requires consolidation.
Actions - <i>What did we do?</i>	1. In 2023 we operated a vertical pastoral care system. This meant that 'House Deans' had oversight of senior students within their houses. When NCEA data began to be sent to NZQA Deans used our SMS, P.A.R.O.T and Assay to monitor rates of assessment submission and achievement. From the beginning of term 3, deans compiled lists of students most at risk of failure as well as lists of students who were having success. A significant time investment, during holidays and NCEA examination leave was put into having students at risk of failure return to school to complete assessments. We had a significant proportion of students in Year 11 who were academically at risk of failure. These were prioritised with time over students who were already achieving highly academically. We communicated regularly with home about assessment results and assessment events. 2. Our junior tracking is still inconsistent and requires further consolidation.
Outcomes - <i>What happened?</i>	1. We were disappointed by the overall summary of results for our kura. We were well below targets in almost all areas of measurable outcomes. Our males continue to perform below their female peers and below our targets. Our University Entrance was below our targets and previous years results.

	<p>2. We failed to consolidate our junior assessment tracking.</p>
<p>Reasons for the variance - Why did it happen?</p>	<p>1. The vertical deaning system and knowledge of each dean in the NCEA space could have had an impact of intervention and follow up. Student course selection and intervention into IEPs when courses were likely to be unsuccessful happened too late to have an impact on overall success. We did not prioritise endorsement from a whole school perspective, it was left to learning areas to promote within each faculty.</p> <p>2. After prioritising the other parts of the strategic plan, we found that we did not have enough resourcing to get to this part of the plan.</p>
<p>Evaluation - Where to next?</p>	<p>1. Our achievement goals cannot simply be the same every year, this detracts from the nuances of being a small school with differing cohorts. We need to be smarter using prior data to inform goal setting each year and look at outperforming expectations by cohort rather than blanket statements.</p> <p>2. A concerted effort needs to be made to prioritise the realignment of the junior programme for sustained success.</p>
<p>Planning for next year</p>	<p>A return to horizontal pastoral care with deans focussed on single year groups.</p> <p>Live reporting, parents and whānau being informed the same week as results being published.</p> <p>Better utilisation of CAA data and Junior eAsTTle data to inform course planning.</p> <p>New NCEA L1 will require planned tracking and communication dates based on results.</p> <p>Realign curriculum and assessment design to allow for better tracking and planning in the junior school.</p>

Appendix A: NCEA

Overall Data							
2022 WHS Target		2022 WHS Actual		2023 WHS Target		2023 Actual	
Level 1	92%	Level 1	86.5%	Level 1	90%	Level 1	68.9
Level 2	92%	Level 2	92.5%	Level 2	90%	Level 2	90.7
Level 3	92%	Level 3	83%	Level 3	90%	Level 3	82.6
UE	75%	UE	68.1%	UE	70%	UE	53.6

Māori Data							
2022 WHS Target		2022 WHS Actual		2023 WHS Target		2023 Actual	
Level 1	92%	Level 1	75%	Level 1	90%	Level 1	53.8
Level 2	92%	Level 2	81.3%	Level 2	90%	Level 2	81.8
Level 3	92%	Level 3	75%	Level 3	90%	Level 3	83.3
UE	75%	UE	75%	UE	70%	UE	33.3

Male Data							
2022 WHS Target		2022 WHS Actual		2023 WHS Target		2023 Actual	
Level 1	92%	Level 1	84.4%	Level 1	90%	Level 1	54.2
Level 2	92%	Level 2	93.3%	Level 2	90%	Level 2	89.7
Level 3	92%	Level 3	84%	Level 3	90%	Level 3	80
UE	75%	UE	68%	UE	70%	UE	45

Female Data							
2022 WHS Target		2022 WHS Actual		2023 WHS Target		2023 Actual	
Level 1	92%	Level 1	90%	Level 1	90%	Level 1	85.7
Level 2	92%	Level 2	91.4%	Level 2	90%	Level 2	92
Level 3	92%	Level 3	81.8%	Level 3	90%	Level 3	86.2
UE	75%	UE	68.2%	UE	70%	UE	65.5

Pasifika Data							
2022 WHS Target		2022 WHS Actual		2023 WHS Target		2023 Actual	
Level 1	92%	Level 1	-	Level 1	90%	Level 1	33.3
Level 2	92%	Level 2	100	Level 2	90%	Level 2	N/A
Level 3	92%	Level 3	100	Level 3	90%	Level 3	50
UE	75%	UE	-	UE	70%	UE	N/A

Merit Endorsement							
2022 WHS Target		2022 WHS Actual		2023 WHS Target		2023 Actual	
Level 1	30%	Level 1	33.3%	Level 1	30%	Level 1	45.2
Level 2	30%	Level 2	23%	Level 2	30%	Level 2	30.6
Level 3	30%	Level 3	23.1%	Level 3	30%	Level 3	19.3

Excellence Endorsement							
2022 WHS Target		2022 WHS Actual		2023 WHS Target		2023 Actual	
Level 1	25%	Level 1	15.6%	Level 1	20%	Level 1	9.7
Level 2	25%	Level 2	12.2%	Level 2	20%	Level 2	14.3
Level 3	25%	Level 3	7.7%	Level 3	20%	Level 3	10.5

Appendix B: Junior

Mathematics

2022 WHS Actual			2023 WHS Target			2023 WHS Actual		
	#	%		#	%		#	%
Year 7 (\geq 3P)	28/43	65%	Year 7 (\geq 3P)	32/49	65%	Year 7 (\geq 3P)	31/49	63
Year 8 (\geq 4B)	30/54	56%	Year 8 (\geq 4B)	39/60	65%	Year 8 (\geq 4B)	35/60	58
Year 9 (\geq 4P)	37/64	58%	Year 9 (\geq 4P)	41/63	65%	Year 9 (\geq 4P)	24/63	38
Year 10 (\geq 5B)	22/39	56%	Year 10 (\geq 5B)	47/72	65%	Year 10 (\geq 5B)	50 /72	69

Appendix C:

Attendance			
2022 WHS Target	2022 WHS Actual	2023 WHS Target	2023 Actual
86%	74.4%	82%	85.9%



Waiheke High School

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Principal: Mikaere October, B.Ed., PostGrad.Dip.Tchg, M.Ed.

22 April 2024

To whom it may concern

Kiwisport Disclosure (for Financial Statements Dated 31.12.2023)

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$9,304.18 (excluding GST).

Rachael Wheeler
Business Manager
Waiheke High School

Statement of Compliance with Employment Policy

For the year ended 31 December 2023 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.

How we have given effect to Te Tiriti o Waitangi

The Waiheke High School Board recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi under the Education and Training Act 2020. This is a primary objective for the school.

Our School Charter Goal Two – Treaty Partners states:-

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).

- Tamariki are learning Te Ao Maori in our bicultural classrooms in Aotearoa/New Zealand.
- All learners have equitable opportunities.
- Teachers grow their cultural competencies through Te Ao Maori programme (Kāhui Ako).
- Teachers develop Aotearoa/New Zealand content across the curriculum.
- Teachers are implementing and developing the Teachers Council Six Professional Standards for Teachers.
- Teachers are given professional development opportunities to improve Te Reo Māori and Tikanga.

In practice we see:-

- Use of Tikanga in school events -whakatau, powhiri, and haka
- Teachers are learning Te Reo and weekly briefings include waiata and karakia
- The school celebrates Matariki with house groups competing in local Waiheke Waiata and Haka. This extends to Ki o rahi competitions and toi demonstrations.
- Our school includes our Piringakau Maori unit
- We have a close connection with Piritahi Marae