

DARGAVILLE HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



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FOR THE YEAR ENDED 31 DECEMBER 2023

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
Kylie Kelsen	Parent Representative	Elected	May-25
Sadie Cogan	Parent Representative	Elected	May-25
Geoff Prentice	Staff Representative	Re-elected	May-25
Byrce Murray	Parent Representative	Elected	May-25
Ricky Wiperi	Parent Representative	Elected	May-25
Riaz Peita	Student Representative	Elected	Oct-24
Katarina Ashby-Nathan	Student Representative	Elected	Oct-23
Regan Walters	Parent Representative	Re-elected	May-23

Accountant / Service Provider:

The
SchoolOffice
with a focus on schools

Auditor:

Bennett & Associates Chartered Accountants

DARGAVILLE HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Dargaville High School

Statement of Responsibility

For the year ended 31 December 2023

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

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


It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Kim Letao McCahon
Full Name of Presiding Member

Michael Houghton
Full Name of Principal


Signature of Presiding Member


Signature of Principal

14/8/24
Date:

14/8/24
Date:

Dargaville High School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	7,911,212	6,474,952	6,595,937
Locally Raised Funds	3	733,814	527,000	603,647
Interest		164,367	68,400	48,788
Total Revenue		8,809,393	7,070,352	7,248,372
Expense				
Locally Raised Funds	3	485,816	407,000	471,166
Learning Resources	4	4,897,471	4,380,324	4,248,380
Administration	5	1,198,419	893,645	775,909
Interest		4,898	-	4,720
Property	6	1,449,057	1,389,191	1,363,638
Loss on Disposal of Property, Plant and Equipment		8,312	-	501
Total Expense		8,043,973	7,070,160	6,864,314
Net Surplus / (Deficit) for the year		765,420	192	384,058
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		765,420	192	384,058

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



Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		4,481,766	4,522,314	4,071,813
Total comprehensive revenue and expense for the year		765,420	192	384,058
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		42,986	-	25,895
Equity at 31 December		5,290,172	4,522,506	4,481,766
Accumulated comprehensive revenue and expense		5,262,883	4,495,217	4,454,477
Reserves		27,289	27,289	27,289
Equity at 31 December		5,290,172	4,522,506	4,481,766

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	2,517,447	2,152,566	2,286,932
Accounts Receivable	8	337,783	348,633	357,969
GST Receivable		30,552	13,446	13,446
Prepayments		19,187	21,730	21,730
Inventories	9	8,437	10,374	10,374
Investments	10	1,400,000	600,000	600,000
Funds Receivable for Capital Works Projects	17	55,647	-	32,326
		4,369,053	3,146,749	3,322,777
Current Liabilities				
Accounts Payable	12	490,547	446,324	446,324
Revenue Received in Advance	13	22,733	105,825	105,825
Provision for Cyclical Maintenance	14	203,580	104,516	107,174
Finance Lease Liability	15	26,271	9,412	18,140
Funds held in Trust	16	26,825	26,157	26,157
Funds held for Capital Works Projects	17	207,528	-	82,244
		977,484	692,234	785,864
Working Capital Surplus/(Deficit)		3,391,569	2,454,515	2,536,913
Non-current Assets				
Property, Plant and Equipment	11	2,117,668	2,145,984	2,079,484
		2,117,668	2,145,984	2,079,484
Non-current Liabilities				
Provision for Cyclical Maintenance	14	201,267	62,882	110,108
Finance Lease Liability	15	17,798	15,111	24,523
		219,065	77,993	134,631
Net Assets		5,290,172	4,522,506	4,481,766
Equity		5,290,172	4,522,506	4,481,766

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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		3,386,439	3,163,084	2,788,944
Locally Raised Funds		736,764	516,238	592,885
Goods and Services Tax (net)		(17,106)	5,681	5,681
Payments to Employees		(1,323,349)	(1,227,145)	(1,131,956)
Payments to Suppliers		(1,789,989)	(1,659,450)	(1,462,388)
Interest Paid		(4,898)	-	(4,720)
Interest Received		149,224	71,591	51,979
Net cash from/(to) Operating Activities		1,137,085	869,999	840,425
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	1,835	
Purchase of Property Plant & Equipment (and Intangibles)		(226,045)	(385,141)	(133,928)
Purchase of Investments		(800,000)	-	-
Proceeds from Sale of Investments		-	1,200,000	1,200,000
Net cash from/(to) Investing Activities		(1,026,045)	816,694	1,066,072
Cash flows from Financing Activities				
Furniture and Equipment Grant		42,986	-	25,895
Finance Lease Payments		(26,141)	(22,292)	(19,900)
Funds Administered on Behalf of Other Parties		102,631	(244)	91,688
Net cash from/(to) Financing Activities		119,476	(22,536)	97,683
Net increase/(decrease) in cash and cash equivalents		230,516	1,664,157	2,004,180
Cash and cash equivalents at the beginning of the year	7	2,286,932	488,409	282,752
Cash and cash equivalents at the end of the year	7	2,517,448	2,152,566	2,286,932

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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



Dargaville High School

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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



Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

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

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

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



Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	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 surplus or deficit.

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



m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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 Comprehensive 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 Comprehensive Revenue and Expense.

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

r) Provision for Cyclical Maintenance

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

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

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



s) Financial Instruments

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

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

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

t) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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



2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	3,292,972	2,426,600	2,499,398
Teachers' Salaries Grants	3,593,616	3,000,000	3,151,540
Use of Land and Buildings Grants	863,371	900,000	783,771
Other Government Grants	161,253	148,352	161,228
	<u>7,911,212</u>	<u>6,474,952</u>	<u>6,595,937</u>

The school has opted in to the donations scheme for this year. Total amount received was \$61,648.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	28,362	40,000	27,904
Fees for Extra Curricular Activities	151,570	133,000	132,557
Trading	44,179	40,000	52,650
Other Revenue	509,703	314,000	390,536
	<u>733,814</u>	<u>527,000</u>	<u>603,647</u>
Expense			
Extra Curricular Activities Costs	155,000	117,000	133,639
Trading	21,578	20,000	24,390
Other Locally Raised Funds Expenditure	309,238	270,000	313,137
	<u>485,816</u>	<u>407,000</u>	<u>471,166</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>247,998</u>	<u>120,000</u>	<u>132,481</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	187,049	434,574	199,331
Information and Communication Technology	3,469	12,000	4,515
Library Resources	4,847	8,750	4,997
Employee Benefits - Salaries	4,483,835	3,714,000	3,823,089
Staff Development	11,174	1,000	10,459
Depreciation	207,097	210,000	205,989
	<u>4,897,471</u>	<u>4,380,324</u>	<u>4,248,380</u>



5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	8,200	8,200	8,000
Board Fees	5,525	7,000	5,005
Board Expenses	33,742	39,000	40,000
Communication	8,355	10,000	10,298
Consumables	37,960	49,945	34,305
Operating Leases	5,520	18,000	3,064
Legal Fees	-	1,000	-
Other	830,722	506,500	441,035
Employee Benefits - Salaries	243,385	229,000	210,465
Insurance	25,010	25,000	23,737
	<u>1,198,419</u>	<u>893,645</u>	<u>775,909</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	13,012	17,000	13,777
Cyclical Maintenance	187,565	-	113,740
Grounds	24,878	30,000	43,330
Heat, Light and Water	75,962	77,000	93,274
Rates	13,294	14,000	13,899
Repairs and Maintenance	23,630	52,191	38,467
Use of Land and Buildings	863,371	900,000	783,771
Security	10,114	9,000	7,583
Employee Benefits - Salaries	237,231	290,000	255,797
	<u>1,449,057</u>	<u>1,389,191</u>	<u>1,363,638</u>

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

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	2,517,447	2,152,566	2,286,932
Cash and cash equivalents for Statement of Cash Flows	<u>2,517,447</u>	<u>2,152,566</u>	<u>2,286,932</u>

Of the \$2,517,447 Cash and Cash Equivalents, \$207,528 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$2,517,447 Cash and Cash Equivalents, \$10,000 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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	6,400	17,763	17,763
Receivables from the Ministry of Education	-	19,707	19,707
Interest Receivable	20,484	5,341	5,341
Banking Staffing Underuse	22,150	-	9,336
Teacher Salaries Grant Receivable	288,749	305,822	305,822
	<u>337,783</u>	<u>348,633</u>	<u>357,969</u>
Receivables from Exchange Transactions	26,884	23,104	23,104
Receivables from Non-Exchange Transactions	310,899	325,529	334,865
	<u>337,783</u>	<u>348,633</u>	<u>357,969</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	8,437	10,374	10,374
	<u>8,437</u>	<u>10,374</u>	<u>10,374</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	1,400,000	600,000	600,000
Total Investments	<u>1,400,000</u>	<u>600,000</u>	<u>600,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Land - School	371,434	-	-	-	-	371,434
Buildings - School	878,666	-	-	-	(39,697)	838,969
Building Improvements - Crown	345,971	-	-	-	(19,862)	326,109
Furniture and Equipment	242,918	182,245	-	-	(46,334)	378,829
Info. and Communication Tech	162,358	23,839	-	-	(73,606)	112,591
Motor Vehicles	8,131	10,000	-	-	(4,275)	13,856
Textbooks	2,756	6,225	-	-	(1,601)	7,380
Leased Assets	47,247	27,544	-	-	(19,073)	55,718
Library Resources	20,003	3,740	(8,312)	-	(2,649)	12,782
Balance at 31 December 2023	<u>2,079,484</u>	<u>253,593</u>	<u>(8,312)</u>	<u>-</u>	<u>(207,097)</u>	<u>2,117,668</u>

The net carrying value of furniture and equipment held under a finance lease is \$34,399 (2022: \$47,247)



Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land - School	371,434	-	371,434	371,434	-	371,434
Buildings - School	1,451,829	(612,860)	838,969	1,451,829	(573,163)	878,666
Building Improvements - Crown	736,027	(409,918)	326,109	736,027	(390,056)	345,971
Furniture and Equipment	1,007,565	(628,736)	378,829	825,320	(582,402)	242,918
Info. and Communication Tech	1,169,414	(1,056,823)	112,591	1,145,575	(983,217)	162,358
Motor Vehicles	171,347	(157,491)	13,856	161,347	(153,216)	8,131
Textbooks	78,282	(70,902)	7,380	72,057	(69,301)	2,756
Leased Assets	101,398	(45,680)	55,718	259,490	(212,243)	47,247
Library Resources	53,649	(40,867)	12,782	73,684	(53,681)	20,003
Balance at 31 December 2023	5,140,945	(3,023,277)	2,117,668	5,096,763	(3,017,279)	2,079,484

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	63,631	50,051	50,051
Accruals	9,430	9,200	9,200
Employee Entitlements - Salaries	355,023	345,071	345,071
Employee Entitlements - Leave Accrual	62,463	42,002	42,002
	<u>490,547</u>	<u>446,324</u>	<u>446,324</u>
Payables for Exchange Transactions	490,547	446,324	446,324
	<u>490,547</u>	<u>446,324</u>	<u>446,324</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	10,000	84,679	84,679
Other revenue in Advance	12,733	21,146	21,146
	<u>22,733</u>	<u>105,825</u>	<u>105,825</u>



14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	217,282	76,419	103,822
Increase to the Provision During the Year	187,565	90,979	113,740
Use of the Provision During the Year	-	-	(280)
Provision at the End of the Year	<u>404,847</u>	<u>167,398</u>	<u>217,282</u>
Cyclical Maintenance - Current	203,580	104,516	107,174
Cyclical Maintenance - Non current	201,267	62,882	110,108
	<u>404,847</u>	<u>167,398</u>	<u>217,282</u>

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

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	29,025	9,912	21,047
Later than One Year and no Later than Five Years	18,566	15,811	26,083
Future Finance Charges	(3,522)	(1,200)	(4,467)
	<u>44,069</u>	<u>24,523</u>	<u>42,663</u>
Represented by			
Finance lease liability - Current	26,271	9,412	18,140
Finance lease liability - Non current	17,798	15,111	24,523
	<u>44,069</u>	<u>24,523</u>	<u>42,663</u>

16. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	26,825	26,157	26,157
	<u>26,825</u>	<u>26,157</u>	<u>26,157</u>

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



17. Funds Held for Capital Works Projects

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

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Reroof CLV	-	169,244	(16,860)	-	152,384
School Masterplan	(27,800)	-	189	-	(27,611)
Prefab demolition E4 E8	(4,526)	8,557	(5,382)	1,351	-
Hub Canopy (SIP)	82,244	-	(172,787)	90,543	-
D Block Demo	-	-	(25,682)	-	(25,682)
D Block Fire Alarm Upgrade	-	8,478	(6,464)	-	2,014
LSC Fitout	-	-	(2,354)	-	(2,354)
LSPM	-	14,000	(810)	-	13,190
Heating & Lighting	-	47,500	(7,560)	-	39,940
Totals	49,918	247,779	(237,710)	91,894	151,881

Represented by:

Funds Held on Behalf of the Ministry of Education	207,528
Funds Receivable from the Ministry of Education	(55,647)

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)

18. Related Party Transactions

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

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



19. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	5,525	5,005
<i>Leadership Team</i>		
Remuneration	2,108,188	1,974,677
Full-time equivalent members	19.28	19.00
Total key management personnel remuneration	2,113,713	1,979,682

There are eight members of the Board excluding the Principal. The Board has held ten full meetings of the Board in the year. The Board also has Finance (5 members including Principal and EO) and Property (5 members including Principal and EO) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	170-180
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	2023 FTE Number	2022 FTE Number
100 - 110	9.00	6.00
110 - 120	6.00	0.00
120 - 130	2.00	2.00
130 - 140	2.00	1.00
	19.00	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:

	2023 Actual	2022 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 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay equity settlement wash-up amounts

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

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$2,633,197 (2022:\$19,100) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Reroof CLV	1,702,592	16,860	1,685,732
School Masterplan	-	10,470	(10,470)
D Block Demo	496,000	25,682	470,318
D Block Fire Alarm Upgrade	9,478	6,464	3,014
LSC Fitout	-	2,354	(2,354)
LSPM	20327	810	19,517
Heating & Lighting	475000	7,560	467,440
Total	2,703,397	70,200	2,633,197



23. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	2,517,447	2,152,566	2,286,932
Receivables	337,783	348,633	357,969
Investments - Term Deposits	1,400,000	600,000	600,000
Total financial assets measured at amortised cost	<u>4,255,230</u>	<u>3,101,199</u>	<u>3,244,901</u>

Financial liabilities measured at amortised cost

Payables	490,547	446,324	446,324
Finance Leases	44,069	24,523	42,663
Total financial liabilities measured at amortised cost	<u>534,616</u>	<u>470,847</u>	<u>488,987</u>

24. Events After Balance Date

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



Dargaville High School Kiwisport Statement

For the year ended 31 December 2023

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total kiwisport funding of \$9500 excluding GST (2022: \$9558). The funding was spent on equipment for rugby, netball, volleyball, basketball and various other sports.

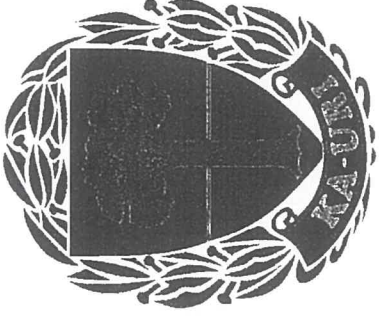
Statement of Compliance with Employment Policy

For the year ended 31 December 2023

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.

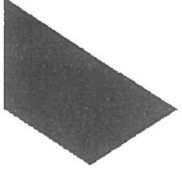
We practice impartial selection of suitably qualified persons for appointment through our nominated selection committee.



Dargaville High School

Statement of Variance for 2023

Statement of Variance Reporting

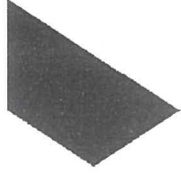


School Name:	Dargaville High School
School Number:	019

Strategic Aim:	All ākonga are given an equitable opportunity to excel in their learning 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>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> <tr> <td>2022</td> <td>37.3%</td> </tr> </tbody> </table>	Year	Year 13 University Entrance Achievement Rates (% and roll based)	2018	37.1%	2019	25.3%	2020	37.1%	2021	33.9%	2022	37.3%
Year	Year 13 University Entrance Achievement Rates (% and roll based)												
2018	37.1%												
2019	25.3%												
2020	37.1%												
2021	33.9%												
2022	37.3%												

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 Interviews. Encouraging learning conversations between staff to be based on academic progress. Reports with a focus on academic progress and next steps. Study Days / workshops 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>2023 Provisional Results</p> <ul style="list-style-type: none"> Percentage of Year 13 students achieving NCEA University Entrance (Roll Based) is 28.1%. Using the provisional results, the goal has not been achieved in 2023, and the percentage of students gaining University Entrance has decreased compared to 2022. These results are the second lowest for the last 5 years. From analysing the students that were eligible for University Entrance in 2023, 27 students were capable of achieving UE and of this group, 21 achieved it, which works out to be 77.8% of students achieving UE. The proportion of students gaining University Entrance increased slightly, when taking into account who is eligible to gain UE. The goal was achieved with 77.8% 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 decreased compared to 2022. 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, with a number of teachers isolating due to testing positive for Covid as well 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. Development of an Assessment Calendar to better oversee "pressure points" for students. 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.
Planning for next year:			
Continuing to track and closely monitor student achievement towards NCEA University Entrance within the broader NCEA goal..			

Statement of Variance Reporting



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:

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.

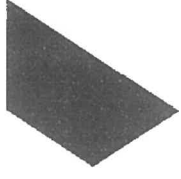
Baseline Data:

NCEA Level 2 endorsement rates based on enrolments (the total number of Year 12 students).

Year	Percentage of Year 12 students achieving a Merit endorsement (roll based)	Percentage of Year 12 students achieving an Excellence endorsement (roll based)
2018	9.5%	12.5%
2019	17.2%	3.1%
2020	13%	0%
2021	18.9%	3.8%
2022	9.8%	1.6%

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 Interviews. 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>2023 Provisional Results</p> <ul style="list-style-type: none"> 16.1% of Year 12 students achieved Level 2 with a Merit Endorsement. 1.8% of the Year 12 students achieved Level 2 with an Excellence Endorsement. <ul style="list-style-type: none"> Using the provisional results, the goal has been partially achieved. The percentage of students gaining a Merit Endorsement increased, and at 16.1% is above the 15% goal. The percentage of Year 12 students achieving NCEA Level 2 with an Excellence endorsement, increased slightly but at 1.8%, falls short of the 10% target. 	<ul style="list-style-type: none"> Covid-19 related issues have continued to have 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 NCEA 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, within the broader NCEA goal.</p>			

Statement of Variance Reporting

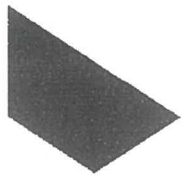


School Name:	Dargaville High School
School Number:	019

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> <tr> <td>2022</td> <td>49.2%</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%	2022	49.2%
Year	Achievement Rates for Māori Students Level 1 NCEA (% and roll based)												
2018	56.1%												
2019	46.3%												
2020	53.5%												
2021	65.9%												
2022	49.2%												

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"> 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 2023 provisional results 38% 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 55%. There are several students from the cohort, with at least 70 credits, which should be able 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. From this, the percentage of students gaining the Literacy and Numeracy requirements increased. 	<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 and Numeracy. 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. Building further connections with contributing schools to identify foci areas and work collaboratively on these. Reporting progress to Board, Lead Team, HODs, Deans and staff. Inform parents / whānau 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.			

Statement of Variance Reporting 2023

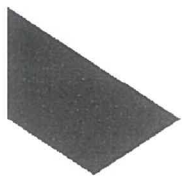


School Name:	Dargaville High School	School Number:	019
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Strategic Aim:	All ākonga are given an equitable opportunity to excel in their learning area and in their community.		
Annual Aim:	To improve the Literacy and Numeracy Levels in preparation for the new requirements for NCEA, with both being co-requisites.		
Targets:	<ul style="list-style-type: none"> 75% of Year 9 and Year 10 students improve in their E-asTTle results by at least 2 sub-levels. 60% of Year 11 students entered for the Literacy and Numeracy assessments piloted in 2023, will achieve them by the end of the year. 		
Baseline Data:	Beginning of the Year E-AsTTle analysis. Note Year 9 tests were completed in November 2022 and the Year 10 tests completed in February / March 2023.		
	YEAR TEN	Above expected curriculum level	Below expected curriculum level
	Mathematics	12%	78%
	Reading	16%	80%
	Writing	18%	76%
	YEAR NINE	Above expected curriculum level	Below expected curriculum level
	Mathematics	17%	77%
	Reading	22.5%	62.5%
	Writing	15%	83%

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"> Professional Development with staff on the E-AsTTle test results and possible strategies to integrate into teaching. Trial of different Literacy strategies in English classes, such as A.L.L. Turbo Literacy introduced / trialled during the year, working with selected Year 9 students. Literacy and Numeracy support provided by Year 11 students as well as identified junior students. Academic coaching interviews, and parent teacher interviews, including information about Literacy and Numeracy, to encourage parent support. "Write that Essay" professional development for a wide number of staff. Re-assessing student progress by end of year E-AsTTle in mathematics, Reading and Writing. 	<p>The goal set for the year was that 75% of Year 9 and 10 students would improve their results by 2 sub-levels. Moving by 2 sub-levels or more, shows accelerated progress.</p> <table border="1" data-bbox="454 1220 758 1635"> <thead> <tr> <th>Year 9</th> <th>%age improving by at least 2 sub-levels.</th> </tr> </thead> <tbody> <tr> <td>Mathematics</td> <td>36%</td> </tr> <tr> <td>Reading</td> <td>22%</td> </tr> <tr> <td>Writing</td> <td>41%</td> </tr> <tr> <th>Year 10</th> <th>%age improving by at least 2 sub-levels.</th> </tr> <tr> <td>Mathematics</td> <td>53%</td> </tr> <tr> <td>Reading</td> <td>17%</td> </tr> <tr> <td>Writing</td> <td>43%</td> </tr> </tbody> </table> <p>The goal for 2023 has not been met for any of the e-AsTTle tests. Movement in results was best for Mathematics at Year 9 (53%).</p> <p>Of the Year 11 cohort:</p> <ul style="list-style-type: none"> 50% of Year 11 students achieved the Numeracy co-requisite test. 40% of Year 11 students achieved the Reading co-requisite test. 40% of Year 11 students achieved the Writing co-requisite test. 	Year 9	%age improving by at least 2 sub-levels.	Mathematics	36%	Reading	22%	Writing	41%	Year 10	%age improving by at least 2 sub-levels.	Mathematics	53%	Reading	17%	Writing	43%	<ul style="list-style-type: none"> A number of different programmes were trialled in 2023 to target students in the junior school. Professional Development involved all staff having an improved understanding of what the e-AsTTle results meant, as well as the analysis. Professional Development included sharing different strategies employed by teachers, for other teachers to use in their classes. A number of students identified in the target group often has inconsistent attendance, which impacted on their progress. This year, the new Numeracy and Literacy co-requisites were a pilot, meaning that students could still gain their Literacy and Numeracy credits through the Unit Standard pathway. This no longer exists from 2024. Although the students may not have successfully completed the Literacy and Numeracy co-requisites, 75.3% achieved Literacy and 79.4% achieved Numeracy. These are both an improvement on the 2022 results. 	<ul style="list-style-type: none"> Retain the emphasis on improving Literacy and Numeracy across the curriculum. Develop and reinforce a schoolwide Literacy strategy Implement A.L.L. (accelerated learning in literacy) and ALiM (accelerated learning in mathematics). 3 English teachers and 3 Mathematics teachers have been included in the programmes. Ongoing professional development for staff, both internally and externally sourced. Design a way of tracking progress towards Literacy and Numeracy, including these in the tracking. Sharing Literacy and Numeracy strategies to be used across the curriculum.
Year 9	%age improving by at least 2 sub-levels.																		
Mathematics	36%																		
Reading	22%																		
Writing	41%																		
Year 10	%age improving by at least 2 sub-levels.																		
Mathematics	53%																		
Reading	17%																		
Writing	43%																		
Planning for next year: Continuing the focus to Literacy and Numeracy, including student progress towards the new NCEA Literacy and Numeracy assessments.																			

Statement of Variance Reporting 2023



School Name:	Dargaville High School	School Number:	019
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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:	The attendance rate for each term is greater than 80% for Year 9 students.		
Baseline Data:	Year 9 Attendance 2022:	Term 1: 64.6%	Term 2: 63.7%
		Term 3: 76.14%	Term 4: 73.83%
		Average for year: 69.6%	

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"> Regular tracking and monitoring of attendance. Daily texts sent out for students not at school as well as follow-up phone calls. Longer term attendance issues followed up by our engagement officer, who started in Term 3. NETs referrals and follow-up. Ako Taiuoko (on-site alternative education), new in 2023. Check and Connect. A Ministry of Education PB4L initiative to improve student's engagement at school. Started at DHS early in 2023. Ara Tātou continued to look at strategies to support students and staff, particularly with the school values and attendance. Academic coaching interviews and parent teacher interviews, including discussions around attendance. Year 9 transition programme. Peer Support. Regular messages in the newsletter and other ways, about the importance of regular attendance. 	<p>Year 9 Attendance</p> <table border="1" data-bbox="319 694 367 940"> <thead> <tr> <th>Term</th> <th>%age attendance</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>74.4</td> </tr> <tr> <td>2</td> <td>74.2</td> </tr> <tr> <td>3</td> <td>74.1</td> </tr> <tr> <td>4</td> <td>74.9</td> </tr> <tr> <td>Overall</td> <td>74.4</td> </tr> </tbody> </table> <p>The goal for 2023 has not been met for any of the terms, with the highest attendance being 74.9%. The average overall attendance throughout the year was in the mid 70% band (74.4%).</p> <p>While the goal was not achieved, the attendance for Year 9 students was overall better than in 2022. Additionally Year 9 attendance for each term was higher in 2023 than 2022.</p>	Term	%age attendance	1	74.4	2	74.2	3	74.1	4	74.9	Overall	74.4	<ul style="list-style-type: none"> Introducing both the Check and Connect programme as well as employing our own Student Engagement officer have made a big difference. Both of these staff members make regular contact home, including home visits. Covid-19 and other sicknesses, remained a larger factor of absences, within the student body as well as in the staff body. Various other attendance initiatives were utilised in 2023, including students with the best attendance rates being acknowledged. 	<ul style="list-style-type: none"> Retain an emphasis of improving attendance of students. Improved attendance should result in improved student results. Ongoing monitoring of attendance and working with our Student Engagement Officer and agencies to work on possible solutions to improve attendance rates. Continue the 2nd year of the Check and Connect programme. Further enhance the relationship with key contributing schools and further develop a transition programme for students attending Dargaville High school, in Year 9. Continuing the messaging about the importance of attending school regularly. Improved role of Ara Tātou team, which has been re vitalised with a new chair and a new coach, as well as new members of the team.
Term	%age attendance														
1	74.4														
2	74.2														
3	74.1														
4	74.9														
Overall	74.4														
Planning for next year:															
<p>Continuing to monitor attendance as this is an area where more progress needs to be made.</p>															

Statement of Variance Reporting 2023



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>The previous NZCER Student Survey was completed in 2022.</p> <ul style="list-style-type: none"> In 2020 65% of responses for the Climate and Practice sections for the NZCER Wellbeing Survey were either agree or strongly agree. In 2022 76.9% 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. • A transition programme of students coming into Year 9 at our school. • The Peer Support Programme worked in tandem with the Peer Support Programme. • Having a well-resourced pastoral network, including Form Teachers, Deans, and Guidance staff, a Social Worker in school, 24/7 as well as mentoring and Ako Tautoko. Additionally there are a range of agencies that work in school to support our students. • Ara Tātou committee has continued to meet regularly, with a focus on promoting the positive behaviour of students through our school values. • 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, during Term Two. • 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 67.73%. • 4 of the questions had more than 80% of agree or strongly agrees, with the highest having 88% of agree or strongly agrees. • While this is a decrease on the results from 2022 and consequently the goal of 80% was not reached. 	<ul style="list-style-type: none"> • There is a decrease in positive feedback from the NZCER Student Wellbeing survey. The survey took place in the middle of the year and the feedback from the survey was used to set direction for both the Lead Team and the Ara Tātou Team for the remainder of 2023. The focus of the Ara Tātou team was promotion of positive behaviour through the school values. This was successful in raising the profile of the values and acknowledging students meeting or exceeding the values. • Relationships are also important and many staff have built meaningful relationships with students in their classes, which has proven beneficial to the wellbeing of students in those classes. 	<ul style="list-style-type: none"> • Continue to have a wellbeing focus for staff and students. • Working closely with contributing schools to review and update the transition process. This includes Year 12 students building connections with Year 8 students at the Intermediate School. • Bullying Free NZ strategies to be incorporated around the school. • Building the role of the Ara Tātou team, including restorative PLD with staff. The team has a new chair and new coach, as well as several new members. • Raising the status of peer support, working with Year 13 students to mentor Year 9 students. • 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.
Planning for next year: Continuing to have a focus on wellbeing – both for the staff and for the students.			



MINISTRY OF EDUCATION
TE TĀHUHU O TE MĀTAURANGA

Statement of Variance Reporting 2023



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:

- 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:

Junior Diploma with achieved or higher:

Year	Percentage
2019	73%
2020	80%
2021	71%
2022	69%

Year 9 Attendance for 2020 to 2022

		Percentage Attendance	
		2020	2021
Term 1		81%	74.4%
Term 2		75.7%	72.4%
Term 3		76.1%	68.7%
Term 4		70%	62.6%
			2022
			64.6%
			63.7%
			76.14%
			73.73%

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"> Ara Tātou team meetings have continued, promoting the school values as well as acknowledging students living up to these values. Rewards (GKs) have been introduced for students and for staff recognition postcards (ABC). Check and Connect. 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. Developing the on-site Ako Tautoko facility and appointing a Student Engagement Officer. 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. 	<p>2023 Year 9 Attendance Rate:</p> <table border="1" data-bbox="288 770 478 958"> <thead> <tr> <th>Term</th> <th>Rate (percentage)</th> </tr> </thead> <tbody> <tr> <td>Term 1</td> <td>74.4%</td> </tr> <tr> <td>Term 2</td> <td>74.2%</td> </tr> <tr> <td>Term 3</td> <td>74.1%</td> </tr> <tr> <td>Term 4</td> <td>74.9%</td> </tr> <tr> <td>Overall</td> <td>74.4%</td> </tr> </tbody> </table> <p>While the attendance rates for Year 9 students have improved in 2023, compared to 2022, the goal was not achieved. As the table above illustrates no terms had an attendance even close to 90%.</p> <p>The Percentage of students in Year 9 gaining an achieved or higher was 82% in 2023.</p> <p>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%. While it did not meet the goal, the result was a 13% increase compared to 2022 and is the highest result over the last 5 years.</p>	Term	Rate (percentage)	Term 1	74.4%	Term 2	74.2%	Term 3	74.1%	Term 4	74.9%	Overall	74.4%	<ul style="list-style-type: none"> The attendance goal was not achieved, although an improvement is clear when compared to 2022. Employing a Students Engagement Officer (from Term 3) and being a part of the Check and Connect programme have shown positive outcomes. Both staff make regular contact with parents and are willing to make home visits. The difference in the Junior Diploma attainment is a positive result and was well received by students. 2023 continued to have a focus to embed PB4L within the school. This has been led by the Ara Tātou team, which increased in size and particularly as the year progressed had a role in reinvigorating the school values. Also acknowledging students doing the right thing was also promoted. 	<ul style="list-style-type: none"> 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. Providing restorative training for staff. Active participation in the Kāhui Ako and working with contributing schools. Utilising agencies and strategies including YSMIS, 24/7 and Blue Light. Promoting the Junior Diploma and ensuring that students understand how it is awarded. Celebrating success of students and increase promotion of the Junior Diploma and what it means.
Term	Rate (percentage)														
Term 1	74.4%														
Term 2	74.2%														
Term 3	74.1%														
Term 4	74.9%														
Overall	74.4%														
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.															

Dargaville High School - Annual Implementation Plan 2024

Summary of the Plan:

The strategic plan consists of 3 key strategic goals under the titles of:

- ākonga with a focus on outcomes for learners.
- hauora focuses on the *well-being* of ākonga and having a safe environment for all.
- kaitiakitanga has teachers being *guardians* of the students, connecting with their culture as well as having a genuine voice in decisions being made at school.

Overall the annual implementation plan has a concentration on using strategies and approaches to provide a learning environment which enables student success, in ways that are defined through the creation of a learning profile and not just academic achievement.

Belonging and connectedness are important part of the goals this year through an enhanced Ara Tātou team, a refreshed Peer Support programme and other strategies as well as ākonga connecting with their *tūrangawaewae* - being proud of who they are and where they are from.

Where we are at currently:

Currently, the school is on a journey working towards achieving the goals in the annual plan, as many of the goals are a continuation or an altered version of goals from previous years.

- Many of the 'tools' / groups are already in place. For instance the Ara Tātou team is in place, with a new chair and a new coach. The size of the Ara Tātou team has grown and we are working collaboratively with the Ministry of Education PB4L coordinator.
- Peer support training has been enhanced and the Year 13 students are ready to work with the Year 9 groups that they will be working with.

How will our targets and actions give effect to Te Tiriti o Waitangi:

- The first strategic goal under the heading of ākonga includes a statement of ākonga having an equitable opportunity to excel, including culturally responsive approaches and strategies.
- The strategic goal of kaitiakitanga has ākonga being connected to their *tūrangawaewae* - their identity, language and culture. The initiatives for this include professional development to increase *kaiako* knowledge in Te Reo me ōna Tikanga to scaffold and support learning. Included in the strategic plan is the development of the This strategic goal has a target of 75% of Māori students achieving NCEA Level 1 - which is the same target set for all students with NCEA.
- Partnerships on a number of different levels are enhanced in the annual plan. The Kāhui Ako has been the vehicle for working collaboratively with local Iwi to enable consistency between schools. It is intended for the collaboration to continue.
- Improving the transition of students into school will require a partnership, with the contributing schools and the whānau of the students. This includes setting *tuakana teina* into the programme of working with students from Dargaville Intermediate School.
- Ensuring that the hauora of ākonga is enhanced is included under the hauora strategic goal.
- The kaitiakitanga goal also includes supporting student voice being sought and genuinely considered when making decisions impacting students, such as curriculum changes.

Mahi tahi tātou, mo te oranga ā mātou rangatahi

Working together for the well-being of our youth.

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

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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 20, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 14 August 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

