

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE READERS OF HATO PAORA COLLEGE'S FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2022; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 26 May 2023. This is the date at which our opinion is expressed.

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

**Basis 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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

Our responsibilities arises 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 Analysis of Variance, the Kiwisport Statement, 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 REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 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

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Keriana Stirling	Presiding Member	Elected	Sep-25
Shamia Makarini	Co-Presiding Member	Elected	Sep-22
Rama Rewi	Co-Presiding Member	Elected	Sep-22
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	Sep-25
Hine Tipoki-Lawton	Proprietors Appointee	Appointed by the Bishop	Sep-25
Frances Dagg	Proprietors Appointee	Appointed by the Bishop	Sep-25
Dean Wilson	Proprietors Appointee	Appointed by the Bishop	Sep-22
Phil Waihi	Parent Representative	Elected	Sep-22
Hama Nepe-Apatu	Parent Representative	Elected	Sep-22
Ria Tomoana	Proprietors Appointee	Appointed by the Bishop	Sep-22
Frances Lawton	Proprietors Appointee	Appointed by the Bishop	Sep-22
Chelsea Grootveld	Parent Representative	Co-opted	Sep-22
Kelly Nicklin	Staff Representative	Elected	Sep-23
Clair Twomey	Staff Representative	Elected	Sep-22

**Accountant / Service Provider:** Openbook Solutions Limited



# HATO PĀORA COLLEGE

Annual Report - For the year ended 31 December 2022

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# Hato Pāora College

## Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Kerianna Stirling

Full Name of Presiding Member



Signature of Presiding Member

25 May 2023

Date:

Dr Nathan Matthews

Full Name of Principal



Signature of Principal

25 May 2023

Date:

**Hato Pāora College**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	2,263,824	2,136,531	2,151,218
Locally Raised Funds	3	236,000	131,000	118,148
Use of Proprietor's Land and Buildings		205,776	245,425	153,401
Interest Income		5,978	350	334
Gain on Sale of Property, Plant and Equipment		1,043	0	0
<b>Total Revenue</b>		<b>2,712,621</b>	<b>2,513,306</b>	<b>2,423,101</b>
<b>Expenses</b>				
Locally Raised Funds	3	216,406	150,500	114,345
Learning Resources	4	1,604,225	1,543,497	1,513,350
Administration	5	523,485	437,209	321,562
Finance		2,561	2,600	3,354
Property	6	423,710	429,313	381,701
Other Expenses	7	3,379	0	4,565
Loss on Disposal of Property, Plant and Equipment		3,959	0	4,480
<b>Total Expenses</b>		<b>2,777,725</b>	<b>2,563,119</b>	<b>2,343,357</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(65,104)</b>	<b>(49,813)</b>	<b>79,744</b>
Other Comprehensive Revenue and Expense		0	0	0
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(65,104)</b>	<b>(49,813)</b>	<b>79,744</b>

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		727,897	727,897	643,661
Total comprehensive revenue and expense for the year		(65,104)	(49,813)	79,744
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		6,100	0	4,492
<b>Equity at 31 December</b>		668,893	678,084	727,897
Accumulated comprehensive revenue and expense		668,893	678,084	727,897
<b>Equity at 31 December</b>		668,893	678,084	727,897

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	448,358	479,040	513,122
Accounts Receivable	9	120,627	190,000	192,806
GST Receivable		9,035	10,000	11,126
Prepayments		29,222	15,000	19,071
Inventories	10	40,672	30,000	31,772
		<u>647,914</u>	<u>724,040</u>	<u>767,897</u>
<b>Current Liabilities</b>				
Accounts Payable	12	170,235	150,000	154,080
Revenue Received in Advance	13	93,790	85,000	88,562
Provision for Cyclical Maintenance	14	21,216	93,442	136,564
Finance Lease Liability	15	10,203	9,395	12,681
Funds held in Trust	16	510	0	654
		<u>295,954</u>	<u>337,837</u>	<u>392,541</u>
<b>Working Capital Surplus/(Deficit)</b>		351,960	386,203	375,356
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	395,351	325,028	381,525
		<u>395,351</u>	<u>325,028</u>	<u>381,525</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	68,240	23,677	11,838
Finance Lease Liability	15	10,178	9,470	17,146
		<u>78,418</u>	<u>33,147</u>	<u>28,984</u>
<b>Net Assets</b>		<u>668,893</u>	<u>678,084</u>	<u>727,897</u>
<b>Equity</b>		<u>668,893</u>	<u>678,084</u>	<u>727,897</u>

