

KAIKOURA HIGH SCHOOL



FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 307

Principal: John Tait

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School Postal Address: PO Box 61, Kaikoura, 7340

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KAIKOURA HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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Kaikoura High School

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.

John Wyatt

Joanna Fissenden

Full Name of Presiding Member

Full Name of Principal

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John Wyatt
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DocuSigned by:
Joanna Fissenden
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Signature of Presiding Member

Signature of Principal

31 May 2023

31 May 2023

Date:

Date:

Kaikoura High School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
John Tait	Principal ex Officio		
John Wyatt	Ministerial Appointment Parent Representative	Co-opted Co-opted	Sep 2022 Sep 2025
Sarah Beardmore	Parent Representative	Elected	Sep 2025
Charles Lister	Parent Representative	Elected	Sep 2025
Robby Roche	Parent Representative	Elected	Sep 2025
Riria Allen	Runanga Representative	Runanga appointed	
Ata Kahu	Runanga Representative	Runanga appointed	
Harry Pearson	Staff Representative	Elected	Sep 2025
Serena Karana-Fryer	Student Representative	Elected	Sep 2023
Matt Boyce	Presiding Member	Co-opted	Sep 2022
Ian Bradshaw	Parent Representative	Elected	Sep 2022
Lyn Bentley	Parent Representative	Elected	Sep 2022
Lorraine Hawke	Runanga Representative	Runanga appointed	Sep 2022
Rawiri Manawatu	Runanga Representative	Runanga appointed	Sep 2022
Amanda Fissenden	Staff Representative	Elected	Sep 2022
Amber Fissenden	Student Representative	Elected	Sep 2022

The Board of Trustees has adopted an alternative constitution which allows up to 3 ministerial appointments on the board.

Kaikoura High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	4,181,131	3,197,265	4,060,662
Locally Raised Funds	3	208,319	173,496	193,666
Interest Income		20,518	5,000	10,117
		<u>4,409,968</u>	<u>3,375,761</u>	<u>4,264,445</u>
Expenses				
Locally Raised Funds	3	55,331	85,564	57,797
Learning Resources	4	3,075,413	2,363,574	3,111,135
Administration	5	195,745	206,377	186,793
Finance		4,289	-	6,261
Property	6	1,209,314	1,046,747	1,024,985
Loss on Disposal of Property, Plant and Equipment		681	-	993
		<u>4,540,773</u>	<u>3,702,262</u>	<u>4,387,964</u>
Net (Deficit)/Surplus for the year		(130,805)	(326,501)	(123,519)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(130,805)</u>	<u>(326,501)</u>	<u>(123,519)</u>

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

Kaikoura High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,876,663	1,876,663	1,984,464
Total comprehensive revenue and expense for the year		(130,805)	(326,501)	(123,519)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	15,718
Equity at 31 December		1,745,858	1,550,162	1,876,663
Accumulated comprehensive revenue and expense		1,745,858	1,550,162	1,876,663
Equity at 31 December		1,745,858	1,550,162	1,876,663

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.

Kaikoura High School

Statement of Financial Position

As at 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	6,929	52,512	86,227
Accounts Receivable	8	254,289	291,841	291,841
GST Receivable		12,392	14,122	14,122
Prepayments		17,784	17,230	17,230
Investments	9	733,587	533,620	810,211
		<u>1,024,981</u>	<u>909,325</u>	<u>1,219,631</u>
Current Liabilities				
Accounts Payable	11	277,269	283,696	283,696
Revenue Received in Advance	12	2,167	4,951	4,951
Provision for Cyclical Maintenance	13	94,250	141,225	31,962
Finance Lease Liability	14	20,876	13,737	29,157
Funds held in Trust	15	658	1,862	658
Funds held for Capital Works Projects	16	51,407	90,795	90,795
		<u>446,627</u>	<u>536,266</u>	<u>441,219</u>
Working Capital Surplus/(Deficit)		578,354	373,059	778,412
Non-current Assets				
Property, Plant and Equipment	10	1,251,002	1,222,040	1,262,251
		<u>1,251,002</u>	<u>1,222,040</u>	<u>1,262,251</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	76,900	44,937	139,200
Finance Lease Liability	14	6,598	-	24,800
		<u>83,498</u>	<u>44,937</u>	<u>164,000</u>
Net Assets		<u>1,745,858</u>	<u>1,550,162</u>	<u>1,876,663</u>
Equity		<u>1,745,858</u>	<u>1,550,162</u>	<u>1,876,663</u>

