

WELLINGTON HIGH SCHOOL AND COMMUNITY EDUCATION CENTRE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021



School Directory

Ministry Number:

273

Principal:

Dominic Killalea

School Address:

249 Taranaki Street, Wellington

School Postal Address:

PO Box 4035, Wellington 6140

School Phone:

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Accountant / Service Provider:

Accounting For Schools Ltd

WELLINGTON HIGH SCHOOL AND COMMUNITY EDUCATION CENTRE

Annual Report - For the year ended 31 December 2021

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Wellington High School and Community Education Centre

Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Belinda Rynhart

Full Name of Presiding Member



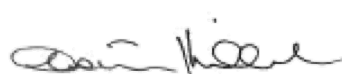
Signature of Presiding Member

31st May 2022

Date:

Dominic Killalea

Full Name of Principal



Signature of Principal

31st May 2022

Date:

Wellington High School and Community Education Centre

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	15,346,007	15,176,998	14,869,647
Locally Raised Funds	3	692,766	557,506	738,869
Interest income		24,757	21,000	63,856
Gain on Sale of Property, Plant and Equipment		-	-	19,510
Community Education	4	1,168,062	1,226,480	934,231
International Students	5	388,144	363,000	796,661
		17,619,736	17,344,984	17,422,773
Expenses				
Locally Raised Funds	3	293,892	232,844	383,628
Community Education	4	884,854	846,300	713,411
International Students	5	230,363	337,029	581,046
Learning Resources	6	10,895,541	9,982,664	9,683,153
Administration	7	1,043,947	984,805	982,290
Finance		13,696	13,200	10,537
Property	8	3,549,010	4,294,990	4,255,552
Depreciation	13	388,397	424,100	434,489
Loss on Disposal of Property, Plant and Equipment		-	-	48,123
		17,299,700	17,115,932	17,092,228
Net Surplus for the year		320,036	229,052	330,544
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		320,036	229,052	330,544

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

Wellington High School and Community Education Centre

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Balance at 1 January		4,904,034	4,904,034	4,527,834
Total comprehensive revenue and expense for the year		320,036	229,052	330,544
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		68,707	-	45,655
Prior year adjustment		11,472	-	-
Equity at 31 December		5,304,249	5,133,086	4,904,034
Retained Earnings		5,224,032	5,054,601	4,825,548
Reserves		80,217	78,486	78,486
Equity at 31 December		5,304,249	5,133,086	4,904,034

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.

Wellington High School and Community Education Centre

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	9	503,664	999,585	1,297,632
Accounts Receivable	10	846,776	775,000	653,084
Prepayments		82,226	85,000	98,996
Inventories	11	1,322	2,000	3,512
Investments	12	2,393,297	2,000,000	400,000
		3,827,285	3,861,585	2,453,223
Current Liabilities				
GST Payable		36,304	39,999	42,287
Accounts Payable	14	1,032,733	1,006,500	1,045,664
Revenue Received in Advance	15	246,875	450,000	535,636
Provision for Cyclical Maintenance	16	65,750	50,000	35,625
Finance Lease Liability	17	68,783	35,000	42,900
Funds held in Trust	18	103,871	250,000	264,477
Funds held for Capital Works Projects	19	259,557	-	377,996
		1,813,873	1,831,499	2,344,586
Working Capital Surplus/(Deficit)		2,013,412	2,030,086	108,637
Non-current Assets				
Investments	12	-	-	1,593,297
Property, Plant and Equipment	13	3,732,425	3,358,000	3,496,560
		-	-	-
		3,732,425	3,358,000	5,089,857
Non-current Liabilities				
Provision for Cyclical Maintenance	16	272,435	245,000	285,586
Finance Lease Liability	17	169,153	10,000	8,875
		441,588	255,000	294,461
Net Assets		5,304,249	5,133,086	4,904,034
Equity				
		5,304,249	5,133,086	4,904,034

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

Wellington High School and Community Education Centre

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		3,783,954	3,599,606	3,633,160
Locally Raised Funds		579,520	541,934	537,763
Community Education Centre		1,175,296	1,233,521	967,859
International Students		193,144	348,000	492,737
Goods and Services Tax (net)		(5,986)	(2,289)	18,178
Funds Administered on Behalf of Third Parties		(160,606)	(14,477)	(389,049)
Payments to Employees		(2,882,705)	(2,710,957)	(2,868,337)
Payments to Suppliers		(2,583,352)	(2,605,209)	(2,196,115)
Interest Paid		(13,696)	(13,200)	(10,537)
Interest Received		8,296	2,039	11,154
Net cash from Operating Activities		93,865	378,967	196,814
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	3,008	(28,612)
Purchase of Property Plant & Equipment (and Intangibles)		(355,253)	(154,071)	(302,751)
Purchase of Investments		(400,000)	(6,703)	(4,152,165)
Proceeds from Sale of Investments		-	-	4,467,701
Net cash from Investing Activities		(755,253)	(157,766)	(15,826)
Cash flows from Financing Activities				
Furniture and Equipment Grant		68,707	-	45,655
Finance Lease Payments		(82,849)	(141,252)	(87,469)
Funds on behalf of Third Parties		(118,438)	(377,995)	219,894
Net cash from Financing Activities		(132,580)	(519,247)	178,079
Net increase/(decrease) in cash and cash equivalents		(793,968)	(298,046)	339,117
Cash and cash equivalents at the beginning of the year	9	1,297,632	1,297,632	958,515
Cash and cash equivalents at the end of the year	9	503,664	999,586	1,297,632

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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

Wellington High School and Community Education Centre

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Public Finance Act 1989.

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

Wellington High School and Community Education Centre

Notes to the Financial Statements

For the year ended 31 December 2021

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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 expense that is offset by a non-cash grant from the Ministry.

Other Grants

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) 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.

Wellington High School and Community Education Centre

Notes to the Financial Statements

For the year ended 31 December 2021

f) 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.

g) 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.

h) Accounts Receivable

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

i) Inventories

Inventories are consumable items held for sale and comprise 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.

j) 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.

k) Property, Plant and Equipment

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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.

Wellington High School and Community Education Centre

Notes to the Financial Statements

For the year ended 31 December 2021

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	20% to 30% diminishing value
Information and communication technology	25% to 33% diminishing value
Motor vehicles	20% diminishing value
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

l) Intangible Assets

Software costs

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

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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.

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

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

Non cash generating assets

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

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

n) 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.

Wellington High School and Community Education Centre

Notes to the Financial Statements

For the year ended 31 December 2021

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 also annual leave earned, by non teaching staff, to but not yet taken at balance date.

p) Revenue Received in Advance

Revenue received in advance relates to fees received from international and Community Education fees 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.