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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		952,862	876,531	875,952
Locally Raised Funds		260,577	136,559	102,519
Goods and Services Tax (net)		2,091	1,126	(4,865)
Payments to Employees		(347,478)	(308,094)	(260,918)
Payments to Suppliers		(819,298)	(698,756)	(502,954)
Interest Paid		(2,561)	(2,600)	(3,354)
Interest Received		5,978	350	334
Net cash from/(to) Operating Activities		52,171	5,116	206,714
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		1,043	0	0
Purchase of Property Plant & Equipment (and Intangibles)		(114,662)	(30,000)	(180,607)
Net cash from/(to) Investing Activities		(113,619)	(30,000)	(180,607)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		6,100	0	4,492
Finance Lease Payments		(9,272)	(9,198)	(9,465)
Funds Administered on Behalf of Third Parties		(144)	0	654
Net cash from/(to) Financing Activities		(3,316)	(9,198)	(4,319)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(64,764)</b>	<b>(34,082)</b>	<b>21,788</b>
Cash and cash equivalents at the beginning of the year	8	513,122	513,122	491,334
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>448,358</b>	<b>479,040</b>	<b>513,122</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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



# Hato Pāora College

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 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 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

A school recognises its obligation to maintain the 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 21b.



#### *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 also 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 where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

**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 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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	874,326	876,531	789,263
Teachers' Salaries Grants	1,361,136	1,260,000	1,351,090
Other Government Grants	28,362	0	10,865
	2,263,824	2,136,531	2,151,218

The school has opted in to the donations scheme for this year. Total amount received was \$19,050.

## 3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	544	3,000	1,487
Fees for Extra Curricular Activities	11,251	16,000	19,426
Trading	22,779	37,000	35,588
Fundraising & Community Grants	137,187	15,000	7,819
Other Revenue	64,239	60,000	53,828
	236,000	131,000	118,148
<b>Expenses</b>			
Extra Curricular Activities Costs	56,080	54,000	71,722
Trading	36,546	41,500	42,535
Fundraising and Community Grant Costs	123,780	55,000	88
	216,406	150,500	114,345
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	19,594	(19,500)	3,803

## 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	61,022	60,000	43,934
Equipment Repairs	0	500	1,354
Information and Communication Technology	13,060	7,000	5,188
Library Resources	0	500	0
Employee Benefits - Salaries	1,424,954	1,360,000	1,358,207
Staff Development	9,832	29,000	21,766
Depreciation	95,357	86,497	82,901
	1,604,225	1,543,497	1,513,350



## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,185	7,185	6,976
Board Fees	0	5,060	0
Board Expenses	21,874	24,390	14,169
Communication	3,462	3,500	4,315
Consumables	4,054	5,500	4,812
Lunch in Schools	138,295	154,000	71,834
Legal Fees	0	10,000	0
Other	86,786	38,480	42,809
Employee Benefits - Salaries	230,048	158,094	145,124
Insurance	13,238	13,000	12,383
Service Providers, Contractors and Consultancy	18,543	18,000	19,140
	523,485	437,209	321,562

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	12,686	12,550	11,851
Consultancy and Contract Services	24,593	21,000	21,882
Cyclical Maintenance Provision	15,838	11,838	11,838
Grounds	18,649	12,500	9,521
Heat, Light and Water	33,428	30,500	29,019
Repairs and Maintenance	59,753	44,500	88,712
Use of Land and Buildings	205,776	245,425	153,401
Security	99	1,000	430
Employee Benefits - Salaries	52,888	50,000	55,047
	423,710	429,313	381,701

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 Expenses

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Loss on Uncollectable Accounts Receivable	3,379	0	4,565
	3,379	0	4,565

## 8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	448,358	479,040	513,122
Cash and cash equivalents for Statement of Cash Flows	448,358	479,040	513,122

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





## 9. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	69,650	90,000	88,999
Allowance for impairment of receivables	(59,639)	0	(56,260)
Banking Staffing Underuse	0	0	56,575
Teacher Salaries Grant Receivable	110,616	100,000	103,492
	<u>120,627</u>	<u>190,000</u>	<u>192,806</u>
Receivables from Exchange Transactions	10,011	90,000	32,739
Receivables from Non-Exchange Transactions	110,616	100,000	160,067
	<u>120,627</u>	<u>190,000</u>	<u>192,806</u>

### Provision for Collectability

Hato Pāora College has receivables with a gross carrying amount of \$69,650 at 31 December 2022. Careful analysis of these receivables has shown the following:

Past Due Days	\$ Amount	% Estimate of Losses	\$ Expected Credit Loss
Current	3,303	0%	0
< 6 months	3,558	4%	138
6 months - 1 year	1,500	75%	1,127
1 - 2 years	4,054	64%	2,591
> 2 years	57,235	97%	55,783
<b>Total</b>	<b>69,650</b>		<b>59,639</b>

## 10. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
School Uniforms	40,672	30,000	31,772
	<u>40,672</u>	<u>30,000</u>	<u>31,772</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Furniture and Equipment	242,111	83,502	(3,430)	0	(51,454)	270,729
Information and Communication	54,199	25,869	(530)	0	(21,478)	58,059
Motor Vehicles	55,788	0	0	0	(8,945)	46,843
Leased Assets	28,557	3,772	0	0	(13,371)	18,958
Library Resources	870	0	0	0	(109)	762
<b>Balance at 31 December 2022</b>	<b>381,525</b>	<b>113,143</b>	<b>(3,960)</b>	<b>0</b>	<b>(95,357)</b>	<b>395,351</b>

The net carrying value of furniture and equipment held under a finance lease is \$18,958 (2021: \$28,557)

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	520,975	(250,246)	270,729	455,132	(213,021)	242,111
Information and Communication	146,744	(88,685)	58,059	127,835	(73,636)	54,199
Motor Vehicles	74,886	(28,043)	46,843	120,939	(65,151)	55,788
Leased Assets	47,351	(28,393)	18,958	51,472	(22,915)	28,557
Library Resources	1,476	(714)	762	3,274	(2,404)	870
<b>Balance at 31 December</b>	<b>791,432</b>	<b>(396,081)</b>	<b>395,351</b>	<b>758,652</b>	<b>(377,127)</b>	<b>381,525</b>

## 12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	34,450	35,000	29,278
Accruals	9,528	15,000	9,287
Employee Entitlements - Salaries	110,616	100,000	103,492
Employee Entitlements - Leave Accrual	15,641	0	12,023
	<u>170,235</u>	<u>150,000</u>	<u>154,080</u>
Payables for Exchange Transactions	170,235	150,000	154,080
	<u>170,235</u>	<u>150,000</u>	<u>154,080</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other revenue in Advance	93,790	85,000	88,562
	<u>93,790</u>	<u>85,000</u>	<u>88,562</u>



**14. Provision for Cyclical Maintenance**

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	148,402	148,402	136,564
Increase to the Provision During the Year	11,839	11,838	11,838
Use of the Provision During the Year	(80,785)	(43,121)	0
Other Adjustments	10,000	0	0
Provision at the End of the Year	<u>89,456</u>	<u>117,119</u>	<u>148,402</u>
Cyclical Maintenance - Current	21,216	93,442	136,564
Cyclical Maintenance - Non current	68,240	23,677	11,838
	<u>89,456</u>	<u>117,119</u>	<u>148,402</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:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	11,739	10,944	15,080
Later than One Year and no Later than Five Years	10,869	9,479	18,925
Future Finance Charges	(2,227)	(1,558)	(4,178)
	<u>20,381</u>	<u>18,865</u>	<u>29,827</u>
<b>Represented by</b>			
Finance lease liability - Current	10,203	9,395	12,681
Finance lease liability - Non current	10,178	9,470	17,146
	<u>20,381</u>	<u>18,865</u>	<u>29,827</u>