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

Kaikoura High School

Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,010,560	940,168	1,074,034
Locally Raised Funds		274,184	173,496	115,197
Goods and Services Tax (net)		1,730	-	(32,072)
Payments to Employees		(524,941)	(523,709)	(641,493)
Payments to Suppliers		(789,052)	(808,033)	(632,797)
Interest Received		18,935	5,000	8,521
Net cash from/(to) Operating Activities		(8,584)	(213,078)	(108,610)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(80,380)	(58,212)	(55,985)
Proceeds from Sale of Investments		76,624	276,591	355,864
Net cash (to)/from Investing Activities		(3,756)	218,379	299,879
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	15,718
Finance Lease Payments		(27,570)	(40,220)	(35,902)
Funds Administered on Behalf of Third Parties		(39,388)	1,204	(289,361)
Net cash (to)/from Financing Activities		(66,958)	(39,016)	(309,545)
Net (decrease)/increase in cash and cash equivalents		(79,298)	(33,715)	(118,276)
Cash and cash equivalents at the beginning of the year	7	86,227	86,227	204,503
Cash and cash equivalents at the end of the year	7	6,929	52,512	86,227

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.

Kaikoura High School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. 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 expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest whole 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 Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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 10.

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 14. 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.

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

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

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

Other Grants where conditions exist

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

1.4. 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.

1.5. 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.

1.6. 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.

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's 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.

1.8. Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

1.9. Property, Plant and Equipment

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

Improvements funded by the Board to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	40 years
Furniture and equipment	3-10 years
Information and communication technology	4-5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

1.10. 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 as 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 Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense. 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.

1.11. 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.

1.12. 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, 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 Statement of Comprehensive Revenue and Expense in the period in which they arise.

1.13. Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

1.14. 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.

1.15. Funds held for Capital Works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

1.16. Provision for Cyclical Maintenance

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

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

The Schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.17. Financial Instruments

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

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

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

1.18. Borrowings

Borrowings, on normal commercial terms, are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

1.19. 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.

1.20. Budget Figures

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

1.21. 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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	936,687	782,655	877,237
Teachers' Salaries Grants	2,487,660	1,700,000	2,398,909
Use of Land and Buildings Grants	653,972	557,097	557,097
Other Government Grants	102,812	157,513	227,419
	<u>4,181,131</u>	<u>3,197,265</u>	<u>4,060,662</u>

The School has opted in to the donations scheme for this year. Total amount received was \$32,550 (2021: \$32,550).

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	47,668	23,525	23,417
Fees for Extra Curricular Activities	25,134	45,137	35,821
Trading	3,284	6,000	4,317
Fundraising & Community Grants	25,646	10,000	33,990
Other Revenue	106,587	88,834	96,121
	<u>208,319</u>	<u>173,496</u>	<u>193,666</u>
Expenses			
Extra Curricular Activities Costs	48,763	67,598	50,459
Fundraising & Community Grant Costs	6,155	10,000	6,656
Other Locally Raised Funds Expenditure	413	7,966	682
	<u>55,331</u>	<u>85,564</u>	<u>57,797</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>152,988</u>	<u>87,932</u>	<u>135,869</u>

4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	178,163	241,580	148,718
Information and Communication Technology	14,313	20,000	18,657
Library Resources	3,758	3,741	2,776
Employee Benefits - Salaries	2,762,141	1,965,830	2,813,686
Staff Development	20,038	34,000	22,184
Depreciation	97,000	98,423	105,114
	<u>3,075,413</u>	<u>2,363,574</u>	<u>3,111,135</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,350	7,350	7,000
Board Fees	3,515	6,875	3,535
Board Expenses	9,203	8,263	7,118
Communication	8,481	9,300	8,140
Consumables	14,745	5,400	7,129
Operating Lease	-	-	5,282
Other	14,841	34,812	11,962
Employee Benefits - Salaries	125,603	124,577	124,908
Insurance	1,822	-	1,979
Service Providers, Contractors and Consultancy	10,185	9,800	9,740
	<u>195,745</u>	<u>206,377</u>	<u>186,793</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	6,809	5,950	6,613
Cyclical Maintenance Provision	(12)	15,000	30,685
Grounds	42,086	22,000	24,803
Heat, Light and Water	48,519	51,000	39,560
Rates	9,621	6,000	5,201
Repairs and Maintenance	331,968	250,898	220,754
Use of Land and Buildings	653,972	557,097	557,097
Security	7,821	5,500	7,969
Employee Benefits - Salaries	108,530	133,302	132,303
	<u>1,209,314</u>	<u>1,046,747</u>	<u>1,024,985</u>

