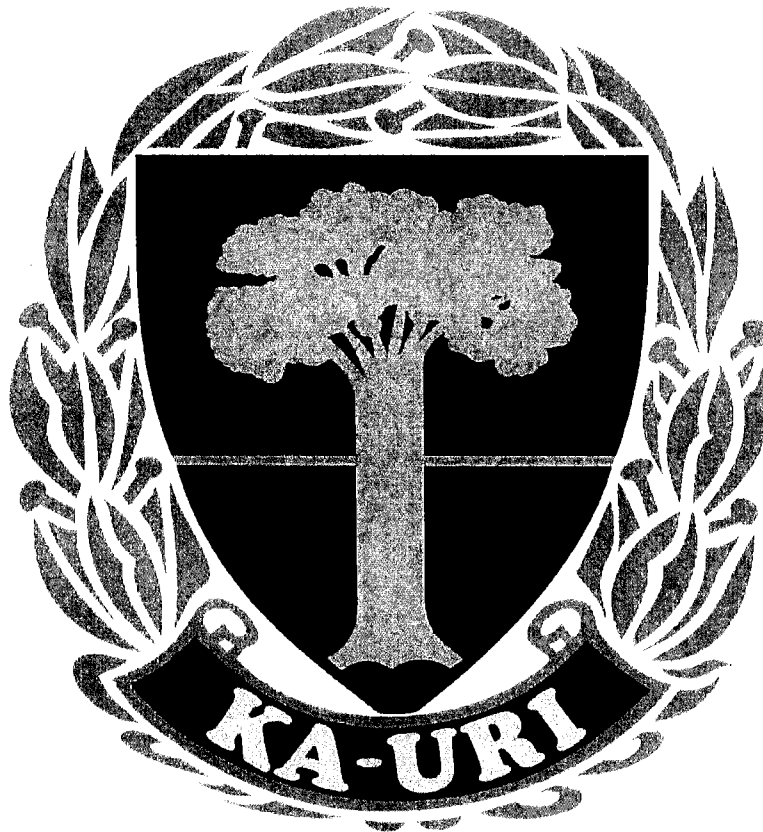


DARGAVILLE HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



DARGAVILLE HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 19

Principal: Michael Houghton

School Address: Plunket Street, Dargaville 0310

School Postal Address: Plunket Street, Dargaville

School Phone: 09 4397229

School Email: office@darghigh.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Kim McCahon	Presiding Member	Re-elected	May-25
Michael Houghton	Principal	ex Officio	
Brendan Nathen	Parent Representative	Re-elected	May-25
Regan Walters	Parent Representative	Re-elected	May-25
Kylie Kelsen	Parent Representative	Elected	May-25
Sadie Cogan	Parent Representative	Elected	May-25
Geoff Prentice	Staff Representative	Re-elected	May-25
Katarina Ashby-Nathan	Student Representative	Elected	Oct-23
Damein Van de Weerd-Fischer	Student Representative	Elected	Oct-22
Winifred Flood	Parent Representative	Elected	May-22
Chris Mason	Parent Representative	Elected	May-22

Accountant / Service Provider:

The
SchoolOffice
Chartered Accountants

Auditor:

Bennett & Associates Chartered Accountants

DARGAVILLE HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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Dargaville 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.

Kim Letna McCahon
Full Name of Presiding Member

Michael Houghton
Full Name of Principal

[Signature]
Signature of Presiding Member

[Signature]
Signature of Principal

31/5/2023
Date:

31/5/2023
Date:

Dargaville High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	6,595,937	6,232,647	6,206,715
Locally Raised Funds	3	603,647	458,000	560,067
Interest Income		48,788	21,600	16,408
Total Revenue		7,248,372	6,712,247	6,783,190
Expenses				
Locally Raised Funds	3	471,166	337,000	487,213
Learning Resources	4	4,248,380	4,205,289	4,345,479
Administration	5	775,909	814,084	736,040
Finance		4,720	-	6,077
Property	6	1,363,638	1,355,851	1,058,057
Loss on Disposal of Property, Plant and Equipment		501	-	-
		6,864,314	6,712,224	6,632,866
Net Surplus / (Deficit) for the year		384,058	23	150,324
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		384,058	23	150,324

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



Dargaville 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		4,071,813	4,001,384	3,921,489
Total comprehensive revenue and expense for the year		384,058	23	150,324
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		25,895	-	-
Equity at 31 December		4,481,766	4,001,407	4,071,813
Accumulated comprehensive revenue and expense		4,454,477	3,974,490	4,044,524
Reserves		27,289	26,917	27,289
Equity at 31 December		4,481,766	4,001,407	4,071,813

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.