**16. Funds held in Trust**

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	510	0	654
	<u>510</u>	<u>0</u>	<u>654</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, 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 fund 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 \$553,598 which was duly transferred to the Trust Board (2021: \$657,185).
- 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 2022 is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings."
- c) During the year the Trust Board paid the wages of some support staff of the College and these were reimbursed on invoices totalling \$0 (2021: \$2,923).
- d) During the year the College paid the wages of some support staff of the Trust Board and these were reimbursed on invoices totalling \$63,181 (2021: \$51,776).
- e) During the year the Trust Board incurred various administrative and operational expenses for the College and these were reimbursed on invoice totalling \$40,529 (2021: \$34,281).
- f) During the year the College incurred various administrative and operational expenses for the Trust Board and these were reimbursed on invoice totalling \$8,356 (2021: \$28,462).
- g) The College joined the Lunches in Schools programme in 2021, the Trust Board provided the lunches and invoiced the College \$138,295 (2021: \$71,834).
- h) 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 (2021: \$40,000) to cover his responsibilities to the Board. In addition the Trust Board provided accommodation for the Tumuaki to the value of \$14,025 (2021: \$14,025).
- i) At the end of the year the College owed the Trust Board \$14,371 (2021: \$0) and the College was owed \$0 by the Trust Board (2021: \$22,885).





**18. Remuneration**

*Key management personnel compensation*

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i> Remuneration	0	0
<i>Leadership Team</i> Remuneration Full-time equivalent members	960,396 10.00	1,053,022 10.00
Total key management personnel remuneration	960,396	1,053,022

There are 8 members of the Board excluding the Principal. The Board had held 9 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:

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
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	2022 FTE Number	2021 FTE Number
100 - 110	3	4
110 - 120	0	1
120 - 130	1	0
	4	5

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:

	<b>2022 Actual</b>	<b>2021 Actual</b>
Total Number of People	0 0	0 0



## 20. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) A \$2,747 contract to lease laptops.

(Capital commitments at 31 December 2021: \$70,000)

### (b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

- (a) Cloud Hosting;
- (b) Attendance Software;
- (c) Painting

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>
No later than One Year	36,060	117,537
Later than One Year and No Later than Five Years	0	0
Later than Five Years	0	0
	<u>36,060</u>	<u>117,537</u>

The total lease payments incurred during the period were \$98,440 (2021: nil).



## 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	448,358	479,040	513,122
Receivables	120,627	190,000	192,806
Total Financial assets measured at amortised cost	<u>568,985</u>	<u>669,040</u>	<u>705,928</u>

### Financial liabilities measured at amortised cost

Payables	170,235	150,000	154,080
Finance Leases	20,381	18,865	29,827
Total Financial Liabilities Measured at Amortised Cost	<u>190,616</u>	<u>168,865</u>	<u>183,907</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 Pāora College**  
**Kiwisport**

**For the Year ended 31 December 2022**

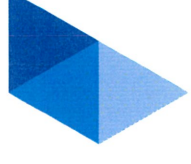
Kiwisport is a Government funding initiative to support students' participation in and accessibility to organised sport. In 2022, the school received \$2127 (excluding GST). The funding was spent on travel to local competitions. Having travel available is helping to increase our sport participation.

## **Statement of Compliance with Employment Policy**

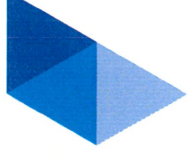
For the year ended 31st December 2022 the Hato Pāora College Board:

- 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.

# Statement of Variance Reporting



<b>School Name:</b>	Hato Paora College	<b>School Number:</b>	199
<b>Strategic Aim:</b>	To continually improve our academic performance		
<b>Annual Aim:</b>	<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>		
<b>Target:</b>	<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 50% increase in Merit or higher Endorsements at NCEA Level 1, 2 &amp; 3</p> <p>f) All junior students progress at least 2 sub levels in literacy and numeracy</p>		
<b>Baseline Data:</b>	<p>2021</p> <p>NCEA Level 1 94.4%</p> <p>NCEA Level 2 82.6%</p> <p>NCEA Level 3 85%</p> <p>University Entrance 70%</p> <p>Merit or Higher Endorsements at NCEA Level 1, 2, 3. 27.3%</p>		



# Statement of Variance Reporting

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>We continued with the strategy of ensuring all senior students had an up-to-date Academic Education 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>With ongoing disruptions due to Covid we amended our academic programmes and focussed on internals to ensure students had the best opportunity to complete their respective NCEA Levels.</p>	<p>2022 NCEA Level 1 94.1% NCEA Level 2 93.3% NCEA Level 3 88.2% University Entrance 64.7%</p> <p>Merit or Higher Endorsements at NCEA Level 1, 2, 3. 19% (-8.3% form 2021)</p> <p>We achieved our goals for NCEA Level 1 and 2 exceeding 85% and 90%.</p> <p>We fell just under our NCEA Level 2 goal by -1.8%.</p> <p>We fell under our UE goal by -5.3%</p> <p>Junior Data (Accelerated Progression)</p> <p>Year 9 Maths 2+ Sublevels 8/20 1 Sublevel 8/20 Incomplete Data 4/20</p> <p>Year 9 Reading 2+ Sublevels 13/20 1 Sublevel 1/20 Incomplete Data 6</p>	<p>Covid had a major effect on all aspects of school life in 2022.</p> <p>We had a number of interruptions due to Covid throughout the 2022 academic year. We were forced to close our Hostel three times during the year which interrupted our students' progress.</p> <p>Term 2 was also severely interrupted due to flu with large numbers of students and staff being ill throughout the Term. We had one day in the whole Term where we didn't require relief.</p> <p>Absences and disruptions meant some students missed testing or long periods of school time. This meant we had more incomplete data than usual.</p> <p>We had more students than usual leave kura during the year. Some of their academic results as school leavers were still counted in our stats which brought them down marginally.</p> <p>Our decision to focus on internals was necessary but effected our</p>	<p>I think 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.</p> <p>We have made some teaching changes in 2023 to try and grow and support achievement in STEM subjects, primarily Science.</p> <p>We are also continuing to develop our curriculum so that it better reflects our special character and imbuds literacy and numeracy throughout and takes into account the upcoming NCEA changes. This is an ongoing goal, that has been disrupted by Covid, but we have picked up again in 2023.</p>



<p>Year 10 Maths 2+ Sublevels 12/20 1 Sublevel 8/25 Incomplete Data 5/25</p> <p>Year 10 Reading 2+ Sublevels 19/25 Incomplete Data 5/25</p>		<p>external (endorsement) achievement.</p>
<p><b>Planning for next year:</b></p>		
<p>2023 focus will be on implementing a different testing cycle that will include reading, writing, maths and te reo Māori for all junior students.</p>		

<p><b>Strategic Aim:</b></p>	<p>To increase our roll to 165 full-time students</p>
<p><b>Annual Aim:</b></p>	<p>We clearly articulate our aspirations and expectations in school documentation  2.2 We implement fit for purpose marketing within our target communities and catchments  2.3 Provide funding support information to new and existing whānau</p>



**Target:**

- a) Net gain of 5 students each academic year
- b) Increased retention of students
- c) Targeted marketing and recruitment events
- d) Whānau are supported in accessing MoE and Iwi funding support

**Baseline Data:**

Ended 2021 with:  
Y9 29,  
Y10 25  
Y11 18  
Y12 20  
Y13 15  
Total 108

# Statement of Variance Reporting

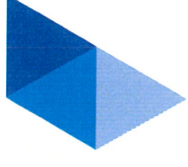


<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Recruitment opportunities were minimal throughout the year due to Covid restrictions inhibiting much face-to-face contact with individuals and groups. We still managed to have our major Open Day in August that drew good numbers. We continued with our Radio Advert on MAI FM that targets the Wellington, Hawkes Bay and Taranaki regions.</p>	<p>Our school roll at the beginning of 2022 was 110 a net gain of 2 students from the previous year. However, by the end of the school year we only had a roll of 95 students. A net loss of 13 from the finish of the 2021 school year. Boarding Allowance 45 students Te Puawaitanga 19 students. A total of 64 students received financial assistance from these MoE sources.</p>	<p>Our recruitment and initial enrolment went well exceeding our new student goal of 30. Our retention was worse than usual and can be connected to the disruptions and challenges created by Covid. Due to our closures and illness, it was harder for our students to settle especially our new students. This also created more behaviour issues, mainly in the Hostel, than we normally have. Whānau were also more anxious due to three years of Covid and decided to withdraw their sons during the year.</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 in the retention of students. 29 new students enrolled for 2023.</p>
<p><b>Planning for next year:</b></p>			
<p>The Board to consider creating a Recruitment Ohu to support recruitment strategy. Despite having a roll growth goal, the reality is we are constrained by the number of students our Hostel can house. Essentially 25-30 is the maximum we can comfortably have in each dormitory. Therefore retention is the main objective so that we have even sized year groups Years 9-13 as much as possible.</p>			

<b>Strategic Aim:</b>	To enhance our reputation for producing great young Māori men, strong in their Catholic and Marist values
<b>Annual Aim:</b>	<p>A positive school spirit and culture is developed</p> <p>3.2 The school values and vision are instilled into everyday kura life</p> <p>3.3 Students participate in appropriate social and sports opportunities</p> <p>3.4 Students have enhanced opportunities to engage in cultural and spiritual activities that promote its traditions and values</p>
<b>Target:</b>	<p>a) Achievements of recent graduates will be highlighted and promoted on School website and social media</p> <p>b) Year 13s will attend MYL leadership wānanga, selected Year 12s will attend MYN programme, selected Year 11s attend Hokianga haerenga</p> <p>c) School miha enhanced and redeveloped</p> <p>d) The school will participate in Palmerston North Diocese Māori Miha</p> <p>e) Paoratanga is an explicit part of school operation systems and processes</p> <p>2021 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 “Paoratanga” are promoted and explored during Chapel every weekday morning.</p>
<b>Baseline Data:</b>	



# Statement of Variance Reporting



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Whenever possible the achievements of old boys were acknowledged and celebrated through our School online platforms. This was for various sporting, academic and cultural feats.</p> <p>We are actively committed to the range of activities offered by MYL:</p> <ul style="list-style-type: none"> <li>- MYL Leaders wānanga</li> <li>- Whole School orientation</li> <li>- School Leaders forum</li> <li>- MYN</li> </ul> <p>Tikanga Māori and te Reo Māori are promoted as key part of the curriculum and incorporated throughout the curriculum whenever possible. Paoratanga is incorporated into our junior te reo Māori programme.</p>	<p>Marist Young Leaders Programme;</p> <ul style="list-style-type: none"> <li>- 5 Year 13 students attended MYL in January</li> <li>- Full school MYL orientation was held in February</li> <li>- MYN was attended (until cancelled due to Covid)</li> <li>- Hokianga Hikoi cancelled due to Covid</li> </ul> <p>School Miha continues as usual and we were again able to offer bilingual Miha most Sundays.</p> <p>Did not attend PN Diocese Māori Miha as it was cancelled due to Covid.</p>	<p>Covid again affected some of these targets. Various planned activity was cancelled which was out of our control.</p> <p>Overall, we continued to make good progress in presenting and engaging our students in the special character of the kura. All students learn te reo Māori, all students perform in our kapa haka house competitions, all students participate in morning chapel and school Mass and all students are given the opportunity to participate in tikanga Māori when able (karakia before kai, pōwhiri, tangihanga etc).</p>	<p>We will continue to be a part of MYL and in 2023 this will include some additional PLD opportunities for staff as well.</p> <p>As we develop our PB4L framework we will incorporate our special character values and tikanga so that the framework supports the ongoing development of our special character.</p> <p>As we develop our new Strategic plan our special character will be blended throughout as a key driver for the provision of education at Hato Pāora College.</p>
<p><b>Planning for next year:</b></p>			
<p>As we develop our new Strategic plan our dual special character will be blended throughout as a key driver for the provision of education at Hato Pāora College.</p>			

<b>Strategic Aim:</b>	To improve our facilities
<b>Annual Aim:</b>	<p>4.1 Resources are allocated to meet strategic objectives</p> <p>4.2 Resources are allocated to support teaching and learning</p> <p>4.3 Resources are allocated to enhance our dual special character</p>
<b>Target:</b>	<p>a) Special character icons and taonga are restored and maintained</p> <p>b) Cyclical maintenance is completed on time</p> <p>c) Learning environments are updated and maintained</p> <p>d) The 10YPP are current and adhered too</p>
<b>Baseline Data:</b>	<p>2021</p> <p>Cyclical maintenance is up to date.</p> <p>New 10YPP is being developed.</p>

# Statement of Variance Reporting



<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>We completed our new 10YPP.</p> <p>We continued to invest in teaching and learning spaces through the purchase and provision of chrome books.</p> <p>We have continued to develop our online teaching and learning tools through subscribing to appropriate online platforms.</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 2023.</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>We need the testing to be done to ascertain what needs to be done for each building. Physical work could not commence until this was completed.</p>	<p>Begin the upgrade of the Wharehenui be move fit for purpose and multi functional.</p>
<p><b>Planning for next year:</b></p>			
<p>Work with the Diocese to ensure that our 10YPP is progressed and we receive the full investment contained in the Plan.</p>			



<b>Strategic Aim:</b>	To win the confidence of our communities
<b>Annual Aim:</b>	<p>5.1 The community identifies with the school and its vision</p> <p>5.2 Whānau feel they are in partnership with the school</p> <p>5.3 Student and school success are shared with the school community</p>
<b>Target:</b>	<p>a) Achievements of the students and the Kura are celebrated and publicised</p> <p>b) Reporting cycle will be adapted to provide more current, regular communication to parents</p> <p>c) Online communication platforms will be consistently used</p> <p>d) School events are well advertised and whānau and community participation encouraged</p>
<b>Baseline Data:</b>	<p>2021</p> <p>Facebook is the main online platform that we use to publicise Kura events and achievements</p> <p>Reporting cycle is targeted for each Term (either Senior, Junior or both)</p> <p>One main Parent Teacher conference opportunity per year</p> <p>Kura events are provided through Calendar (whanau portal), email, Facebook and Pānui</p>

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>We have redeveloped our School website to better reflect our current position and our dual special character.</p> <p>We have extended the use of our social media, now including Instagram and Tik Tok, and are posted more often.</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 whanau to attend.</p> <p>We used an online provider to facilitate the election process for our BoT.</p>	<p>Website is now fit for purpose and promotes our kura in a better, more professional way.</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>Online Parent Teacher Conferences went okay. We are still learning the best way to organise/structure but will continue to use in 2023.</p> <p>Our BoT elections had the most engagement we have had in the last 3 cycles. We had 10 parent nominees which is by far the most we have had in recent years.</p>	<p>Covid impacted on a number of aspects related to this goal. Our planning and development of reporting was disrupted.</p> <p>Despite this I believe we continued to build and develop within the intent of this goal.</p>	<p>Continue to review and develop our reporting cycle, taking into account workload and practicality.</p> <p>Continue to focus on providing timely and relevant communications to whanau.</p>
<b>Planning for next year:</b>			
Continue to focus on communication.			