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

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	6,929	52,512	86,227
Cash and Cash Equivalents for Statement of Cash Flows	<u>6,929</u>	<u>52,512</u>	<u>86,227</u>

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

Of the \$6,929 Cash and Cash Equivalents, \$51,407 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	10,544	79,193	79,193
Receivables from the Ministry of Education	7,983	-	-
Interest Receivable	3,291	1,708	1,708
Banking Staffing Underuse	9,259	-	-
Teacher Salaries Grant Receivable	223,212	210,940	210,940
	<u>254,289</u>	<u>291,841</u>	<u>291,841</u>
Receivables from Exchange Transactions	13,835	80,901	80,901
Receivables from Non-Exchange Transactions	240,454	210,940	210,940
	<u>254,289</u>	<u>291,841</u>	<u>291,841</u>

9. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	733,587	533,620	810,211
Total Investments	<u>733,587</u>	<u>533,620</u>	<u>810,211</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2022						
Building Improvements	978,717	-	-	-	(14,464)	964,253
Furniture and Equipment	153,032	71,439	-	-	(29,312)	195,159
Information and Communication Technology	51,667	6,262	-	-	(18,611)	39,318
Motor Vehicles	2,253	-	-	-	(1,913)	340
Leased Assets	53,305	3,597	-	-	(29,234)	27,668
Library Resources	23,277	5,134	(681)	-	(3,466)	24,264
Balance at 31 December 2022	1,262,251	86,432	(681)	-	(97,000)	1,251,002

The net carrying value of equipment held under a finance lease is \$27,668 (2021: \$53,305)

Restrictions

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

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,231,623	(267,370)	964,253	1,231,624	(252,907)	978,717
Furniture and Equipment	583,618	(388,459)	195,159	512,180	(359,148)	153,032
Information and Communication Technology	780,947	(741,629)	39,318	774,686	(723,019)	51,667
Motor Vehicles	9,565	(9,225)	340	9,565	(7,312)	2,253
Leased Assets	109,531	(81,863)	27,668	118,989	(65,684)	53,305
Library Resources	69,219	(44,955)	24,264	66,017	(42,740)	23,277
Balance at 31 December	2,784,503	(1,533,501)	1,251,002	2,713,061	(1,450,810)	1,262,251

11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	8,771	10,350	10,350
Accruals	4,850	4,500	4,500
Employee Entitlements - Salaries	239,601	228,718	228,718
Employee Entitlements - Leave Accrual	24,047	40,128	40,128
	277,269	283,696	283,696
Payables for Exchange Transactions	277,269	283,696	283,696
	277,269	283,696	283,696

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Other Revenue in Advance	2,167	4,951	4,951
	2,167	4,951	4,951

13. Provision for Cyclical Maintenance

	2022	2022 Budget (Unaudited)	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	171,162	171,162	149,250
Increase to the Provision During the Year	26,450	15,000	30,685
Other Adjustments	(26,462)	-	-
Use of the Provision During the Year	-	-	(8,773)
Provision at the End of the Year	<u>171,150</u>	<u>186,162</u>	<u>171,162</u>
Cyclical Maintenance - Current	94,250	141,225	31,962
Cyclical Maintenance - Non current	76,900	44,937	139,200
	<u>171,150</u>	<u>186,162</u>	<u>171,162</u>

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property Plan which is prepared by a Ministry of Education appointed property consultant.

14. 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	2022 Budget (Unaudited)	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	22,579	16,870	32,290
Later than One Year and no Later than Five Years	6,846	-	26,475
Future Finance Charges	(1,951)	(3,133)	(4,808)
	<u>27,474</u>	<u>13,737</u>	<u>53,957</u>
Represented by:			
Finance lease liability - Current	20,876	13,737	29,157
Finance lease liability - Non current	6,598	-	24,800
	<u>27,474</u>	<u>13,737</u>	<u>53,957</u>

15. Funds Held in Trust

	2022	2022 Budget (Unaudited)	2021
	Actual	(Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	658	1,862	658
	<u>658</u>	<u>1,862</u>	<u>658</u>

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

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Gym Changing Sheds	758	-	-	-	758
B Block Science Labs	90,037	-	(63,019)	-	27,018
Combined B Block Classrooms	-	28,673	(5,042)	-	23,631
Totals	<u>90,795</u>	<u>28,673</u>	<u>(68,061)</u>	<u>-</u>	<u>51,407</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

51,407

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Gym Changing Sheds	82,524	50,062	(131,828)	-	758
Bi-Lingual Signage	1,206	-	(1,206)	-	-
Outdoor Education Shed	29,442	34,838	(64,280)	-	-
Roof Replacement & Drainage	300	-	(300)	-	-
Basketball Court Upgrade	2,925	4,376	(7,301)	-	-
B Block Science Labs	240,988	631,230	(782,181)	-	90,037
LSC Office Alterations	6,390	73	(6,463)	-	-
B Block Burst pipe/water damage	15,064	-	(15,064)	-	-
Totals	378,839	720,579	(1,008,623)	-	90,795

Represented by:

Funds Held on Behalf of the Ministry of Education

90,795

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.

18. Remuneration*Key management personnel compensation*

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

	2022 Actual	2021 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,515	3,535
<i>Leadership Team</i>		
Remuneration	487,598	468,082
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	491,113	471,617

There are 8 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance and Property members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

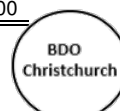
	2022 Actual	2021 Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210-220	200-210
Benefits and Other Emoluments	0 - 0	1-10
Termination Benefits	0 - 0	0 - 0

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	2.00	2.00
110 - 120	2.00	1.00
120 - 130	2.00	2.00
130 - 140	-	1.00
140 - 150	1.00	-
	7.00	6.00

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 trustees, 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:

	2022 Actual	2021 Actual
Total	\$ -	\$ -
Number of People	-	-

20. Contingencies

There are no contingent liabilities and no contingent assets except as noted below 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.

Teacher Aide & Support Staff Settlement Wash Up

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 Ministry is in the process of determining wash up payments for the year ended 31 December 2022 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

As at 31 December 2022 the Board has entered into the following contract agreements for capital works.

(a) Contract to rebuild the Gymnasium changing room funded by the Ministry of Education. Earthquake repairs, hall heating and rebuilding the Rolfe Shed were also included in this project. The projects are now complete. \$758 will be spent on landscaping in 2023.

(b) Contract to rebuild the B Block Science Labs funded by the Ministry to be completed in 2023. \$973,414 has been received of which \$946,396 has been spent on the project to balance date.

(c) Contract to renovate combined B Block Classrooms funded by the Ministry. This project is in the design phase with funding received for design fees only. \$28,673 has been received and \$5,042 spent.

(Capital commitments in relation to Ministry projects at 31 December 2021: \$90,795)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 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	\$ 6,929	\$ 52,512	\$ 86,227
Receivables	254,289	291,841	291,841
Investments - Term Deposits	733,587	533,620	810,211
Total Financial assets measured at amortised cost	<u>994,805</u>	<u>877,973</u>	<u>1,188,279</u>

Financial liabilities measured at amortised cost

Payables	277,269	283,696	283,696
Finance Leases	27,474	13,737	53,957
Total Financial liabilities measured at amortised Cost	<u>304,743</u>	<u>297,433</u>	<u>337,653</u>

BDO
Christchurch

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.



KAIKOURA HIGH SCHOOL

Principal – John Tait

10 May 2023

KIWISPORT FUNDING 2022

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$4,722.86 (excluding GST). Yr1-8 = \$898.44 & Yr9-133,824.42.

The funding was used to top-up our Sports Co-ordinators wages. She is employed in a permanent position for 10 hours per week.

The number of students who represented the school in organised sport was 63 in 2022.

Yours sincerely

John Tait
Principal



Kaikoura High School - Report on compliance as a Good Employer 2020

Kaikoura High School operates an Employer Responsibility Policy which complies with the Education and Training Act 2020

In 2022 the Board carried out its employer responsibilities by ensuring it met the following requirements :

- good and safe working conditions; and
- an equal employment opportunities programme; and
- the impartial selection of suitably qualified persons for appointment; and recognition of—
 - the aims and aspirations of Māori; and
 - the employment requirements of Māori; and
 - the need for greater involvement of Māori in the education service; and
 - opportunities for the enhancement of the abilities of individual employees; and
 - recognition of the aims and aspirations and employment requirements, and the cultural differences, of ethnic or minority groups; and
 - recognition of the employment requirements of women.

In 2022 the requirement to recognise the employment requirements of persons with disabilities did not apply as the school had no employees with disabilities.

Kaikoura High School, in complying with the specific requirement of its Employer Responsibility Policy also ensured that its employees maintained proper standards of integrity and conduct, and a concern for students, colleagues and the public interest

Kaikoura High School
Annual Plan and Analysis of Variance 2022



Goal 1 – RANGATIRATANGA / LEADERSHIP

Leadership will be enabled by building targeted teacher and student capability and capacity

Annual Aims	Actions	Responsible	Resources	Variance
Implement the literacy plan based on our school testing data	Work with Jacqui Clayton - PLD Testing of Year 7-10 - STAR & e-asTTle Follow plan for teaching strategies and tracking	John Tait – Principal Jo Fissenden – DP Delwyn Riding - LSC	Jacqui Clayton Designated budget Noel McArthur Sue Hennessey	Achieved. The Literacy Plan was carried out and test results show that target students made significant improvements. This work will be carried on into 2023 with the same resources as 2022
Refine roles and responsibilities of Head Students, Prefects and Ambassadors in consultation with students	Outline proposal to teaching staff for feedback Consult with Student Leaders Collect feedback from Senior school	John Tait - Principal SLT Lyndsay Fenn - Senior Dean	Designated personnel	Partly achieved. The head student titles have been abolished after consultation with students, teachers and the Runanga and we now have a Student Leadership Team. A new Senior Dean has been appointed and he will work with SLT

Goal 1 – RANGATIRATANGA / LEADERSHIP**Leadership will be enabled by building targeted teacher and student capability and capacity**

				in 2023 to specify student leadership portfolios.
Leadership PLD will be targeted at identified staff members - succession planning	As PLD relevant courses are advertised SLT will identify individuals for participation	SLT	PLD Budget	Achieved. Jo completed and passed her Aspiring Principal's Honours course, Mel Reid completed the new HODs course and Budiullah the new Deans course. In 2023 Harry Pearson will do the new Deans course and Casey Davis the new HODs course. Discussions with Mike about leadership training for him will be held term 1.
Restructure the student council; develop a student voice regarding wellbeing	Restructure proposal to SLT then to teaching staff Student feedback collated prior to final decision	Michael Lawrie - DP	DP as lead	Achieved.The Student Council has been restructured. The NZCER student wellbeing survey

Goal 1 – RANGATIRATANGA / LEADERSHIP

Leadership will be enabled by building targeted teacher and student capability and capacity

was carried out in term 3 and this and a student survey done in conjunction with Te Ha o Matauranga showed that student wellbeing is a high priority. In 2023 a group of senior students will complete M3 Mindfulness training and work as tuakana with younger students both in KHS and other local schools. The NZCER survey will be conducted in term 2. We are also introducing the KiVA anti bullying programme across the school and have established a lead team for that

Goal 2 – WHAI MATAURANGA / CURRICULUM, TEACHING AND LEARNING
Teachers will improve and innovate classroom practice to ensure students’ progress

Annual Aims	Actions	Responsible	Resources	Variance
Continue to adjust curriculum responses to the changes to NCEA	Plan the accord PLD days as info is received from NZQA and MOE	Michael Lawrie – DP HODs	NZQA & MOE communications	Achieved. We have participated in the NZQA led accord PLD days and subject departments have established links and attended PLD with departments in Christchurch and Blenheim. The HOD meeting schedule has kept NCEA changes as a standard item. These will continue into 2023 and respond to updates from NZQA and the MOE. We held a well attended parents meeting in term 4 to outline the changes we know about to date.

Goal 2 – WHAI MATAURANGA / CURRICULUM, TEACHING AND LEARNING

Teachers will improve and innovate classroom practice to ensure students' progress

<p>Continue Digital Technology implementation across the school curriculum</p>		<p>HODs</p>	<p>HODs</p>	<p>This has been part of the ongoing work of departments and has been supported with some expansion of IT hardware. Digital Technology is also a stand alone subject at Year 11. It is now BAU across departments and will continue as such in 2023</p>
<p>Implementation of Phase 2 of Ki Uta Ki Tai curriculum development plan is started</p>	<p>See actions in Goal 3 re Sudima Tourism pathways will Continue through Gateway and Tourism option</p>	<p>John Tait – Principal Alasdair Lean Mandy Fissenden</p>	<p>Designated personnel Gateway budget</p>	<p>This has been partly achieved and is a work in progress. We will implement our Trades Academy programme in 2023 and the establishment of a Pathway Navigator position will complement the work of our</p>

Goal 2 – WHAI MATAURANGA / CURRICULUM, TEACHING AND LEARNING
Teachers will improve and innovate classroom practice to ensure students' progress

				Gateway coordinator and Senior Dean.
Student subject feedback used to drive teacher's next steps	PLD to scaffold use of student feedback	Michael Lawrie - DP	DP lead	Partially achieved. All departments except one have implemented student feedback processes which use the feedback to adapt or change existing courses. The processes are tailored to the needs of different subjects. In 2023 all departments will act on this.
Departments continue to develop distance learning resources for student which are responsive to Covid-19	HODs work with their department to create learning resources that can be used for self-managed distance learning	HODs	HODs MOE distance learning resource funding	Achieved. Google Classroom was established as the platform for distance learning. Devices for whanau who did not have them were distributed. Hard material

Goal 2 – WHAI MATAURANGA / CURRICULUM, TEACHING AND LEARNING
Teachers will improve and innovate classroom practice to ensure students' progress

				learning resources were also provided for whanau without internet. Student engagement was variable but all departments and teachers were active in facilitating and providing distance learning.
Develop and implement weekly reporting to parents	Discuss with teaching staff Develop a model and procedure Implement a trial in Term 1 Roll out Term 2	Jo Fissenden - DP	DP lead	Achieved. Live reporting has been established. For 2023 a new feature on KAMAR, our Student Management System, will allow for tighter checks across the senior school by Mike Lawrie who manages the administration and quality control of

Goal 2 – WHAI MATAURANGA / CURRICULUM, TEACHING AND LEARNING

Teachers will improve and innovate classroom practice to ensure students' progress

				NZQA across the school. At junior level we will make some improvements for greater consistency.
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Goal 3 – WHANAUNGATANGA / CONNECTIONS AND RELATIONSHIPS

Productive two-way relationships will be fostered by effective communication and actively practising our school values

Annual Aims	Actions	Responsible	Resources	Variance
Continue to build working relationships with the Kaikoura business community in the context of the impact of Covid-19	Attend key business group meetings Modify Soiree as a way of acknowledgement of business support of the school Gateway work experience	John Tait – Principal Board of Trustees	Designated personnel	Partly achieved. This is ongoing work and has been mainly sustained through the Gateway programme which has expanded in 2022. The work of the Pathway Navigator and the Trade Academy will be important in 2023.
Respond to the opportunities as a result of border opening to continue the specific planning work with the Sudima Hotel for Hospitality and Tourism and the development of Hospitality/Tourism curriculum pathways in the senior school	Arrange meeting/s with Sudima personnel to continue the planning that was paused because of Covid Formalise the pathways to work opportunities with Sudima and action to inform students and parents	John Tait – Principal Mandy Fissenden Alasdair Lean	Principal's Discretionary budget	Partly achieved. Discussions were held during the year in response to the October opening of the Sudima. The next steps to formalise pathways will be developed in 2023.
Continue to develop Aotearoa NZ Histories	Social Science Department continues its development/leadership	John Tait – Principal Jo Fissenden - DP	Kahui Ako Principals	Achieved. PLD for all teachers was

Goal 3 – WHANAUNGATANGA / CONNECTIONS AND RELATIONSHIPS

Productive two-way relationships will be fostered by effective communication and actively practising our school values