Dargaville High School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	2,286,932	488,409	282,752
Accounts Receivable	8	357,969	297,282	367,711
GST Receivable		13,446	19,127	19,127
Prepayments		21,730	19,481	19,481
Inventories	9	10,374	11,761	11,761
Investments	10	600,000	1,800,000	1,800,000
Funds Receivable for Capital Works Projects	17	32,326	-	44,162
		<u>3,322,777</u>	<u>2,636,060</u>	<u>2,544,994</u>
Current Liabilities				
Accounts Payable	12	446,324	395,012	395,012
Revenue Received in Advance	13	105,825	35,281	35,281
Provision for Cyclical Maintenance	14	107,174	27,403	27,403
Finance Lease Liability	15	18,140	25,000	25,176
Funds held in Trust	16	26,157	26,401	26,401
Funds held for Capital Works Projects	17	82,244	-	2,148
		<u>785,864</u>	<u>509,097</u>	<u>511,421</u>
Working Capital Surplus/(Deficit)		2,536,913	2,126,963	2,033,573
Non-current Assets				
Property, Plant and Equipment	11	2,079,484	1,985,863	2,152,046
		<u>2,079,484</u>	<u>1,985,863</u>	<u>2,152,046</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	110,108	76,419	76,419
Finance Lease Liability	15	24,523	35,000	37,387
		<u>134,631</u>	<u>111,419</u>	<u>113,806</u>
Net Assets		<u><u>4,481,766</u></u>	<u><u>4,001,407</u></u>	<u><u>4,071,813</u></u>
Equity		<u><u>4,481,766</u></u>	<u><u>4,001,407</u></u>	<u><u>4,071,813</u></u>

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



Dargaville High School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		2,788,944	2,717,257	2,415,618
Locally Raised Funds		592,885	489,035	591,102
Goods and Services Tax (net)		5,681	(45,826)	(45,826)
Payments to Employees		(1,131,956)	(1,100,334)	(1,046,333)
Payments to Suppliers		(1,462,388)	(1,617,360)	(1,531,138)
Interest Paid		(4,720)	-	(6,077)
Interest Received		51,979	15,077	9,885
Net cash from/(to) Operating Activities		840,425	457,849	387,231
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	373
Purchase of Property Plant & Equipment (and Intangibles)		(133,928)	(210,000)	(97,950)
Purchase of Investments		-	(100,000)	(100,000)
Proceeds from Sale of Investments		1,200,000	-	-
Net cash from/(to) Investing Activities		1,066,072	(310,000)	(197,577)
Cash flows from Financing Activities				
Furniture and Equipment Grant		25,895	-	-
Finance Lease Payments		(19,900)	(25,000)	(26,950)
Funds Administered on Behalf of Third Parties		91,688	(372)	(216,130)
Net cash from/(to) Financing Activities		97,683	(25,372)	(243,080)
Net increase/(decrease) in cash and cash equivalents		2,004,180	122,477	(53,426)
Cash and cash equivalents at the beginning of the year	7	282,752	365,932	336,178
Cash and cash equivalents at the end of the year	7	2,286,932	488,409	282,752

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.



Dargaville High School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 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 Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.



Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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



f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	3–40 years
Board Owned Buildings	3–40 years
Furniture and equipment	2–20 years
Information and communication technology	2–20 years
Motor vehicles	5 years
Textbooks	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

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

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.

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

o) 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.

p) Funds Held in Trust

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

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



q) Funds held for Capital works

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

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

r) Provision for Cyclical Maintenance

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

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

The 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.

s) Financial Instruments

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

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

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

t) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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



2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	2,499,398	2,272,647	2,131,120
Teachers' Salaries Grants	3,151,540	2,900,000	3,192,157
Use of Land and Buildings Grants	783,771	900,000	733,258
Other Government Grants	161,228	160,000	150,180
	<u>6,595,937</u>	<u>6,232,647</u>	<u>6,206,715</u>

The school has opted in to the donations scheme for this year. Total amount received was \$60,300.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	27,904	40,000	14,995
Other Revenue	390,536	247,000	354,102
Trading	52,650	40,000	58,917
Fees for Extra Curricular Activities	132,557	131,000	132,053
	<u>603,647</u>	<u>458,000</u>	<u>560,067</u>
Expenses			
Extra Curricular Activities Costs	133,639	117,000	113,733
Trading	24,390	20,000	31,528
Other Locally Raised Funds Expenditure	313,137	200,000	341,952
	<u>471,166</u>	<u>337,000</u>	<u>487,213</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>132,481</u>	<u>121,000</u>	<u>72,854</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	199,331	411,539	292,311
Information and Communication Technology	4,515	12,000	4,079
Library Resources	4,997	8,750	5,339
Employee Benefits - Salaries	3,823,089	3,562,000	3,823,028
Staff Development	10,459	1,000	6,034
Depreciation	205,989	210,000	214,688
	<u>4,248,380</u>	<u>4,205,289</u>	<u>4,345,479</u>



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	8,000	8,000	7,800
Board Fees	5,005	7,000	5,995
Board Expenses	40,000	36,000	30,748
Communication	10,298	7,500	9,084
Consumables	34,305	37,500	28,206
Operating Lease	3,064	18,000	703
Legal Fees	-	1,000	-
Other	30,152	314,084	32,399
School Lunches	410,883	180,000	415,416
Employee Benefits - Salaries	210,465	183,000	184,957
Insurance	23,737	22,000	20,732
	<u>775,909</u>	<u>814,084</u>	<u>736,040</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	13,777	15,600	13,540
Cyclical Maintenance Provision	113,740	-	(57,144)
Grounds	43,330	29,000	23,677
Heat, Light and Water	93,274	76,000	71,118
Rates	13,899	14,000	13,636
Repairs and Maintenance	38,467	40,251	50,848
Use of Land and Buildings	783,771	900,000	733,258
Security	7,583	9,000	8,709
Employee Benefits - Salaries	255,797	272,000	200,415
	<u>1,363,638</u>	<u>1,355,851</u>	<u>1,058,057</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 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	2,286,932	488,409	282,752
Cash and cash equivalents for Statement of Cash Flows	<u>2,286,932</u>	<u>488,409</u>	<u>282,752</u>

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

Of the \$2,286,932 Cash and Cash Equivalents, \$82,244 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$2,286,932 Cash and Cash Equivalents, \$84,679 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.



8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	17,763	21,136	21,136
Receivables from the Ministry of Education	19,707	2,253	6,707
Interest Receivable	5,341	8,532	8,532
Banking Staffing Underuse	9,336	-	65,975
Teacher Salaries Grant Receivable	305,822	265,361	265,361
	<u>357,969</u>	<u>297,282</u>	<u>367,711</u>
Receivables from Exchange Transactions	23,104	29,668	29,668
Receivables from Non-Exchange Transactions	334,865	267,614	338,043
	<u>357,969</u>	<u>297,282</u>	<u>367,711</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	10,374	11,761	11,761
	<u>10,374</u>	<u>11,761</u>	<u>11,761</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	600,000	1,800,000	1,800,000
Total Investments	<u>600,000</u>	<u>1,800,000</u>	<u>1,800,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Land	371,434	-	-	-	-	371,434
Buildings	918,363	-	-	-	(39,697)	878,666
Building Improvements	365,833	-	-	-	(19,862)	345,971
Furniture and Equipment	229,256	53,512	-	-	(39,850)	242,918
Information and Communication Technology	162,707	70,795	-	-	(71,144)	162,358
Motor Vehicles	15,112	-	-	-	(6,981)	8,131
Textbooks	4,374	605	-	-	(2,223)	2,756
Leased Assets	64,125	6,496	-	-	(23,374)	47,247
Library Resources	20,842	2,520	(501)	-	(2,858)	20,003
	-	-	-	-	-	-
Balance at 31 December 2022	<u>2,152,046</u>	<u>133,928</u>	<u>(501)</u>	<u>-</u>	<u>(205,989)</u>	<u>2,079,484</u>



The net carrying value of furniture and equipment held under a finance lease is \$47,247 (2021: \$64,125)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Land	371,434	-	371,434	371,434	-	371,434
Buildings	1,451,829	(573,163)	878,666	1,451,829	(533,466)	918,363
Building Improvements	736,027	(390,056)	345,971	736,027	(370,194)	365,833
Furniture and Equipment	825,320	(582,402)	242,918	771,808	(542,552)	229,256
Information and Communication Technology	1,145,575	(983,217)	162,358	1,074,780	(912,073)	162,707
Motor Vehicles	161,347	(153,216)	8,131	161,347	(146,235)	15,112
Textbooks	72,057	(69,301)	2,756	71,452	(67,078)	4,374
Leased Assets	259,490	(212,243)	47,247	252,994	(188,869)	64,125
Library Resources	73,684	(53,681)	20,003	72,918	(52,076)	20,842
Balance at 31 December	5,096,763	(3,017,279)	2,079,484	4,964,589	(2,812,543)	2,152,046

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	50,051	46,455	46,455
Accruals	9,200	7,800	7,800
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	345,071	307,801	307,801
Employee Entitlements - Leave Accrual	42,002	32,956	32,956
	446,324	395,012	395,012
Payables for Exchange Transactions	446,324	395,012	395,012
	446,324	395,012	395,012

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	84,679	-	-
Other revenue in Advance	21,146	35,281	35,281
	105,825	35,281	35,281



14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	103,822	103,822	165,566
Increase to the Provision During the Year	113,740	-	(57,144)
Use of the Provision During the Year	(280)	-	(4,600)
Other Adjustments		-	-
Provision at the End of the Year	217,282	103,822	103,822
Cyclical Maintenance - Current	107,174	27,403	27,403
Cyclical Maintenance - Non current	110,108	76,419	76,419
	217,282	103,822	103,822

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 and painting quotes from local suppliers

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	21,047	27,500	29,570
Later than One Year and no Later than Five Years	26,083	37,000	41,248
Future Finance Charges	(4,467)	(4,500)	(8,255)
	42,663	60,000	62,563
Represented by			
Finance lease liability - Current	18,140	25,000	25,176
Finance lease liability - Non current	24,523	35,000	37,387
	42,663	60,000	62,563

16. Funds held in Trust

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	26,157	26,401	26,401
	26,157	26,401	26,401

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



17. Funds Held for Capital Works Projects

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

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Reroof CLV	(6,170)	6,170	-	-	-
School Masterplan	(21,630)	(6,170)	-	-	(27,800)
Prefab demolition	(1,341)	-	-	1,341	-
Astrol Turf (SIP)	2,148	-	(2,314)	166	-
Prefab demolition E4 E8	(15,021)	231,693	(221,198)	-	(4,526)
Hub Canopy (SIP)	-	89,430	(7,186)	-	82,244
Totals	(42,014)	321,123	(230,698)	1,507	49,918

Represented by:

Funds Held on Behalf of the Ministry of Education	82,244
Funds Receivable from the Ministry of Education	(32,326)

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Drainage	19,458	-	(19,458)	-	-
Reroof CLV	(6,170)	-	-	-	(6,170)
Tech Shed	(3,529)	-	-	3,529	-
Pool Winders & Mats (SIP)	9,982	140	(10,122)	-	-
School Masterplan	(10,971)	-	(10,659)	-	(21,630)
Prefab demolition	(10,046)	182,159	(173,454)	-	(1,341)
Astrol Turf (SIP)	175,020	-	(172,872)	-	2,148
Prefab demolition E4 E8	-	-	(15,021)	-	(15,021)
Electrical Nightstore Heaters	-	15,933	(15,933)	-	-
Totals	173,744	198,232	(417,519)	3,529	(42,014)

Represented by:

Funds Held on Behalf of the Ministry of Education	2,148
Funds Receivable from the Ministry of Education	(44,162)

18. Related Party Transactions

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

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



19. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	5,005	5,995
<i>Leadership Team</i> Remuneration	1,974,677	1,863,275
Full-time equivalent members	19.00	18.00
Total key management personnel remuneration	1,979,682	1,869,270

There are seven members of the Board excluding the Principal. The Board had held ten full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 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 \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	180-190
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

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	6.00	6.00
110 - 120	0.00	0.00
120 - 130	2.00	2.00
130 - 140	1.00	1.00
	9.00	9.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2022 Actual \$	2021 Actual \$
Total	\$0	\$0
Number of People	nil	nil



21. 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.

22. Commitments

(a) Capital Commitments

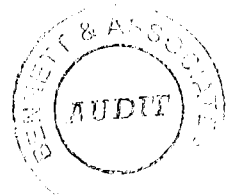
As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) Contracts for various Projects around school - all projects fully funded by the Ministry of Education (see Capital Works Projects Note). As at balance date \$697,289 had been received and \$648,877 had been spent.

(Capital commitments at 31 December 2021: Contracts for various Projects around school - all projects fully funded by the Ministry of Education (see Capital Works Projects Note). As at balance date \$376,166 had been received and \$418,179 had been spent.)

(b) Operating Commitments

As at 31 December 2022 the Board has no operating commitments.



23. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	2,286,932	488,409	282,752
Receivables	357,969	297,282	367,711
Investments - Term Deposits	600,000	1,800,000	1,800,000
Total Financial assets measured at amortised cost	<u>3,244,901</u>	<u>2,585,691</u>	<u>2,450,463</u>

Financial liabilities measured at amortised cost

Payables	446,324	395,012	395,012
Finance Leases	42,663	60,000	62,563
Total Financial Liabilities Measured at Amortised Cost	<u>488,987</u>	<u>455,012</u>	<u>457,575</u>

24. Events After Balance Date

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

25. Comparatives

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



Dargaville High School

Kiwisport Statement

For the year ended 31 December 2022

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total kiwisport funding of \$9,558 excluding GST (2021: \$9,883). The funding was spent on equipment for rugby, netball, volleyball, cricket and various other sports.

Statement of Compliance with Employment Policy

For the year ended 31 December 2022

Good Employer Statement:

Dargaville High School met our obligations to provide good and safe working conditions by following our health and safety policies. We provide equal employment opportunities to our employees by promoting professional development training and conducting performance review in accordance with our Equal Employment Opportunities Policy. We practice impartial selection of suitably qualified persons for appointment through our nominated selection committee.

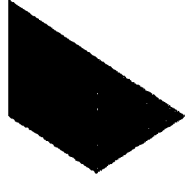


School Name:	Dargaville High School
School Number:	019

Strategic Aim:	All ākonga are given an equitable opportunity to excel in their learning area and in their community.												
Annual Aim:	To raise and sustain NCEA academic achievement.												
Target:	70% of year 13 students eligible for the University entrance qualification will attain the qualification.												
Baseline Data:	<p>NCEA Level 3 University Entrance Achievement Rates based on enrolments (the total number of Year 13 students).</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Year</th> <th>Year 13 University Entrance Achievement Rates (% and roll based)</th> </tr> </thead> <tbody> <tr> <td>2017</td> <td>28.1%</td> </tr> <tr> <td>2018</td> <td>37.1%</td> </tr> <tr> <td>2019</td> <td>25.3%</td> </tr> <tr> <td>2020</td> <td>37.1%</td> </tr> <tr> <td>2021</td> <td>33.9%</td> </tr> </tbody> </table>	Year	Year 13 University Entrance Achievement Rates (% and roll based)	2017	28.1%	2018	37.1%	2019	25.3%	2020	37.1%	2021	33.9%
Year	Year 13 University Entrance Achievement Rates (% and roll based)												
2017	28.1%												
2018	37.1%												
2019	25.3%												
2020	37.1%												
2021	33.9%												

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluations <i>Where to next?</i>
<ul style="list-style-type: none"> Continued analysis of data and regular tracking of student achievement. Student progress and achievement as a key agenda item in Lead Team meetings and CDF meetings. Academic Mentoring and Academic Interventions. Encouraging learning conversations between staff to be based on academic progress. Reports with a focus on academic progress and next steps. Study Days in Examination weeks enabled timetable flexibility for specific teachers to work with identified students. Students at risk of not achieving were identified and tracked regularly, with support being planned and implemented. Regular reminders at assemblies and Deans assemblies about the importance of always giving your best for assessments. 	<p>2022 Provisional Results</p> <ul style="list-style-type: none"> Percentage of Year 13 students achieving NCEA University Entrance (Roll Based) is 37.3% Using the provisional results, the goal has not been achieved in 2022, although the percentage of students gaining University Entrance has increased compared to 2021. These results are the highest for the last 5 years. From analysing the students that were eligible for University Entrance in 2020. 29 students were capable of achieving UE and of this group, 22 achieved it, which works out to be 76% achieved UE. The proportion of students gaining University Entrance increased, when taking into account who is eligible to gain UE. The goal was achieved with 76% of students achieving against the goals of 70%. 	<ul style="list-style-type: none"> The percentage of Year 13 students achieving NCEA Level 3 and percentage of students gaining University Entrance increased compared to 2021. The percentage of students gaining the University Entrance qualification is measured across the whole cohort and a number of students were not aiming for UE or were ineligible to sit UE. These results are provisional and a number of students were able to finish assessment off to gain the NCEA level that they were working on. The final school statistics will show an improvement. Covid-19 related issues had an impact on student achievement, such as students needing to isolate for testing positive. 	<ul style="list-style-type: none"> Identifying the Year 13 students that are eligible to sit University Entrance and monitor their progress more regularly throughout the year More rigorous planning for academic coaching and monitoring progress. Ongoing support from Year 13 Dean, Year 13 form teachers and Careers Advisor. Initial subject confirmation interviews to ensure that students have an appropriate course. Study classes during school examination weeks. Communicate consistently and accurately with parents regarding progress of students towards their goal. Continue to inform parents and students regarding what is needed to achieve University Entrance through various methods, including the school newsletter and website. Working to provide contextual and cohesive pathways for students to have the ability to complete University Entrance.
<p>Planning for next year:</p>			
<p>Continuing to track and closely monitor student achievement towards NCEA University Entrance, particularly for the students that have a academic pathway to University Entrance.</p>			

Analysis of Variance Reporting 2022

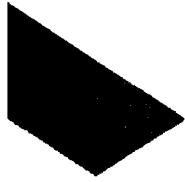


School Name:	Dargaville High School	School Number:	019
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Strategic Aim:	All ākonga are given an equitable opportunity to excel in their learning area and in their community.																				
Annual Aim:	To raise and sustain NCEA academic achievement.																				
Target:	Improve NCEA Level 2 endorsements to at least 15% of the Year 12 cohort achieving a Merit endorsement and at least 10% of the cohort achieving an Excellence endorsement.																				
Baseline Data:	NCEA Level 2 endorsement rates based on enrolments (the total number of Year 12 students).																				
	<table border="1"> <thead> <tr> <th>Year</th> <th>Percentage of Year 12 students achieving a Merit endorsement (roll based)</th> <th>Percentage of Year 12 students achieving an Excellence endorsement (roll based)</th> </tr> </thead> <tbody> <tr> <td>2017</td> <td>6.9%</td> <td>12.5%</td> </tr> <tr> <td>2018</td> <td>9.5%</td> <td>12.5%</td> </tr> <tr> <td>2019</td> <td>17.2%</td> <td>3.1%</td> </tr> <tr> <td>2020</td> <td>13%</td> <td>0%</td> </tr> <tr> <td>2021</td> <td>18.9%</td> <td>3.8%</td> </tr> </tbody> </table>	Year	Percentage of Year 12 students achieving a Merit endorsement (roll based)	Percentage of Year 12 students achieving an Excellence endorsement (roll based)	2017	6.9%	12.5%	2018	9.5%	12.5%	2019	17.2%	3.1%	2020	13%	0%	2021	18.9%	3.8%		
Year	Percentage of Year 12 students achieving a Merit endorsement (roll based)	Percentage of Year 12 students achieving an Excellence endorsement (roll based)																			
2017	6.9%	12.5%																			
2018	9.5%	12.5%																			
2019	17.2%	3.1%																			
2020	13%	0%																			
2021	18.9%	3.8%																			

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> Continued analysis of data and regular tracking of student achievement. Student progress and achievement as a key agenda item in Lead Team meetings and CDF meetings. Academic Mentoring and Academic Interventions. Use of exemplars by teachers to illustrate the requirements needs to gain an endorsement. Learning conversations between staff based on academic progress. Reports and Academic Interviews focussing on academic progress and next steps. Study Days in Examination weeks enabled timetable flexibility for specific teachers to work with identified students. Students at risk of not achieving were identified and tracked regularly, with support being planned and implemented. Individual cohesive and contextual programmes being developed by Careers / Gateway staff. Recognising student success at assemblies. 	<p>2022 Provisional Results</p> <ul style="list-style-type: none"> 11.5% of Year 12 students achieved Level 2 with a Merit Endorsement. None of the Year 12 students achieved Level 2 with an Excellence Endorsement. Using the provisional results, the goal has not been achieved. The percentage of students gaining a Merit Endorsement decreased and is the second lowest percentage for the last 5 years. The percentage of students gaining an excellence endorsement decreased to 0%. This part of the goal was not achieved. 	<ul style="list-style-type: none"> Covid-19 related issues had an impact on student achievement, such as students needing to isolate for testing positive. A number of students focussed on 'getting across the line' and not necessarily concerned about getting an endorsement. 	<ul style="list-style-type: none"> Continuing having achieving endorsements for NCEA (Level 2) as a goal. Monitor student progress throughout the year, with teachers monitoring progress in their subject and Dean monitoring progress towards NCEA Level endorsements. Academic mentoring and academic interviews are being strengthened this year to ensure robust goals are set and reviewed regularly, being updates if necessary. Teachers having high expectations of student achievement and covering the content knowledge / skills to enable students to gain endorsements. Teachers making use of NCEA exemplars and sharing these with students to see what is needed to gain an endorsement for an achievement standard. Preparing students for external examinations by offering study sessions and teaching study skills. Celebrating student success in assemblies and in school media.
<p>Planning for next year:</p>			
<p>Continue to focus on improving the percentage of students gaining an endorsement, with the focus group being Level 2.</p>			

Analysis of Variance Reporting 2022



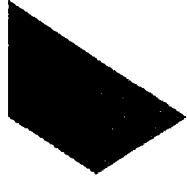
School Name:	Dargaville High School
School Number:	019

Strategic Aim:	All ākonga are given an equitable opportunity to excel in their learning area and in their community.										
Annual Aim:	To raise and sustain NCEA academic achievement.										
Target:	75% of Year 11 Māori students will achieve NCEA Level 1.										
Baseline Data:	<p>Previous Percentage of Māori students attaining NCEA Level 1:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Year</th> <th>Achievement Rates for Māori Students Level 1 NCEA (% and roll based)</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>56.1%</td> </tr> <tr> <td>2019</td> <td>46.3%</td> </tr> <tr> <td>2020</td> <td>53.5%</td> </tr> <tr> <td>2021</td> <td>65.9%</td> </tr> </tbody> </table>	Year	Achievement Rates for Māori Students Level 1 NCEA (% and roll based)	2018	56.1%	2019	46.3%	2020	53.5%	2021	65.9%
Year	Achievement Rates for Māori Students Level 1 NCEA (% and roll based)										
2018	56.1%										
2019	46.3%										
2020	53.5%										
2021	65.9%										

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • Ngā Uri a Tane focus was on completing the literacy requirements as well as supporting students in other classes. • Regular tracking of Year 11 students including the cohort of Māori students. • Sharing tracking with Lead Team, CDF and Board meetings. • Devising strategies and implementing strategies to assist students needing further support. • He Maara Hou mentoring to work with identified Year 11 and Year 12 students. • Making use of Loss of Learning funding from the Ministry of Education to provide more directed 1 on 1 support, with a focus on Literacy and Numeracy. 	<ul style="list-style-type: none"> • From the 2022 provisional results 47.5% of Maori students achieved NCEA Level 1 (roll based). • When diving further into the data, when comparing the accurate roll list with the number of candidates provided by NZQA, the attainment rises to 57%. There are 3 students from the cohort, with at least 75 credits, which should be able to complete the requirement of 80 during the window NZQA provides for catch up work. • Regular tacking of overall progress towards NCEA as well including tracking of Māori students towards NCEA. • Mentors working with Year 11 and Year 12 students, with a focus on Literacy. This was particularly positive. 	<ul style="list-style-type: none"> • Covid-19 related issues had an impact on student achievement, such as students needing to isolate for testing positive. • Having a number of students that had left our school, staying entered for NCEA Level 1. The number involved in this situation had a major impact on the statistics at Year 11. • Mentors working with Year 11 and Year 12 students, with a focus on Literacy. This was particularly positive. 	<ul style="list-style-type: none"> • Continue to focus on attainment of NCEA Level 1 for our Year 11 Māori cohort with a focus on the Literacy and Numeracy requirements. • Building further connections with contributing schools to identify foci areas and work collaboratively on these. • Reporting progress to Board, Lead Team and staff. • Inform parents / whanau of the importance of regular attendance and completing all the assessments offered. • A focus on enhancing goal setting and increasing the effectiveness of the Academic Coaching interviews.
Planning for next year:			
Continuing the goal of attainment of NCEA Level 1 Māori students in the Level 1 cohort.			

Analysis of Variance Reporting 2022

continued



School Name:	Dargaville High School	School Number:	019
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Strategic Aim:	All ākonga are given an equitable opportunity to excel in their learning area and in their community.																
Annual Aim:	To raise and sustain NCEA academic achievement.																
Targets:	That 80% of leavers at the end of Year 13 or during the Year 13 year move on to employment, further education or further Training The attendance rate for each term is greater than 90% for Year 9 students.																
Baseline Data:	<p>School Leaver Destination Data: Year 13 students 2020 Further Training, Tertiary Education or Work.</p> <table border="1"> <thead> <tr> <th>Anticipated Destination</th> <th>%age</th> </tr> </thead> <tbody> <tr> <td>University</td> <td>27</td> </tr> <tr> <td>Polytech /other tertiary</td> <td>22</td> </tr> <tr> <td>Apprenticeships</td> <td>7</td> </tr> <tr> <td>Entry level work</td> <td>12</td> </tr> <tr> <td>Gap Year</td> <td>9*</td> </tr> <tr> <td>Returning to school</td> <td>2</td> </tr> <tr> <td><i>Total</i></td> <td><i>79</i></td> </tr> </tbody> </table> <ul style="list-style-type: none"> In 2016, 30% of the students moved on to further education (Ministry of Education Data). In 2017, 41% of students moved on to further education / training and 28% moved to employment (school data). 	Anticipated Destination	%age	University	27	Polytech /other tertiary	22	Apprenticeships	7	Entry level work	12	Gap Year	9*	Returning to school	2	<i>Total</i>	<i>79</i>
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Actions
What did we do?

- Professional Development with staff about academic coaching.
- Ongoing opportunities for career education / tertiary visits.
- Gateway STP, school academies and STAR courses utilised by students.
- School based career opportunities including Moving On Day and various speakers / recruiters coming into school.
- Ongoing career information and Careers Advisor being available for students.
- Academic coaching interviews and parent teacher interviews.
- Deans and Careers advisor work with students / whanau and their pathways beyond school.
- Year 9 transition programme.
- Peer Support.
- Tracking the attendance of students and following up on student absences.
- Regular messages in the newsletter and other ways, about the importance of regular attendance.

Outcomes
What happened?

Year 9 Attendance	
Term	%age attendance
1	64.6
2	63.7
3	76.14
4	73.83
Overall	69.6

- The goal for 2022 has not been met for any of the terms, with the highest attendance being 76.14%. The average overall attendance throughout the year was below 70% (69.6%).

Reasons for the variance
Why did it happen?

- 6% of students identified that for 2021 they would take a gap year, before moving on to further education. This percentage was included in the total.
- Careers has a high profile within our school and the Careers Advisor as well as the senior Deans work to work with students and families about pathways beyond school.
- There are always some students who are not sure what they want to do, or are waiting for examination results before confirming what they are intending to do.
- Covid-19 related issues had an impact on student achievement, such as students needing to isolate for testing positive.
- There is quite a high rate of transience, which has an impact on the attendance rate. This was exacerbated by the disruptions caused through the Covid 19 virus during 2021.

Evaluation
Where to next?

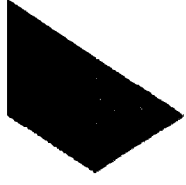
- Retain the goal, continuing to have a focus of enabling pathways for students through and beyond school.
- Continuing with the Careers programme within Dargaville High School and offering a wide range of career opportunities.
- Continue to build on the Kāhui Ako achievement challenges, which has wellbeing at the core and includes student attendance.
- Further enhance the relationship with key contributing schools and further develop a transition programme for students attending Dargaville High school, in Year 9.
- Enhancing student leadership and student voice in the school.
- Undertaking a wide-ranging review of the curriculum at all year levels to ensure that there is a pathway through and beyond school for all students.
- Ongoing monitoring of attendance and working with agencies to work on possible solutions to improve attendance rates.

Planning for next year:

Continuing to offer opportunities for our students to succeed in different settings and contexts.

Analysis of Variance Reporting 2022

continued

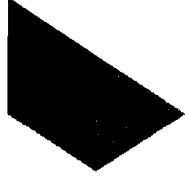


School Name:	Dargaville High School	School Number:	019
Strategic Aim:	All ākonga have a sense of belonging and hauora, feeling connected with their identity language and culture.		
Annual Aim:	Belonging and hauora of ākonga are enhanced through strong relationships.		
Targets:	80% of responses for the School wide Climate and Practice sections of the NZCER Wellbeing Survey are either agree or strongly agree.		
Baseline Data:	<p>Due to Covid the last time that the NZCER was completed by students was in 2020</p> <p>In 2020</p> <ul style="list-style-type: none"> 65% of responses for the Climate and Practice sections for the NZCER Wellbeing Survey were either agree or strongly agree. 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • Having a wellbeing focus for staff and students. • Having a transition programme for students coming into Year 9 at our school. • The Peer Support Programme. • The relationships first programme, which is a Kāhui Ako initiative. • Having a well-resourced pastoral network, including Form Teachers, Deans, Guidance staff, a Social Worker in school, 24/7 as well as mentoring. Additionally there are a range of agencies that work in school to support our students. • Regular Principal meeting with the Guidance Counsellor. • Regular Professional Learning on wellbeing issues included as part of the staff meetings. • Access for staff to wellbeing resources, such as EAP and Thrive. 	<ul style="list-style-type: none"> • A random sample of students completed the NZCER Wellbeing survey online, in the early part of Term 3. • When analysing the responses, from the survey last year, the agree or strongly agree responses for the Climate and Practice section of the survey was 77.9% . • While this is an improvement on the results from 2020, the goal of 80% was not reached. 	<ul style="list-style-type: none"> • There is an improvement in the feedback from the NZCER wellbeing survey, and in many ways that is a reflection of the emphasis of wellbeing on an ongoing basis. • Relationships are also important and many staff have built meaningful relationships with students in their classes, which has proven beneficial to the wellbeing. 	<ul style="list-style-type: none"> • Continue to have a wellbeing focus for staff and students. • Carry on with the transition programme for students coming into Year 9 at our school. This is before the students start and when they start. • Peer Support continuing and being able to have the Peer Support camp. • The relationships first programme, which is a Kāhui Ako initiative. • Working closely with staff of the pastoral network and further enhancing the role of the agencies that interact in our school. • Continuing the Principal and Guidance Counsellor meetings. • Professional Learning on wellbeing issues included as part of the staff meetings. • Sharing wellbeing resources with staff as well as wellbeing opportunities.

Analysis of Variance Reporting 2022

continued



School Name:	Dargaville High School	School Number:	019																								
Strategic Aim:	Acknowledging ākonga as kaitiaki of the past, present and future.																										
Annual Aim:	A phased approach to developing a local curriculum, acknowledging local knowledge, people and skills.																										
Target:	<ul style="list-style-type: none"> 90% of Year 9 students will gain the end of year Junior Diploma with an achieved or higher. The attendance rate for each term is greater than 90% for Year 9 students. 																										
Baseline Data:	<table border="1"> <thead> <tr> <th>Year</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>73%</td> </tr> <tr> <td>2020</td> <td>80%</td> </tr> <tr> <td>2021</td> <td>71%</td> </tr> </tbody> </table>	Year	Percentage	2019	73%	2020	80%	2021	71%	<table border="1"> <thead> <tr> <th>Term</th> <th>Percentage Attendance</th> </tr> </thead> <tbody> <tr> <td>Term 1</td> <td>81%</td> </tr> <tr> <td>Term 2</td> <td>75.7%</td> </tr> <tr> <td>Term 3</td> <td>76.1%</td> </tr> <tr> <td>Term 4</td> <td>70%</td> </tr> </tbody> </table>	Term	Percentage Attendance	Term 1	81%	Term 2	75.7%	Term 3	76.1%	Term 4	70%	<table border="1"> <thead> <tr> <th>Year</th> <th>Percentage Attendance</th> </tr> </thead> <tbody> <tr> <td>2020</td> <td>81%</td> </tr> <tr> <td>2021</td> <td>74.4%</td> </tr> </tbody> </table>	Year	Percentage Attendance	2020	81%	2021	74.4%
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Actions
What did we do?

- Ara Tātou has continued as a behavioural strategy with restorative for our school.
- Ara Tātou team meetings have continued.
- Rewards (GKs) have been introduced for students and for staff recognition postcards (ABC).
- Behaviour Management flowchart.
- Recording behaviour incidents on Kamar has been simplified.
- PB4L Restorative professional development available to staff.
- A number of staff have now been trained in restorative practices and circle training and this has been used as a staff forum.
- Recognition of student achievement (Junior Diploma) and promoting / celebrating student success.
- Where appropriate restorative conferences were utilised.
- Attendance continued to be a priority within the school.
- Working with various agencies when dealing with ongoing attendance concerns.

Outcomes
What happened?

2022 Year 9 Attendance Rate:

Term	Rate (percentage)
Term 1	64.6%
Term 2	63.7%
Term 3	76.14%
Term 4	73.73%
Overall	69.5%

- The goal was not achieved, as the table above shows that no terms had an attendance even close to 90%.
- The Percentage of students in Year 9 gaining an achieved or higher was 69% in 2022.
- In this case, the goal set for the percentage of students attaining the Junior Diploma with either achieved or higher, did not meet the goal of 90%.

Reasons for the variance
Why did it happen?

- The attendance goal was not achieved and in many ways, particularly at the start of the year, Covid related issues had a major impact on the attendance. As the table shows, attendance improved (although still short of the goal) in terms 3 and 4.
- The difference in the Junior Diploma attainment may be a result of the junior Diploma being an end of year award (previously it was twice a year), and so may not have as high a profile.
- The emphasis of 2022 was to continue to embed PB4L within the school. This has included using the name Ara Tātou. This will continue to be a goal in 2023.

Evaluation
Where to next?

- Continuing to ban call phones at school.
- Ara Tātou team will convene fortnightly to analyse data Big 5 and solution statements.
- Continued professional development and encouragement for staff to enter behaviour records onto Kamar.
- Having clear expectations outlined to staff and having consistency of application.
- Ara Tātou Behaviour management Strategy (Behaviour Response System) aligns with PB4L strategies.
- Communication of strategies with staff and utilising restorative strategies when dealing with student behaviour concerns.
- Active participation in the Kāhui Ako 'Relationships First' PLD..
- Utilising agencies and strategies including YSWIS, Tuancy, Work and Income, 24/7 and Blue Light.
- Tracking and monitoring attendance. Reporting to Lead Team, Deans and Form Teachers and Board.
- Utilising a variety of strategies to work with students and whanau regarding attendance.
- Celebrating success of students and increase promotion of the Junior Diploma and what it means.

Planning for next year:

Continuing to embed Ara Tātou utilising PB4L Restorative school wide so that it is used across the school consistently. Continue to have a priority on attendance and promotion of student success as well as the Junior Diploma as an award.

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF DARGAVILLE HIGH SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

57 Clyde Street
PO Box 627
WHANGAREI 0140
Phone: (09) 438 2312
Fax: (09) 438 2912
info@bennettca.co.nz
www.bennettca.co.nz

The Auditor-General is the auditor of Dargaville High School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 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 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 of Trustees 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 Novopay 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

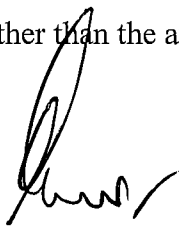
The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements 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.

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



Steve Bennett
BENNETT & ASSOCIATES
On behalf of the Auditor-General
Whangarei, New Zealand