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

t) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

Wellington High School and Community Education Centre

Notes to the Financial Statements

For the year ended 31 December 2021

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

w) Services received in-kind

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

Wellington High School and Community Education Centre

Notes to the Financial Statements

For the year ended 31 December 2021

2. Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	2,920,018	2,639,218	2,596,769
Teachers' Salaries Grants	8,815,035	8,000,000	7,872,612
Use of Land and Buildings Grants	2,669,626	3,500,000	3,441,268
Resource Teachers Learning and Behaviour Grants	14,667	12,853	7,495
Other MoE Grants	826,500	944,896	868,790
Other Government Grants	100,161	80,031	82,714
	15,346,007	15,176,998	14,869,647

Other MOE Grants total includes additional COVID-19 funding totalling \$8,958 for the year ended 31 December 2021 (2020: \$150,549). It also includes \$254,500 (2020: \$235,847) received from the Ministry for funding Alternative Education at the Wellington City Mission (re-named Youth Cultures and Community Trust).

3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	308,477	273,600	303,533
Overseas Trips	-	-	107,145
Fees for Extra Curricular Activities	190,873	124,306	164,921
Trading	6,416	1,500	3,049
Other Revenue	187,000	158,100	160,220
	692,766	557,506	738,869
Expenses			
Extra Curricular Activities Costs	157,848	103,724	137,188
Trading	8,958	1,500	2,384
Overseas Trips	-	-	106,908
Other Locally Raised Funds Expenditure	127,086	127,620	137,147
	293,892	232,844	383,628
Surplus/ (Deficit) for the year Locally raised funds	398,874	324,662	355,241

There were no trips in 2021 due to the travel restrictions imposed by Covid.

Wellington High School and Community Education Centre

Notes to the Financial Statements

For the year ended 31 December 2021

4. Community Education revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
Community Education Financial Performance			
Number of students per annum	7,250	7,500	6,232
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Course Fees	891,317	950,000	661,844
TEC Grant Revenue	276,745	276,480	272,387
	1,168,062	1,226,480	934,231
Expenses			
Class Materials	79,868	55,000	56,683
Other Expenses	97,533	102,800	63,488
Employee Benefit - Salaries	707,453	688,500	593,239
	884,854	846,300	713,411
<i>Surplus for the year CEC</i>	283,208	380,180	220,820

There was a significant loss of income due to Covid, and the lockdown. Expenses were down with fewer courses.

5. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	30	65	61
	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue			
International Student Fees	388,144	363,000	796,661
Expenses			
Advertising	5,009	15,850	34,089
Commissions	28,973	47,250	73,481
International Student Levy	5,863	10,032	20,071
Employee Benefit - Salaries	164,321	226,132	386,639
Other Expenses	26,197	37,765	66,766
	230,363	337,029	581,046
<i>Surplus/ (Deficit) for the year International Students'</i>	157,781	25,971	215,615

There were 2 students who were refunded fees in 2021 due to Covid, and 14 Applications were not progressed for the same reason.

Wellington High School and Community Education Centre

Notes to the Financial Statements

For the year ended 31 December 2021

6. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	356,007	436,303	410,528
Information and Communication Technology	98,917	85,173	66,060
Extra-Curricular Activities	232,639	261,481	138,967
Library Resources	145,964	123,205	116,018
Employee Benefits - Salaries	10,035,421	9,031,502	8,932,312
Staff Development	26,593	45,000	19,268
	<u>10,895,541</u>	<u>9,982,664</u>	<u>9,683,153</u>

7. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	22,781	11,000	10,896
Board of Trustees Fees	4,935	7,620	5,155
Board of Trustees Expenses	5,270	6,660	19,549
Communication	25,094	21,517	22,316
Consumables	6,896	7,800	8,009
Legal Fees	16,184	2,000	2,370
Other	107,283	112,965	121,518
Employee Benefits - Salaries	582,936	565,597	548,875
Insurance	39,040	37,386	38,238
Service Providers, Contractors and Consultancy	233,528	212,260	205,366
	<u>1,043,947</u>	<u>984,805</u>	<u>982,290</u>

Service Providers is the amount paid to the Wellington City Mission (renamed Youth Cultures and Community Trust). The school receives a grant from the Tertiary Education Commission for Wellington Alternative Education. The amount of the grant was \$76,031, which is included in other Government Grants..

Wellington High School and Community Education Centre

Notes to the Financial Statements

For the year ended 31 December 2021

8. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	20,125	21,595	18,276
Consultancy and Contract Services	293,871	260,400	216,179
Cyclical Maintenance Provision	59,969	30,000	44,661
Grounds	2,126	5,500	3,341
Heat, Light and Water	102,730	138,000	106,222
Rates	14,770	14,400	13,569
Repairs and Maintenance	151,596	102,666	106,415
Use of Land and Buildings	2,669,626	3,500,000	3,441,268
Security	12,440	9,000	7,066
Employee Benefits - Salaries	221,757	213,429	298,556
	3,549,010	4,294,990	4,255,552

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property 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.

9. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	855	855
Bank Current Account	503,464	998,730	1,296,777
Cash and cash equivalents for Cash Flow Statement	503,664	999,585	1,297,632

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

Of the \$503,664 Cash and Cash Equivalents, \$280,917 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2022 on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	99,356	25,000	9,712
Interest Receivable	17,500	20,000	1,039
Teacher Salaries Grant Receivable	729,920	730,000	642,332
	846,776	775,000	653,084
Receivables from Exchange Transactions	116,856	45,000	10,751
Receivables from Non-Exchange Transactions	729,920	730,000	642,332
	846,776	775,000	653,084

Wellington High School and Community Education Centre

Notes to the Financial Statements

For the year ended 31 December 2021

11. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	758	1,000	685
School Uniforms	-	-	1,053
Canteen	564	1,000	1,774
	<u>1,322</u>	<u>2,000</u>	<u>3,512</u>

12. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	2,393,297	2,000,000	400,000
Non-current Asset			
Long-term Bank Deposits	-	-	1,593,297
Total Investments	<u>2,393,297</u>	<u>2,000,000</u>	<u>1,993,297</u>

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Buildings	2,483,565	1,965	-	-	(74,864)	2,410,666
Leasehold Improvements	-	14,946	-	-	(249)	14,697
Furniture and Equipment	396,745	189,124	-	-	(105,083)	480,786
Information Technology	381,241	158,617	-	-	(151,170)	388,688
Motor Vehicles	57,103	12,475	-	-	(11,828)	57,750
Work in Progress	21,875	-	(21,875)	-	-	-
Leased Assets	43,816	269,010	-	-	(45,203)	267,623
Library Resources	112,215	-	-	-	-	112,215
Balance at 31 December	<u>3,496,560</u>	<u>646,137</u>	<u>(21,875)</u>	<u>-</u>	<u>(388,397)</u>	<u>3,732,425</u>

The net carrying value of equipment held under a finance lease is \$267,623 (2020: \$43,816)

Wellington High School and Community Education Centre

Notes to the Financial Statements

For the year ended 31 December 2021

13. Property, Plant and Equipment (Cont.)

	2021 Cost or Valuation \$	2021 Accum Depn \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accum Depn \$	2020 Net Book Value \$
Buildings	3,297,389	(886,723)	2,410,666	3,295,424	(811,859)	2,483,565
Leasehold Improvements	14,946	(249)	14,697	-	-	-
Furniture and Equipment	1,887,591	(1,406,805)	480,786	1,698,468	(1,301,722)	396,745
Information Technology	1,360,003	(971,315)	388,688	1,201,386	(820,146)	381,241
Motor Vehicles	136,971	(79,221)	57,750	124,495	(67,392)	57,103
Work in Progress	-	-	-	21,875	-	21,875
Leased Assets	315,803	(48,180)	267,623	365,523	(321,707)	43,816
Library Resources	307,024	(194,809)	112,215	307,024	(194,809)	112,215
Balance at 31 December	7,319,727	(3,587,302)	3,732,425	7,014,195	(3,517,635)	3,496,560

14. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	181,324	155,000	243,837
Accruals	11,544	11,500	63,697
Employee Entitlements - Salaries	729,920	730,000	642,332
Employee Entitlements - Leave Accrual	109,945	110,000	95,797
	1,032,733	1,006,500	1,045,663
Payables for Exchange Transactions	1,032,733	1,006,500	1,045,663
	1,032,733	1,006,500	1,045,663

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Ministry of Education Grants in Advance	-	-	77,392
International Student Fees in Advance	70,000	250,000	265,000
Community Education Fees in Advance	160,193	160,000	152,959
Other Revenue in Advance	16,682	40,000	40,285
	246,875	450,000	535,636

Wellington High School and Community Education Centre

Notes to the Financial Statements

For the year ended 31 December 2021

16. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	321,211	313,617	296,500
Increase/ (decrease) to the Provision During the Year	44,661	30,000	44,661
Use of the Provision During the Year	(19,950)	(48,617)	(19,950)
Provision at the End of the Year	345,922	295,000	321,211
Cyclical Maintenance - Current	65,750	50,000	35,625
Cyclical Maintenance - Term	272,435	245,000	285,586
	338,185	295,000	321,211

17. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	68,783	35,000	42,900
Later than One Year and no Later than Five Years	196,233	10,000	8,875
Future Finance Charges	(27,080)	-	-
	237,936	45,000	51,776

18. Funds held in Trust

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	103,871	250,000	264,477
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	103,871	250,000	264,477

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

Wellington High School and Community Education Centre

Notes to the Financial Statements

For the year ended 31 December 2021

19. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

2021		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Lift Replacement	<i>Completed</i>	(1,921)	1,921	-	-	-
Access to Roof	<i>In Progress</i>	(1,952)	-	(21,360)	-	(23,312)
Dust Extraction System	<i>Completed</i>	23,512	13,120	(36,632)	-	-
CCTV Extension	<i>Completed</i>	15,994	10,585	(26,579)	-	-
Rusty Pipework	<i>In Progress</i>	85,752	12,925	(98,677)	-	-
Replace Burst Heating Pipe	<i>In Progress</i>	(4,122)	4,122	-	-	-
Replace Carpets	<i>In Progress</i>	(12,577)	12,616	(2,418)	-	(2,379)
Switchboard Protection	<i>In Progress</i>	(12,790)	102,250	(56,067)	-	33,393
Tennis Court Refurbishment	<i>In Progress</i>	16,115	-	(3,328)	-	12,787
Key Replacement	<i>In Progress</i>	(33,600)	-	(3,465)	14,946	(22,119)
Replace Roof Coverings	<i>In Progress</i>	200,149	391,677	(587,125)	-	4,701
Refurbish Two Classrooms	<i>In Progress</i>	103,436	127,025	(245,270)	-	(14,810)
Learning Support Modification	<i>In Progress</i>	-	56,530	(47,879)	-	8,651
Turf Project	<i>In Progress</i>	-	250,000	-	-	250,000
Window Leak Remediation	<i>In Progress</i>	-	12,644	-	-	12,644
Totals		377,996	995,415	(1,128,800)	14,946	259,557

Represented by:

Funds Held on Behalf of the Ministry of Education

322,177

Funds Due from the Ministry of Education

(62,619)

259,557

2020		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Lift Replacement	<i>In Progress</i>	12,467	-	(14,388)	-	(1,921)
Access to Roof	<i>In Progress</i>	-	26,397	(28,349)	-	(1,952)
Fire Alarm Upgrade	<i>Completed</i>	(13,517)	13,517	-	-	-
Dust Extraction System	<i>In Progress</i>	-	96,066	(72,554)	-	23,512
CCTV Extension	<i>In Progress</i>	-	15,994	-	-	15,994
Boundary Fencing	<i>Completed</i>	-	26,786	(26,786)	-	-
Rusty Pipework	<i>In Progress</i>	-	85,752	-	-	85,752
Replace Burst Heating Pipe	<i>In Progress</i>	(3,004)	-	(1,118)	-	(4,122)
Replace Carpets	<i>In Progress</i>	40,700	-	(53,277)	-	(12,577)
Switchboard Protection	<i>In Progress</i>	-	-	(12,790)	-	(12,790)
Tennis Court Refurbishment	<i>In Progress</i>	-	21,500	(5,385)	-	16,115
Key Replacement	<i>In Progress</i>	44,990	-	(78,590)	-	(33,600)
Replace Gas Heaters	<i>Completed</i>	8,000	90	(8,090)	-	-
Replace Roof Coverings	<i>In Progress</i>	46,465	240,000	(93,317)	7,000	200,149
Refurbish Two Classrooms	<i>In Progress</i>	22,000	100,000	(18,565)	-	103,436
Totals		158,102	626,101	(413,207)	7,000	377,996

Wellington High School and Community Education Centre

Notes to the Financial Statements

For the year ended 31 December 2021

20. 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.

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 conditions no more or less favourable than those 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.

21. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	4,935	5,155
<i>Leadership Team</i>		
Remuneration	756,865	726,505
Full-time equivalent members	5	5
Total key management personnel remuneration	761,800	731,660
Total full-time equivalent personnel	5.00	5.00

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	180 - 190
Benefits and Other Emoluments	4 - 5	0 - 5
Termination Benefits	-	-

Wellington High School and Community Education Centre

Notes to the Financial Statements

For the year ended 31 December 2021

21. Remuneration (cont)

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
155-160	-	1
130-140	2	-
120-130	1	2
110-120	4	3
100-110	20	15
	<u>27</u>	<u>21</u>

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

22. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

23. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, 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. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

Wellington High School and Community Education Centre

Notes to the Financial Statements

For the year ended 31 December 2021

24. Commitments

Capital Commitments

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

- a) \$119,157 contract for general labelling/switchboard protection which is fully funded by the Ministry of Education. \$105,705 has been received and \$68,857 spent to date.
- b) \$236,136 project for Key Replacement of which \$221,190 is funded by the Ministry of Education. \$199,071 has been received and \$82,055 spent to date.
- c) \$764,432 to replace the roof coverings, of which \$7,104 will be funded by the Board. \$681,595 has been received and \$673,451 has been spent to date.
- d) \$278,616 to refurbish two teaching spaces. \$249,025 has been received and \$263,835 has been spent to date.
- e) \$128,537 project to replace carpets in Block A, B and Link.
- f) \$63,803 project for Learning Support Modification. \$56,530 has been received and \$47,879 spent to date.
- g) \$250,000 turf project. This is fully funded by the Ministry of Education \$250,000 has been received to date.
- h) Window leak remediation which is fully funded by the Ministry of Education. \$12,644 has been received to date.
- i) \$215,000 project to replace fencing and brick retaining wall which is fully funded by the Ministry of Education. \$21,500 has been received to date.

(Capital commitments at 31 December 2020: \$655,000)

25. Financial Instruments

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	503,664	999,585	1,297,632
Receivables	846,776	775,000	653,084
Investments - Term Deposits	2,393,297	2,000,000	1,993,297
Total Financial assets measured at amortised cost	<u>3,743,737</u>	<u>3,774,585</u>	<u>3,944,012</u>
Financial liabilities measured at amortised cost			
Payables	1,032,733	1,006,500	1,045,663
Finance Leases	237,936	45,000	51,776
Total Financial Liabilities Measured at Amortised Cost	<u>1,270,669</u>	<u>1,051,500</u>	<u>1,097,439</u>

26. Events After Balance Date

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

27. Comparatives

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

Wellington High School and Community Education Centre

Members of the Board

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expired/ Expires
Belinda Rynhart	Presiding Member	Elected	September 2022
Dominic Killalea	Principal	ex Officio	
Annette Atkins	Parent Rep	Elected	September 2022
Evzen Novak	Parent Rep	Elected	September 2022
Belinda Rynhart	Parent Rep	Elected	September 2022
Jo MacDonald	Parent Rep	Elected	September 2022
Wyatt Page	Parent Rep	Elected	September 2022
Solomon Daniel	Parent Rep	Elected	September 2022
Arunan Noble	Student Rep	Elected	September 2022
Catherine Hill	Staff Rep	Elected	September 2022

Analysis of variance 2021

This report contains information related to our actions and outcomes of these actions in 2021. Specifically, I have asked the following questions in relation to our strategic priorities:

- Actions - what did we do?
- Outcomes - what happened?
- Reasons for the variance - why did it happen?
- Evaluation - where to next?

Strategic Priority 1

Whānau - We are a vibrant learning community who acknowledge the principles of the Treaty of Waitangi and the bicultural foundations of Aotearoa New Zealand

Target 1 - Attendance improvements at all levels and tracking processes improved

Actions

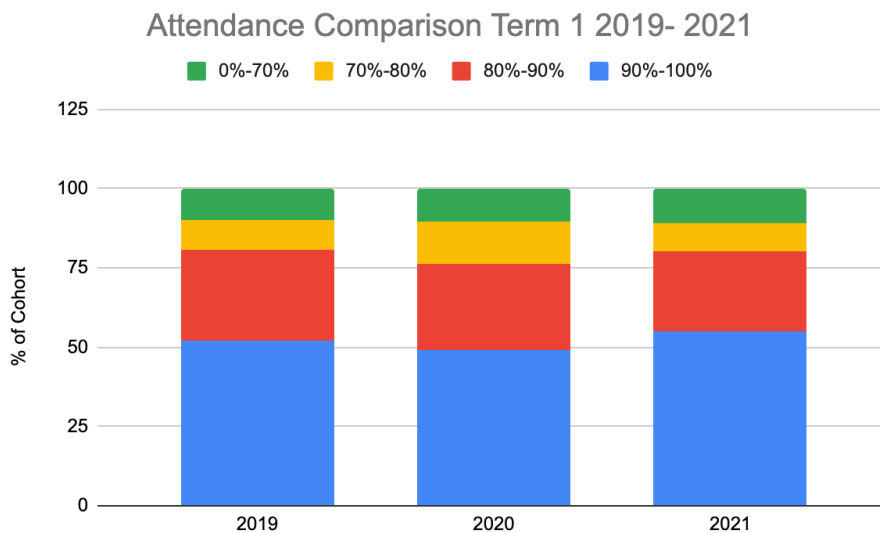
Strategic actions were taken to improve attendance as follows:

1. Regular senior rōpū teacher professional development was delivered with a focus on using Kamar and Assay to track students academic progress and attendance.
2. Mondays were designated as a day for 'attendance focus' in rōpū. Teachers went through the attendance printout from the previous week with the students in their class, annotated the sheet with explanations for any non-attendance or lateness and returned it to the respective dean.

Outcome

We continue to make progress. It has been difficult to assess change in the last 2 years with lockdowns distorting attendance data. However, we have been able to compare 'Attendance Matters' data for term 4 from 2019 to 2021. Results are below.

Year Group	Year	% of students attending (% of days)				% students >80%
		90-100	80-90	70-80	0-70	
9	2019	73.3	19	6.3	1.4	92.3
	2020	66.7	22.8	7	3.5	89.5
	2021	76	13.9	5.9	4.2	89.9
10	2019	54.9	31.1	6.6	7.4	86
	2020	52.3	24.6	12.9	10.2	76.9
	2021	59.6	28.2	6.3	5.9	87.8
11	2019	60	28.8	6.2	5	88.8
	2020	46.8	33.8	10.3	9.1	80.6
	2021	54.9	25.5	8.4	11.3	80.4
12	2019	40.7	29.5	16.1	13.7	70.2
	2020	40.6	27.3	17.1	15	67.9
	2021	47.5	25.3	13	14.2	72.8
13	2019	33	34.8	14.3	17.8	67.8
	2020	39.7	26.1	19.1	15.2	65.8
	2021	35.7	33.6	11.6	19.1	69.3



In addition, the statistics below indicate 3-5% improvements on 2019 percentages at 4 out of 5 levels. The table below compares the historical data.

Year	Y9	Y10	Y11	Y12	Y13+	Whole School	Change
2015	89.0%	86.0%	87.8%	81.2%	78.9%	85.0%	-3%
2016	89.2%	86.0%	86.2%	83.8%	79%	85.2%	+0.2%
2017	88.3%	87.9%	88.5%	82.1%	77.8%	85.1%	-0.1%
2018	89.3%	87.1%	88.3%	81.7%	75.8%	84.8%	-0.3%
2019	85.7%	84.1%	87.6%	81.6%	77.1%	83.7%	-1.1%
2020	91.7%	87.5%	87.5%	84.3%	81.7%	87%	+3.3%
2021	90.7%	89.4%	86.9%	84.2%	80.2%	86.8%	-0.2%

Overall, we are pleased with the progress we are making in this area and the picture looks a good deal better than a couple of years ago. We will continue to prioritise this work. Points to note:

- Increase in attendance from 2019 in years 9, 10, 12 and 13 with minor decrease at year 11.
- The number of students (whole school) in 2021 who had >90% attendance increased significantly by 5.7% in comparison to 2020.
- Number of students with attendance between 70-80% decreased by 4.3% from 2020 - 2021. There are still a significant number of chronic non-attenders (below 70%) and this proportion has stayed consistent over the last 3 years.

Target 2 - Embed culturally relational pedagogies

Actions

1. Staff to become more familiar with the underpinning metaphors/values used with Poutama Pounamu
2. The SLT team engaged in review and planning following the Rongohia te hau surveys and walkthroughs
3. Staff funded to attend PD with Ann Milne and Mason Durie
4. All staff engaged in PD related to anti-racism, via one of our WSLs; and with matauranga Māori through the NCEA Accord Days.
5. Approximately 30 staff engaged in online learning of te reo Māori
6. Improve the line of sight between the Kāhui Ako work in this space and school work
7. We had 2 Creatives in Schools projects running in 2021:
 - a. Success in Kōwhaiwhai - connecting students with the history and meaning of kōwhaiwhai patterns so they can use kōwhaiwhai as a medium to create a framework for personal success

- b. AUX101 - targeting Māori girls to cultivate talent and identity through a mentorship based project using electronic music.

Outcome

1. Achieved - staff have begun to engage in inquiry into their practice and contexts are being woven into teaching programmes. Staff have begun to pair up and engage in peer coaching of practice with a cultural lens with Poutama Pounamu - and the whole school class observation tool has been adapted to reflect this
2. Achieved - student feedback from the Wellbeing@School data (2021) shows that we have made improvements in key areas of teachers being interested in students' culture and family background, and that overwhelmingly students feel that they get on well with students from different cultures.
3. Achieved
4. Achieved
5. 31 teachers engaged in online learning of te reo through Education Perfect with mixed results. COVID presents ongoing challenges to be able to find time to commit to other projects. The number involved is a great statement of will.
6. WHS had representation in the Kāhui Ako Community of Practice related to culturally-relational practice; all staff attended the Kāhui Ako Teacher-Only Day which focused on culturally-relational practice
7. Both of these projects were aimed to increase engagement and were targeting junior (year 9 & 10) Māori students. An interesting statistic that we noticed at a junior level was a gain of 7.63% for Māori learners achieving Relational+ from Years 9 to 10, indicative of increased engagement, and outcomes.

Target 3 - School and whānau as partners

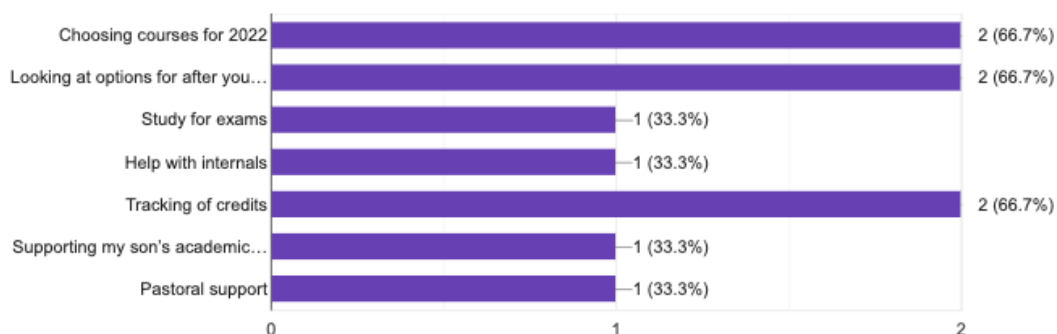
Actions

1. Our aim was to create a series of events which had more of a social nature to help engage our whānau eg day and night events. We also wanted to continue to engage our whānau through the termly whānau hui
2. Investigate opportunities for the Board and staff to become better treaty partners
3. Ngā manaakitanga Māori mentoring to be provided each Monday evening by 2 staff to a group of 10 NCEA students. The school would pay tutors to provide support to the programme. Although the mentoring programme was targeting students doing NCEA, it was later expanded to include some year 10 students. The programme had not only an academic focus, but provided support for students in pathway planning and learning better ways to track their own progress.
4. BGI (Boys and Girls Institute) led by two ex-students approached us to run a programme of cultural wellbeing to support attendance, engagement and success.

Outcome

1. Not achieved - more difficult in a COVID environment, we are hopeful of progressing in this area when things return to normal.
2. Achieved - awareness of the Board's role and leaders in the school has been heightened by the first workshop that we have participated in.
3. The Ngā manaakitanga programme was very successful at achieving our core objective - engaging more whānau and providing a good level of support in a family friendly atmosphere. We surveyed the students involved in the Ngā Manaakitanga programme and I have included a couple of the questions below.

Question: What has it helped you the most with? (asked to students)



Question: What do you find helpful about Ngā Manaakitanga? (from students, mentors and whānau)

Knowing my son has wonderful people looking out for him and believing in him. Also that he can go without me if he needs to

That its a place where I am comfortable talking about my learning and everything

It creates a crucial space for tuakana-teina relationships

As a mentor, I find it most helpful when the students come with work to complete or with the goals and intentions of completing work. This creates the best environment, and helps to motivate their peers to mahi hard.

Dedicated time to spend on my kids future and development

Academically, the Ngā Manaakitanga performed as follows:

Year	#	# NCEA L1	# NCEA L2	# NCEA L3	# UE
11	2	2	2	0	0
12	6	6	4		
13	2	2			

4. We feel this programme was very successful in strengthening identity. The programme involved 3 wananga which ran at various marae over 3 weekends during the year. There were challenges due to COVID restrictions and we hope to be able to build on this work in 2022.

Target 4 - Graduate profile tested, trialled

Actions

The nature of the graduate profile has been described in previous reports. A more comprehensive report can be found in our [Māori Success 2021](#) document.

1. Trials with learning conversations in term 1
2. Presentations to staff of progress to date

Outcome

1. Tuakana/teina - beginning of the year - The combined rōpū of 11CKW and 11BLN learnt about and then spoke about the Heke in Taraika to the incoming Year 9 Royal Herengatahi. Teaching them the purakau and identifying the attributes of the successful tīpuna and kaitiaki in each. This could be extended to all year 9 groups, new students and new staff.

Learning conversations - Teina/junior level (Taha Wairua) - 9Royal Herengatahi trialled using Te Whare Tapa Wha as a model for preparing for and running Learning Conversations in term 1 2021. Below you can see some of the preparation that went into supporting students to think about their own Te Whare Tapa Wha. Subject area time and rōpū time was used to support students to create a series of slides illustrating their whare to then share with their whānau at Learning Conversations. During this time students were also encouraged to share their thoughts with their peers, seek feedback and give feedback to others.

Looking after the four walls of your whare *might* look like...

Taha Whānau: Family and Social well being

- Getting to know new people and asking about them
- Keeping in contact with friends in other classes/schools
- Gathering together as a group/class/whānau
- Organising to meet up at interval/lunch
- Participating in clubs, sports or groups (and encouraging others to join, too!)
- High 5s, handshakes or hugs
- Knowing people's names

All 4:
connecting
with my
culture

Taha Tinana: Physical well being

- Having a space at school where I feel comfortable and safe
- Respecting the whenua and the environment
- Connecting with the taiao/environment. E.g. swimming in the ocean or a river, or a walk in the sunshine
- Eating nutritious kai
- Recognising when I'm dehydrated and keeping a drink bottle with me
- Using wind down reminders on phone, limiting screentime or keeping it off at night
- Sleeping 8+ hours

Taha Wairua: Spiritual well being

- Sharing my authentic self
- Feeling secure in my cultural identity → proud of who I am!
- Taking actions based on my values → "walking the walk, not just talking the talk"
- Learning about my whakapapa and where I come from
- Having goals and aspirations to work towards and reflect on
- Connecting with people, being curious and asking questions
- Taking time to myself in my special place
- Knowing what makes me feel good. E.g. music to get in the zone
- Expressing gratitude and appreciation

Taha Hinengaro: Mental and Emotional wellbeing

- Having a growth mindset and positive attitude towards learning, including challenges
- Listening to music to focus, or reading to keep my mind busy
- Mindfulness or time to myself
- Knowing what I can do to have a brain break or to wind down e.g. listening to a favourite song, going for a run around the block
- Learning about things that are valuable and relevant to me
- Meditation or breath practice
- Writing, journaling, singing etc to process events and/or feelings
- Talking to someone about worries or concerns

Te Taha Wairua: Think / Pair / Share

Te taha wairua is about the things that give you meaning. For some, it's about a religious faith, or a spiritual connection to the universe and ancestors. But it can also be about learning to celebrate your own story: who you are, what you believe, where you belong and where you're going.

What do you believe in? What's important to you? Where do you want to go?



Te Taha Tinana: Think / Pair / Share

What is a place in nature that you enjoy? Why?



Te Taha Whānau: Think / Pair / Share

Who are five people you're grateful to be connected to and why?

This can be your biological whānau, the whānau you live with, caregivers or whāngai/foster whānau, circle of friends, school or wider community, or even your fur whānau!



Te Taha Hinengaro: Think / Pair / Share

What is a challenge you have overcome? What strengths have you discovered about yourself by facing challenges?

Kaua e mate wheke mate ururoa



Feedback from;

Whānau

"The way it was set out allowed us to cover all the questions and concerns I had with ease and in a pretty short time, it also let *name* drive a lot of the conversation and be fully involved and heard.."

"I found it really encouraging and reaffirmed I sent *name* to the right school with the right ethos to give him the environment he needs to develop.."

"It was a great chance to see the interaction between *name* and his Ropu teacher. I was glad to see he was so comfortable with her."

Teachers

Teacher 1: "I think using Te Whare Tapa Whā lead to the most meaningful learning conversations I've had. Focusing on students' hauora led to deeper conversations about how they were coping with the transition into high school and helped parents to understand what was going well and what wasn't in regards to their wellbeing. It showed parents we clearly value their young person as a whole person and not just academics.

Meeting together in Taraika was a good way to prepare as students could co-construct ideas for their own presentations. It also meant they could connect what they had covered in SST and ENG to the learning conversation (as we had both talked about Te Whare Tapa Whā).

It also gives us a specific way to talk about how we are doing in future rōpū times eg. by asking them how they are looking after their Taha Hinengaro."

Teacher 2: I think it was an awesome idea to put emphasis on the wellbeing of the students as the foundation as opposed to success within the classroom. The parents seemed to really appreciate this as well.

Teacher 3: When you first mentioned the idea it immediately made sense, but it also sent me scurrying to find out more.

The whole concept perfectly fits our Royal Kaupapa that we have been establishing and helped as a further way to build this with our ākonga.

It provided a logical, sensible framework for them to review and report on their time at WHS.

It gave everyone a starting point and allowed some to really shine.

Most of mine could explain what Te Whare Tapa Whā was and it was really heartening to hear so many of the caregivers say that they at least knew of the concept and a few actually used it in their jobs.

Ka pai.

2. Staff meeting was held to outline the shaping of the profile/model so far. Led by CKW, REA and SLM. Positive feedback from staff, with many keen to hear about how they could change their learning conversations to reflect Te Whare Tapa Whā. Unfortunately the increase in Delta cases in Aotearoa meant learning conversations 2 in late term 3 was cancelled.

Strategic Priority 2

Excellence - We strive to achieve personal and shared excellence.

Target 1 - Teachers feel prepared for NCEA changes

Actions

1. Organise NCEA accord days in 2021
2. Ensure staff have the information they need for upcoming changes

Outcome

1. Core days were well planned and attended - due to further COVID disruption, decisions were made at highest level to delay implementation for a year.
2. At this stage, resourcing has been reasonable. Unfortunately, many of the resources have arrived very late and made planning for these days more difficult but the quality of resources has improved markedly over time.

Target 2 - Focus on and review 2 hour year 10 projects

Actions

Year 10 project based learning was an initiative rolled out for all year 10 learners in 2021. Work for this commenced in 2020 by the establishment of a working group.

1. Working group complete its development of anchor resources / frameworks. Year 10 project team meets to clarify, understand and develop the approach for term 1
2. The role of the WSLs is established and the connection to the year 10 team members is clear.
3. Regular hui established and resources curated in a shared drive
4. PLD support offered through
 - a. Bevan Holloway
 - b. Connections to other schools - Ormiston Junior College, Albany Senior High School
 - c. PD opportunities
 - d. Connections with Papa Taiao

Outcome

1. Achieved - initial teacher feedback was gathered in terms of experience and ability to deliver the programme with teachers feeling confident and well supported to deliver the course.
2. WSLs were allocated to support and teachers indicated that they felt well supported
3. Resources were shared, regular hui encouraged sharing of ideas and strategies
4. Connections to PD were important with Bevan Holloway's support, gained through a successful PLD application, particularly important

Decisions were made during the year that the projects would not run in 2022 as the prioritisation of the NZ Histories curriculum became more important. The course itself had a degree of success but some teachers really found it a struggle. However, there is hope that the best aspects of the year 10 projects will be able to be integrated into the NZ Histories work in 2022.

Target 3 - Embed tracking processes responsive to students' needs

Actions:

1. Prioritise supporting our teachers (through regular rōpū meets) to improve their ability to engage and understand data and how it can be used to track, monitor and support students. This was done by running Assay workshops with senior rōpū teachers focusing on Student Graphs, growth dashboards and other handy information including attendance-pastoral-credits downloads and Insights.
2. Across faculty tracking for seniors 'at risk' was attempted for the first time. This was to give rōpū teachers a holistic view of students in their rōpū, and to put emphasis on subject teacher intervention to improve achievement. Names of students who appeared on multiple faculty lists were communicated to respective rōpū teachers for mentoring support.
3. Student credit tracking was completed in rōpū and the twice termly rōpū hour.
4. A 'rōpū programme' was established

Outcome

1. I feel that our work in this area was one of our big successes in 2021. Led by one of our DPs, we improved the understanding of tracking systems across the school with noticeable changes in NCEA literacy / numeracy results, partly due to this intervention.
2. The across faculty tracking lost some momentum due to lockdown, as this was at a crucial time for this process and system. This was compounded by difficulty in assessing an individual's progress and achievement on return to school due to student's different experiences of home learning. However, faculty monitoring sheets gathered an astonishing amount of data to help prioritise students who were in danger of falling through the cracks.
3. Achieved
4. Achieved

We feel confident that we have improved staff access and use of data in their ability to support students towards better outcomes. We are looking forward to building further on this work this year and we have already run one session with staff where the level of expertise was noticeably higher than at the same time last year.

Target 4 - Professional growth cycle is embedded

Actions

1. Early staff meeting covering the move from 'appraisal' to 'performance growth cycle'.
2. Approach the cycle through whole staff meetings and faculty PD and have the first conversation.
3. Conduct a mid year review
4. Staff to complete their annual summary.

Outcome

1. We covered the key expectations with staff in Term 1, finessed our whole school Quality Practice Template and ensured that all staff chose areas that were both relevant to their classes and connected to the school focus on inclusive, culturally relational practice.
2. Limited slots were provided for whole school PD but staff explored their area through Faculty PD as well.
3. Mid-year we invited staff to review and, with the SCTs, we provided staff with a template to support rigorous conversations about inquiry that aligned to the teaching standards.
4. All staff completed their annual summary (managed via Google Classroom), at least one observation and at least two professional conversations by the end of November.

It is worth reporting on the feedback from staff as a result of this changed process as it was overwhelmingly positive.

- *"Changing 'appraisal' to 'professional growth cycle' has been so good."*
- *"Te Reo PD at the beginning of the year was useful."*
- *"Lots of opportunity for PD, good to choose your own PD."*

Further, we ran the TSP survey in term 3. Under 'Teaching as inquiry', teachers were a little more positive in this section which is really about reflective practice. Approx 62% believe that we use the information about our students and curriculum support documents to help select the best strategies and prioritise what we teach. Using student feedback was better scored at 76% well or very well and using research literature and analysing the impact of teaching scored between 66% and 80% so generally very positive.

Strategic Priority 3

Respect - We work together to create respectful relationships.

Target 1 - Embed student service award

Actions

1. Establish [SVA award](#) in the school through information at assemblies, staff meetings, students council meetings in term 1.

Outcome

1. Work was done at student council level and members logged their hours. We were eventually added to the list of schools and we hope we can take this work further in 2022.

Target 2 - Opportunities for student voice increase across the school

Actions

1. The student council will meet fortnightly and build on the work from 2020.
2. Meetings formalised with minutes to Principal and DPs.

Outcome

1. The student council had a difficult start but it has remained active throughout the year. Amendments to the constitution were made and there were difficulties with power sharing. Perhaps students need more support

in learning how to lead. However, our Wellbeing @ School data reflects that there have been improvements in the area of students feeling more involved in the decision making aspects of the school which is a really positive result (from 58% to 66%).



2. Achieved - this helped improve transparency and engagement from the SLT.

Target 3 - Increase the number of teachers trained in restorative practices; restorative actions are increased and reflected in KAMAR pastoral

Actions

1. Survey staff as to their current aptitude / proficiency with restorative practices and formulate plans based on this data
2. Organise staff PD for those interested in facilitating larger conferences.

Outcome

1. As a result of the survey, the following actions were decided:
 - a. Teacher responsible to provide some 'refresher' PD for staff Wk11 T1. This was completed.
 - b. Ask for volunteers to be trained to facilitate larger conferences. Dp responsible organised training with outside facilitator.
 - c. A staff meeting on shared understanding of behaviour that requires a mini-chat was run.
2. A group of teachers has been created who are currently starting to facilitate restorative meetings. This group is being overseen by one of our Deputy Principals. The group includes 8 staff members who have undertaken training plus all Deans and Co-Deans.

I have included data collected from KAMAR below. Firstly, the following table gives information in relation to where our pastoral focus needs to be related to year levels. The pastoral items are categorised under broad headings of Attendance, classroom, Discipline, Guidance and Other. Generally, the Discipline category is the more high level incidents and a total of 203 in a year in a school of 1400 students is a reasonable result. (This data can be found under Reporting > Statistics > Pastoral).

Incident type	9	10	11	12	13	Total
Attendance	157	240	281	200	247	1125
Classroom	571	511	554	387	459	2482
Discipline	72	66	32	20	13	203
Guidance	66	184	96	42	88	476
Other	466	464	382	362	320	1996
Totals	1332	1465	1345	1011	1127	6282

The table below gives an indication on how our ways of dealing with incidents are tracking over time. This table contains aggregated data in relation to behavioural incidents reported in KAMAR from 2019 to 2021. Note that all of the incidents reported are specifically those classified in KAMAR as 'Discipline' - this data is found

	2019			2020			2021		
Incident	No.	Stand down / suspension	Apology / restorative	No.	Stand down / suspension	Apology / restorative	No.	Stand down / suspension	Apology / restorative
Abuse of staff	13	5	2	13	5	1	9	4	5

Alcohol	1	1	0	5	5	0	3	1	2
Assault	2	0	0	8	3	1	9	8	1
Dangerous behaviour association	4	0	1	12	1	1	4	0	4
Bullying	2	0	0	9	0	1	7	0	7
Computer network misuse	12	0	6	6	0	0	5	0	5
Continual disobedience	45	8	1	11	1	0	11	1	10
Dangerous behaviour	12	3	3	5	2	1	9	2	7
Fighting	23	5	5	13	8	0	7	6	1
Gross misconduct	7	7	0	10	8	0	8	8	0
Marijuana / Drug use	3	3	0	11	8	0	9	9	0
Out of bounds							44	0	44
Smoking	54	0	1	43	0	0	20	0	20
Theft	6	0	3	7	4	0	4	3	1
Unacceptable behaviour	75	1	7	39	0	10	41	1	40
Vandalism	3	0	0	3	0	0	10	1	9
Totals	262	33	29	195	45	15	203	44	156

These statistics are only comparable from year to year in relation to the numbers in each category. Although the raw numbers would indicate a more restorative approach to dealing with incidents in 2021, I think this is more to do with how it has been recorded in KAMAR. However, it is positive that we have chosen to use more restorative methods to deal with pastoral incidents. It is also clear from the statistics when we think an incident warrants a stand down or suspension, and when it warrants a different intervention.

Strategic Priority 4

Ora - We value our own and others' wellbeing

Target 1 - Students feel more connected exemplified through increasing connections to sports and clubs within the school

Actions

1. Continue to promote Aroha day with all of our students
2. Improving communications in relation to sport

Outcome

1. We continue to promote connection through aroha day and other communications. Participation in sport has increased modestly over the last 3 years from 37% participation in 2019 to 39% in 2020 and 41% in 2021. These are promising signs for the future. Worryingly, during the same time, we have seen a decline in the number of staff involved in sport. We continue to promote the benefits of sport to staff and students. The following table shows the involvement of students in cultural and sporting groups. To measure this I have compared a student's involvement in at least 1 group on our SMS, KAMAR, last year (2021) with their NCEA result (based on initial data published in January 2022). The NCEA result reflects where there has been certificate endorsement.

	Year 11		Year 12		Year 13
Number of students in 1 or more group	117		127		160
Percentage in 1 or more group	40.3%		44.7%		54.6%
Ave number of groups - students with E	2		3.3		4
Ave number of groups - students with M	1.4		1.6		2.5
Ave number of groups - students with A	1		0.9		1.4
Ave number of groups - students with N	0.3		0.5		0.7
Total number of students	290		284		293
Number of students with Excellence endorsement	35		35		33
Number of E students in 1 or more group	22		28		27
Percentage of E students in 1 or more group	62.9%		80%		81.8%
Number of students with Merit endorsement	95		54		58
Number of M students in 1 or more group	50		36		44
Percentage of M students in 1 or more group	52.6%		66.7%		75.9%
Number of students with A result	82		117		112
Number of A students in 1 or more group	32		49		60
Percentage of A students in 1 or more group	39%		41.9%		53.6%
Number of students with N result	78		80		90
Number of N students in 1 or more group	13		16		29
Percentage of N students in 1 or more group	16.7%		20%		32.2%

There is a clear link between the level of achievement and the involvement in cultural and sporting activities. In Year 13 last year, a student who attained level 3 with excellence was also involved in, on average, 4 other activities while a student who did not achieve level 3 was involved, on average in 0.7 activities. At the same level, only 29 students out of 90 (or 32.2%) who didn't achieve level 3 in 2022, were involved in a cultural or sporting group compared with 27 out of 33 (82.8%) who achieved Excellence endorsement.

The pattern is the same at all 3 levels of NCEA with declining participation in other activities from Excellence to Not Achieved.

Another interesting aspect of these statistics is the growth of the involvement in cultural and sporting activities from year 11 to year 13 in students who achieve at Excellence and Merit level is very interesting. This goes from an average of 2 groups at year 11 to 4 groups at year 13.

We will continue to promote the benefits of sport and cultural involvement to our students and our community. These connections are linked to improving wellbeing which is our primary goal in this area.

On the Wellbeing @ School survey conducted in 2017, 2019 and 2021, we have seen a slight decline in the number of students who respond positively to the statement "I feel I belong at school". The percentage of those that felt positively about this statement was 77.8% in 2017, to 80.6% in 2019 to 74.3% in 2021. This statement alone is not just about the number of cultural or musical groups that a student is participating in, but it does give us a sense of how connected to the school the students are feeling.

2. Sport communications improved in 2021 with the launch of our Sporty site - the ability to do a good deal of the administrative side of sport online. The move was discussed and decided at the sports committee and our sports coordinator has overseen the set up and ongoing work. This has been a really successful transformation in the way that we communicate and administer our sport.

Target 2 - Attend to the now with property with an eye on the future

Actions

1. Maintaining good systems for timely maintenance repairs
2. Ongoing engagement with 5 year agreement (YA) property projects
3. Future planning with ministry and architects

Outcome

1. We set up the Zendesk ticketing system some time ago to manage maintenance requests. This has worked really well in prioritising the work required.
2. A small team from the school meets with the school Property Consultant and a representative of the ministry on a monthly basis to discuss progress of 5YA projects.
3. This process is ongoing with regular monthly meetings between the design team from WSP Opus, the ministry and the school. There are still a number of uncertainties that were detailed in the previous report but in most cases we have made progress. I have listed these challenges below with updated remarks.
 - Uncertainty over roll growth - this has not changed but it seems the roll may have stabilised for the moment at around 1400
 - Uncertainty over structural integrity of current buildings on site - extensive testing was done on the buildings and the Board received a report from the architectural team at its meeting in December 2021. Final decisions are yet to be made.
 - Uncertainty of current seismic status of buildings on site - as above, more detailed seismic data was collected and received by the Board at its December 2021 meeting. There will be some challenges associated with this work as it has changed the rating of essential blocks A, B and C.
 - Uncertainty of weight bearing status in relation to buildings for different parts of the site - this information has been updated and it is thought that the best place to build a new school is on the top of the hill, Pukeahu,
 - Uncertainty of heritage listing in relation to two sites on site - this has been determined and the heritage listing applies to the exploding brick wall on Tasman St. A plan is currently being devised for repair of this wall.
 - Uncertainty in relation to a master plan to cover immediate roll growth v longer term growth projections - this has been resolved by adjustments to the 'build roll',
 - Uncertainty in relation to other ministry 'extras' that may be needed on site eg Kimiora High Needs ORS unit, Technology hub for Primary schools. We have been told that it is yes to a High needs ORS unit, no to a Technology hub for primary schools

Dominic Killalea (28-2-22)

Kiwisport Report

Kiwisport is a Government funding initiative to support student's participation in organised sport. In 2021 the school received total Kiwisport funding of \$33,741 (2020: \$31,629).

This funding was used to employ a full time Sports Administrator at a cost of \$50,832 per annum.

Independent auditor's report

To the readers of the financial statements of Wellington High School for the year ended 31 December 2021

The Auditor-General is the auditor of Wellington High School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington 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 22, which comprise the statement of financial position as at 31 December 2021, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021, and
 - its financial performance and its cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime (Public Sector PBE Standards RDR)

Our audit was completed on 31 May 2022. This is the date at which our opinion is expressed.

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

Basis for Opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 23 to 36, 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 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



Michael Rania | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand