

PAPAKURA HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Ministry Number: 101

Principal: Simon Craggs

School Address: Willis Road, Papakura

School Postal Address: PO Box 72080, Papakura, Auckland 2244

School Phone: 09 296 4400

School Email: l.jones@papakurahigh.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Michelle Proctor	Presiding Member	Elected	Aug-25
Simon Craggs	Principal	ex Officio	Current
Melanie Etana	Parent Representative	Elected	Aug-25
Tony Kake	Parent Representative	Elected	Aug-25
Jacqueline Beazley	Parent Representative	Elected	Aug-25
Marama Mae	Parent Representative	Elected	Aug-25
Beverly Matamua	Staff Representative	Elected	Aug-25

Accountant / Service Provider: S.A.J Services Ltd

PAPAKURA HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Papakura 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.

Michelle Proctor

Full Name of Presiding Member

Simon Craggs

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

23/5/24

Date:

23/5/24

Date:

Papakura 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	14,282,267	11,373,547	12,839,358
Locally Raised Funds	3	635,612	195,593	208,533
Interest		100,925	27,500	20,864
Other Revenue		-	-	1,264
Total Revenue		15,018,804	11,596,640	13,070,019
Expense				
Locally Raised Funds	3	202,041	126,100	111,823
Learning Resources	4	9,292,982	8,255,901	8,039,977
Administration	5	2,053,030	826,152	1,794,674
Interest		5,453	12,000	4,684
Property	6	3,082,311	2,435,938	2,402,468
Loss on Disposal of Property, Plant and Equipment		42,957	-	-
Total Expense		14,678,774	11,656,091	12,353,626
Net Surplus / (Deficit) for the year		340,030	(59,451)	716,393
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		340,030	(59,451)	716,393

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

Papakura High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		3,104,196	3,104,196	2,342,112
Total comprehensive revenue and expense for the year		340,030	(59,451)	716,393
Contribution - Furniture and Equipment Grant		100,797	-	45,691
Equity at 31 December		3,545,023	3,044,745	3,104,196
Accumulated comprehensive revenue and expense		3,545,023	3,044,745	3,104,196
Equity at 31 December		3,545,023	3,044,745	3,104,196

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Papakura High School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	626,857	2,290,313	2,353,140
Accounts Receivable	8	701,343	101,110	523,957
GST Receivable		73,611	85,070	85,070
Prepayments		85,673	5,520	5,520
Inventories	9	6,470	10,419	10,419
Investments	10	1,513,509	-	-
Funds Receivable for Capital Works Projects	17	549,228	196,171	196,171
		3,556,691	2,688,603	3,174,277
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	12	1,012,578	401,726	824,572
Revenue Received in Advance	13	154,293	191,456	191,456
Provision for Cyclical Maintenance	14	53,106	50,197	50,197
Finance Lease Liability	15	37,308	25,918	25,918
Funds held in Trust	16	28,961	6,794	6,794
Funds held for Capital Works Projects	17	32,599	114,032	114,032
		1,318,845	790,123	1,212,969
Working Capital Surplus/(Deficit)		2,237,846	1,898,480	1,961,308
Non-current Assets				
Property, Plant and Equipment	11	1,719,500	1,377,989	1,374,612
		1,719,500	1,377,989	1,374,612
Non-current Liabilities				
Provision for Cyclical Maintenance	14	342,312	207,825	207,825
Finance Lease Liability	15	70,011	23,899	23,899
		412,323	231,724	231,724
Net Assets		3,545,023	3,044,745	3,104,196
Equity		3,545,023	3,044,745	3,104,196

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

Papakura High School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		6,266,697	4,885,635	5,520,378
Locally Raised Funds		504,063	237,265	182,051
Goods and Services Tax (net)		11,459	(64,201)	(129,984)
Payments to Employees		(2,231,258)	(2,066,470)	(1,897,000)
Payments to Suppliers		(3,888,232)	(2,403,240)	(3,170,359)
Interest Paid		(5,453)	(12,000)	(4,684)
Interest Received		71,335	27,500	20,864
Net cash from/(to) Operating Activities		728,611	604,489	521,266
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	4,563	-
Purchase of Property Plant & Equipment (and Intangibles)		(596,210)	(186,114)	(235,405)
Purchase of Investments		(1,513,509)	-	-
Net cash from/(to) Investing Activities		(2,109,719)	(181,551)	(235,405)
Cash flows from Financing Activities				
Furniture and Equipment Grant		100,797	(46,000)	43,816
Contributions from / (Distributions to) Ministry of Education		-	(46,000)	-
Finance Lease Payments		(33,650)	(32,944)	(35,069)
Funds Administered on Behalf of Other Parties		(412,322)	(495,810)	(589,597)
Net cash from/(to) Financing Activities		(345,175)	(620,754)	(580,850)
Net increase/(decrease) in cash and cash equivalents		(1,726,283)	(197,816)	(294,989)
Cash and cash equivalents at the beginning of the year	7	2,353,140	2,488,129	2,648,129
Cash and cash equivalents at the end of the year	7	626,857	2,290,313	2,353,140

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.

Papakura High School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 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.

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.

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 22.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is 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.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

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

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date 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.

o) Revenue Received in Advance

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

p) Funds Held in Trust

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

q) 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.

r) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The 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.

s) Financial Instruments

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

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

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

t) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	5,582,115	4,123,387	5,266,271
Teachers' Salaries Grants	6,301,890	5,383,278	5,537,077
Use of Land and Buildings Grants	1,777,354	1,366,718	1,366,718
Other Government Grants	620,908	500,164	669,292
	<u>14,282,267</u>	<u>11,373,547</u>	<u>12,839,358</u>

The school has opted in to the donations scheme for this year. Total amount received was \$143,023.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	160,670	101,553	8,661
Curriculum related Activities - Purchase of goods and services	19,676	9,400	8,770
Fees for Extra Curricular Activities	34,116	15,400	15,992
Trading	49,751	16,000	33,415
Fundraising & Community Grants	262,765	-	68,519
Other Revenue	108,634	53,240	73,176
	<u>635,612</u>	<u>195,593</u>	<u>208,533</u>
Expense			
Extra Curricular Activities Costs	190,157	122,100	111,518
Trading	11,884	4,000	305
	<u>202,041</u>	<u>126,100</u>	<u>111,823</u>
Surplus/ (Deficit) for the year Locally Raised Funds	<u>433,571</u>	<u>69,493</u>	<u>96,710</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	789,904	873,235	618,590
Equipment Repairs	7,782	20,900	36,406
Information and Communication Technology	191,216	269,270	116,588
Library Resources	5,706	9,000	8,331
Employee Benefits - Salaries	7,912,437	6,796,496	6,915,940
Staff Development	86,419	62,500	74,289
Depreciation	299,518	224,500	269,833
	<u>9,292,982</u>	<u>8,255,901</u>	<u>8,039,977</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	10,849	10,849	10,719
Board Fees	6,460	10,000	8,600
Board Expenses	6,685	15,000	9,447
Communication	24,328	32,500	113,887
Consumables	13,658	80,000	77,214
Operating Leases	527	600	1,944
Legal Fees	-	10,000	26,247
Other	1,291,765	75,101	1,059,819
Employee Benefits - Salaries	627,648	545,252	472,641
Insurance	22,650	25,350	14,156
Service Providers, Contractors and Consultancy	48,460	21,500	-
	<u>2,053,030</u>	<u>826,152</u>	<u>1,794,674</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	1,417	-	159,136
Consultancy and Contract Services	641,178	636,420	411,894
Cyclical Maintenance	137,396	50,000	93,027
Grounds	116,774	-	12,301
Heat, Light and Water	198,108	199,300	184,806
Rates	766	500	616
Repairs and Maintenance	101,147	93,000	74,968
Use of Land and Buildings	1,777,354	1,366,718	1,366,718
Security	98,971	90,000	87,287
Employee Benefits - Salaries	9,200	-	11,715
	<u>3,082,311</u>	<u>2,435,938</u>	<u>2,402,468</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.

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	626,857	2,290,313	2,353,140
Cash and cash equivalents for Statement of Cash Flows	<u>626,857</u>	<u>2,290,313</u>	<u>2,353,140</u>

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

Of the \$626,857 Cash and Cash Equivalents, \$32,599 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.

Of the \$626,857 Cash and Cash Equivalents, \$142,046 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Other restrictions on cash that may require disclosure include funds held in trust and international student and hostel fees as disclosed in note 16.

8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	77,378	101,110	101,110
Receivables from the Ministry of Education	54,443	-	-
Interest Receivable	29,590	-	-
Teacher Salaries Grant Receivable	539,932	-	422,847
	<u>701,343</u>	<u>101,110</u>	<u>523,957</u>
Receivables from Exchange Transactions	106,968	101,110	101,110
Receivables from Non-Exchange Transactions	594,375	-	422,847
	<u>701,343</u>	<u>101,110</u>	<u>523,957</u>

9. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	6,470	10,419	10,419
	<u>6,470</u>	<u>10,419</u>	<u>10,419</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,513,509	-	-
Total Investments	<u>1,513,509</u>	<u>-</u>	<u>-</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Land	25,000	-	-	-	-	25,000
Buildings	606,005	120,644	(34,314)	-	(21,952)	670,383
Furniture and Equipment	331,154	217,894	(700)	-	(78,606)	469,742
Information and Communication Technology	307,001	191,946	(24)	-	(137,186)	361,737
Motor Vehicles	10,799	53,900	-	-	(13,488)	51,211
Textbooks	27,484	-	(2,591)	-	(15,200)	9,693
Leased Assets	45,277	91,152	-	-	(29,537)	106,892
Library Resources	21,892	7,639	(1,142)	-	(3,549)	24,840
Balance at 31 December 2023	<u>1,374,612</u>	<u>683,175</u>	<u>(38,771)</u>	<u>-</u>	<u>(299,518)</u>	<u>1,719,498</u>

The net carrying value of furniture and equipment held under a finance lease is \$106,892 (2022: \$45,277)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	25,000	-	25,000	25,000	-	25,000
Buildings	966,592	(296,210)	670,382	880,262	(274,257)	606,005
Furniture and Equipment	1,128,988	(659,246)	469,742	1,338,279	(1,007,125)	331,154
Information and Communication Technology	959,794	(598,057)	361,737	1,284,872	(977,871)	307,001
Motor Vehicles	155,642	(104,430)	51,212	160,097	(149,298)	10,799
Textbooks	18,231	(8,537)	9,694	190,699	(163,215)	27,484
Leased Assets	157,445	(50,553)	106,892	550,711	(505,434)	45,277
Library Resources	124,387	(99,546)	24,841	123,174	(101,282)	21,892
Balance at 31 December 2023	3,536,079	(1,816,579)	1,719,500	4,553,094	(3,178,482)	1,374,612

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	345,983	290,016	290,016
Accruals	7,249	111,708	8,433
Banking Staffing Overuse	5,395	-	-
Employee Entitlements - Salaries	613,956	-	526,122
Employee Entitlements - Leave Accrual	39,993	-	-
	1,012,576	401,724	824,571

Payables for Exchange Transactions	1,012,576	401,724	824,571
	1,012,576	401,724	824,571

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	142,046	-	23,928
Other revenue in Advance	12,247	191,456	167,528
	154,293	191,456	191,456

14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	258,022	200,000	198,195
Increase to the Provision During the Year	137,396	50,000	93,027
Use of the Provision During the Year	-	8,022	(33,200)
Provision at the End of the Year	<u>395,418</u>	<u>258,022</u>	<u>258,022</u>
Cyclical Maintenance - Current	53,106	50,197	50,197
Cyclical Maintenance - Non current	342,312	207,825	207,825
	<u>395,418</u>	<u>258,022</u>	<u>258,022</u>

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

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 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	37,308	25,918	25,918
Later than One Year and no Later than Five Years	70,011	23,899	23,899
	<u>107,319</u>	<u>49,817</u>	<u>49,817</u>
Represented by			
Finance lease liability - Current	37,308	25,918	25,918
Finance lease liability - Non current	70,011	23,899	23,899
	<u>107,319</u>	<u>49,817</u>	<u>49,817</u>

16. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	28,961	6,794	6,794
	<u>28,961</u>	<u>6,794</u>	<u>6,794</u>

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

17. Funds Held for Capital Works Projects

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

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Spouting Replacement	15,161	-	-	-	15,161
Heatpumps	(18,669)	-	(42,706)	24,136	(37,239)
Dance Studio	(5,703)	-	-	5,703	-
Shade Structure	(15,155)	15,155	-	-	-
E & WB Block Refurbishment	(45,276)	52,911	-	-	7,635
Administration Roof	(16,491)	16,491	-	-	-
Hall Refurbishment	26,732	11,609	(66,815)	28,474	-
Block G Autex	72,139	8,386	(80,525)	-	-
Gas Works	(69,954)	67,366	(4,897)	-	(7,485)
C Block Rationalisation	(3,344)	430,000	(550,114)	-	(123,458)
Tiger Turf	(21,579)	-	-	21,579	-
Fire Upgrade	-	-	(339,424)	-	(339,424)
H Block Toilets	-	85,500	(123,257)	-	(37,757)
Roof & Clearlite Replacement	-	9,803	-	-	9,803
LSC Office	-	-	(3,865)	-	(3,865)
Totals	(82,139)	697,221	(1,211,604)	79,892	(516,629)

Represented by:

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

32,599
(549,228)

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

Represented by:

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

114,032
(196,171)

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	6,460	8,600
<i>Leadership Team</i>		
Remuneration	787,529	795,504
Full-time equivalent members	6	6
Total key management personnel remuneration	793,989	804,104

There are 7 members of the Board excluding the Principal. The Board has held 9 full meetings of the Board in the year. The Board also has Finance and Property committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220 - 230	200 - 210
Benefits and Other Emoluments	5 - 10	5 - 10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	15.00	9.00
110 - 120	6.00	1.00
120 - 130	0.00	2.00
130 - 140	4.00	1.00
	25.00	13.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	\$2,000
Number of People	-	1

21. 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. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$985,895 (2022:\$252,764) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Fire Upgrade	592,084	339,424	252,660
Roof & Clearlite Replacement	717,100	-	717,100
LSC Office	20,000	3,865	16,135
Total	1,329,184	343,289	985,895

(b) Operating Commitments

As at 31 December 2023, the Board has entered into no contracts.

(The total lease payments incurred during the period is \$0 (31 December 2022 is \$14,101)

23. 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	626,857	2,290,313	2,353,140
Receivables	701,343	101,110	523,957
Investments - Term Deposits	1,513,509	-	-
Total financial assets measured at amortised cost	<u>2,841,709</u>	<u>2,391,423</u>	<u>2,877,097</u>

Financial liabilities measured at amortised cost

Payables	1,012,576	401,724	824,571
Finance Leases	107,319	49,817	49,817
Total financial liabilities measured at amortised cost	<u>1,119,895</u>	<u>451,541</u>	<u>874,388</u>

24. Events After Balance Date

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

25. Comparatives

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

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF PAKAPURA HIGH SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

Opinion

We have audited the financial statements of the School on pages 2 to 19, 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:

- a) 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
- b) comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 28 May 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 for our opinion

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

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

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

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

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Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities arise from section 134 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 is responsible for the other information. The other information comprises of Statement and Evaluation of Variance, Student progress report, Te Tiriti Policy, Good Employment Statement 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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



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

Papakura High School Analysis of Variance – 2023

Strategic aim	Achievement target	Performance	Variance	Analysis	Evaluation
Student Success					
NCEA Results Increase	Level 1 - 64%	L1 - 51.2%	-12.8%	While the achievement rates were down 3% on the previous year's results and was a lower drop than the national and equity index band falls. Overall, PHS is 8.5% higher than our EQI band for Level 1 NCEA. Achievement rates for Māori were higher at Level 1 than the overall school population and is actually higher than the national rate. This is a significant success for our students. However, Pasifika rates were lower than the rest of the school by 10%, although still higher than the EQI band by 5%. Male and female rates of achievement were similar and the rate for males is 11.1% higher than the EQI band.	2023 began in the first semester with flooding causing the school to close on two occasions. In addition, the industrial action across the country caused significant disruption to students' learning and achievement. In addition, at PHS we implemented significant curriculum and timetable changes. These changes involved fewer, longer periods, a change to semester-based courses in the senior school and adopting an alternative programme of career-based projects and electives on a Wednesday. These changes meant less teaching time for NCEA courses at all levels but were aimed at increasing engagement and a sense of purpose for students. An expected result of this was a small drop in NCEA achievement for senior students while both students and teachers adapted to the new programmes and made adjustments to courses.
	Level 2 - 75%	L2 - 61.7%	-13.3%	The school's Level 2 achievement rate was 3.3% lower than the previous year. The longer term average is similar for PHS. The rate for our school is 3.6% higher than the EQI band, which is in line with historical figures. The rate for Māori students was the same as for the total school and just below the national	The area of most concern has been the drop-off in achievement at Level 3 over the last three years from the 2020 high. Our Year 13 cohort had the lowest attendance and engagement in the school and some of our top academic students did not achieve UE, which meant they were not able to move onto the tertiary courses of their choice. In 2024 we intend to hire someone to do one-to-one mentoring with students, especially those who show early signs of

Papakura High School Analysis of Variance – 2023

	Level 3 - 64%	L3 - 46.7%	-17.3%	figure and above the EQI band. The rate for Pasifika is 5% above the overall school rate and above the national average and 12% above the EQI band. The rate for male and female students are similar with a slightly higher number for males. Both are above the EQI band. PHS Level 3 results were 3.8% below 2022. They were 3.7% below EQI band. Pass rates for Māori and Pacific students were below the general roll and below EQI band. Māori results at 30% is particularly low. Again, there was no significant difference between male and female achievement, with males achieving at a slightly higher rate. Both rates were slightly below the EQI band.	disengagement with some funding secured through the Rapid Response Fund. In 2024 we have also allocated more space in the timetable for academic tracking and mentoring. There are now two 30 minute sessions each week and a structured programme, which is monitored by SLT and Kaiarahi. It is encouraging that Māori achievement rates at Levels 1 & 2 are at a high level. Continued focus on this through the strengthening of Te Reo Māori courses and Te Oranga Reo. Rates at Level 3 should be addressed in 2024 with the improved academic mentoring programme. In addition, work on a Pasifika Engagement Plan and the appointment of a Pasifika Engagement Mentor in 2024 is targeted at increasing the levels of Pasifika student achievement. While we did not meet our ambitious targets, I believe that taking into account the significant disruption experienced by our learners, the results are pleasing, especially when put into the context of our EQI band.
Endorsements Increase	Endorsements - 35%	L1 - 13.3%	- 21.7%	The number of students achieving endorsements decreased from 2022 by 2.7%. The result is approximately 9% lower than the EQI band.	The levels of endorsements at all levels are disappointing, especially as they are below the EQI band at most levels. This will require focus through the academic mentoring process and the extra one-to-one coaching

Papakura High School Analysis of Variance – 2023

	- Endorsements - 25% - L3 - Endorsements - 19%	- L2 - 3.3% - L3 - 14%	-21.7% -5%	- The number of students achieving endorsements at Level 2 decreased by 12%. This is a significant decrease and well below EQI band rates. - Level 3 endorsements went against the trend and showed a slight increase on 2022 with the rate of excellence endorsements doubling from the previous year. The excellence endorsement rate is above the EQI band but the merit rate is below.	should help to raise the students' awareness of where they are sitting. The lift in excellence endorsements at Level 3 is pleasing and will mean that those students will more likely have access to restricted entry courses at university. This was mainly due to a number of students who were very focused on achieving at a high level and who were very good at tracking their results. We should be able to replicate this in 2024 by providing more structured and regular coaching for these students.
Year 9 & 10 Kia Puawai and Te Tohu Rangatira	Kia Puawai Beginner - 35% Proficient - 35% Expert - 20% Te Tohu Rangatira Bronze - 35% Silver - 35% Gold - 20%	Beginner - 17% Proficient - 23% Expert - 28% Bronze - 22% Silver - 36% Gold - 7%	68% achieved Kia Puawai 65% achieved Te Tohu Rangatira	- While the total number achieving Kia Puawai did not meet target, the number achieving at Expert level is 8% above the target - Again, the total achieving Te Tohu was 25% lower than target but the percentage achieving at silver was 1% above target.	The disruption outlined above also had an impact on the number of students achieving Kia Puawai and Te Tohu. However, the improvement in the academic mentoring programme and increased time allocated for this should likely lead to further improvement in results. Anecdotally, a significant number of students are on-track already for good results in 2024.

Strategic Aspiration	Comment
Implementing a strengths-based, formalised goal-setting and tracking programme	Successfully implementing a strengths-based, formalised goal-setting and tracking programme for students, our school has met expectations. We've witnessed significant improvement in academic and personal development, departing from traditional approaches to embrace a dynamic, personalised framework. Anticipated outcomes, enhanced student self-awareness, motivation, and resilience, have been achieved. The programme's transformative impact is evident in increased student engagement, peer collaboration, and overall school culture. By nurturing individual strengths and providing tailored support, we've established a more inclusive, empowering educational environment where every student can thrive.

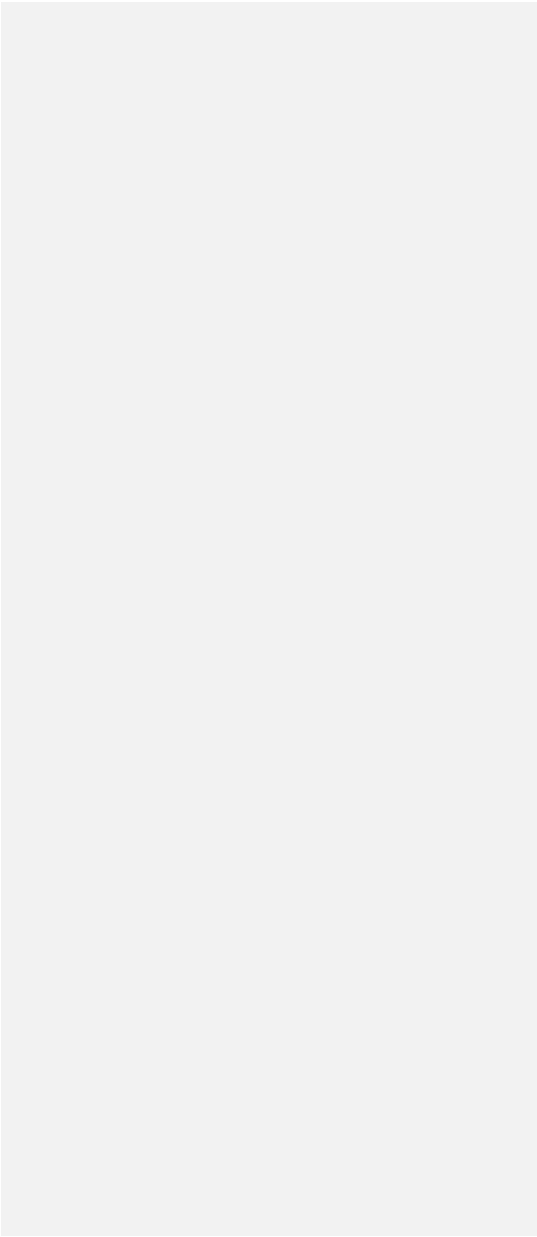
Papakura High School Analysis of Variance – 2023

Grow 'Te Oranga Reo' immersion pathway	Te Oranga Reo has grown slightly in numbers with greater retention in the senior school. However, the programme involves fewer hours in immersion and therefore the funding level has dropped from Level 2 to 3 in 2024. This will be a continued focus in 2024 with the establishment of regular whānau hui.
Plan and implement a schoolwide literacy and numeracy approach.	While significant progress has been made with the introduction of dedicated literacy and numeracy classes, there remains a variance in fully realising the goal of implementing a schoolwide approach. Further professional development is required to ensure consistency and effectiveness across all levels and subjects. This variance underscores the need for continued investment in staff training, curriculum alignment, and resource allocation to foster a holistic approach to literacy and numeracy education throughout the school. Achieving this goal will empower students with essential skills for academic success and lifelong learning.
Develop and implement a professional learning programme for staff using the Tū Rangatira framework	While an initial professional development day has laid the foundation, there exists a variance in fully realising the goal of developing and implementing a professional learning programme utilising the Tū Rangatira framework. To bridge this gap, establishing a Professional Learning Community (PLC) is imperative, enabling sustained collaboration and skill development among staff. This variance highlights the need for ongoing support structures and resources to embed the Tū Rangatira framework effectively into the school's professional culture. Through concerted efforts to cultivate a community of practice, staff can leverage this framework to enhance their effectiveness and ultimately improve student outcomes.
Implement and resource a staff wellbeing programme.	The establishment of a staff wellbeing committee has meant that a number of staff wellbeing activities have been carried out in 2023. The Awesome Wellbeing Survey in Term 4 showed a significant increase in staff wellbeing from the previous survey.
Adapt the Tū Rangatira framework for a PHS student leadership programme.	This goal was put on hold early in the year to focus on the staff aspect in 2023. This will be picked up in 2024.
Implement the property master plan refresh and grounds landscape plan.	A significant landscaping project was funded by the Board to improve the entrance to the school. This has made the entrance to the school much more inviting for students entering in the morning. The masterplanning process was slow but we were able to have the initial scoping meeting in Term 4. Other significant property projects completed include the Hall kitchen/Staffroom and roofing and alarm systems through SYA.
Conduct and implement a review of inclusive practices and wellbeing supports at PHS.	A review was conducted by Brooke Trenwith from Potential to Performance and a restructure undertaken to ensure that the inclusive practices are aligned with best practice. Full implementation of the recommendations will take place in 2024.
Relaunch of new PHS school values and expectations.	While the values and expectations were labelled on school signage and ratified by the Board, the rollout was delayed by disagreement over the definitions of kupu Māori and this meant that the implementation has been deferred to 2024.
Develop and implement a Pasifika engagement plan in conjunction with staff and community.	A new Pasifika Liaison teacher was appointed in 2023 and funding secured for a Pasifika Engagement Mentor in 2024. A full implementation plan will be put in place in 2024. However, a number of events took place in 2023 which improved engagement with Pasifika Fanau/Aiga such as the language week celebrations held. These were the biggest ever events held in the school.
Implement Te Ara Mātauranga o Ngāti Tamaoho.	A within school Kāhui Ako leader was appointed in Term 4 to support the implementation of this document. The school held a Mana Whenua Week in Term 4, which included haerenga to local significant sites and other kaupapa Māori activities. This was a very successful event for our school. We were also able to offer more opportunities for students to learn Toi Māori and other skills through the Pro-Jects and Electives programme held every Wednesday. The launch of our fourth whānau with the name of a local awa, Waipapa, was a significant event for our kura as it signified further growth and partnership. The school leadership continues to maintain strong relationships with Ngāti Tamaoho.

Commented [1]: Is it worth adding anything in here about the having a physical environment that supports all to thrive as per the strategic plan?

Papakura High School Analysis of Variance – 2023

• Develop and implement a strategic plan for community engagement and partnerships.	While a strategic planning document was not completed, the position of Community Partnerships Coordinator was implemented with funding from the Hynds Foundation. This position and the Pro-Jects and Electives programme has led to significant further engagement with the wider community and business and not-for-profit partnerships. This has been a great success with positive feedback and engagement from students. This will be further consolidated in 2024.
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Papakura High School Student Progress - 2023

Strategic Aim	Achievement Target	Performance	Variance	Analysis	Evaluation
Student Success					
NCEA Results Increase	- Level 1 - 64% - Level 2 - 75%	- L1 - 51.2% - L2 - 61.7%	-12.8% -13.3%	- While the achievement rates were down 3% on the previous year's results and was a lower drop than the national and equity index band falls. Overall, PHS is 8.5% higher than our EQI band for Level 1 NCEA. Achievement rates for Māori were higher at Level 1 than the overall school population and is actually higher than the national rate. This is a significant success for our students. However, Pasifika rates were lower than the rest of the school by 10%, although still higher than the EQI band by 5%. Male and female rates of achievement were similar and the rate for males is 11.1% higher than the EQI band. - The school's Level 2 achievement rate was 3.3% lower than the previous year. The longer term average is similar for PHS. The rate for our school is 3.6% higher than the EQI band, which is in line with historical figures. The rate for Māori students was the same as for the total school and just below the national figure and above the EQI band. The rate for Pasifika is 5% above the overall school rate and above the national average and 12% above the EQI band. The rate for male and female students	2023 began in the first semester with flooding causing the school to close on two occasions. In addition, the industrial action across the country caused significant disruption to students' learning and achievement. In addition, at PHS we implemented significant curriculum and timetable changes. These changes involved fewer, longer periods, a change to semester-based courses in the senior school and adopting an alternative programme of career-based projects and electives on a Wednesday. These changes meant less teaching time for NCEA courses at all levels but were aimed at increasing engagement and a sense of purpose for students. An expected result of this was a small drop in NCEA achievement for senior students while both students and teachers adapted to the new programmes and made adjustments to courses. The area of most concern has been the drop-off in achievement at Level 3 over the last three years from the 2020 high. Our Year 13 cohort had the lowest attendance and engagement in the school and some of our top academic students did not achieve UE, which meant they were not able to move onto

Papakura High School Student Progress - 2023

	Level 3 - 64%	L3 - 46.7%	-17.3%	are similar with a slightly higher number for males. Both are above the EQI band. PHS Level 3 results were 3.8% below 2022. They were 3.7% below EQI band. Pass rates for Māori and Pacific students were below the general roll and below EQI band. Māori results at 30% is particularly low. Again, there was no significant difference between male and female achievement, with males achieving at a slightly higher rate. Both rates were slightly below the EQI band.	the tertiary courses of their choice. In 2024 we intend to hire someone to do one-to-one mentoring with students, especially those who show early signs of disengagement with some funding secured through the Rapid Response Fund. In 2024 we have also allocated more space in the timetable for academic tracking and mentoring. There are now two 30 minute sessions each week and a structured programme, which is monitored by SLT and Kaiarahi. It is encouraging that Māori achievement rates at Levels 1 & 2 are at a high level. Continued focus on this through the strengthening of Te Reo Māori courses and Te Oranga Reo. Rates at Level 3 should be addressed in 2024 with the improved academic mentoring programme. In addition, work on a Pasifika Engagement Plan and the appointment of a Pasifika Engagement Mentor in 2024 is targeted at increasing the levels of Pasifika student achievement. While we did not meet our ambitious targets, I believe that taking into account the significant disruption experienced by our learners, the results are pleasing, especially when put into the context of our EQI band.
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Papakura High School Student Progress - 2023

Endorsements Increase	- Endorsements - 35% - Endorsements - 25% - L3 - Endorsements - 19%	- L1 - 13.3% - L2 - 3.3% - L3 - 14%	- 21.7% -21.7% -5%	- The number of students achieving endorsements decreased from 2022 by 2.7%. The result is approximately 9% lower than the EQI band. - The number of students achieving endorsements at Level 2 decreased by 12%. This is a significant decrease and well below EQI band rates. - Level 3 endorsements went against the trend and showed a slight increase on 2022 with the rate of excellence endorsements doubling from the previous year. The excellence endorsement rate is above the EQI band but the merit rate is below.	The levels of endorsements at all levels are disappointing, especially as they are below the EQI band at most levels. This will require focus through the academic mentoring process and the extra one-to-one coaching should help to raise the students' awareness of where they are sitting. The lift in excellence endorsements at Level 3 is pleasing and will mean that those students will more likely have access to restricted entry courses at university. This was mainly due to a number of students who were very focused on achieving at a high level and who were very good at tracking their results. We should be able to replicate this in 2024 by providing more structured and regular coaching for these students.
Year 9 & 10 Kia Puawai and Te Tohu Rangatira	Kia Puawai Beginner - 35% Proficient - 35% Expert - 20% Te Tohu Rangatira Bronze - 35% Silver - 35% Gold - 20%	Beginner - 17% Proficient - 23% Expert - 28% Bronze - 22% Silver - 36% Gold - 7%	68% achieved Kia Puawai 65% achieved Te Tohu Rangatira	- While the total number achieving Kia Puawai did not meet target, the number achieving at Expert level is 8% above the target - Again, the total achieving Te Tohu was 25% lower than target but the percentage achieving at silver was 1% above target.	The disruption outlined above also had an impact on the number of students achieving Kia Puawai and Te Tohu. However, the improvement in the academic mentoring programme and increased time allocated for this should likely lead to further improvement in results. Anecdotally, a significant number of students are on-track already for good results in 2024.

Papakura High School Statement of Compliance with Employment Policy

As of 31st of December 2023, Papakura High School has ensured the fair and proper treatment of its employees in all aspects of employment by:

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

Papakura High School

Kiwisport

For the Year Ended 31 December 2023

Kiwisport is a government funding initiative to support students' participation in organisation sport. In 2023, the school received total Kiwisport funding of \$22,551.50 (excl GST).

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



Papakura High School

Next review: Term 1 2027

Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Papakura High School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Papakura High School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Papakura High School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Papakura High School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Papakura High School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia** .

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori. Our school runs a bilingual unit, 'Te Oranga Reo' which includes students at all year levels of the school.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

Participation

Papakura High School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

This policy aligns with **NELP** Objective 1: Learners at the Centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.

Related topics

- **Māori Educational Achievement**
- **School Planning and Reporting**
- **Equal Employment Opportunities**
- **Learning Support**
- **Inclusive Education**

Legislation

- Education and Training Act 2020

Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **The Education and Training Act 2020: Te Tiriti o Waitangi** 
- TKI | Te Kete Ipurangi: **Treaty of Waitangi principle** 
- Victoria University of Wellington | Te Herenga Waka: **Te Tiriti o Waitangi Guide** 

Release history: **Term 4 2022, Term 4 2020, Term 2 2017**

Last review	Term 4 2022
Topic type	Core