

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HATO PAORA COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Hato Paora College (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS 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 18, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 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.

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 the information included in the Statement of Variance, the Evaluation of the School's Students' Progress and Achievement 2023, the Kiwisport Report, Te Tiriti o Waitangi Report, the Statement of Compliance with Employment Policy, the Members of the Board and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

In addition to the audit, we are responsible for the audit of the Proprietor, the Hato Paora Trust Board. This audit is compatible with independence requirements. Other than this audit and the audit of the Proprietor, we have no relationship with, or interests in the School.



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

HATO PĀORA COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 199

Principal: Nathan Matthews

School Address: 1314 Kimbolton Road, RD 7, Cheltenham 4777

School Postal Address: 1314 Kimbolton Road, RD 7, Cheltenham 4777

School Phone: 06 328 9731

School Email: principal@hatopaora.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Keriana Stirling	Presiding Member	Elected	Sep-25
Nathan Matthews	Principal	Appointed	
Marisa Balle	Parent Representative	Elected	Sep-25
Tabitha McKenzie	Parent Representative	Elected	Sep-25
Davina Cooper	Parent Representative	Elected	Sep-25
Paula Hill	Parent Representative	Elected	Resigned 2023
Hine Tipoki-Lawton	Proprietors Appointee	Appointed by the Bishop	Resigned 2023
Frances Dagg	Proprietors Appointee	Appointed by the Bishop	Resigned 2023
Kamaka Manuel	Proprietors Appointee	Appointed by the Bishop	Sep-25
Gerard Tully	Proprietors Appointee	Appointed by the Bishop	Sep-25
Hona Black	Proprietors Appointee	Appointed by the Bishop	Sep-25
Kelly Nicklin	Staff Representative	Elected	Sep-25

Accountant / Service Provider: Openbook Solutions Limited

HATO PĀORA COLLEGE

Annual Financial Statements - For the year ended 31 December 2023

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 18	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Students' Progress and Achievement
	Te Tiriti o Waitangi
	Statement of Compliance with Employment Policy
	Kiwisport
	Independent Auditor's Report

Hato Pāora College

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.

Kerianna Stirling
Full Name of Presiding Member


Signature of Presiding Member

30/5/24
Date:

Nathan Wiremu Matthews
Full Name of Principal


Signature of Principal

30/5/24
Date:

Hato Pāora College

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	2,222,867	2,187,655	2,263,824
Locally Raised Funds	3	99,343	114,100	236,000
Use of Proprietor's Land and Buildings		205,776	154,000	205,776
Interest		20,000	3,100	5,978
Gain on Sale of Property, Plant and Equipment		0	0	1,043
Total Revenue		2,547,986	2,458,855	2,712,621
Expense				
Locally Raised Funds	3	130,950	79,300	216,406
Learning Resources	4	1,823,802	1,581,533	1,598,533
Administration	5	489,782	427,640	529,177
Interest		2,441	2,500	2,561
Property	6	551,381	363,110	423,710
Other Expense	7	154	0	3,379
Loss on Disposal of Property, Plant and Equipment		88	0	3,959
Total Expense		2,998,598	2,454,083	2,777,725
Net Surplus / (Deficit) for the year		(450,612)	4,772	(65,104)
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		(450,612)	4,772	(65,104)

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



Hato Pāora College

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	668,893	668,893	727,897
Total comprehensive revenue and expense for the year	(450,612)	4,772	(65,104)
Contributions from / (Distributions to) the Ministry of Education			
Contribution - Furniture and Equipment Grant	24,938	0	6,100
Equity at 31 December	243,219	673,665	668,893
Accumulated comprehensive revenue and expense	243,219	673,665	668,893
Equity at 31 December	243,219	673,665	668,893

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.



Hato Pāora College

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	251,270	575,276	448,358
Accounts Receivable	9	193,496	120,000	120,627
GST Receivable		6,857	10,000	9,035
Prepayments		34,290	20,000	29,222
Inventories	10	39,637	30,000	40,672
		525,550	755,276	647,914
Current Liabilities				
Accounts Payable	12	297,231	170,000	170,235
Revenue Received in Advance	13	103,557	85,000	93,790
Provision for Cyclical Maintenance	14	21,216	21,216	21,216
Finance Lease Liability	15	13,266	9,272	10,203
Funds held in Trust	16	279	510	510
		435,549	285,998	295,954
Working Capital Surplus/(Deficit)		90,001	469,278	351,960
Non-current Assets				
Property, Plant and Equipment	11	354,185	298,418	395,351
		354,185	298,418	395,351
Non-current Liabilities				
Provision for Cyclical Maintenance	14	192,087	90,650	68,240
Finance Lease Liability	15	8,880	3,381	10,178
		200,967	94,031	78,418
Net Assets		243,219	673,665	668,893
Equity		243,219	673,665	668,893

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



Hato Pāora College

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		852,853	835,423	952,862
Locally Raised Funds		79,444	124,866	260,577
Goods and Services Tax (net)		2,178	(965)	2,091
Payments to Employees		(490,803)	(283,800)	(347,478)
Payments to Suppliers		(616,601)	(540,718)	(819,298)
Interest Paid		(2,441)	(2,500)	(2,561)
Interest Received		20,000	3,100	5,978
Net cash from/(to) Operating Activities		(155,370)	135,406	52,171
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		0	0	1,043
Purchase of Property Plant & Equipment (and Intangibles)		(56,817)	0	(114,662)
Net cash from/(to) Investing Activities		(56,817)	0	(113,619)
Cash flows from Financing Activities				
Furniture and Equipment Grant		24,938	0	6,100
Finance Lease Payments		(9,608)	(8,488)	(9,272)
Funds Administered on Behalf of Other Parties		(231)	0	(144)
Net cash from/(to) Financing Activities		15,099	(8,488)	(3,316)
Net increase/(decrease) in cash and cash equivalents		(197,088)	126,918	(64,764)
Cash and cash equivalents at the beginning of the year	8	448,358	448,358	513,122
Cash and cash equivalents at the end of the year	8	251,270	575,276	448,358

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.



Hato Pāora College

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Hato Pāora College (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.

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

Cyclical maintenance

A school recognises its obligation to maintain the Proprietor'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 21.



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 Proprietor. Grants for the use of land and buildings are not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the 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.

c) 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.

d) 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.

e) 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.

f) 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.

g) Inventories

Inventories are consumable items held for sale and comprised of school uniforms and merchandise. 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.



h) Property, Plant and Equipment

Land and buildings owned by the Proprietor 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 Proprietor 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:

Furniture and equipment	0-20 years
Information and communication technology	4-10 years
Motor vehicles	8-10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

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

j) 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.

k) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.



l) Revenue Received in Advance

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

m) 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.

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

n) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

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

The schools carries out painting maintenance of the whole school over a 7 to 12 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.

o) Financial Instruments

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

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

p) 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.

q) Budget Figures

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

r) 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	897,613	837,655	874,326
Teachers' Salaries Grants	1,323,947	1,350,000	1,361,136
Other Government Grants	1,307	0	28,362
	<u>2,222,867</u>	<u>2,187,655</u>	<u>2,263,824</u>

The school has opted in to the donations scheme for this year. Total amount received was \$15,720.

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	606	500	544
Fees for Extra Curricular Activities	6,545	7,300	11,251
Trading	28,106	36,300	22,779
Fundraising & Community Grants	1,347	10,000	137,187
Other Revenue	62,739	60,000	64,239
	<u>99,343</u>	<u>114,100</u>	<u>236,000</u>
Expenses			
Extra Curricular Activities Costs	101,790	43,000	56,080
Trading	29,160	36,300	36,546
Fundraising and Community Grant Costs	0	0	123,780
	<u>130,950</u>	<u>79,300</u>	<u>216,406</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>(31,607)</u>	<u>34,800</u>	<u>19,594</u>

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	56,388	58,500	61,022
Information and Communication Technology	16,878	16,000	13,060
Employee Benefits - Salaries	1,641,824	1,396,000	1,424,954
Staff Development	3,612	14,100	4,140
Depreciation	105,100	96,933	95,357
	<u>1,823,802</u>	<u>1,581,533</u>	<u>1,598,533</u>



5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	7,400	7,400	7,185
Board Fees	0	5,060	0
Board Expenses	30,480	16,900	21,874
Communication	2,243	3,500	3,462
Consumables	6,243	5,000	4,054
Lunch in Schools	126,401	120,000	138,295
Legal Fees	1,882	5,000	0
Other	55,931	47,980	92,478
Employee Benefits - Salaries	224,892	185,800	230,048
Insurance	13,324	13,000	13,238
Service Providers, Contractors and Consultancy	20,986	18,000	18,543
	<u>489,782</u>	<u>427,640</u>	<u>529,177</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	12,863	13,600	12,686
Consultancy and Contract Services	31,215	25,000	24,593
Cyclical Maintenance	123,847	22,410	15,838
Grounds	19,240	12,100	18,649
Heat, Light and Water	26,826	34,000	33,428
Repairs and Maintenance	66,137	49,500	59,753
Use of Land and Buildings	205,776	154,000	205,776
Security	467	500	99
Employee Benefits - Salaries	65,010	52,000	52,888
	<u>551,381</u>	<u>363,110</u>	<u>423,710</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. Other Expense

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Loss on Uncollectable Accounts Receivable	154	0	3,379
	<u>154</u>	<u>0</u>	<u>3,379</u>

8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	251,270	575,276	448,358
Cash and cash equivalents for Statement of Cash Flows	<u>251,270</u>	<u>575,276</u>	<u>448,358</u>

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



9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	95,641	80,000	69,650
Receivables from the Ministry of Education	33,969	0	0
Loss on Uncollectible Accounts Receivable	(59,454)	(60,000)	(59,639)
Teacher Salaries Grant Receivable	123,340	100,000	110,616
	<u>193,496</u>	<u>120,000</u>	<u>120,627</u>
Receivables from Exchange Transactions	36,187	20,000	10,011
Receivables from Non-Exchange Transactions	157,309	100,000	110,616
	<u>193,496</u>	<u>120,000</u>	<u>120,627</u>

Provision for Collectability

Hato Pāora College has receivables with a gross carrying amount of \$95,641 at 31 December 2023. Careful analysis of these receivables has shown the following:

Past Due Days	\$ Amount	% Estimate of Losses	\$ Expected Credit Loss
Current	7,153	0%	0
< 6 months	21,387	0%	77
6 months - 1 year	4,522	13%	584
1 - 2 years	3,817	46%	1,742
> 2 years	58,762	97%	57,051
Total	95,641		59,454

10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
School Uniforms	24,410	20,000	40,672
Merchandise	15,227	10,000	0
	<u>39,637</u>	<u>30,000</u>	<u>40,672</u>



11. Property, Plant and Equipment

2023	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Furniture and Equipment	270,729	40,714	0	0	(61,358)	250,085
Information and Communication	58,059	8,271	0	0	(20,911)	45,419
Motor Vehicles	46,843	0	0	0	(8,945)	37,898
Leased Assets	18,958	15,038	(88)	0	(13,791)	20,117
Library Resources	762	0	0	0	(95)	666
Balance at 31 December 2023	395,351	64,023	(88)	0	(105,100)	354,185

The net carrying value of furniture and equipment held under a finance lease is \$20,117 (2022: \$18,958)

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 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Furniture and Equipment	528,293	(278,208)	250,085	520,975	(250,246)	270,729
Information and Communication	155,015	(109,596)	45,419	146,744	(88,685)	58,059
Motor Vehicles	74,886	(36,988)	37,898	74,886	(28,043)	46,843
Leased Assets	47,376	(27,259)	20,117	47,351	(28,393)	18,958
Library Resources	1,476	(810)	666	1,476	(714)	762
Balance at 31 December	807,046	(452,861)	354,185	791,432	(396,081)	395,351

12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	41,571	40,000	34,450
Accruals	23,246	15,000	9,528
Banking Staffing Overuse	95,929	0	0
Employee Entitlements - Salaries	121,065	100,000	110,616
Employee Entitlements - Leave Accrual	15,420	15,000	15,641
	297,231	170,000	170,235
Payables for Exchange Transactions	297,231	170,000	170,235
	297,231	170,000	170,235

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	5,351	0	0
Other revenue in Advance	98,206	85,000	93,790
	103,557	85,000	93,790



14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	89,456	89,456	148,402
Increase to the Provision During the Year	22,410	22,410	11,839
Use of the Provision During the Year	0	0	(80,785)
Other Adjustments	101,437	0	10,000
Provision at the End of the Year	<u>213,303</u>	<u>111,866</u>	<u>89,456</u>
Cyclical Maintenance - Current	21,216	21,216	21,216
Cyclical Maintenance - Non current	192,087	90,650	68,240
	<u>213,303</u>	<u>111,866</u>	<u>89,456</u>

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

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	14,874	11,124	11,739
Later than One Year and no Later than Five Years	9,478	5,265	10,869
Future Finance Charges	(2,206)	(3,736)	(2,227)
	<u>22,146</u>	<u>12,653</u>	<u>20,381</u>
Represented by			
Finance lease liability - Current	13,266	9,272	10,203
Finance lease liability - Non current	8,880	3,381	10,178
	<u>22,146</u>	<u>12,653</u>	<u>20,381</u>

16. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	279	510	510
	<u>279</u>	<u>510</u>	<u>510</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. 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.

H Tipoki-Lawton, who was a Proprietor appointee to the Board, is the daughter of the Chairperson of the Trust Board.

The Proprietor of the School (The Hato Pāora Trust Board) is a related party of the School Board because the Proprietor appoints representatives to the School Board, giving the Proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately, if the Proprietor collects funds on behalf of the school (or vice versa) the amounts are disclosed.

- a) The College received funding from the Ministry for Boarding Allowance Schemes to the value of \$634,578 which was duly transferred to the Trust Board (2022: \$553,598).
- b) The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during 2023 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings."
- c) During the year the College paid the wages of some support staff of the Trust Board and these were reimbursed on invoices totalling \$60,907 (2022: \$63,181).
- d) During the year the Trust Board incurred various administrative and operational expenses for the College and these were reimbursed on invoice totalling \$57,108 (2022: \$40,529).
- e) During the year the College incurred various administrative and operational expenses for the Trust Board and these were reimbursed on invoice totalling \$16,539 (2022: \$8,356).
- f) The College joined the Lunches in Schools programme in 2021, the Trust Board provided the lunches and invoiced the College \$126,401 (2022: \$138,295).
- g) During the year the Tumuaki was also employed by the Trust Board for management and overall duty of care responsibilities at the hostel. By agreement, the Board pays the Tumuaki \$40,000 per annum (2022: \$40,000) and reimburses for his electricity and gas totalling \$5,472 to cover his responsibilities to the Board.
- h) At the end of the year the College owed the Trust Board \$20,498 (2022: \$14,371) and the College was owed \$27,051 by the Trust Board (2022: \$0).



18. 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	0	0
<i>Leadership Team</i>		
Remuneration	1,226,131	960,396
Full-time equivalent members	10.73	10.00
Total key management personnel remuneration	1,226,131	960,396

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

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	130 - 140
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0	0

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	4	3
110 - 120	3	0
120 - 130	1	1
	8	4

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

19. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	0	0
Number of People	0	0



20. 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.

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had no capital commitments (2022: \$2,747)

(b) Operating Commitments

As at 31 December 2023 the Board has entered into the following contracts:

- (a) Cleaning
- (b) Painting

	2023	2022
	Actual	Actual
	\$	\$
No later than One Year	62,354	36,060
Later than One Year and No Later than Five Years	41,430	0
Later than Five Years	0	0
	<u>103,784</u>	<u>36,060</u>



22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	251,270	575,276	448,358
Receivables	193,496	120,000	120,627
Total Financial assets measured at amortised cost	<u>444,766</u>	<u>695,276</u>	<u>568,985</u>

Financial liabilities measured at amortised cost

Payables	297,231	170,000	170,235
Finance Leases	22,146	12,653	20,381
Total Financial Liabilities Measured at Amortised Cost	<u>319,377</u>	<u>182,653</u>	<u>190,616</u>

23. Events After Balance Date

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

24. Comparatives

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



Hato Paora College

Statement of Students Academic Progress and Achievement 2023

We continued with the strategy of ensuring all senior students had an up-to-date Individual Academic Plan. This was so we could ensure they were doing subjects that aligned with their personal goals. We tracked and monitored NCEA achievement throughout the year. This allowed us to respond, if necessary, to support individual students. Year 12 and 13 students were given the opportunity to attend UCOL to extend our curriculum offer, particularly in regard to STEM.

2023 NCEA Data

	Level One	Level Two	Level Three	UE
HPC	95.8%	78.6%	83.3%	75%
National	60%	72.2%	66.2%	47.2%
EIB	53.3%	62.9%	58%	24%
Māori	49.6%	63.3%	54.8%	28.9%

Our results exceeded all of the categories we are measured against for 2023.

External results 2023

NCEA Level 1	NCEA Level 2	NCEA Level 3
60% 90/150	23.2% 10/43	60.9% 25/41

These results are continuing to improve year by year. We believe that the new curriculum, with varied external standard assessment options, will support further success in externals.

Giving Effect to Te Tiriti o Waitangi 2023

He kura Māori a Hato Pāora, ā, he Māori te katoa o ngā tauira o te kura. Nā, kei te pū o ngā mahi katoa o te kura i ngā tikanga me te reo Māori. Ko te reo Māori he kaupapa ako tūturu mā ngā tauira katoa, e whakatō ana hoki i te matauranga Māori ki ngā kaupapa ako katoa. Mai i te takiwa nei o Ngāti Kauwhata e rere atu ana ki ngā iwi katoa o te motu. Kia hono ai ngā tauira ki ngā kaupapa i whakaakohia. Kia hāpai ake te tuakiri Māori o ia tauira hoki.

As a Māori kura Māori knowledge and culture are at the centre of all things that we do.

Dr Nathan Matthews

Tumuaki

16/5/24

Hato Pāora College

Kiwisport

For the Year ended 31 December 2023

Kiwisport is a Government funding initiative to support students' participation in and accessibility to organised sport. In 2023 the school received \$2,345 (excluding GST). The funding was spent on travel to local competitions. Having travel available is helping increase our sport participation.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Hato Pāora School Board:

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



School Name:	Hato Paora College
School Number:	199

Strategic Aim:	To continually improve our academic performance
Annual Aim:	<p>1.1 Our students are achieving above national averages (Māori boys) in NCEA</p> <p>1.2 Increased achievement in NCEA External Standards</p> <p>1.3 Our junior school achieves accelerated progression in literacy and numeracy</p>
Target:	<p>a) NCEA Level 1 85% pass rate</p> <p>b) NCEA Level 2 90% pass rate</p> <p>c) NCEA Level 3 90% pass rate</p> <p>d) University Entrance 75% pass rate</p> <p>e) A 30% increase in Merit or higher Endorsements at NCEA Level 1,2 & 3</p> <p>f) All junior students' progress at least 2 sub levels in literacy and numeracy</p>
Baseline Data:	<p>2022</p> <p>NCEA Level 1 94.1%</p> <p>NCEA Level 2 93.3%</p> <p>NCEA Level 3 88.2%</p> <p>University Entrance 64.7%</p> <p>External Standard Pass rate</p> <p>Level 1 29.3% 17/58</p> <p>Level 2 55.3% 26/47</p> <p>Level 3 42.8% 9/21</p>

Statement of Variance Reporting



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>We continued with the strategy of ensuring all senior students had an up-to-date Individual Academic Plan. This was so we could ensure they were doing subjects that aligned with their personal goals. We tracked and monitored NCEA achievement throughout the year. This allowed us to respond, if necessary, to support individual students.</p> <p>Year 12 and 13 students were given the opportunity to attend UCOL to extend our curriculum offer, particularly in regard to STEM.</p>	<p>2023 NCEA Level 1 95.8% NCEA Level 2 78.6% NCEA Level 3 88.2% University Entrance 75%</p> <p>We achieved our goals for NCEA Level 1 exceeding 85% and UE meeting our 75% target.</p> <p>We fell just under our NCEA Level 2 goal by -1.1.4% and our NCEA Level 3 goal by -1.8%.</p> <p>All of these results are well above national averages and more so for national Māori averages.</p>	<p>Our lower results at Level 2 are mainly due to tairira leaving kura during the school year. In 2023 all of the Year 12 tairira who left did not then attend another school and so they were still counted in our final academic results.</p> <p>All Year 12 tairira who finished the year at kura gained NCEA Level 2.</p> <p>We had a small cohort of Year 13 tairira so it meant that it only took a couple of tairira to not achieve UE to pull this result down. However, our 2023 result was still an improvement from 2022.</p>	<p>We have a good structure in place that has produced good levels of achievement over the past four years. We will look to continue with this approach and make small improvements through PLD and ongoing full kura development. This will include developing our localised curriculum and preparing for the new literacy and numeracy co-requisites.</p> <p>We have re-engaged with Pūhoro for 2024 to help support our tairira that are pursuing a science pathway.</p> <p>We will also be using the Correspondence School to provide extended science options for NCEA Level 2.</p>

<p>We have been working hard to get tauira to understand the importance of doing well in external standards. Using the IAP we ensure that tauira are entered into standards that align with their future goals and support their aspirations.</p>	<p>External results 2023</p> <p>NCEA Level 1 60% 90/150</p> <p>NCEA Level 2 23.2% 10/43</p> <p>NCEA Level 3 60.9% 25/41</p>	<p>These results are continuing to improve year by year. We believe that the new curriculum, with varied external standard assessment options, will support further success in externals.</p>	<p>We will continue to support and encourage the development of the attitude and motivation towards school work, and externals.</p> <p>We will continue to ensure that tauira are entered in standards that align with their own, and whanau, education goals and aspirations.</p> <p>We will use the increased flexibility offered by the new curriculum to maximise tauira success and achievement.</p>
<p>Staff continued to engage, individually and collectively, in literacy and numeracy PLD. We focused on our school wide approach to literacy development to support accelerated progression. We instituted a more rigorous system for junior testing data collection.</p>	<p><u>Year 9 Numeracy</u> At the start of the year 68% of tauira where at or above Curriculum L3. At the end of the Year 92% of tauira where at or above Curriculum L3.</p> <p><u>Year 9 Literacy</u> At the start of the year 57% of tauira where at or above Curriculum L3. At the end of the Year 75% of tauira where at or above Curriculum L3.</p>	<p>We provided small classes for numeracy and literacy to increase learning opportunities. We also used our teacher aides to provide additional support in these classes.</p> <p>Literacy and numeracy were a whole school focus.</p> <p>We did not achieve accelerated progress for all tauira but did see significant progress across both cohorts.</p>	<p>We will continue with providing small classes and teacher aide support.</p> <p>We are strengthening our testing to provide robust data and get our tauira comfortable with test conditions.</p> <p>Literacy and numeracy will remain a whole school focus.</p>

	<p>Year 10 Numeracy At the start of the year 27% of tauira where at or above Curriculum L4. At the end of the Year 71% of tauira where at or above Curriculum L4. <u>Year 10 Literacy</u> At the start of the year 59% of tauira where at or above Curriculum L3. At the end of the Year 86% of tauira where at or above Curriculum L3.</p>		
<p>Planning for next year:</p>			
<p>2024 – Our new strategic priorities Mana Tangata and Mana Ako will drive improved and ongoing academic success.</p>			

Strategic Aim:	To increase our roll to 165 full-time students
Annual Aim:	<p>2.1 We clearly articulate our aspirations and expectations in school documentation</p> <p>2.2 We implement fit for purpose marketing within our target communities and catchments</p> <p>2.3 Provide funding support information to new and existing whānau</p>
Target:	<p>a) Net gain of 5 students each academic year</p> <p>b) Increased retention of students</p> <p>c) Targeted marketing and recruitment events</p> <p>d) Whānau are supported in accessing MoE and Iwi funding support</p>
Baseline Data:	<p>Ended 2022 with:</p> <p>Y9 21</p> <p>Y10 26</p> <p>Y11 17</p> <p>Y12 15</p> <p>Y13 16</p> <p>Total 95</p>

Statement of Variance Reporting



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Recruitment opportunities in 2022 where still hampered by Covid-19.</p> <p>In 2023 we were back to pre-Covid activity with little to no disruption through the year. We were able to resume a number of the activities that allow us to showcase our kura and taura.</p>	<p>Our school roll at the beginning of 2023 was 102, a net gain of 7 students from the previous year. However, by the end of the school year we lost 8 taura and ended with a roll of 94 students. A net loss of 1 student from the end of 2022.</p>	<p>2023 retention levels returned to pre-Covid levels of an average of 8 taura leaving through the year. This is mainly due to taura not enjoying boarding at kura or behaviour/discipline issues in the hostel.</p>	<p>Most of this was associated with the Hostel rather than the School itself. We have new leadership in the Hostel and we have been implementing PB4L across both School and Hostel to help support the retention of students.</p>
<p>We continued to encourage and support whanau to apply for the MoE Boarding Allowance and made use of our Te Puawaitanga Scholarships to support the appropriate senior taura.</p>	<p>In 2023 we had 45 taura receiving the Boarding Allowance and 19 taura receiving a Te Puawaitanga scholarship. A total of 64 students received financial assistance from these MoE sources.</p>	<p>These funding sources are crucial for many whanau. Without them we would struggle to remain financially viable (Hostel).</p>	<p>We will continue to advertise government funding and support whanau wherever possible with applying.</p>
<p>Our annual Open Day in August that drew very good numbers. We continued with our Radio Advert on MAI FM that targets the Wellington, Hawkes Bay and Taranaki regions. We showcased our kura in the Welcom Catholic newspaper.</p>	<p>We have 42 new taura enrolled for 2024. Our recruitment and initial enrolment went well exceeding our new Year 9 taura goal of 30 and adding additional taura into Year 10 and Year 12.</p>	<p>We have built a good reputation across the last few years due to our various achievements and stability. Many traditional parts of the kura community have reengaged and/or increased their involvement with the kura.</p>	<p>We will continue to use the various marketing and advertising initiatives that have been working. We will focus on continuing to enhance and improve our online presence and presentation.</p>

Planning for next year:

2024 – Our new strategic priority Mana Tangata will drive connections with our communities and stakeholders

Strategic Aim:	To enhance our reputation for producing great young Māori men, strong in their Catholic and Marist values
Annual Aim:	<p>3.2 The school values and vision are instilled into everyday kura life</p> <p>3.3 Our Dual Special Character is reflected in our curriculum</p> <p>3.4 Appropriate leadership development is provided for taurira</p>
Target:	<p>a) We implement PB4L as a school wide behaviour and culture management system</p> <p>b) Year 13s will attend MYL leadership wānanga, we will engage with MYL for school induction</p> <p>c) New Strategic Plan developed</p> <p>d) Kura leadership framework developed</p>
Baseline Data:	<p>2022 all eligible students attended/participated in MYL events and activities.</p> <p>Achievements of graduates were promoted on social media whenever possible.</p> <p>The values of “Pāoratanga” are promoted and explored during Chapel every weekday morning.</p>

Statement of Variance Reporting



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>We continued with our PB4L and Restorative Practice PLD programme. We had regular sessions as a leadership group and whole staff. This led to the development and beginning of the implementation of our PB4L kura framework centred on four Pou</p> <p>Of:</p> <ul style="list-style-type: none"> Mana Tangata Mana Whenua Mana Whakapono Angitū 	<p>We introduced expected behaviours across the kura with a particular focus on classrooms and the chapel.</p> <p>A reward system was put in place to acknowledge taira who were exhibiting the attitudes and behaviours we are promoting.</p> <p>A poster competition was held to allow taira to express what PB4L and the four pou meant for them.</p> <p>Each term we focused on a specific pou and this was promoted regularly in morning chapel and throughout our teaching practice and routines.</p>	<p>Improved routines and behaviours contributed to the retention of students and good academic achievement results.</p>	<p>At the beginning of 2024 the PB4L facilitators will lead us through a self-review of what has been achieved so far and what still needs to be done. This will then become the workplan for 2024.</p> <p>One goal is to physically adorn some of the kura with artwork/mural/posters to reflect the PB4L pou.</p>
<p>We are actively committed to the range of activities offered by MYL:</p> <ul style="list-style-type: none"> - MYL Leaders wānanga - Whole School orientation - School Leaders forum - MYN 	<p>Marist Young Leaders Programme;</p> <ul style="list-style-type: none"> - All of Year 13 students attended MYL in January - Full school MYL orientation was held in February 	<p>The MYL programme is the main vehicle for supporting the understanding of our Marist Charism.</p>	<p>We will continue to be a part of MYL and in 2024 this will include some additional PLD opportunities for staff as well.</p>

<ul style="list-style-type: none"> - Staff PLD <p>The Board created a Planning Ohu led by an external facilitator to develop the new strategic plan (2024-2025) for the kura.</p>	<ul style="list-style-type: none"> - MYN was attended by selected Year 12 tauira during the year Pā Wiremu completed and Wh Kelly commenced the Aspiring Leaders Course run by MYL. <p>The Ohu adopted the MOE process Te Whakangārahu Ngātahi to direct the development of the strategic plan. Consultation with stakeholders was completed during 2023 and the feedback was consolidated and synthesised by the Ohu into the most significant themes.</p>		<p>The Ohu will continue to work on and develop the strategy so that it is ready for consideration by the Board prior to the March 1 2024 deadline.</p>
<p>Planning for next year:</p>			
<p>2024 – Our new strategic priority Mana Whakapono will drive the ongoing provision and development of our dual special character.</p>			

Strategic Aim:	To improve our facilities
Annual Aim:	<ul style="list-style-type: none"> 4.1 Resources are allocated to meet strategic objectives 4.2 Resources are allocated to support teaching and learning 4.3 Resources are allocated to enhance our dual special character
Target:	<ul style="list-style-type: none"> a) First project of 10YPP is commenced b) Marae Atea special character icons and taonga are restored c) Learning resources are updated and maintained d) Cyclical maintenance is completed on time
Baseline Data:	<p>2022</p> <p>Cyclical maintenance is up to date. New 10YPP developed.</p>

Statement of Variance Reporting



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>We continued to invest in teaching and learning spaces through the purchase and provision of chrome books.</p>	<p>We did not get any physical work completed on our facilities however the seismic evaluations and testing were completed to allow us to move into the renovation and development phase in 2024.</p> <p>Aside from the buildings we supported learning and achievement by ensuring adequate resourcing was provided to continue the provision and development of quality teaching and learning.</p>	<p>Our facility improvements have not been authorised/commented by the Diocese.</p>	<p>Begin the upgrade of the Wharenui to be more fit for purpose and multi-functional.</p> <p>Develop a plan for the future teaching space needs of the kura.</p>
<p>We have commenced discussion with a service provider to get the marae area carvings and paintings restored.</p>	<p>We have a provider organised but need to wait to see if the wharenui project commences as this will have an effect on the marae area.</p>	<p>As above.</p>	<p>Once we have clarity on the Wharenui project we will be able to make decisions in regard to the marae area.</p>
<p>Cyclical maintenance</p>			<p>2024 complete any cyclical maintenance required.</p>
<p>Planning for next year:</p>			

2024 – Our new strategic priority Mana Whakaara will drive the development of our physical learning environment.

Strategic Aim:	To win the confidence of our communities
Annual Aim:	<ul style="list-style-type: none"> 5.1 The community identifies with the school and its vision 5.2 Whānau feel they are in partnership with the school 5.3 Student and school success are shared with the school community
Target:	<ul style="list-style-type: none"> a) Achievements of the students and the Kura are celebrated and publicised b) Online communication platforms will be consistently used c) School events are well advertised and whānau and community participation encouraged
Baseline Data:	<p>2022</p> <p>Introduced online parent teacher interviews to provide better access for whanau. School website redesigned. Used an external online provider to facilitate Board elections. Increased our use of social media to include Instagram. Facebook still used as the main platform for advertising kura events and activity. Second year of having a School Yearbook back.</p>

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>The school website redevelopment was completed.</p> <p>We have extended the use of our social media, now including Instagram and Tik Tok, and are posting more often.</p>	<p>Our website now better reflects our current position and our dual special character. Key information is up to date and available via the website.</p> <p>Online engagement is regular and we attempt to highlight any significant activities or events going on at Kura or involving our Kura community.</p>	<p>Social media is the quickest and easiest way for us to provide updates of kura activity and events. It is very useful for offsetting the limited opportunities some whanau have to physical come to kura or kura events.</p>	<p>Once the new strategic plan is confirmed we will begin amending the website to better reflect the vision and values contained in the strategic plan.</p>
<p>We have started using an online platform for Parent Teacher Conferences to increase the number of times we offer them and increase the ability of whānau to attend.</p>	<p>We used the online platform twice during the year. We became more familiar with it and have now made it a key part of our reporting process.</p>	<p>Using an online system increases the ability of whanau to connect and take part.</p>	<p>In 2024 the online system will be the key part of our reporting.</p>
<p>We began to increase our use of the Whānau Portal and extend the functions we were using within it.</p>	<p>We uploaded all tauira reports and used the calendar feature to keep whanau updated on kura activity.</p>	<p>The online system links KAMAR and provides easy access of information for whanau.</p>	<p>In 2024 we will make the Whanau Portal the key site of academic information. Reports, Course Outlines, Pānui and continue to use the calendar function.</p>
<p>Planning for next year:</p>			



2024 – Our new strategic priority Mana Tangata will drive the development of collaborative connections with our communities and stakeholders.