<p>curriculum with a local community focus using community expertise</p>	<p>Formalise as a goal across the Kahui Ako with Principals' lead group and inclusion in 2022-24 Kahui Ako plan</p>	<p>Alasdair Lean Alicia Poroa</p>	<p>Social Sciences Department</p>	<p>held via the Kahui Ako and classroom resources developed collaboratively. KHS teachers visited the cultural icons along the coast with Ngati Kuri to learn the histories of the sites so that they could be part of class programmes. The Social Sciences department participated in regular online PLD throughout the year.</p>
<p>Further develop articulation with Te Ha o Matauranga and the Kaikoura Youth Collective</p>	<p>Continue work on development of dual pathways for Years 12 & 13 Attend Youth Collective meetings</p>	<p>John Tait – Principal Mandy Fissenden</p>	<p>Designated personnel</p>	<p>Partly achieved. We have been doing more work with Te Ha and expanding the connections more widely in the school. This is a work in progress and with the new opportunities</p>

Goal 3 – WHANAUNGATANGA / CONNECTIONS AND RELATIONSHIPS

Productive two-way relationships will be fostered by effective communication and actively practising our school values

				<p>afforded through work with Sean in particular, our plan is to continue this expansion. Discussions regarding the 2 Alternative Education places we have received from the MOE will also take place early in 2023.</p>
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Goal 4 – KAITIAKITANGA / STEWARDSHIP

Trustees will enable a community perspective to inform governance decisions which have student success at heart

Annual Aims	Actions	Responsible	Resources	Variance
<p>Review structure and focus of the strategic overview plan</p>	<p>Look at Strategic Plans of similar schools and plan alternatives Consult with Board of Trustees/parents</p>	<p>SLT Board of Trustees</p>	<p>Designated personnel</p>	<p>Not achieved. Although the plan has been structured to align with EROs School Improvement framework the strategic plan has essentially remained unchanged and</p>

Goal 4 – KAITIAKITANGA / STEWARDSHIP

Trustees will enable a community perspective to inform governance decisions which have student success at heart

				should be a focus for 2023
Implement B Block classroom upgrade	Continue planning work with draftsman, property manager and Ministry of Education - aim to have work started in later 2022	John Tait – Principal Jo Fissenden - DP	5YA Funding Steve Vaughan MOE Property Department	Not achieved. Plans for the upgrade have been finalised but the work is unable (under MOE regulations) to be started until the category 1 works on infrastructure are completed. These have been scoped by the MOE and will be managed by them but no work was started. These will be carried out in 2023. The start of work on the upgrade is effectively in the hands of the MOE
Complete Whare landscaping project	Complete fence and entrance gate Begin plantings as budget allows	John Tait – Principal Luke Chambers -LMC Building & Construction	Property maintenance budget	Partly achieved. Some plantings and leveling of the marae atea area

Goal 4 – KAITIAKITANGA / STEWARDSHIP

Trustees will enable a community perspective to inform governance decisions which have student success at heart

		James Lintott - Caretaker		has occurred. The fence has been completed. Further plantings as budget allows are planned for 2023
Continue to develop the IT provision plan		Michael Lawrie – DP Jo Fissenden - DP	IT budget	Partially achieved. During the year 30 Chromebooks were purchased and 50 leased. All classrooms except B2 and the library now have 55” TVs which are interactive with teachers laptops. Trades now has a laser cutter. The transition from coal fired boiler heating was completed and all classrooms have heat pumps controlled centrally via wifi. The efficiencies have saved us

Goal 4 – KAITIAKITANGA / STEWARDSHIP

Trustees will enable a community perspective to inform governance decisions which have student success at heart

				approximately \$1000 per month in heating costs. Detailing the plan for 2023 is the next piece of work.
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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KAIKOURA HIGH SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor Kaikoura High School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, 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 3 to 19, 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 Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 31 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 arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Members of the Board, Analysis of Variance, Kiwisport and the Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

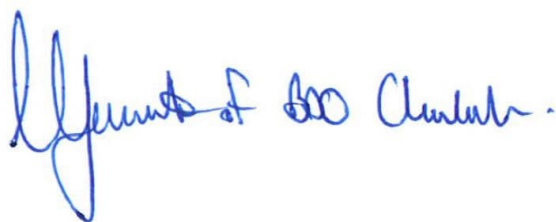
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Warren Johnstone,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand