



Annual Report 2023



Presiding member report

Welcome to WHS for another action-packed year of learning inside and outside the classroom. There is so much happening at school, and it is important that we encourage our students to take advantage of all the great things on offer. I am proud that we have 55% of our students involved in sport and 50% of the staff involved in coaching or managing. Our Director of Sport Ben Sexton and Renske Forsyth are doing a fabulous job of leading and coordinating the wide variety of sports that we offer. On top of this high level participation, we get great results. On our day we can match any school at any sport. And this has been proven over our 104 years across many codes.

I am proud that our tradition of hosting whole school sports events like cross country, swimming sports and athletics day still happen. These are fun days out where the students and teachers dress up in house colours and compete for house points.

School trips are important at WHS. Ranging from Wider Living Week for junior school, Outdoor Education trips into the bush, Marine Studies trips to Fiji and Heron Island, Australia sports trip and Space camp to the USA. These are all great opportunities for our students and fundraising is well underway so that all students can be encouraged to take part. The Interact Club in particular, led by Linda Bonne has been central to developing leadership, encouraging service and raising large sums of money in the community and the school; they have spearheaded the construction of two major shade sail projects within the school. A huge thank you!

We have a number of building projects underway at school at the moment. The Art block which was affected by fire last year, will undergo significant structural work this year and we are having two temporary classrooms moved onto the school very soon so that work can begin. The Technology block and Barclay Hall are currently wrapped in white plastic and are undergoing weather tightening. These projects will finish later this year.

WHS is a high achieving academic school and our NCEA results show that we are above national averages across all levels. Thank you to our teachers who build great relationships with our students and from these relationships they can inspire each student to achieve to their highest level. Thank you to Mr Knapton, our Principal, who puts in many hours making sure our school can be the best it can be. We are very lucky to have such a dedicated student-focussed principal.

We are also very lucky to have a stable, highly functional board of trustees that supports Mr Knapton in running the school. We have six parent reps who are Tammy Rika, Hannah Simmonds, Keith Hamill, Raewyn Iremonger, Stephen Lamb and Paul Julian. Our Teacher representative is Paul Goodman and our student representative is Akemi Tutua. I thank them for their ongoing commitment to our school.

I am excited by the new learning opportunities on offer each year at WHS. Something new this year is our Construction class where 16 students will be building a house on the school grounds behind the rugby field for Kāinga Ora. This is an exciting development which will see our students develop great skills.

Even though our school is functioning very well there are always things that can be improved. Three things that the BOT is interested in tracking over the year are:

Attendance: It is very important that we get our students to school. The data clearly shows that if students are attending school regularly they will benefit with improved outcomes. I think it still remains true that the higher our qualifications the greater our opportunities are in life beyond school.

Meaningful next steps after WHS: University, Trades, employment. Whatever our students decide to do after WHS we want them to be as well placed as possible.

Attracting and retaining teachers: Without great teachers it is harder to have great students. We do well at WHS as we do have great teachers. We need to keep it this way.

Statement of variance: 2023 strategic plans, self review and statements of variance

At Whakatāne High School we have a policy for self-review and Board Assurances. In the following pages we have included the review of the 2023 strategic plans and the 2024 plans which were formed from the 2023 self-review. The self-review from 2023 is linked [here](#).

Powerful partnerships: Students with their whānau at the centre.				
	WHAT we will do	2023 actions: WHAT we will do? Focussing questions	Reasons for variance	Next steps
<p>High aspirations: WHS will work with all parents, whānau and students to have shared high aspirations for the achievement of ākonga / learners.</p>	<p>Review Mentor Program and resourcing of Deans. Is it making a difference? How is it making a difference?</p> <p>Review mentor interviews and quality of goal setting. What is the quality of goal setting like? What does student and whanau voice tell us? What is going well? What needs to change?</p>	<p>1/07/2022 hui BS/HS/KN</p> <ul style="list-style-type: none"> Revisit and refresh the wellbeing/ health program. Wellbeing data required to inform interventions TAM Jr and Sr Dean Mentor program requires coherency re: content map PB4L data should inform rewards / acknowledgments. Different at different year levels. Outside agency mapping. Improving and monitoring attendance. 	<ul style="list-style-type: none"> We have utilised the wellbeing data to update the Health program in PE. Wellbeing data has been used to introduce new programs for identified groups of year 9 and 10 students. E.g. SHINE / CONSENT / Mentoring programs have been available for Mentors, these are clear and have been published. Issues with consistency have been raised through self-review PB4L foci around school behaviours have been developed this year. These have been published to the community but still issues around consistency and rewarding students meeting expectations. 	<p>POWERFUL PARTNERSHIPS PLAN 2024</p> <ul style="list-style-type: none"> Reviewing goal setting. Simplify the role of the mentor and mentoring time Quality assure mentoring time. Deans to support this. PB4L system creates a school environment where learning happens. Strengthening learning expectations. Strengthen use of KAMAR to measure the impact of relational practices Staff are supported to strengthen relational practices (ETP), through Deans or PLD. Look at the use of Tuesday morning PLD to do this. This includes restorative practices.
	<p>NCEA changes. Do our community / students understand the 2023 pilots and the anticipated changes for 2024?</p>	<ul style="list-style-type: none"> Imminent changes unclear to the community. How will students / staff and whanau 	<ul style="list-style-type: none"> NCEA changes review Hosted NCEA information evenings 	<ul style="list-style-type: none"> HOD's / staff to commit to completing the self-review tool for SLT to review.

		<p>understand a blended approach of old and new NCEA in 2023?</p> <ul style="list-style-type: none"> How will the community understand the new level One in 2024? 	<ul style="list-style-type: none"> The school has run 9 pilot programs this year. High levels of engagement with NIF's through TOD's. Planning for 2024 NCEA changes. Curriculum planning evident. 	<ul style="list-style-type: none"> CAA / Co-requisite information evenings for parents in 2024. Start of year NCEA information to whanau.
	<p>Career planning. Do our students have a vocational imagination? What will a school wide mentor program look like in Jr / Sr to support this? How can career aspirations inform curriculum?</p>	<ul style="list-style-type: none"> Charter feedback from community Whanau voice Timetable review SLT review 14/06/2022 <p>Do our students have a vocational imagination? What will a school wide mentor program look like in Jr / Sr to support this? How can career aspirations inform curriculum?</p>	<ul style="list-style-type: none"> Career plan developed for year 11 Feedback has that there are still gaps in Mentors knowledge and students knowledge Developed an inspiring the future program working with year 10's 	<ul style="list-style-type: none"> More coherent and timely plan for other year levels. Have regular and ongoing work that relates to careers into the Mentoring program
	<p>Promote student leadership: Do our students and community understand what leadership opportunities are available?</p>	<ul style="list-style-type: none"> Leadership is part of our school vision. Need to make clear what pathways are available, encourage participation, find new opportunities and communicate. Utilise HOH positions in this regard 	<ul style="list-style-type: none"> Student voice: House participation Teacher voice: Powerful partnerships Self review has identified that we need to review HOH for 2024 and the over-resourcing of the role. 	<ul style="list-style-type: none"> Development of a house and school culture coordinator.
	WHAT we will do	2023 actions: WHAT we will do? Focussing questions	Reasons for variance	Next steps
<p>Relationships matter. WHS will ensure that students are supported in their wellbeing, mental health</p>	<p>Establish clear behavioural expectations. We continue to use KAMAR data to inform school value related expectations / rewards / interventions (Tier 1/2/3).</p>	<p>1/07/2022 hui BS/HS/KN SLT review 14/06/2022</p> <p>Our student support has seen an increase in referrals. Need to be pro-active in our response to wellbeing data.</p>	<ul style="list-style-type: none"> PB4L foci around school behaviours have been developed this year. These have been published to the community but still issues around consistency and rewarding students meeting 	<ul style="list-style-type: none"> PB4L system creates a school environment where learning happens. Strengthening learning expectations. Strengthen use of KAMAR to measure the impact of relational practices
	<p>Wellbeing.</p>			

and to develop healthy relationships. Diversity and inclusivity is valued.	Strategy for Headz or similar wellbeing assessment. Use of data to inform mentor programs / Jr Health program	LSC referral process needs to be clearer for staff. Teacher responsibilities / LSC / SENCO etc... SLT 02/06/2022	<ul style="list-style-type: none"> expectations. Mentoring programs have been available for Mentors, these are clear and have been published. Issues with consistency have been raised through self-review LSC referral process has been reviewed to be readied for 2024 	<ul style="list-style-type: none"> Staff are supported to strengthen relational practices (ETP), through Deans or PLD. Look at the use of Tuesday morning PLD to do this. This includes restorative practices.
	Reviewing Mentor programs: Mapping out of Mentor programs			
	Review learning support: LSC / SENCO roles and referral process are clearly defined for staff. The Learning Support Register is able to inform teacher planning.			
	WHAT we will do	2023 actions: WHAT we will do? Focussing questions	Reasons for variance	Next steps
Community engagement. WHS will ensure we listen to the community, work with the community and engage in partnership with the Iwi.	Whanau voice collection. Collecting the voices of the disengaged to help reengage and find news ways of partnering What do we know about students' curriculum experience from their Whānau?	Our Whānau voice reflects mostly the parents who are engaged. Attendance service and work of Jenna/ Maraea has illuminated issues facing students and whanau. We are looking at students' experience of teaching but not their experience of curriculum. Need to look at this to inform any curriculum change.	<ul style="list-style-type: none"> Variety of data collated as part of the COL role. Over 133 whanau were surveyed, 88 staff and over 300 students. STUDENT / TEACHER / WHANAU voice Teacher voice Quality Teaching Whanau voice review re: Mentoring Teacher voice: Powerful partnerships NOHO voice Student voice: House participation 	<ul style="list-style-type: none"> Building in Whanau/ Teacher and student voice for 2024. Student voice re: unit review. Redesign the QTI tool so it is better for students and staff to use. Pre and post measurement.
	TAM: sharing TAM with community Collecting our Māori Whanau voice to inform curriculum. Involving Iwi / Kahui Kaumatua	We know our Maori Whanau will engage in the school but not necessarily in the traditional ways we invite them to engage. Need to find new ways to build connections and learn from them.	<ul style="list-style-type: none"> We hosted the Meet the Mentor interviews at Wairaka Marae Student voice captured at NOHO 	
	Sports plan is reviewed to be responsive to changing demographic needs of the	Continuing the growth of Sport participation will require resourcing and	<ul style="list-style-type: none"> Sports plan 2023 	<ul style="list-style-type: none"> Additional resourcing for plan

	school.	strategy.		
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Relevant and connected curriculum: Learning that is relevant to the interests and aspirations of young people.

	Why this is important at WHS	2023 actions: WHAT we will do? Focussing questions	What did we achieve?	Reasons for variance
<p>Student voice. At WHS student voice is valued and informs decision making across the school. Student voice will help us develop a curriculum that fits the aspirations and interests of the students</p>	<p>Students and whanau have multiple opportunities to provide feedback on the quality of teaching and experiences at our school and its impact on learning and wellbeing.</p>	<p>■ Student voice</p> <ul style="list-style-type: none"> Identifies shifts in practice (teacher / student interaction) Identifies how students are connected to curriculum 	<p>Use of the QTI tool to gather student voices around pedagogical practices.</p> <p>Use of data to inform professional gap(s) in practice. Evidenced through Professional Growth Cycle.</p> <p>Range of student voice data has informed strategic planning around student experience.</p>	<p>Without the explicit methods to measure changes in student and or teacher efficacy through the processes then we are limited to our hunches about what impact the PLD is having / impact of PLD and professional growth.</p> <p>QTI is too cumbersome for students. We have identified that it needs to be tailored to their needs with more simplistic forms of questioning and reduction in repetition.</p>
		<p>■ Curriculum design</p> <ul style="list-style-type: none"> Expectations for planning and curriculum design. These are stored centrally. <p>Curriculum planning Curriculum planning templates</p> <ul style="list-style-type: none"> Local curriculum / Mātauranga Māori 	<p>Centralised departmental planning using shared templates. Teachers have been supported to develop their planning with time through NCEA Teacher Only Days</p> <p>Mātauranga Māori is being developed across curriculum areas and the feedback is that some departments are more progressed than others. NCEA refresh planning</p>	<p>There is centralised planning happening for departments. This needs to be reviewed to see that we are aligning our curriculum to our original planning intentions.</p> <p>Introduction of Mātauranga Māori Pou through our HOD Māori will support this. THIS will be introduced through HOD's.</p>

		me Mana ōrite.	has helped engage staff but some departments need more support.	
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WHS Students thriving in the future of learning and work

	Why this is important at WHS	2023 actions: WHAT we will do? Focussing questions	What did we achieve?	Reasons for variance
Coherence/ pathways. WHS will provide opportunities and programs for our young people so they can navigate their own path to their future learning and career pathway	Collaborate with industries and employers to ensure learners/ ākongā have the skills, knowledge and pathways to succeed in work	<ul style="list-style-type: none"> Year level careers planning as part of the Mentor program 	Year 10 investing in your future programme. Year 11 careers plan for Mentoring time	Need to prioritise Level 2 and 3 career planning for Mentors. We are looking at Tahatu Career planning pilot engagement. Need to reduce the mentoring role. Simplifying the Mentoring planning to some fundamentals. Particularly around Goal setting / achievement tracking.
High expectations. WHS will ensure that our students	Ensure every learner/ākongā gains sound foundation skills, including language, literacy	LITERACY <ul style="list-style-type: none"> Literacy data - interventions based on data. Increased resourcing. 	We have complete testing data for all of year 9 and 10 in 2023. We trained and implemented Teacher Aide support around Literacy	We have identified the need to move from diagnostics to intervention with the introduction of co-construction meetings to develop the use of relational information sharing

<p>progress in Numeracy and Literacy</p>	<p>and numeracy</p>	<ul style="list-style-type: none"> ● Literacy acceleration ● Writers Toolbox / RT3T ● Designated TA's to support Literacy. 	<p>Writers toolbox was piloted around writing and had positive outcomes for learners in terms of improvements in writing fluency.</p> <p>All staff engaged in RT3T</p>	<p>between staff and identified Literacy practices that will support the range of learners in the class.</p> <p>Focus on RT3 and Writer's Toolbox training</p>
		<p>NUMERACY</p> <ul style="list-style-type: none"> ● Numeracy data - interventions based on data. Increased resourcing. ● Numeracy acceleration and targeted practices 	<p>Numeracy interventions included:</p> <ul style="list-style-type: none"> ● Iti Pounamu ● Purchase of Numeracy textbooks for Juniors ● Explicit Numeracy programme in Jr Maths ● Additional support for students through Achievement Standard pathway ● Development of an in-school Numeracy role ● 65% of year 10's passed Numeracy in year 10. 	<p>We still have work to do around Literacy with regards to assessment access.</p> <p>Coherent planning for Numeracy needs to be developed across the Maths department.</p> <p>Need to identify explicit opportunities to teach Numeracy across the curriculum and engage whanau support.</p>
		<ul style="list-style-type: none"> ● NCEA changes <ul style="list-style-type: none"> ○ Students/ staff and community understand NCEA Pilots and NCEA changes for 2024 ○ Processes developed to support NCEA changes 	<ul style="list-style-type: none"> ● We ran 9 pilot programmes in 2023. ● Still some work to develop parents understanding of the Level 1 qualification for 2024 as it has nuances that will not be present in 2025. ● Staff are confident in their delivery of NCEA. ● We conducted the NCEA review tool with SLT ● We were identified by the MOE as having good awareness, engagement and focus on NCEA changes. Many of our staff led regional wide PLD around the NCEA changes. 	<p>Consolidate the work on Pilot programmes in 2023 with strengthening the practices in 2024.</p> <p>Additional support for Music and Performing Arts who have not been piloted in 2023.</p> <p>Quality assure through self-review and audit of assessment and planning with HOD's of Level 1 standards.</p> <p>Backwards map from Level 1 NCEA to the Junior programme and consider how the Jr program is supporting success.</p>

	Ensure all learners/ākonga have ongoing opportunities to develop key capabilities, including communication, problem solving, critical thinking and interpersonal skills	Akonga profile <ul style="list-style-type: none"> Widening of Design thinking program Development of Akonga profile and curriculum mapping these capabilities 	<ul style="list-style-type: none"> We developed a school wide view of the types of learners that we want our students to be. We engaged in graduate profile work with the COL through Anne Milne 	This work is sitting with the COL across-school leadership for 2024.
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Quality teaching and leadership: Quality Teaching and Leadership making the biggest difference for our learners.

	Why this is important at WHS	2023 actions: WHAT we will do? Focussing questions	Reasons for variance	Next steps
Quality teaching. WHS will develop and ensure that teachers have a clear understanding of the Effective Teaching Profile.	<ul style="list-style-type: none"> Quality Teaching <ul style="list-style-type: none"> ETP to include LIT / Differentiation / Formative Assessment Development of deliberate acts through ETP. Development of deliberate acts aligned to NELP / NCEA changes Mātauranga Māori me Mana ōrite. Development of PLD program to support PGC. 	<p>Teachers working together using data to reflect on what is working and what is not working and finding/sharing ways to attend to gaps in practice to get better results</p> <p>Teachers have a clear understanding of the Effective Teaching Profile.</p> <p>The Professional Learning and Development program strengthens teaching practices.</p> <p>Teachers and staff will build on their understanding of Mātauranga Māori, Te Reo Māori and Tikanga Māori</p>	<p>Teachers are able to select gaps which link to desirable PLD rather than necessary PLD.</p> <p>QTI tool used to varying degrees. Analysis is inconsistent. Not a standardised tool.</p> <p>There is a variance between teachers' engagement in the ETP. The experience for each staff member varies depending on their department and their own personal engagement.</p> <p>Linked to the PGC. Some teachers still complete this as an act of compliance.</p>	<p>As part of the PGC Checklist HODs and Staff members agree on a goal for the following year which forms the direction of the PLD.</p> <p>Review the QTI tool and standardise. Sharing the 'gaps' with the class and measuring teacher efficacy in PGC. Students feedback about teacher practice.</p> <p>Unpacking the deliberate acts in the ETP creating a teachers toolkit.</p> <p>Creating ETP themes in HOD and in Depts.</p> <p>Build into HOD meetings. Build into Dept meetings.</p>

			Inconsistencies around approaches. Teachers doing their best based on resources from NCEA change or COL.	Teachers work with HODs to ensure goal setting is sound. PLD choices are made from here. Develop year level 'pou' which are Purakau and Maori concepts as co-constructed with the Kahui Kaumatua.
	<ul style="list-style-type: none"> ■ Quality Student outcomes <ul style="list-style-type: none"> ● NCEA achievement plan ○ Clear timelines / expectations and processes - teachers and staff ○ Achievement data visible and informs teacher / depts and SLT decision making ○ M/E students are well supported also teacher / depts and SLT decision making ○ M/E students are well supported also 	<p>Achievement plan</p> <p>Annual Targets Level 1: 90% - E =15% M= 35% (Maori Achievement as overall) Level 2: 85% - E = 15% M= 20% (Maori Achievement as overall) Level 3: 75% - E = 15% M= 20% (Maori Achievement as overall)</p> <p>Targeted students for Literacy and Numeracy show accelerated progress.</p>	The report to the BOT in the March 2024 meeting is here	We have identified systematic areas for development that are part of the 2024 Achievement Plan .
	<ul style="list-style-type: none"> ■ Quality Leadership <ul style="list-style-type: none"> ● Use of evidence of <ul style="list-style-type: none"> ○ quality of teaching ○ quality of students outcomes - achievement and progress data ○ Student / staff and whanau voice ● HOD's <ul style="list-style-type: none"> ○ Curriculum review around evaluation of 	<p>Strengthen how we work with each other, inclusive of HODs</p> <p>Support HODs to develop their leadership of learning</p> <p>HODs develop departmental goals around quality teaching and quality student outcomes based on thorough self-review</p>	HOD feedback was that they wanted support to <ul style="list-style-type: none"> ● grow their capacity in their leadership e.g difficult conversations ● Share practice ● Co-construct decision making ● Professional learnings ● Less admin heavy 	<p>Develop a HOD day at REAP.</p> <p>Co-constructing review and implementation of 2024 Self-review / reporting timelines / long-term plan</p> <p>Leading by learning PLD with Deans and HOD's</p> <p>Self-review is that HOD's alongside SLT review the dept goals termly.</p>

	<ul style="list-style-type: none"> practices ○ Self-review processes developed and used for goal setting ○ Ongoing self review processes developed and used as HOD leadership conversations 	<p>HODs are supported to review departmental goals</p> <p>HOD meetings will provide opportunity for collective problem solving, sharing of practice and curriculum review.</p>		
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Statement of variance: 2024 strategic planning

HE HONONGA NGĀTAHI / STRATEGIC GOALS 2024

Ka hono ngātahi atu ki ngā ākonga me ngā whānau, kia hono ngātahi ki te tautoko me te manaaki tētahi i tētahi, ka tautoko o mātau whakaaro i te kura, ngā tari, me ngā akomanga, ki ngā taunakitanga me te marea. Ina whakapakarihia i te kōunga o te whakaako me te māramatanga, e whai whakaaro i ā rātau mana motuhake, reo, ahurea tuakiritanga hoki, ka hangaia he akomanga hei mana taurite, mana kairangi, mana hononga.

When we partner with ākonga and whānau to build relationships of manaakitanga and support. When our decision making in our school, department and classroom is responsive to the people and evidence. When we strengthen the quality of teaching and learning, incorporating ākonga needs, identity, language and culture, we create learning for equity, excellence and belonging.

Powerful partnerships

- Mentoring
- PB4L: relational practices
- community partnerships

Partnership to build strong relationships with students and whānau

Ehara taku toa i te toa takitahi, engari he toa takitini.
My success is not mine alone, but it is the strength of many.

The 'Whenu', vertical warp represents the 'Powerful partnerships and relationships' built in our kura, whanau, community and Iwi.

The 'Aho', horizontal weft represents the teaching and learning practises; Adaptive expertise and Quality Teaching & Learning.

Adaptive expertise

- Professional Growth Cycle
- Self-review: equity lens
- Leadership capability
- Teacher, student and whānau voice

People and evidence drive our decision making

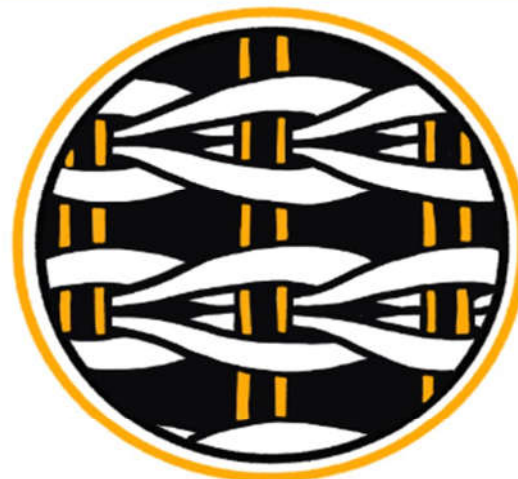
Naku te rourou nau te rourou ka ora ai te iwi
With your basket and my basket the people will live

Quality Teaching and Learning

- ETP: CRRP
- Literacy and Numeracy
- PLD
- Pou

Strengthening the quality of teaching and learning

Ahakoā he iti he pounamu
Although it is small, it is greenstone



When each singular pair of 'Aho' is twined over and under each of the 'Whenu' an interconnected value is created, thus describing the way our ākonga, kaiako & whānau can work together to pursue excellence.

Powerful partnerships: Students with their whānau at the centre.

	WHAT we will do (ACTIONS)	RESOURCES REQUIRED (what we will do)	HOW will we know? (Measurables)	WHEN will we do it? (Timeframe)	WHO is responsible?
<p>High aspirations: WHS will work with all parents, whānau and students to have shared high aspirations for the achievement of ākonga / learners.</p>	<p>Reviewing goal setting.</p>	<ul style="list-style-type: none"> Week 5 Term One Tuesday morning Staff meeting will focus on Goal Setting - theory and Mentor task specification leading into Academic Mentoring Interviews A template for goal setting will be agreed upon and shared with all staff to ensure consistency in processes Term 2 Goal check ins will be added to Mentoring programme. This will bridge the gap between T1 and T3 Mentoring interviews and allow goals to remain relevant throughout the year 	<p>80%+ of students have goals set.</p> <p>Staff meeting occurs, providing clear guidance for Mentors around goal setting process</p> <p>All staff have access to the same goal setting template</p> <p>Term 2 Goal check in is scheduled into mentoring programme</p>	<p>Week 5 T1</p> <p>Wk 5 T1</p> <p>Wk 6-7 T2</p>	<p>BS, Deans, Mentors</p> <p>BS</p> <p>BS</p>
	<p>Simplify the role of the mentor and mentoring time</p>	<ul style="list-style-type: none"> Academic tracking is a key focus for mentors this year. The Achievement Team will liaise with HS and BS to ensure that regular tracking is occurring. The closer connection between the Curriculum and the Pastoral teams will ensure key conversations are occurring when needed. Plans will be checked on Nga Pataritari to ensure this focus is there along with some key behaviour and wellbeing work required at each 	<p>Mentor plans available</p> <p>Data is used to inform programmes when they are written each term</p> <p>Key conversations occur to improve</p>	<p>All year</p> <p>Each term</p>	<p>Mentor teachers overseen by Deans</p> <p>Deans</p>

		year level in response to data.	<p>student outcomes</p> <p>Students are meeting academic expectations and /or have a clear plan on how they will achieve.</p>	<p>Promptly as required</p> <p>Throughout the year</p>	<p>Middle Managers and SLT Mentors/Deans/HODs/SLT</p>
	<p>Quality assure mentoring time. Deans are supported to lead this.</p>	<ul style="list-style-type: none"> Deans are to regularly visit mentor classes. Time in pastoral hui will be spent identifying issues and/or problem areas and an action plan will be devised Quality reciprocal relationships are made with home and contact is regular A coherent Careers programme exists at each Year level and mentors feel equipped to deliver it 	<p>Evidence of Goal setting available through Google Classrooms / or any alternative agreed means</p> <p>Mentor programmes are being followed</p> <p>Attendance at goal setting interviews improves. Parents are comfortable contacting school</p> <p>Students feel they have had some clear advice and focus</p>	<p>Term One</p> <p>All year</p> <p>Terms one and three and all year</p> <p>All year</p>	<p>All mentors</p> <p>Deans and mentors</p> <p>All mentors</p> <p>ST</p>
	WHAT we will do (ACTIONS)	RESOURCES REQUIRED (what we will do)	HOW will we know? (Measurables)	WHEN will we do it? (Timeframe)	WHO is responsible?
<p>Relationships matter. WHS will ensure that students are supported in their wellbeing, mental health and to develop healthy relationships. Diversity and</p>	<p>PB4L system creates a school environment where learning happens. Strengthening learning expectations.</p>	<p>Outlines of procedures and expectations are shared with all staff and strong relationships are built with students</p> <p>A fortnightly pastoral hui with all staff will focus on pastoral needs identified around the school.</p> <p>Regular check ins with Deans at pastoral hui identify where support may be needed and consultation occurs with HODs.</p> <p>A coherent rewards system is implemented and students are aware of the expectations of them.</p>	<p>Staff are confident in and follow procedures</p> <p>Staff feel they have agency in pastoral procedures</p> <p>Focus on behaviours that are a result of relational pedagogies (or lack of). Utilize data to inform HOD's and work cohesively to problem solve</p> <p>Students are rewarded regularly and and success is celebrated on Social Media</p>	<p>Start of year</p> <p>All year</p> <p>All year</p> <p>All year</p>	<p>HS/BS All staff</p> <p>HS, BS FOR</p> <p>Middle managers and SLT</p> <p>All staff</p>

inclusivity is valued.	Strengthen use of KAMAR to measure the impact of relational practices	<p>Deans lead by example and ensure they record pastoral issues as needed and communicate with both teachers and home</p> <p>Training sessions on how to use KAMAR are offered on a regular basis. (At least fortnightly)</p> <p>Deans are reiterating the expectation that teachers record issues on KAMAR when seeking support.</p>	<p>Emphasise the need for this at Pastoral hui and check it</p> <p>Staff increase their ability to use KAMAR confidently</p> <p>An increase in data entry in KAMAR</p>	<p>All year</p> <p>All Year</p> <p>Termly</p>	<p>HS</p> <p>HS/MA</p> <p>Deans and HS/BS</p>
	Staff are supported to strengthen relational practices (ETP), through Deans or PLD. Look at the use of Tuesday morning PLD to do this. This includes restorative practices.	<p>A staff wide focus relating to an aspect of the ETP will be implemented on a fortnightly basis. This will be supported by HOD's in department meetings and Deans with roaming duty</p> <p>Restorative practices will be a focus for Tuesday morning staff PLD - theory and processes</p> <p>Maori achievement will be discussed specifically with HOD's, Deans and staff wide. If we are to achieve our goal of raising Maori Achievement it must be named explicitly and best practice models (ETP) must be at the forefront of discussions.</p> <p>Personalising Maori achievement to specific students in classes is important</p> <p>Deans will communicate with HOD's if there are any ongoing pedagogical issues that emerge from pastoral discussions with students. The HOD will support the staff member in questions to improve their practice as part of their PGC</p> <p>Regular scheduling of discussions in Pastoral meetings based around patterns of pastoral incidents. Classes and teachers who need additional support will be identified and a plan will be put in place for support to be provided</p>	<p>Relational and culturally responsive practices are evidenced in Dept minutes / HOD/ DEANS agenda</p> <p>Reflected in Deans hui agenda and Deans agendas for Mentoring</p> <p>Maori achievement korero is evident within department minutes</p> <p>Constructive conversations are had between Pastoral and Curriculum areas to facilitate positive outcomes for students</p> <p>Pastoral Meeting minutes will reflect these discussions</p>	<p>All year</p> <p>All Year</p> <p>Ongoing</p> <p>Ongoing throughout the year</p> <p>Ongoing throughout the year</p>	<p>HODs CK, JS</p> <p>BS, HS</p> <p>BS, HOD's</p> <p>SLT, HOD's, Deans, Mentors, Classroom Teachers</p> <p>HS, BS</p>
	WHAT we will do (ACTIONS)	RESOURCES REQUIRED (what we will do)	HOW will we know? (Measurables)	WHEN will we do it? (Timeframe)	WHO is responsible?
Community engagement. WHS will ensure we listen to the community,	Whanau / student and teacher voice are collected to review	<p>Good Space survey has been sent out by COL for feedback. Once this has been finalised it will allow student voice to be collected on matters relating to wellbeing and provide pastoral information that can feed into the Junior PE and Health/Mentoring programme</p> <p>TAM and Noho student voice will be collected to provide a Maori lens on</p>	<p>Teacher voice about quality of PLD, experience and impact.</p> <p>Good Space survey finalised and made available for use by schools</p>		Eke Tangaroa team

<p>work with the community and engage in partnership with the Iwi.</p>	<p>mentoring /relational practices</p>	<p>student voice. This will be shared with staff and used to inform next steps</p> <p>Parent/Teacher/Student survey will be administered in Term 3, after the second round of Academic Mentoring.</p>	<p>Student voice from these cohorts is collected and used to inform decision making</p> <p>Parent, Teacher and student voice is collected</p>	<p>When survey is confirmed and Pastoral team including Counsellors have discussed it</p> <p>Term 3</p> <p>Term 3</p>	<p>Pastoral team</p> <p>BS, MI</p> <p>BS, KN</p>
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Quality leadership: Quality Leadership making the biggest difference for our learners.

	WHAT we will do (ACTIONS)	RESOURCES REQUIRED	HOW will we know? (Measurables)	WHEN will we do it? (Timeframe)	WHO is responsible?
Quality Leadership WHS will develop and ensure that teachers have a clear understanding of the Effective Teaching Profile.	Aligning Professional Growth Cycle and attestation. Capturing teacher efficacy around professional learning and growth. <ul style="list-style-type: none"> PGC and ETP work aligned 	PLD PGC TOOLS	pre- and post built into PGC documentation and shared with HOD's for SLT to analyse	T3	JS EKE TANGAROA CK
	Support staff to share their professional learning journey with their students so they can better assess the impact of the practice. <ul style="list-style-type: none"> Share feedback and goals from QTI 	QTI	student voice captures teacher shifts / look at the QTI tool / how can students help capture the impact of teacher shifts? QTI (and other data), used to inform teacher ETP foci	T1	JS EKE TANGAROA
	Understanding the 'why' - Māori success and equity lens. Learning about the impacts of our practice. The 'what'. Strengthening the 'gaps' in practice. Knowing the practice. The 'how'	ETP STUDENT VOICE DEPT REVIEW	what does learning for equity, excellence and belonging look like for our Māori students Dept review has focus on Maori achievement	ONGOING	ALL

	<p>Learning from and with each other. Professional learning models CRRP</p> <ul style="list-style-type: none"> Staff led PLD for Literacy and ETP 	<p>CO-CONS PLGs Literacy Term 2</p>	<p>PLD supports teacher engagement with ETP</p>	<p>ONGOING</p>	<p>JS CK</p>
Building leadership capability	<p>Engaging HOD's in pedagogy - ETP focus</p> <ul style="list-style-type: none"> Rolling out the work around the 'Pou' with HODs 	<p>DEPT REVIEW POUFRAMEWO RK PGC</p>	<p>through the PGC cycle the HOD can comment on shifts in practice</p>	<p>ONGOING</p>	<p>JS CK HN</p>
	<p>Improving the culture of the HOD group</p> <ul style="list-style-type: none"> Building a long term plan. 	<p>ETP FOCI Long Term plan</p>	<p>ETP part of HOD and Dept agenda / fortnightly foci are shared</p>	<p>ONGOING</p>	<p>JS CK</p>
	<p>HOD's knowing and understating teaching practices in dept</p>	<p>DEPT HUI MINUTES</p>	<p>Department minutes show and build on ETP Foci</p>	<p>ONGOING</p>	<p>JS CK</p>
	<p>Building HOD capability through sharing of practice</p>	<p>DEPT REVIEW DEPT HUI</p>	<p>LBL PLD Department Hui Foci on ETP</p>	<p>ONGOING</p>	<p>JS CK HODs</p>
	<p>Self-review and goal setting focussed on Maori achievement with SLT support</p>	<p>ETP FOCI BUILDING TOOLKIT OF RESOURCES SELF REVIEW</p>	<p>Achievement Data</p>	<p>ONGOING</p>	<p>JS CK HODs</p>
	<p>Ability to reflect, review and act. Reflecting on student and whanau voice.</p>	<p>SHARED PRACTICE EVALUATION OF PLD</p>	<p>teacher voice: Is PLD supporting their understanding of CRRP? Are teachers applying the ETP in their teaching?</p>	<p>TERM 4</p>	<p>JS CK</p>

Quality teaching: Quality teaching making the biggest difference for our learners.

	WHAT we will do (ACTIONS)	RESOURCES REQUIRED	HOW will we know? (Measurables)	WHEN will we do it? (Timeframe)	WHO is responsible?
Effective Teacher Profile	Weaving LIT / NUM into ETP	CoL Roles Reading and Writing Literacy and Numeracy Achievement Eke Tangaroa	literacy practices observed across the school Literacy and numeracy results show an upward lift	Term one Term two	JS Eke Tangaroa team
	Our staff / depts use the ETP more consistently in their planning: <ul style="list-style-type: none"> Unpacking the ETP from 'what' to 'how'. Teachers toolkit. Use each element of the ETP as Whakawhanaungatanga for the beginning of HOD Meetings - bring the ETP to the front of these sessions 	ETP fortnightly FOCI Self Review	ETP fortnightly Foci across the school. Discussion at HOD hui. Evidence gathered around the 'how' in Dept hui. Toolkit developed with support of Eke Tangaroa team. Ongoing self review with SLT/HOD	Term 3 PLD Ongoing self review	JS Eke Tangaroa Team SLT
	Our staff / depts use the ETP more consistently in their planning: <ul style="list-style-type: none"> Redesign the ETP so that it is a tool for staff to use in planning. 	ETP resource Self Review process PGC QTI Pou Framework	ETP re-written to include explicit strategies / examples of what Māori students experience.	Term 2	JS Eke Tangaroa team SLT

	<p>The QTI tool helps us measure shifts in teacher practice:</p> <ul style="list-style-type: none"> Redesign the QTI tool so it is better for students and staff to use. Pre and post measurement. Build the QTI Tool into the PLD plan for consistent use across the school. Teachers share their goals from the QTI with students. 	QTI Pre and Post reflection tool PLD Plan	QTI tool re-designed to focus on student experience e.g. 'my teacher...' Sharing of practice and experiences between teacher and students Measuring shifts in pedagogy	Term 1	JS Eke Tangaroa team
	<p>Our teachers have confidence in incorporating Mātauranga Māori into their curriculum:</p> <ul style="list-style-type: none"> Develop a 'pou' framework for all year levels to have a Mātauranga Māori focus at each year level. 	Pou framework PLD Workshops	POU framework delivered through HOD to inform Dept planning	Ongoing	HN
<p>PLD - Teacher as the learner. PLD supports and builds capability. Responds to the needs of the learner and their gaps.</p>	<p>We utilise the data to form PLD groups:</p> <ul style="list-style-type: none"> Using 'gaps' to identify PLD opportunities PLD planning outlined for 2024. Departments to seek and apply for content based PLD. Middle Leaders to access leadership PLD 	Co Construction Meetings CoL Roles - Literacy - Numeracy ETP	PGC enables staff to identify 'gaps' in practice and 'shifts' in practice Work from the QTI identifies gaps. Staff are able to form a foci for their ETP work.	Term 1 Ongoing	CK JS Eke Tangaroa Team
	<p>We see a shift in how staff perceive PLD:</p> <ul style="list-style-type: none"> Measuring the impact of PLD Use data to inform PLD choices Allow staff to choose relevant PLD Ensure PLD choices are relevant and data driven 	External PLD Opportunities - To HODs - Shared with staff PLD Plan	Teacher voice about quality of PLD , experience and impact.	Ongoing Ongoing	CK JS/CK
	<p>We use Literacy data to inform interventions and practice:</p> <ul style="list-style-type: none"> Moving from testing to diagnostics and interventions Use of e-asTTle data to inform decision making for CAA 	Co Cons Hui Redeveloped Junior Literacy testing programme.	Numeracy plan developed e-asTTle data completed and students identified as not ready Literacy plan developed e-asTTle data completed and students identified as not ready	Term 1 Ongoing	CK CK, SWI
	<p>Staff feel better supported to be teachers of Literacy:</p> <ul style="list-style-type: none"> co-construction meetings re: literacy profile and literacy practices for all junior teachers 	Co Cons Hui Literacy PLD	Shifts in staff efficacy around Literacy practices and relational practices	Term 1 Term 2	CK CK, SWI
	<p>Staff feel better supported to be teachers of Literacy:</p> <ul style="list-style-type: none"> Explicit and non-negotiable Literacy strategies that staff will be expected to apply to their learning contexts. 	Literacy PLD Co Cons meetings	Literacy practices are happening across the curriculum Literacy results show an upwards shift	Term 2 Term 1	CK, SWI CK
		<p>Our school makes informed decisions about CAA and NCEA interventions</p>	Achievement Hui - Fortnightly meetings	Literacy progress data - acceleration	Ongoing

outcomes.	<ul style="list-style-type: none"> ● Jr and Sr achievement tracking ● CoL Role for Achievement ● Achievement roles and achievement planning ● NZQA PLD as necessary and available ● Departments make decisions and plans for student readiness 	<p>- CoL Role - Achievement</p> <p>NZQA PLD through HOD Meetings</p>	<p>Jr and sr achievement tracking</p> <p>HOD/ Dept/ Deans tracking including attendance</p>	<p>As needed</p>	<p>MC</p>
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Evaluation and analysis of the school's students' progress and achievement

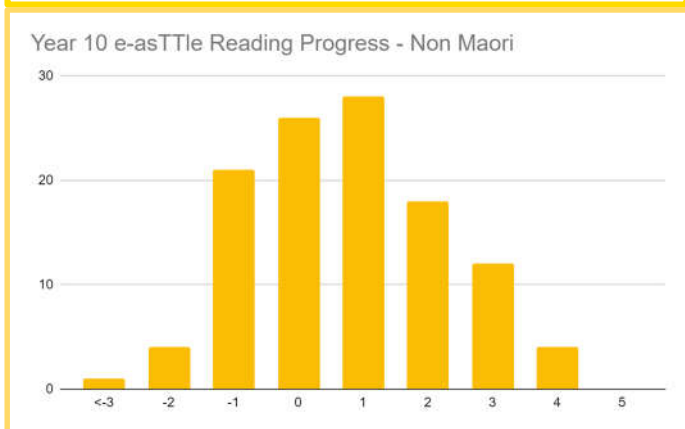
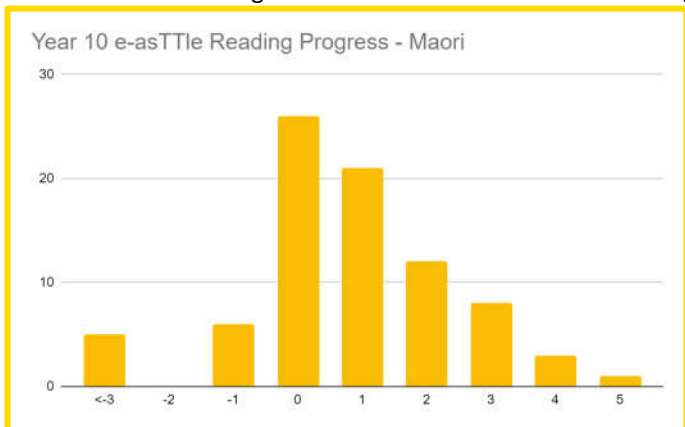
Junior Achievement

At Whakatane High School we assess students across the curriculum levels across all of their subjects (optional and core). The presentation to the BOT is [here](#). It includes an analysis of the Jr Literacy and Numeracy.

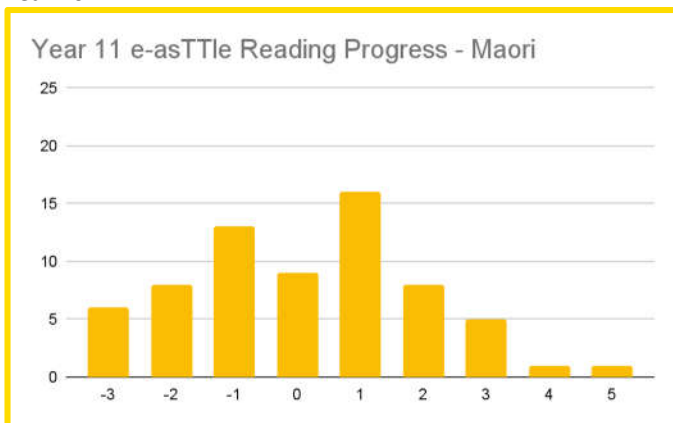
Literacy: Reading and Writing

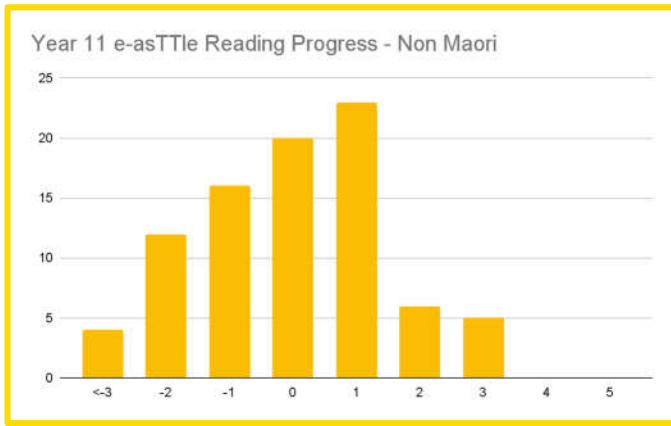
Year 9

In 2023 the Year 9 students sat two e-aSTTle reading assessments. Both Maori and non-Maori made the same level of shifts of 29% of students making a two or more sub-level shift in reading. A shift of two sub-levels is considered expected progress.



Year 10





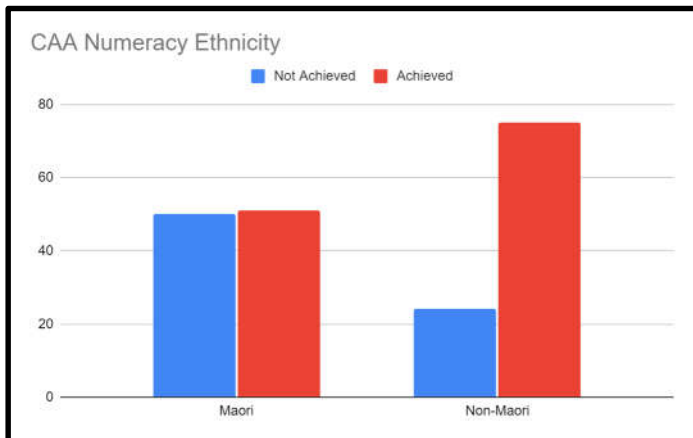
In 2023 the year 9 students sat two e-asTTle reading assessments. 22% of Maori students made the expected progress and 12% of non-Maori made the expected shift of two sub-levels.

Writing

Out of the 230 students in the year 9 cohort who were tested, 45% of students overall made a two-sub-level (expected shifts), shift in their writing in 2023. 41% of Maori students made shifts at or above expected rates.

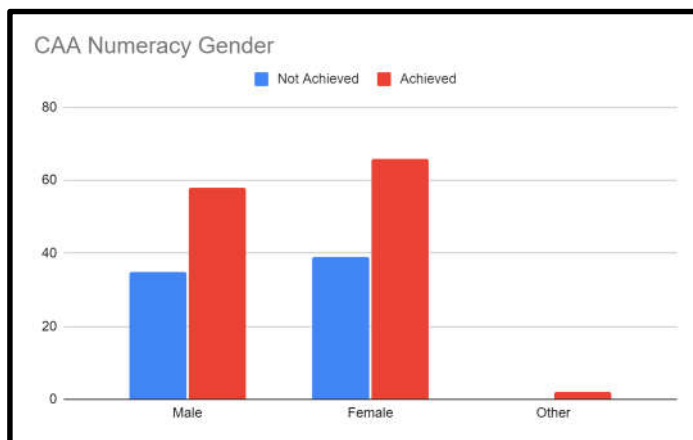
Numeracy

Our Year 10 cohort were offered the opportunity to sit the Numeracy CAA as part of their Year 10 work. Two hundred students attempted the CAA. Of these students, 63% passed in one of the three sittings.



The split of students was 101 Maori, 99 Non-maori.

- Maori students had a 50% pass rate
- Non Maori students had a 75% pass rate



The gender split was 52.5% female, 46.5% male, 1% gender diverse.

- 63% of females passed
- 62% of males passed
- 100% of gender diverse (2) students passed

Gender	Ethnicity	Achieved	Not Achieved	Total
Female	Maori	29	27	56
	Non Maori	37	12	49
Male	Maori	21	23	44
	Non Maori	37	12	49
Diverse	Maori	1		1
	Non Maori	1		1

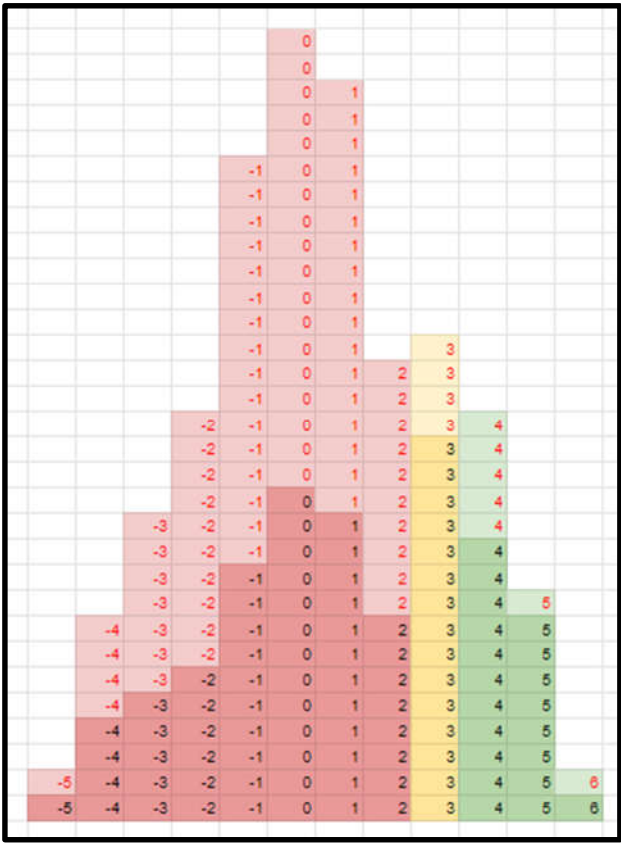
At WHS students are more likely to pass the CAA if they are Non-Maori. You are also more likely to pass if you are female.

- Number of students

Curriculum Progress

Curriculum progress in the Junior school is measured by teachers giving students a Curriculum Level grade and choosing between Developing, Usually and Achieved. Progress is measured by the student achievement in Year 9 versus the student achievement in Year 10. Expected progress across two years is 3 sub levels. The Curriculum Data below shows student progress across two years and shows sub-level shift of Maori and Non-Maori.

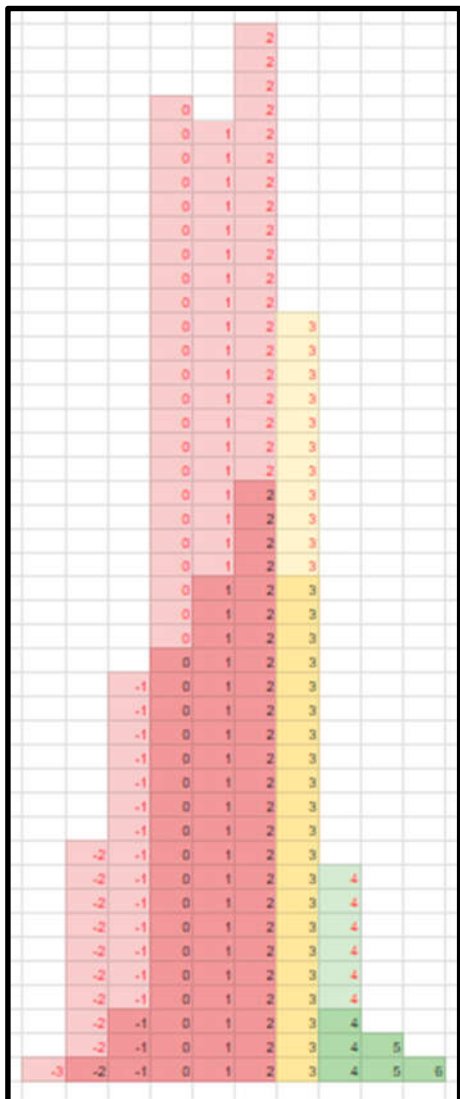
Social Studies - Social Action



DATA SAMPLE 188 STUDENTS

- Red text indicates Maori
- Black text indicates Non-Maori
- 50% of students are Maori
- 37% Non-Maori made expected or greater progress
- 11.7% Maori made expected or greater progress
- In the data (not shown) females also outperformed males significantly

Science - Communicating in Science



DATA SAMPLE 197 STUDENTS

- Red text indicates Maori
- Black text indicates Non-Maori

- 52% of students are Maori
- 32.6% Non-Maori made expecter or greater progress
- 16.6% Maori made expected or greater progress
-

NCEA Overall Roll based comparisons

The following presentation was delivered to the BOT (click [here](#)). Our overall achievement continues to be higher than National and comparable equity measures.

Achievement in NCEA and UE: Whakatane High School

Generated 9-Mar-2024

PR2 - Enrolment Based Cumulative Overall Results

Academic Year	Whakatane High School				National				Above Average Socioeconomic Barriers (School Equity Index Band)			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2019	71.2	74.7	66.9	43.3	70.6	77.5	67.3	49.3	71.2	77.5	63.9	39.6
2020	90.3	85.0	77.0	38.9	71.8	80.1	72.1	53.4	74.6	81.2	69.9	43.7
2021	86.0	84.2	80.4	38.5	69.2	77.9	70.5	51.9	71.5	78.2	67.0	40.8
2022	84.6	88.6	78.1	45.3	64.9	74.9	68.2	50.3	68.7	74.4	65.4	39.9
2023	85.7	87.7	74.5	46.3	61.6	73.2	67.6	49.7	65.7	74.2	65.1	40.5

Comparably our Māori achievement has continued to be higher than overall achievement National and comparable equity measures. However, there is still a significant gap between Maori and non-Maori which we aim to address through our deliberate actions in our strategic planning for 2024.

Academic Year	Whakatane High School				National				Above Average Socioeconomic Barriers (School Equity Index Band)			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Māori												
2019	52.8	69.6	57.6	28.8	57.7	68.9	55.1	29.9	59.7	70.6	52.0	23.7
2020	83.7	76.4	69.6	23.2	60.8	71.9	60.7	34.1	65.0	74.6	60.8	31.0
2021	78.7	79.5	67.6	14.7	57.7	68.3	58.5	31.7	59.9	69.3	58.2	27.1
2022	74.0	84.1	68.6	21.6	53.9	64.1	55.7	30.9	57.9	65.1	55.6	26.8
2023	75.6	82.2	65.5	25.9	51.7	64.5	56.2	31.2	55.9	65.8	55.0	28.6

There still continues to be a considerable gap between European and Māori students in comparative performance within the school. This is being addressed through the 2024 achievement plan and the self-review processes for 2024.

European

2023	94.5	93.3	76.7	54.4	67.1	77.9	71.3	55.4	69.3	77.1	67.5	44.4
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Māori

2023	75.6	82.2	65.5	25.9	51.7	64.5	56.2	31.2	55.9	65.8	55.0	28.6
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NCEA Literacy and Numeracy

Our NCEA Literacy and Numeracy continues to be higher than National and comparable equity measures. We can be confident that students will leave WHS with Level 1 Literacy and Numeracy. The literacy data reflects students who have gained the qualification through Achievement Standards in their coursework. The Level 1 2022 and 2023 cohorts received the Numeracy Qualification by a mixture of the Common Assessment Activity (CAA) and Achievement Standards. From 2024 all Year 10 students will be offered the CAA if they are considered ready for it.

Academic Year	Achievement	Whakatane High School			National			Above Average Socioeconomic Barriers (School Equity Index Band)		
		Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2019	Literacy	93.9	100.0	100.0	85.5	92.8	94.6	86.9	95.2	96.8
2020	Literacy	96.1	97.9	99.1	85.1	92.7	94.4	87.0	95.3	96.9
2021	Literacy	91.5	99.5	99.3	83.6	92.2	94.2	85.1	94.8	96.8
2022	Literacy	91.7	98.4	100.0	81.6	91.2	93.9	83.6	93.7	96.2
2023	Literacy	94.7	99.5	99.3	82.5	90.7	93.5	84.2	93.5	95.8
2019	Numeracy	91.0	97.3	97.6	83.4	91.8	94.0	84.9	94.7	96.5
2020	Numeracy	97.6	96.8	99.1	83.6	91.7	93.7	86.1	95.0	96.8
2021	Numeracy	91.9	99.5	98.6	82.5	91.3	93.6	83.4	94.6	96.6
2022	Numeracy	88.8	98.4	100.0	80.8	90.2	93.3	81.8	92.9	96.2
2023	Numeracy	91.1	98.5	100.0	81.7	89.8	93.0	82.5	92.9	95.6

NCEA Endorsements

	WHS 2022	WHS 2023	2023 National Comparison	2023 Equity Comparison
L1 M/E	49.5	49	48.7	37
L1 M/E Māori	31.9	36.4		
L2 M/E	32.8	30.8	38.6	26
L2 M/E Māori	15.9	15.9		
L3 M/E	28.1	28.1	39.6	27.9
L3 M/E Māori	8.6	11.4		
UE	45.3	46.3	49.7	40.5
UE Māori	21.6	25.9		

We have seen similar patterns of M/E Endorsement over the last year. There have been improved outcomes comparatively for our Māori students. However they still perform much lower than Overall and European comparisons. All achievement strategic planning are in the 2024 Achievement plan, click [here](#).

How we have given effect to Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Whakatane High School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Whakatane High School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Partnership

Whakatane High School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our ākonga Māori and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

In 2023 our specific examples were:

- Formation of a Kahui Kaumatua roopu that supported the school in guiding us in Ngati Awatanga and they have supported us in the development of the strategic plan and strategic property projects.
- Our school was actively involved in Iwi Liaison across our Kahui Ako
- We have resourced our Te Aka Matua roopu within our school. This roopu supports the students in the achieving as Maori but also the lead the school in Karakia, waiata, Haka Pōhiri, Kapa Haka, tikanga and Ngātiawatanga. They lead this and support the school through formal welcomes and important ceremonies at our school.
- We explicitly endeavour to gather whānau and student voices through listening to their stories at our regular Noho.

Protection

Whakatane High School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia**.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

In 2023 our specific examples were:

- The development of the Ngā Kakano program for year 9 students in Te Aka Matua to develop their knowledge and understating in Te Ao Māori.
- Resourcing the Marumarū program for 2024 with a homeroom teacher who is fluent in Te reo Maori to support transition to our school.
- Development of year 9 Marae day where our Te Aka Matua leaders were able to support all year 9's engaging in the Tikanga of Ngati Awa at wairaka Marae.

- The inclusion of Māori visual arts for our Māori Ākonga at Level 1 (and now 2), NCEA.
- Ongoing development of our Effective Teacher Profile which unpacks culturally responsive practices across our school for our staff. These are aligned with our professional growth cycle with a range of supporting tools.
- Teachers are supported to develop their Te Reo Māori, both inside and outside of school. We had PLD opportunities for staff as part of our school PLD program in 2023.
- We have developed our staff's repertoire of Waiata which we perform every week at briefing.
- Through the NCEA change package we have incorporated Mātauranga Māori across our programmes utilising our planning templates. We have developed a 'pou' concept for each year level as a response to the review in this space.

Participation

Whakatane High School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure ākonga Māori experience educational success as Māori (NELP Priority 2).

In 2023 our specific examples were:

- We connect with Whānau and students at the annual Te Aka Matua Pōhiri, camp and Noho Camp.
- We explicitly endeavour to gather whānau and student voices through listening to their stories at our regular Noho.
- We conducted our Student Mentoring Interviews at Wairaka Marae.
- Development of year 9 Marae day where our Te Aka Matua leaders were able to support all year 9's engaging in the Tikanga of Ngati Awa at wairaka Marae.

Statement of compliance with employment policy

At Whakatane High School, we take pride in the relationships we have built across the school and the three values, which underpin our practices: achievement (whāinga), respect (mana), and responsibility (kawenga).

Whakatane High School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board ensures strong leadership by recognising the principal as the school's educational leader, the chief executive, and an employee of the board. The board:

- appoints the principal, through the **appointment committee**
- **appraises the principal**
- works transparently and positively with the principal
- ensures delegations to the principal are robust and regularly reviewed.

The board meets reporting and administrative requirements by:

- referring to the school's **Equal Employment Opportunities** policy in its annual report on the extent of its compliance as a good employer
- ensuring that systems are in place for keeping **employee files** safe and secure.

Support for school employees

The board:

- takes all steps, so far as is reasonably practicable, to meet its **primary duty of care** obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
- considers staff **health and wellbeing (hauora)** and work-life balance, and will consider applications for **flexible working arrangements**
- ensures that all employees maintain proper standards of **integrity and conduct**, and a concern for the **safety and wellbeing of students, colleagues**, and public interest
- promotes high levels of staff performance through:
 - **performance management** and **professional development** (including budgeting for training and development programmes intended to enhance the abilities of individual employees)
 - acknowledgement of staff achievements
 - **salary units and management allowances** and **non-contact time**.
- deals effectively and fairly with any concerns through the **concerns and complaints** and **protected disclosure** procedures.

Recruitment and appointments

The board may delegate the recruitment and appointment process to the principal and senior management, and may be represented in appointment committees. For the specific make up of appointment committees according to positions, see **Appointment Committee**. The board and delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.

Student wellbeing and safety

The board recognises the need to ensure the safety of students and mitigates students being placed at risk by the actions of employees, through:

- proactive policies, procedures, and actions related to **student wellbeing and safety**
- robust recruitment (including **reference checking**), **appointment**, and induction processes, including complying with the Children's Act 2014
- **annual reports** from the principal on the registration, certification, attestation, and police vetting of staff, and reports on appointments and any support provided to teachers
- information, in committee, from the principal regarding **concerns and complaints** raised about staff, and the actions taken
- compliance with the **mandatory reporting requirements** to the Teaching Council under the Education and Training Act 2020 regarding staff dismissals, resignations, complaints, serious misconduct, and competence.

At Whakatāne High School we meet our obligation as a good employer through the Equal Opportunities programme in the following ways:

- developing a policy statement and establishing objectives
- appointing an **EEO representative**
- consulting with staff to hear any concerns
- creating an employee database (with informed consent for any EEO data collected)
- encouraging staff to participate in training and career development
- programme monitoring through staff meetings and board reports
- reviewing employment and personnel policies and processes.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	We have a Health and Safety committee which meets monthly to discuss H+S issues and reports directly to the BOT.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Our EEO programme includes <ul style="list-style-type: none"> ● Having policy statement and establishing objectives (these are available online through schooldocs), ● consulting with staff to hear any concerns ● creating an employee database (with informed consent for any EEO data collected) ● encouraging staff to participate in training and career development ● programme monitoring through staff meetings and board reports ● reviewing employment and personnel policies and processes.
How do you practise impartial selection of suitably qualified persons for appointment?	We have an appointment procedure and policy. These are available online through schooldocs.
How are you recognising,	Whakatane High School promotes equal opportunities by applying our EEO framework to all relevant school policies

<ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<p>and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).</p> <p>This is to ensure that we:</p> <ul style="list-style-type: none"> ● treat current and prospective staff fairly ● make decisions based on relevant merit ● work to eliminate bias and discrimination.
<p>How have you enhanced the abilities of individual employees?</p>	<ul style="list-style-type: none"> ● consulting with staff to hear any concerns ● creating an employee database (with informed consent for any EEO data collected) ● encouraging staff to participate in training and career development ● programme monitoring through staff meetings and board reports ● reviewing employment and personnel policies and processes.
<p>How are you recognising the employment requirements of women?</p>	<p>Whakatane High School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).</p> <p>This is to ensure that we:</p> <ul style="list-style-type: none"> ● treat current and prospective staff fairly ● make decisions based on relevant merit ● work to eliminate bias and discrimination.
<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>Whakatane High School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion).</p> <p>This is to ensure that we:</p> <ul style="list-style-type: none"> ● treat current and prospective staff fairly ● make decisions based on relevant merit ● work to eliminate bias and discrimination.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	YES	
Has this policy or programme been made available to staff?	YES	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		NO

Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	YES	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	YES	
Does your EEO programme/policy set priorities and objectives?	YES	

WHAKATANE HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



WHAKATANE HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 144

Principal: Martyn Knapton

School Address: Goulstone Road, Whakatane

School Postal Address: Private Bag 1021, Whakatane 3120

School Phone: 07 308 8251

School Email: admin@whakatanehigh.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Paul Julian	Presiding Member	Elected	Sep-25
Martyn Knapton	Principal ex Officio		
Stephen Lamb	Parent Representative	Re-elected	Sep-25
Tammy Rika	Parent Representative	Elected	Sep-25
Hannah Simmonds	Parent Representative	Elected	Sep-25
Keith Hamill	Parent Representative	Elected	Sep-25
Raewyn Iremonger	Parent Representative	Elected	Sep-25
Paul Goodman	Staff Representative	Re-elected	Sep-25
Akemi Tutua	Student Representative	Elected	Sep-24
Cassie Bennett	Student Representative	Elected	Sep-23

Accountant / Service Provider:



Auditor:

William Buck

WHAKATANE HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Whakatane 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.

Paul Julian

Full Name of Presiding Member

Paul Julian

Signature of Presiding Member

Date:

13/8/2024

MARZYN ANNE KNAPPON

Full Name of Principal

MARZYN ANNE KNAPPON

Signature of Principal

Date:

13/8/2024

Whakatane 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	15,650,268	4,281,762	14,025,291
Locally Raised Funds	3	1,911,291	1,173,200	883,094
Interest		128,922	20,000	35,520
Gain on Sale of Property, Plant and Equipment		11,447	-	300
Total Revenue		17,701,928	5,474,962	14,944,205
Expense				
Locally Raised Funds	3	1,148,809	429,312	564,962
Learning Resources	4	11,672,086	3,729,819	10,341,521
Administration	5	1,935,126	185,596	1,571,287
Interest		5,331	25,000	6,897
Property	6	2,113,590	403,004	1,840,057
Loss on Disposal of Property, Plant and Equipment		-	-	3,133
Total Expense		16,874,942	4,772,731	14,327,857
Net Surplus / (Deficit) for the year		826,986	702,231	616,348
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		826,986	702,231	616,348

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

Whakatane High School

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		2,510,960	2,510,960	1,894,612
Total comprehensive revenue and expense for the year		826,986	702,231	616,348
Contributions from / (Distributions to) the Ministry of Education		(76,658)	-	-
Contribution - Furniture and Equipment Grant		79,066	-	-
Equity at 31 December		3,340,354	3,213,191	2,510,960
Accumulated comprehensive revenue and expense		3,340,354	3,213,191	2,510,960
Reserves		-	-	-
Equity at 31 December		3,340,354	3,213,191	2,510,960

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.

Whakatane 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	1,335,784	2,425,972	1,653,543
Accounts Receivable	8	693,409	606,931	606,931
GST Receivable		71,901	6,392	6,392
Prepayments		33,809	129,540	129,540
Investments	9	1,801,539	1,221,234	1,221,234
Funds Receivable for Capital Works Projects	16	84,690	-	87,860
		<u>4,021,132</u>	<u>4,390,069</u>	<u>3,705,500</u>
Current Liabilities				
Accounts Payable	11	1,167,873	901,962	901,962
Revenue Received in Advance	12	551,015	530,712	530,712
Provision for Cyclical Maintenance	13	30,366	85,791	85,791
Finance Lease Liability	14	24,002	24,002	47,082
Funds held in Trust	15	484,753	403,851	403,851
Funds held for Capital Works Projects	16	13,383	-	16,457
		<u>2,271,392</u>	<u>1,946,318</u>	<u>1,985,855</u>
Working Capital Surplus/(Deficit)		1,749,740	2,443,751	1,719,645
Non-current Assets				
Property, Plant and Equipment	10	2,132,294	1,218,759	1,243,110
		<u>2,132,294</u>	<u>1,218,759</u>	<u>1,243,110</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	522,885	430,524	430,524
Finance Lease Liability	14	18,795	18,795	21,271
		<u>541,680</u>	<u>449,319</u>	<u>451,795</u>
Net Assets		<u><u>3,340,354</u></u>	<u><u>3,213,191</u></u>	<u><u>2,510,960</u></u>
Equity		<u><u>3,340,354</u></u>	<u><u>3,213,191</u></u>	<u><u>2,510,960</u></u>

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

Whakatane 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		4,631,178	4,531,864	4,453,546
Locally Raised Funds		1,300,158	690,390	824,694
International Students		625,097	966,992	542,582
Goods and Services Tax (net)		(65,509)	55,675	55,675
Payments to Employees		(2,353,486)	(1,974,013)	(1,961,182)
Payments to Suppliers		(3,248,906)	(2,551,140)	(2,548,711)
Interest Paid		(5,331)	(25,000)	(6,897)
Interest Received		112,276	12,608	28,128
Net cash from/(to) Operating Activities		995,477	1,707,376	1,387,835
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		32,609	(217)	300
Purchase of Property Plant & Equipment (and Intangibles)		(983,884)	(672,562)	(446,611)
Purchase of Investments		(580,305)	115,331	
Proceeds from Sale of Investments		-	-	115,331
Net cash from/(to) Investing Activities		(1,531,580)	(557,448)	(330,980)
Cash flows from Financing Activities				
Furniture and Equipment Grant		79,066	-	
Finance Lease Payments		(52,306)	(24,002)	(28,570)
Funds Administered on Behalf of Other Parties		268,242	395,243	184,032
Net cash from/(to) Financing Activities		218,344	371,241	155,462
Net increase/(decrease) in cash and cash equivalents		(317,759)	1,521,169	1,212,317
Cash and cash equivalents at the beginning of the year	7	1,653,543	904,803	441,226
Cash and cash equivalents at the end of the year	7	1,335,784	2,425,972	1,653,543

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.

Whakatane High School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Whakatane 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 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 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) 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.

i) 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	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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.

k) 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.

l) 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.

m) 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.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from international and 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.

o) 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.

p) 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.

q) 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.

r) 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.

s) 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.

t) Budget Figures

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

u) 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	6,129,147	4,195,762	5,652,640
Teachers' Salaries Grants	7,796,491	-	6,980,182
Use of Land and Buildings Grants	1,573,370	-	1,299,957
Other Government Grants	151,260	86,000	92,512
	<u>15,650,268</u>	<u>4,281,762</u>	<u>14,025,291</u>

The school has opted in to the donations scheme for this year. Total amount received was \$159,360.

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	178,468	30,000	43,191
Curriculum related Activities - Purchase of goods and services	182,305	100,000	112,297
Fees for Extra Curricular Activities	545,563	203,600	287,118
Trading	156,468	93,000	134,537
Other Revenue	98,607	223,400	207,161
International Student Fees	749,880	523,200	98,790
	<u>1,911,291</u>	<u>1,173,200</u>	<u>883,094</u>
Expense			
Extra Curricular Activities Costs	719,259	253,000	354,058
Trading	150,177	67,004	121,368
Other Locally Raised Funds Expenditure	4,471	1,308	3,190
International Student - Student Recruitment	13,158	20,000	2,926
International Student - Employee Benefits - Salaries	72,349	-	26,847
International Student - Other Expenses	189,395	88,000	56,573
	<u>1,148,809</u>	<u>429,312</u>	<u>564,962</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>762,482</u>	<u>743,888</u>	<u>318,132</u>

During the year, the School hosted 33 International students (2022: Nil)

During 2023, there were 2 trips to Fiji. The first trip was for Y10 Marine Studies students. The second trip was for Y9 Marine Studies students. These trips contributed to educational achievement by allowing students to explore and study tropical marine ecosystems. The total costs of these trips was \$122,376 (combined) and were fully funded through student/parent contributions.

During 2023, there were 2 trips to Heron Island. These trips were for Y13 Marine Studies students and contributed to educational achievement by allowing students to explore and study tropical marine ecosystems. The total costs of these trips was \$107,177 (combined) and was fully funded through student/parent contributions.

The Director of International Students, travelled to Perth Australia for a meeting for agents of international students to promote Whakatane High School as an educational institution for international students. Gained from contacts one Czech student arrived in Jan 2024 and one French student arriving in Term 2, 2024. The total cost of the trip was \$10,952 and was funded by the international students programme.

4. Learning Resources

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	1,344,624	1,258,424	1,286,467
Information and Communication Technology	120,117	136,004	112,384
Library Resources	5,752	9,004	4,779
Employee Benefits - Salaries	9,924,469	1,980,387	8,680,614
Staff Development	27,844	46,000	29,027
Depreciation	249,280	300,000	228,250
	<u>11,672,086</u>	<u>3,729,819</u>	<u>10,341,521</u>

5. Administration

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	10,457	12,000	10,153
Board Fees	3,440	5,400	3,165
Board Expenses	33,570	4,296	19,283
Communication	47,043	35,796	36,322
Consumables	(6,581)	4	5,077
Operating Leases	3,552	29,496	3,059
Other	1,465,353	46,004	1,310,080
Employee Benefits - Salaries	330,539	-	145,955
Insurance	35,656	32,600	26,279
Service Providers, Contractors and Consultancy	12,097	20,000	11,914
	<u>1,935,126</u>	<u>185,596</u>	<u>1,571,287</u>

6. Property

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	153,177	135,500	175,920
Consultancy and Contract Services	104	-	-
Cyclical Maintenance	36,936	80,000	57,922
Grounds	27,169	18,500	17,317
Heat, Light and Water	105,915	90,000	90,377
Rates	23,146	21,000	21,520
Repairs and Maintenance	69,120	38,000	64,819
Use of Land and Buildings	1,573,370	-	1,299,957
Security	36,103	20,004	17,903
Employee Benefits - Salaries	88,550	-	94,322
	<u>2,113,590</u>	<u>403,004</u>	<u>1,840,057</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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	1,114,318	2,214,272	1,441,843
Short-term Bank Deposits	221,466	211,700	211,700
Cash and cash equivalents for Statement of Cash Flows	<u>1,335,784</u>	<u>2,425,972</u>	<u>1,653,543</u>

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

Of the \$1,335,784 Cash and Cash Equivalents, \$13,383 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.

Other restrictions on cash that may require disclosure include funds held in trust and international student and hostel fees as disclosed in note 12.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	18,985	12,646	12,646
Interest Receivable	24,038	7,392	7,392
Teacher Salaries Grant Receivable	650,386	586,893	586,893
	<u>693,409</u>	<u>606,931</u>	<u>606,931</u>
Receivables from Exchange Transactions	43,023	20,038	20,038
Receivables from Non-Exchange Transactions	650,386	586,893	586,893
	<u>693,409</u>	<u>606,931</u>	<u>606,931</u>

9. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,801,539	1,221,234	1,221,234
Total Investments	<u>1,801,539</u>	<u>1,221,234</u>	<u>1,221,234</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements - Crown	484,480	577,432	-	-	(24,331)	1,037,581
Furniture and Equipment	428,481	172,471	(3,187)	-	(77,166)	520,599
Information and Communication Technology	194,960	157,722	-	-	(85,970)	266,712
Motor Vehicles	42,234	70,547	(15,766)	-	(21,693)	75,322
Textbooks	19,216	-	-	-	(2,402)	16,814
Leased Assets	44,917	26,120	-	-	(34,399)	36,638
Library Resources	25,738	3,024	(2,208)	-	(3,319)	23,235
Work in Progress	3,084	152,309	-	-	-	155,393
Balance at 31 December 2023	1,243,110	1,159,625	(21,161)	-	(249,280)	2,132,294

The net carrying value of furniture and equipment held under a finance lease is \$36,638 (2022: \$44,917)

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
	\$	\$	\$	\$	\$	\$
Building Improvements - Crown	1,207,760	(170,179)	1,037,581	630,328	(145,848)	484,480
Furniture and Equipment	1,111,176	(590,577)	520,599	946,573	(518,092)	428,481
Information and Communication T	689,778	(423,066)	266,712	532,056	(337,096)	194,960
Motor Vehicles	188,446	(113,124)	75,322	147,460	(105,226)	42,234
Textbooks	297,462	(280,648)	16,814	297,462	(278,246)	19,216
Leased Assets	228,884	(192,246)	36,638	218,839	(173,922)	44,917
Library Resources	86,939	(63,704)	23,235	91,792	(66,054)	25,738
Work in Progress	155,393	-	155,393	3,084	-	3,084
Balance at 31 December 2023	3,965,838	(1,833,544)	2,132,294	2,867,594	(1,624,484)	1,243,110

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	345,047	146,996	146,996
Accruals	15,602	46,051	46,051
Employee Entitlements - Salaries	712,682	625,890	625,890
Employee Entitlements - Leave Accrual	94,542	83,025	83,025
	1,167,873	901,962	901,962
Payables for Exchange Transactions	1,167,873	901,962	901,962
	1,167,873	901,962	901,962

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
International Student Fees in Advance	319,009	443,792	443,792
Other revenue in Advance	232,006	86,920	86,920
	<u>551,015</u>	<u>530,712</u>	<u>530,712</u>

13. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	516,315	432,220	554,268
Increase to the Provision During the Year	36,936	80,000	(37,953)
Other Adjustments	-	-	-
	<u>553,251</u>	<u>512,220</u>	<u>516,315</u>
Provision at the End of the Year			
Cyclical Maintenance - Current	30,366	85,791	85,791
Cyclical Maintenance - Non current	522,885	430,524	430,524
	<u>553,251</u>	<u>516,315</u>	<u>516,315</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on a quote.

14. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	26,739	24,002	51,183
Later than One Year and no Later than Five Years	19,993	18,795	22,688
Future Finance Charges	(3,935)	-	(5,518)
	<u>42,797</u>	<u>42,797</u>	<u>68,353</u>
Represented by			
Finance lease liability - Current	24,002	24,002	47,082
Finance lease liability - Non current	18,795	18,795	21,271
	<u>42,797</u>	<u>42,797</u>	<u>68,353</u>

15. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	484,753	403,851	403,851
	<u>484,753</u>	<u>403,851</u>	<u>403,851</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.

16. Funds Held for Capital Works Projects

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

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA combined roof projects	(34,185)	250,000	(202,432)	-	13,383
MOE Project 4 B Toilet & Roof	(53,675)	-	-	-	(53,675)
MOE Project #216524 Weather Tightness	16,457	-	(16,457)	-	-
MOE Project #225969 Drainage Works 5YA	-	42,500	(73,515)	-	(31,015)
Totals	<u>(71,403)</u>	<u>292,500</u>	<u>(292,404)</u>	<u>-</u>	<u>(71,307)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	13,383
Funds Receivable from the Ministry of Education	(84,690)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA combined roof projects	-	-	(34,185)	-	(34,185)
MOE Project 4 B Toilet & Roof	(37,149)	-	(16,526)	-	(53,675)
MOE Project #216524 Weather Tightness	-	16,457	-	-	16,457
MOE Project #225964 Carpet & Autex	176,957	27,133	(204,090)	-	-
HVAC System #222, 122	-	77,429	(77,429)	-	-
Totals	<u>139,808</u>	<u>121,019</u>	<u>(332,230)</u>	<u>-</u>	<u>(71,403)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	16,457
Funds Receivable from the Ministry of Education	(87,860)

17. Funds Held for Teen Parent Unit

The school's Teen Parent Unit is a separate business unit of the school in accordance with the agreement with the Ministry of Education. The revenue and expense is included in the school's Statement of Revenue and Expense. During the year the funds were spent on employee benefit expenses, administration and property management expenses.

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	3,440	3,165
<i>Leadership Team</i> Remuneration	840,534	775,958
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	<u>843,974</u>	<u>779,123</u>

There are 6 members of the Board excluding the Principal, Teacher Representative and Student Representative. The Board has held 8 full meetings of the Board in the year. The Board also has Finance and Property meetings with up to 6 Board members, Principal, Property Manager & Executive Officer attending, that meet monthly (9 meetings in the year). As well as these regular meetings, including preparation time, the Chair 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 1

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	190 - 200	180 - 190
Benefits and Other Emoluments	5 - 6	5 - 6
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	14.00	12.00
110 - 120	15.00	7.00
120 - 130	6.00	1.00
130 - 140	1.00	0.00
	<u>36.00</u>	<u>20.00</u>

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 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.

22. Commitments

In November 2023, the school signed a new copier lease agreement which commences January 2024.

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$1,111,777 (2022:\$522,060) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
5YA combined roof projects	1,332,941	236,617	1,096,324
MOE Project 4 B Block Toilet & Roof	574,731	559,278	15,453
Total	1,907,672	795,895	1,111,777

(b) Operating Commitments

As at 31 December 2023, the Board has not entered into any contracts giving rise to 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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	1,335,784	2,425,972	1,653,543
Receivables	693,409	606,931	606,931
Investments - Term Deposits	1,801,539	1,221,234	1,221,234
Total financial assets measured at amortised cost	<u>3,830,732</u>	<u>4,254,137</u>	<u>3,481,708</u>

Financial liabilities measured at amortised cost

Payables	1,167,873	901,962	901,962
Finance Leases	42,797	42,797	68,353
Total financial liabilities measured at amortised cost	<u>1,210,670</u>	<u>944,759</u>	<u>970,315</u>

24. Events After Balance Date

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

25. Breach of Section 578 of the Education and Training Act

During 2023, the School breached section 578 of the Education and Training Act by remunerating teachers outside the central payroll system, EdPay. The school made additional payments totalling \$22,600 to a number of teachers outside of the collective agreement, as compensation for having average class sizes greater than 26 or being in charge of sporting codes. Making payments outside of the collective agreement is not lawful unless approved by the Ministry of Education (concurrence) – section 595 of the Education and Training Act 2020. No concurrence was sought from the Ministry.

As the payments did not have PAYE deducted, the School is liaising with the Ministry and taking remedial action to ensure any PAYE and penalties are paid to the Inland Revenue department.

Whakatane High School

Kiwisport Statement

For the year ended 31 December 2023

Kiwisport is a Government funded initiative to support students' participation in organised sport.

In 2023, Whakatane High School received total Kiwisport funding of \$26,824.64 excl GST. The funding was spent on the appointment of a Sport Coordinator whose primary aim is to make the fullest possible professional contribution towards meeting the sporting needs of students at Whakatane High School.

The appointment to the role has been invaluable and participation, achievement and the building of capability have been key indicators in measuring the success of the programs as do the physical results.

Independent Auditor's Report

To the Readers of Whakatane High School's Financial Statements

For the Year Ended 31 December 2023

The Auditor-General is the auditor of Whakatane High School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, 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 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 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 13 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 is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, arise from section 134 of the Education and training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Presiding Member Report, Statement of Variance, Evaluation and Analysis of the School's Students' Progress and Achievement, How We Have Given Effect to Te Tiriti o Waitangi, Statement of Compliance with Employment Policy, Kiwisport Report and Members of the Board, 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.



Richard Dey
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand