WHANGAPARAOA COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 6763

Principal: Stephen McCracken

School Address: 15 - 25 Delshaw Avenue, Whangaparaoa

School Postal Address: PO Box 775, Whangaparaoa 0943

School Phone: 09 424 9177

School Email: enquiries@wpgcollege.school.nz

Accountant / Service Provider: Canterbury Education Services (CES)

CES

Whangaparaoa College

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expires
Ian MacLeod	Presiding Member	Re-elected September 2022	March 2024
Stephen McCracken	Principal	ex Officio July 2021	
Craig Caminos	Parent Representative	Re-elected September 2022	June 2025
Ben Creevey	Parent Representative	Co-opted September 2022	June 2025
Charlotte Jones	Parent Representative	Re-elected September 2022	June 2025
Tim Davies	Parent Representative	Re-elected September 2022	June 2025
Marina Vaha	Parent Representative	Co-opted September 2022	June 2025
Kat Porter	Parent Representative	Co-opted September 2022	June 2025
Josh Sanford	Parent Representative	Co-opted September 2022	June 2025
Sam Ereckson	Parent Representative	Elected September 2022	June 2025
Derek Middleton	Staff Representative	Re-elected September 2022	June 2025

WHANGAPARAOA COLLEGE

Annual Financial Statements - For the year ended 31 December 2023

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Whangaparaoa College

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.

Craig Caminos	Stephen McCracken
Full Name of Presiding Member	Full Name of Principal
Signed by: 9E07E2C5C144218B	
Signature of Presiding Member	Signature of Principal
31 May 2024	31 May 2024
Date:	Date:

Whangaparaoa College
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	20,221,333	3,872,727	17,340,836
Locally Raised Funds	3	2,340,691	1,304,500	1,407,559
Interest		166,987	34,000	52,806
Total Revenue		22,729,011	5,211,227	18,801,201
Expense				
Locally Raised Funds	3	1,134,607	511,699	881,462
Learning Resources	4	14,128,956	2,795,689	12,033,107
Administration	5	1,208,651	1,225,548	1,142,539
Interest		7,781	-	11,374
Property	6	6,420,906	897,332	4,802,591
Loss on Disposal of Property, Plant and Equipment		5,739	-	281
Total Expense		22,906,640	5,430,268	18,871,354
Net Surplus / (Deficit) for the year		(177,629)	(219,041)	(70,153)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(177,629)	(219,041)	(70,153)

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

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Whangaparaoa College
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		2,481,686	2,481,686	2,551,839
Total comprehensive revenue and expense for the year		(177,629)	(219,041)	(70,153)
Contribution - Furniture and Equipment Grant		-	-	-
Equity at 31 December		2,304,057	2,262,645	2,481,686
Accumulated comprehensive revenue and expense		2,304,057	2,262,645	2,481,686
Reserves		-	-	-
Equity at 31 December		2,304,057	2,262,645	2,481,686

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.

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Whangaparaoa College
Statement of Financial Position
As at 31 December 2023

	Notes	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Current Assets				
Cash and Cash Equivalents	7	1,377,646	839,762	1,534,633
Accounts Receivable	8	1,153,923	1,368,606	1,368,606
GST Receivable		7,124	-	-
Prepayments		436	435	435
Inventories	9	1,032	683	683
Investments	10	2,221,875	2,114,685	2,114,685
Funds Receivable for Capital Works Projects	17	140,358	-	110,269
		4,902,394	4,324,171	5,129,311
Current Liabilities				
GST Payable		-	45,253	45,253
Accounts Payable	12	1,316,136	1,220,063	1,220,063
Revenue Received in Advance	13	813,819	735,333	735,333
Provision for Cyclical Maintenance	14	63,441	181,480	18,572
Finance Lease Liability	15	55,095	(53,887)	55,829
Funds held in Trust	16	640,516	547,309	547,309
Funds held for Capital Works Projects	17	229,251	-	521,422
		3,118,258	2,675,551	3,143,781
Working Capital Surplus/(Deficit)		1,784,136	1,648,620	1,985,530
Non-current Assets				
Property, Plant and Equipment	11	946,432	958,188	894,823
		946,432	958,188	894,823
Non-current Liabilities				
Provision for Cyclical Maintenance	14	374,289	246,618	368,098
Finance Lease Liability	15	52,222	97,545	30,569
		426,511	344,163	398,667
Net Assets		2,304,057	2,262,645	2,481,686
Equity		2,304,057	2,262,645	2,481,686

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

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Whangaparaoa College
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		4,068,621	3,890,829	3,591,885
Locally Raised Funds		1,231,813	117,144	1,181,177
International Students		1,152,196	1,593,957	801,691
Goods and Services Tax (net)		(52,377)	45,541	45,541
Payments to Employees		(2,901,616)	(2,931,642)	(2,279,151)
Payments to Suppliers		(3,444,223)	(1,918,106)	(2,605,386)
Interest Paid		(7,781)	-	(11,374)
Interest Received		160,957	18,382	37,188
Net cash from/(to) Operating Activities		207,590	816,105	761,571
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(250,349)	(140,391)	(178,217)
Purchase of Investments		(107,190)	(730,590)	(30,590)
Net cash from/(to) Investing Activities		(357,539)	(870,981)	(208,807)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	89,090
Finance Lease Payments		(69,637)	(51,417)	(41,390)
Funds Administered on Behalf of Other Parties		62,599	499,727	720,889
Net cash from/(to) Financing Activities		(7,038)	448,310	768,589
Net increase/(decrease) in cash and cash equivalents		(156,987)	393,434	1,321,353
Cash and cash equivalents at the beginning of the year	7	1,534,633	446,328	213,280
Cash and cash equivalents at the end of the year	7	1,377,646	839,762	1,534,633

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.

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Whangaparaoa College
Notes to the Financial Statements
For the year ended 31 December 2023

1. Statement of Accounting Policies

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

b) Basis of Preparation
Reporting Period
The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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.

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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:

Board Owned Buildings	10–25 years
Furniture and equipment	5-10 years
Information and communication technology	4-10 years
Motor vehicles	5 years
Textbooks	10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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.

k) 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.

l) 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.

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m) Revenue Received in Advance
Revenue received in advance relates to fees received from international and domestic 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.

n) 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.

o) 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.

p) 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.

q) 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.

r) 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.

s) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

BDO Northland
ASSURANCE

2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Government Grants - Ministry of Education	3,905,979	3,186,191	3,540,892
Teachers' Salaries Grants	10,855,056	-	9,664,062
Use of Land and Buildings Grants	5,319,219	-	3,916,180
Other Government Grants	141,079	686,536	219,702
	20,221,333	3,872,727	17,340,836

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	99,700	110,000	88,745
Fees for Extra Curricular Activities	384,819	-	345,955
Trading	339,960	56,000	276,181
Fundraising & Community Grants	52,446	90,000	119,858
Other Revenue	404,831	30,500	380,720
International Student Fees	1,058,935	1,018,000	196,100
	2,340,691	1,304,500	1,407,559
Expense			
Extra Curricular Activities Costs	435,877	5,500	-
Trading	274,944	14,000	228,258
Fundraising and Community Grant Costs	67	-	393,584
Other Locally Raised Funds Expenditure	18,211	4,400	14,835
International Student - Student Recruitment	69,407	80,505	71,571
International Student - Other Expenses	336,101	407,294	173,214
	1,134,607	511,699	881,462
Surplus/ (Deficit) for the year Locally Raised Funds	1,206,084	792,801	526,097

During the year, the School hosted 132 International students (2022:28)

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Curricular	611,885	270,821	349,982
General	241,336	231,400	157,599
Information and Communication Technology	197,699	215,639	307,349
Library Resources	5,000	4,800	5,145
Employee Benefits - Salaries	12,738,222	1,751,029	10,864,834
Staff Development	81,041	78,000	87,689
Depreciation	253,773	244,000	260,509
	14,128,956	2,795,689	12,033,107

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5. Administration

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Audit Fees	13,175	14,000	12,792
Board Fees	6,415	7,000	4,700
Board Expenses	5,004	5,200	15,764
Communication	9,404	15,000	14,316
Consumables	4,774	3,100	2,894
Other	175,462	173,550	141,276
Postage	330	500	-
Employee Benefits - Salaries	969,132	971,800	915,809
Insurance	11,650	21,398	22,071
Service Providers, Contractors and Consultancy	13,305	14,000	12,917
	1,208,651	1,225,548	1,142,539

6. Property

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Caretaking and Cleaning Consumables	86,948	75,250	75,456
Consultancy and Contract Services	233,173	220,532	216,436
Cyclical Maintenance	114,520	60,000	13,137
Grounds	68,530	56,000	87,693
Heat, Light and Water	151,491	139,000	151,414
Repairs and Maintenance	187,432	106,000	142,531
Use of Land and Buildings	5,319,219	-	3,916,180
Security	41,190	35,000	40,437
Employee Benefits - Salaries	218,403	205,550	159,307
	6,420,906	897,332	4,802,591

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.

BDO Northland ASSURANCE

7. Cash and Cash Equivalents

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Bank Accounts	1,377,646	839,762	1,534,633
Cash and cash equivalents for Statement of Cash Flows	1,377,646	839,762	1,534,633

Of the $1,377,646 Cash and Cash Equivalents, $229,251 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the $1,377,646 Cash and Cash Equivalents, $28,130 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the $1,377,646 Cash and Cash Equivalents, $731,599 is held by the School on behalf of international student as disclosed in note 13.

8. Accounts Receivable

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Receivables	80,185	533,364	36,108
Receivables from the Ministry of Education	175,133	-	497,256
Interest Receivable	28,788	22,758	22,758
Teacher Salaries Grant Receivable	869,817	812,484	812,484
	1,153,923	1,368,606	1,368,606
Receivables from Exchange Transactions	108,973	556,122	58,866
Receivables from Non-Exchange Transactions	1,044,950	812,484	1,309,740
	1,153,923	1,368,606	1,368,606

9. Inventories

	2023 Actual $	2023 Budget (Unaudited) $	2022 Actual $
Canteen	1,032	683	683
	1,032	683	683

BDO Northland
ASSURANCE

10. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Current Asset	$	$	$
Short-term Bank Deposits	2,221,875	2,114,685	2,114,685
Total Investments	2,221,875	2,114,685	2,114,685

11. Property, Plant and Equipment

2023	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	232,228	-	-	-	(14,024)	**218,204**
Furniture and Equipment	421,746	139,762	(5,739)	-	(98,325)	**457,444**
Information and Communication Technology	94,988	56,812	-	-	(50,630)	**101,170**
Motor Vehicles	36,797	29,751	-	-	(16,720)	**49,828**
Textbooks	341	4,188	(44)		(4,485)	**-**
Leased Assets	80,627	90,556	-	-	(67,314)	**103,869**
Library Resources	28,096	3,160	(13,064)	-	(2,275)	**15,917**
Balance at 31 December 2023	894,823	324,229	(18,847)	-	(253,773)	**946,432**

The net carrying value of information & communication technology equipment held under a finance lease is $103,869 (2022: $80,627)

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 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $	2022 Cost or Valuation $	2022 Accumulated Depreciation $	2022 Net Book Value $
Building Improvements	385,659	(167,455)	**218,204**	385,659	(153,431)	**232,228**
Furniture and Equipment	2,248,774	(1,791,330)	**457,444**	2,140,377	(1,718,631)	**421,746**
Information and Communication Technology	1,436,892	(1,335,722)	**101,170**	1,380,079	(1,285,091)	**94,988**
Motor Vehicles	93,788	(43,960)	**49,828**	64,037	(27,240)	**36,797**
Textbooks	294,905	(294,905)	**-**	334,372	(334,031)	**341**
Leased Assets	189,917	(86,048)	**103,869**	276,263	(195,636)	**80,627**
Library Resources	75,002	(59,085)	**15,917**	134,279	(106,183)	**28,096**
Balance at 31 December 2023	4,724,937	(3,778,505)	**946,432**	4,715,066	(3,820,243)	**894,823**

BDO Northland ASSURANCE BDO

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Creditors	216,679	347,407	347,407
Accruals	13,175	12,792	12,792
Banking Staffing Overuse	112,597	-	-
Employee Entitlements - Salaries	943,827	812,484	812,484
Employee Entitlements - Leave Accrual	29,858	47,380	47,380
	1,316,136	1,220,063	1,220,063
Payables for Exchange Transactions	1,316,136	1,220,063	1,220,063
	1,316,136	1,220,063	1,220,063

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Grants in Advance - Ministry of Education	28,130	-	37,039
International Student Fees in Advance	731,599	735,333	638,338
Other revenue in Advance	54,090	-	59,956
	813,819	735,333	735,333

14. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Provision at the Start of the Year	386,670	386,670	398,388
Increase to the Provision During the Year	70,649	60,000	55,820
Use of the Provision During the Year	(63,460)	(18,572)	(24,855)
Other Adjustments	43,871	-	(42,683)
Provision at the End of the Year	437,730	428,098	386,670
Cyclical Maintenance - Current	63,441	181,480	18,572
Cyclical Maintenance - Non current	374,289	246,618	368,098
	437,730	428,098	386,670

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.

BDO Northland
ASSURANCE BDO

15. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
No Later than One Year	60,310	(53,887)	61,371
Later than One Year and no Later than Five Years	54,570	97,545	32,528
Future Finance Charges	(7,563)	-	(7,501)
	107,317	43,658	86,398
Represented by			
Finance lease liability - Current	55,095	53,887	55,829
Finance lease liability - Non current	52,222	97,545	30,569
	107,317	43,658	86,398

16. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	640,516	547,309	547,309
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	640,516	547,309	547,309

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.

BDO Northland ASSURANCE BDO

17. Funds Held for Capital Works Projects

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

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	$	$	$	$	$
5YA Gym Lining/Insulation	(4,133)	-	-	-	(4,133)
5YA STA Gas Install Project	(25,950)	-	-	-	(25,950)
5YA AMS ICT/Toilet/Roof	5,053	-	-	-	5,053
5YA Site Drainage	(7,026)	-	-	-	(7,026)
5YA SIP - Site Field Drainage	(44,021)	43,391	-	-	(630)
5YA SIP12 - Dividing wall and kitchen bench	(5,644)	-	-	-	(5,644)
5YA SIP9 - New office space upstairs Gym	1,580	-	-	-	1,580
5YA Gym Electrical	(21,435)	-	(17,678)	-	(39,113)
5YA Accessway Handrails	5,347	-	-	-	5,347
5YA Heat Pumps	29,440	-	-	-	29,440
5YA 4,5,8,9,10 Roof Replacements & Repairs	96,627	-	(83,161)	-	13,466
5YA SIP10/11 Workspace Creation	4,525	-	-	-	4,525
5YA SIP Seats and Shading	9,719	-	-	-	9,719
5YA Reticulation Leaks	(2,060)	-	-	-	(2,060)
5YA Gym Louvres #219864	27,391	-	(21,510)	-	5,881
5YA Blocks A B C Re-Carpet #219862	160,735	-	(138,096)	-	22,639
5YA Lift Decommission	26,844	-	(19,480)	-	7,364
5YA CCTV	70,943	-	(123,745)	-	(52,802)
5YA Dust Extractors	14,850	-	(5,461)	-	9,389
5YA Water Leak	68,368	-	(41,720)	-	26,648
5YA Bilingual Signage	-	-	(3,000)	-	(3,000)
5YA Fencing Repairs	-	37,800	-	-	37,800
5YA Door Vision Panels - Music Room	-	11,700	-	-	11,700
5YA Ext Steel Cable Tray Replacement	-	12,600	-	-	12,600
5YA J Block Heat Pumps	-	26,100	-	-	26,100
Totals	411,153	131,591	(453,851)	-	88,893

Represented by:

Funds Held on Behalf of the Ministry of Education	229,251
Funds Receivable from the Ministry of Education	(140,358)

BDO Northland ASSURANCE

2022	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions $	Closing Balances $
MLE Classrooms	2,395	-	-	(2,395)	-
5YA Gym Lining/Insulation	(4,133)	-	-	-	(4,133)
5YA STA Gas Install Project	(25,950)	-	-	-	(25,950)
Admin Improvement	(3,513)	-		3,513	-
5YA AMS ICT/Toilet/Roof	(34,714)	81,425	(41,658)	-	5,053
5YA Site Drainage	(7,026)	-	-	-	(7,026)
5YA SIP - Site Field Drainage	(30,014)	-	(14,007)	-	(44,021)
5YA SIP12 - Dividing wall and kitchen bench	(2,144)	-	(3,500)	-	(5,644)
5YA SIP9 - New office space upstairs Gym	1,580	-	-	-	1,580
5YA Gym Electrical	39,167	-	(60,602)	-	(21,435)
5YA Accessway Handrails	5,347	-	-	-	5,347
5YA Heat Pumps	(2,725)	34,298	(2,133)	-	29,440
5YA 4,5,8,9,10 Roof Replacements & Repairs	205,200	-	(108,573)	-	96,627
5YA SIP10/11 Workspace Creation	7,425	-	(2,900)	-	4,525
5YA SIP Seats and Shading	39,131	-	(29,412)	-	9,719
5YA Reticulation Leaks	-	-	(2,060)	-	(2,060)
5YA Gym Louvres #219864	-	27,391	-	-	27,391
5YA Blocks A B C Re-Carpet #219862	-	203,922	(43,187)	-	160,735
5YA Lift Decommission	-	35,154	(8,310)	-	26,844
5YA CCTV	-	88,200	(17,257)	-	70,943
5YA Dust Extractors	-	14,850	-	-	14,850
5YA Water Leak	-	81,117	(12,746)	-	68,368
Totals	190,026	566,357	(346,345)	1,118	411,153

Represented by:

Funds Held on Behalf of the Ministry of Education	521,422
Funds Receivable from the Ministry of Education	(110,269)

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.

BDO Northland
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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 $
Board Members		
Remuneration	6,415	4,700
Leadership Team		
Remuneration	1,297,105	1,125,479
Full-time equivalent members	10	10
Total key management personnel remuneration	1,303,520	1,130,179

There are 11 full-time members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in regular finance and property meetings, plus 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	210-220	200-210
Benefits and Other Emoluments	0-10	0-10

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	24.00	24.00
110-120	27.00	8.00
120-130	7.00	3.00
130-140	3.00	0.00
140-150	1.00	0.00
	62.00	35.00

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

20. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – Schools Payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

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

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

BDO Northland
ASSURANCE

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of $338,234 (2022:$411,153) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	$	$	$
5YA 4,5,8,9,10 Roof Replacements & Repairs	228,000	191,734	36,266
5YA Gym Louvres #219864	69,515	21,510	48,005
5YA Blocks A B C Re-Carpet #219862	226,580	181,283	45,297
5YA Lift Decommission	43,000	19,780	23,220
5YA CCTV	143,000	141,003	1,997
5YA Dust Extractors	16,500	5,461	11,039
5YA Water Leak	90,130	41,720	48,410
5YA Bilingual Signage	29,000	3,000	26,000
5YA Fencing Repairs	42,000	0	42,000
5YA Door Vision Panels - Music Room	13,000	0	13,000
5YA Ext Steel Cable Tray Replacement	14,000	0	14,000
5YA J Block Heat Pumps	29,000	0	29,000
Total	**943,725**	**605,491**	**338,234**

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	$	$	$
Cash and Cash Equivalents	1,377,646	839,762	1,534,633
Receivables	1,153,923	1,368,606	1,368,606
Investments - Term Deposits	2,221,875	2,114,685	2,114,685
Total financial assets measured at amortised cost	4,753,444	4,323,053	5,017,924
Financial liabilities measured at amortised cost			
Payables	1,316,136	1,220,063	1,220,063
Finance Leases	107,317	43,658	86,398
Total financial liabilities measured at amortised cost	1,423,453	1,263,721	1,306,461

23. Events After Balance Date

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

BDO Northland ASSURANCE

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NEW ZEALAND

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WHANGAPARAOA COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Whangaparaoa College (the School). The Auditor-General has appointed me, Adelle Wilson, using the staff and resources of BDO Northland, to carry out the audit of the financial statements of the School on her behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 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.

WHANGAREI PARTNERS: Greg Atkins Scott Kennedy Adelle Wilson

KERIKERI PARTNERS: Solomon Dalton Angela Edwards Joanne Roberts

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities

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 are responsible for the other information. The other information obtained at the date of our report comprises the Statement of Kiwi Sport Funding, the Statement of Variance which includes a summary of how the School has given effect to the Treaty of Waitangi, the list of Trustees, Statement of Compliance with Employment Policy, Evaluation of Schools' Students' Progress and Achievement, 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 (including International Independence Standards) (New Zealand) (PES 1)*issued by the New Zealand Auditing and Assurance Standards Board.

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

Adelle Wilson

Adelle Wilson
BDO Northland
On behalf of the Auditor-General
Whangarei, New Zealand

WHANGAPARĀOA COLLEGE

Together Believe Achieve Ngātahi Whakapono Tutuki

Whangaparāoa College

Statement of Kiwi Sport

For the year ending 31 December 2023

Kiwi sport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received a total of $37,413.08 (excluding GST): $8614.20 for Years 7 & 8 and $28,798.88 for Years 9-13 as a component of the Operations Grant. The funding was spent on contributions towards two sports co-ordinators and a sports director.

Steve McCracken

Principal

Not yet started

Started

On track

Done

Whangaparāoa College – 2023 Action Plan

Strategic Objective – Ensure Te Tiriti O Waitangi Is Central To Everything We Do

Success is: In 5 years, Māori tikanga, reo and mātauranga will be integrated and normalised at Whangaparāoa College, with Māori whānau, staff and learners engaged and reaching their potential with our kura

How will we achieve? Priorities to achieve our Strategic Objective	What will we do? Specific actions to achieve our Priorities - we will:	Who? Is responsible for implementing	Resourcing Requirements	Key Metrics / Measures	Status
Establish a Bicultural Unit	Establish a reo rua pathway for learners to experience and learn within a te ao Māori focus • The bicultural Unit will be operational with a capacity of: 50 learners in senior wānanga and 25 learners in Y10 bilingual programme • Establish a Māori/community steering group to guide the 'unit' • Consult and work with the MoE: understanding Te Marautanga of Aotearoa, funding and resource opportunities, MITA to provide support for the unit and kaiako involved	WRR	Specialist kaiako who can teach in te reo Māori. Development of their te reo, and PLD opportunities to strengthen their understanding of Te Marautanga o Aotearoa. Whānau steering group: expressions of interest to whānau at initial hui Nov 2022 4 hours per term meeting with MoE 3 hours - SLT/BoT to meet with MoE 10 hours per term for kaiako in the bilingual to co-construct programmes and development of courses	Dual pathway support - SLT and key stakeholders have further development of Te Marautanga o Aotearoa (Māori Curriculum). SLT meeting with MoE. MoE meeting with key kaiako Māori MoE utilised for professional development Two more Kaiako Māori for 2024 Whānau steering group is formed in T1 2023 27 learners in Y10 bilingual class 40 learners in Senior Wananga Learners entered into 1 March roll return to initiate process of Māori immersion status	On track (continuously doing) Done Done On track Done Done (June Return Completed) On track

				Feedback from the community at the end of Term 1, 2, 3 and 4.	
Continue to grow community engagement for Māori whānau	• Hold termly hui with whānau (in addition to 'unit' hui • Report voice back to Board • Formulate responsive action plan	WRR	4 hours per term 2 hours per term 4 hours per term	• Held hui in Term 1 • Attendance to hui • Minutes to be taken • Graduate profile and pathway development and co-constructed with whānau	Done
Assist Kahui Ako to develop community plan for Māori	• Meet with Kāhui Ako leaders to confirm a plan • Implement plan	MCR	10 hours of time per term	• All Kāhui Ako Schools have a confirmed plan to enhance community engagement for Māori by end of Term 2 • Plan is implemented by Term 4.	Started Started
Build staff capacity to deliver a true bicultural education experience	• Identify PLD needs for all staff • Deliver PLD for staff appropriate to needs identified	WRR DEA	100 hours - te reo Māori PLD, CRP PLD, observations, design of ob tools, online Māori course offered to staff. Links to development of ETP Leadership lab	• Using Kāhui Ako tool to measure success, through observations of staff - 20% increase by end of Term 1, 50% of Term 4 • Development of our own evaluation tool by end of Term 2	Started Started
Have a significant/obvious/clear aspect of Te Ao Māori in all curriculum areas	• Review	WRR DEA	Linking to ETP, PLD and observation cycles 100 hours MoE/ local expert staff hours to support HoLs and HoDs to update resources by	• Every unit of work from Y7-13 has an aspect of te ao Māori by end of year • Every HoD has presented a unit to their faculty/wider staff integration of te ao Māori in their subject area in 2023.	Started
Obvious use of Te Reo in all signage around the Kura	• Review all signage needs for school • Consult Māori for appropriateness of plan • Review • Implement and display new signage	CAT	Time - 50 hours	• All signage reviewed by End of Term 2 • Iwi approval - Term 3 • Signage revised and implemented by End of Term 4	On track

Commentary on Variance: We are pleased with the progress and developments we have made in the strategic objective. We have completed our first year of a full immersion unit in Māori. We are still working with our Kahui Ako on ensuring we can connect with whānau Māori across our kahui, rather than as individual schools. Pedagogically, we have shirted teachers' skills (positively) to ensure Māori learners are engaged in class.

Whangaparāoa College – 2023 Action Plan

Strategic Objective – Coordinate Our Approach To Hauora

Success is: Every learner and all staff feel safe, comfortable, and free from discrimination or harmful behaviour within the school. There is no place for bullying (physical/emotional or online) and our culture means it does not take hold at Whangaparāoa College or in our school community. Mindfulness is normalised within the school, and all these factors result in increased achievement and well being

How will we achieve? Priorities to achieve our Strategic Objective	What will we do? Specific actions to achieve our Priorities - we will:	Who? Is responsible for implementing	Resourcing Requirements	Key Metrics / Measures	Status
Rōpū Whānau time will be structured and focussed around Ahuatanga specific to learners year levels	• Plan specific Year level 'curriculum' for Rōpū Whānau • PLD for staff • Outline delivery expectations to staff • Implement plan • Review termly	CLL DEA	20 hrs - resource development time (WST - BAP, GIL) 10 hrs - Āhuatanga development time 10 hrs - Kaiārahi Manual development PLD for Kaiārahi	• Learners will be actively engaged and value Rōpū Whānau time. (comparative surveys) • Learners can articulate each Āhua • Kaiārahi will be supported with clarity in processes and systems using the Kaiarahi Manual .	Started Done
Provide online support and resources for community	• Review available online resources available and choose best fit (learners and community) • Implementation of online resources • Review use and effectiveness of online resources	DEA	School TV for Whānau/community Goodspace as a HEADSS assessment tool Use and review Orah use at Y8-10	• Community engagement with school TV tracked • All juniors surveyed & 100% of critical learners followed up • 10% decrease in learners needing follow up by end of 2024 • Orah used weekly in Y8-10 & survey to ask teachers & learners	Started Started
Implement staff Hauora plan	• Review staff Hauora needs • Develop staff Hauora plan • Implement Hauora plan • Develop/refine staff growth plan that links to āhuatanga	DEA	Google Survey NZCER Wellbeing@school survey Review needs based on results	• Survey results show 20% increase in staff wellbeing by end of Term 1 • Staff peer review/critical friend	Started Started
Implement Learner Hauora plan, specifically to mindfulness	• Gather learner voice • Review learner voice termly • Implement Year 7 Pause/Breathe/Smile • Implement Year 8 specific mindfulness programme	DEA	NZCER Wellbeing@school survey Orah & Goodspace WHO-5 used each term 10 hours Review & develop tracking monitoring system for learner follow-up with nurse/guidance Capacity of guidance team and time	100% use of tools Survey Y7 teachers re effectiveness of mindfulness (PBS resource)	Started Not yet started On track Started
In conjunction with the Kahui Ako, develop a learner leadership development plan	• Review current leadership opportunities • Develop learner leadership plan • Implement learner leadership plan • Review leaner leadership plan	CLL	20 hrs - review and development of Learners leadership progressions, structure and framework. (WST - HLL and CLL)	• Learners will have leadership opportunities in Junior and Senior School by the end of term 1	On track

				• Learners and Whānau will be aware of leadership opportunities available at WGP • There will be a link to learner leadership on the school website by the end of term 2.	
Learner engagement increase on 2022	• Attendance processes are reviewed • Action plan for attendance implemented including timely and proactive actions • Use of positive recognitions on KAMAR	CLL	10 hrs - CLL and WAT Links to ETP and Āhuatanga (learner three aspects of engagement: emotional, cognitive, behavioural) Revision of ASS referals	• Attendance has improved across the school to above 85% • Termly Rock On meetings support attendance. • By the end of 2023 we will have a reduction in stand downs and suspensions from 2022.	On track
Āhuatanga Whangaparāoa is embedded and normalised	• Complete the implantation plan for Āhuatanga Whangaparāoa from 2022	DEA	10 hrs - Āhuatanga development time	• Learners can articulate each Āhua • Learners understand how āhuatanga is recognised and celebrated.	Started
Learners have a voice through focussed groups and committees.	• Learner Council is created for 2023 • Learners Hauora Group developed further for 2023	CLL/DEA	10 hrs - CLL and Chair of Learner Council 20 hrs SLT	• There is a representative from each year level on each committee of the Learner Council. • Year level class rep system is reinstated and each junior class and a class rep	Started Started

Commentary on Variance: There has been a lot of action on this strategic objective, however, the strategies have not been as effective (outcome-based) as we would have desired. Āhuatanga Whangparāoa has been launched and is visible and known to every learner. The desire to have our curriculum teach these ahua has not made the desired progress. Our Guidance team has been reorganized and had a significant change in personnel. This will have longer-term benefits. Unfortunately, we had too many stand-downs and suspensions for our liking., however, we are in the phase of introducing a different methodology for behavior management.

Whangaparāoa College – 2023 Action Plan

Strategic Objective – Harness Innovation & Technology to Create Connectedness

Success is: Whangaparāoa College is recognised for using technology safely and effectively to enhance learning and personal development

How will we achieve? Priorities to achieve our Strategic Objective	What will we do? Specific actions to achieve our Priorities - we will:	Who? Is responsible for implementing	Resourcing Requirements	Key Metrics / Measures	Status
All IT 'platforms' will by synchronised to improve efficiency	• Implement new website • Revitalise and implement the external facing aspects of IT from our school • Review the use of School Point, School Bridge to ensure they synchronise appropriately • Review all external communications to synch with user platforms	RGZ RGZ RGZ RGZ	40 Admin hours to populate the new site 10 hrs Admin time optimising the School App and Parent Portal. $$$, Time to migrate our data, uploading options, PD for HoL. Printery/SchoolSend/Newsletter collaboration	• New website up and running Jan 2023 • School App, SchoolBridge Parent Portal and School Website integrated by start of T2 • 2023 SchoolPoint option selection trial EoT3 • Ability to populate Newsletter from the school website.	Done On track On track
IT provider will provide appropriate support	• Migrate to new IT provider • Optimise Cloud/On site hosting	RGZ RGZ	20 Admin hours to oversight transition $$$	• All IT systems running smoothly at the start of 2023 • KAMAR and some other day-to-day platforms hosted locally	Done Done
Develop and implement Digital /strategy curriculum plan	• Review current capabilities • Make recommendations to Board for next step • Implement a Digital Citizenship strategy • Develop staff capabilities • Develop channels for innovation • Y7 Digital Technologies Progress Outcomes • Investigate the viability of LineWize/SchoolWize	RGZ RGZ RGZ RGZ RGZ RGZ RGZ	UTB Digital Champions release time. Time to network with other schools and explore different approaches Creation of a WGP Digital Citizen Programme UTB Digital Champions release time 100 hrs Staff PD time - Business partnerships - 100 hrs Staff PD Capital $$ February trial - Teachers/Deans involvement	• Second HP Readiness Report in October showing improvement in the Learner Experience secti • All Y9 learners will have an introductory DC session - Embedment in Peer Support 2024 • Progress Outcomes embedded in the Y7 program • VR Hub and FabLab set • WGP Innovation Pathways Report collated by EoT2	On track Started On track Done

Improve the profile of WGP College to be a lead school in Innovation and Technology	• Host International Conference in association with HP Reinvent the Classroom • Whangaparāoa 2050 Minecraft event • ULearn 2023 Presentation (Oct) • NASDAP (Aug) • Curious Mind (application rejected)	RGZ RGZ SLT SLT	Model display classroom ready - $$$ Day release for teachers participating - Auditorium - Catering - Local support $$$ $$$	• Conference hosted - Media Cover HP RTC teaching space ready • Event hosted - Local Participation • Team Presenting • Team Presenting	Done Done Not yet started Not yet started

Commentary on Variance: We have successfully partnered with, and launched HP and Reinvent the Classroom. This was a great success. Our digital strategy is in progress, and starting to take shape in curriculum delivery. We have committed a significant financial contribution to the ongoing purchasing of resources to improve the digital infrastructure.

Whangaparāoa College – 2023 Action Plan

Strategic Objective – Deliver a Wide Range of Learning Pathways That Enhance Learner Achievement

Success is: All Learners have a clear and achievable pathway goal and Whangaparāoa College is in the top 10 schools in NZ for learners achieving their goals

How will we achieve? Priorities to achieve our Strategic Objective	What will we do? Specific actions to achieve our Priorities - we will:	Who? Is responsible for implementing	Resourcing Requirements	Key Metrics / Measures	Status
Develop and implement a coherent curriculum for all learners	• Complete curriculum refocus • Establish kaupapa regarding schoolwide assessment • Establishment of tertiary partnership links	POC WTE/POC WTE	40 hours to create resources to support implementation of curriculum refresh (Āhuatanga implementation 2024 team) PLD to support curriculum delivery - Central PLD - Department specific 120 hours (Term 1) to review our current TT and recommend a TT that is fit for purpose for 2024 and onwards Assessment process and kaupapa at WGP are reviewed and policy identified to best meet the needs of our learners	• Key curriculum kaupapa is communicated to all stakeholders (policy, meetings, digital on an ongoing basis) ○ Learners ○ Staff ○ Whānau • Agreed deliberate practices are used in classrooms (95%+) term 1 • Agreed deliberate practices are used in classrooms (100%+) from term 2 onwards • A TT that is fit for purpose has been identified and communicated to the community (end of term 1) • Assessment kaupapa and policy is created and implemented for the start of 2024	Started Started Started
Development of Learner and Teacher profile	• Define the Whangaparāoa Pedagogy - deliberate and intentional method of teaching and learning	WRR / DEA	10 hours in term 1 - Define/create ETP 5 hours - PLD support to implement ETP (wider leadership team) to conduct PLD and observations with same lens 10 hours in term 3 -2 x full observation days 10 hours in term 4 - 2 x full observation days	• Term 1 - WGP effective teacher profile (ETP) developing, supported with PLD (two key components developed) • Term 2 - ETP observation tool with pilot observations • Term 3 - review of ETP, reiteration of ETP, further observation cycle • Term 4 - review and finalise ETP at WGP, reiteration of ETP, further observation cycle	Started
Plan a Trades and Enterprise academy for 2024	• Connect with BCITO • Determine needs in community	WTE	2 hours 4-6 hours	• Term 1 - connect with BCITO	Started

	• Determine learner needs • Create implementation plan, including trades academy curriculum for 2024 • Begin to determine other trades needs in community and learner career desires • Work with property committee to plan an appropriate space and tools/resources needed for the trades academy		2-3 hours 12-16 hours 6-8 hours 8-10 hours $$$$	• Term 2 - implementation plan completed, including curriculum for the academy • By Term 4 select learners and staff for 2024 implementation	
Develop clear pathways for post-secondary school	• Host a Hibiscus Coast Futures/Careers/Trades expo	WTE/DAVP	35 hours DAVP 10 hours WTE $$$$ - power, lighting, heating, gifts for presenters/stall holders, printing/marketing	• Careers Expo held end of Term 2 to coincide with LLCs	Started
Increase school wide focus on literacy	• Teachers have a shared understanding that all learning areas have a responsibility towards increasing learning literacy. • Common literacy skills resources provided to teachers. • Literacy links to resources are evident in all teacher planning. • The majority (80%) of learners gain their L1 literacy requirement by end of Year 11. (4.8% increase) • Aim for 78% of Year 13 learners have UE Literacy by end of Year 13. (4% increase).	WTE	Teacher PLD time - 1-2 hours AST, 3 x WSTs and WTE hours to plan, create, print and share digital copies of literacy/vocab resources. All teachers - 2 hours each = 200 hours approx. planning, plus classroom teaching/learning hours. HoLs checking planning - 8 hours approx	• 1-2 Teacher PLD sessions run on Literacy during Term 2. • HoLs report by end of Term 1 that all curriculum planning for 2023 has literacy links evident.	Not yet started Started
Develop appropriate learner centred pathways for all learners	• Pathways are planned at start of year with learner and communicated with whānau • Appropriate pathways are implemented	WTE	Teacher PLD beginning of year (SOD 20-30 mins) re the following: • Kaiārahi-learner 15 min interviews at start of year. • Ongoing kaiārahi-learner conversations. • Subject teachers as kaiārahi have 5 min conversations with learners throughout the year. Many teacher, learner hours. All NCEA entries on KAMAR by end of Week 6, Term 1. (Teacher and HoLs	• Goals/pathways and progress communicated with whānau at Term 2 LLCs and Term 4 end-of-year report.	Started

			hours. Checking time by ONL/WTE/GEM).		

Commentary on Variance: Despite this looking like little progress has been made or completed, this has been where the majority of our attention has been focussed. Through the use of RAPLD, we have developed the basis for an effective teacher profile to support improvements that are needed inside the classroom. Our focus on literacy has been relentless, including a mid-year decision to reintroduce NCEA Level 1 in 2024. There has been discussion regarding the Trades Academy, and some initial paperwork completed, but this will be a Board funding/.committment decision in due course.

Whangaparāoa College – 2023 Action Plan

Strategic Objective – Whangaparāoa College Unique Character

Success is: Whangaparāoa College has a clear and unique character that represents our local environment and community and uses our surroundings to further enhance and deliver our curriculum

How will we achieve? Priorities to achieve our Strategic Objective	What will we do? Specific actions to achieve our Priorities - we will:	Who? Is responsible for implementing	Resourcing Requirements	Key Metrics / Measures	Status
Develop and implement a strategic plan to enhance participation and achievement in extracurricular activities	• Develop Extra Curricular plan for school • Extracurricular fair for learners to sign up in Term 1. • Develop links with community providers. • Develop the extracurricular section of the website	MCR CLL DOS to liaise with SLT	Time - 20 hours 2 full time sport coordinators plus a Director of Sport Director of Cultural Arts Admin Facilities booking staff member (20hrs) 20hrs Change of meeting/PLD structure to increase availability of staff	• Purpose of extracurricular and plan for Sport, Arts and Culture presented to Board in Term 1 • Increased participation in extracurricular to 70% of all learners • Increased participation in staff involvement to 50%	started
Utilisation of our local area to enhance curriculum experiences	• Every curriculum area to have an EOTC element in our local area • Develop and implement a plan for connection with community groups • Connect with universities to research our local area	POC/WRR POC/WRR/WTE? POC/WTE?	10 hours for each curriculum area to identify EOTC opportunities. 10 hours for each curriculum area to create an implementation plan to connect with local community groups	• 2024 Each curriculum area gives opportunities for learners to participate in opportunities outside the classroom • 2024 each curriculum area has created a rubric of what local community groups connect with their curriculum area (what they could offer/how they can support/where they connect)	started
Develop a clear engagement plan for our Alumni organisation	• Plan and host 4 significant events, through our Alumni for the year (one per term) (2 fundraisers; 2 connections focussed)	MCR	Time - 100 hours	• Events are held in conjunction with Alumni and school plans evert term • Alumni 'membership' reaches 20% increase in connections • Alumni becomes financially self managing by end of year	Not yet started

Develop and implement a marketing plan for the school	• Review all current marketing strategies in Term • Implement changes based on review • Update 'profiles' in line with signage plan • Connect with Radio, TV, News, agencies to celebrate positive news stories	MCR	Time - 20 hours	• Term 1 - review complete with recommendations • Connections with Radio, TV, News outlets made by end of Term 1 • Signage plan and branding completed by end of Term 3 and implemented in Term 4	Not yet started

Commentary on Variance: Due to personnel issues, we have not made progress in this area to our desired levels. Extracurricular activities continue to be participated in, but there is no long-term plan for improvement. This will be rectified in 2024. Our Alumni has paused also as the focus of the staff member leading this has changed to literacy. A marketing plan will be confirmed in 2024.

Whangaparāoa College – 2023 Action Plan

Strategic Objective – Enhanced Curriculum Funding

Success is: Whangaparāoa College delivers a high-quality curriculum using sustainable funding streams and financial support

How will we achieve? Priorities to achieve our Strategic Objective	What will we do? Specific actions to achieve our Priorities - we will:	Who? Is responsible for implementing	Resourcing Requirements	Key Metrics / Measures	Status
Generate community scholarships that assist learners and/or staff	Connect with local large businesses Request partnership to assist learners and/or staff Monitor and report to BOT	MCR	Time - 100 hours	• 5 'new' scholarships, generated by alumni, for end of 2023 • Report, termly, to the Board	Not yet started
The Alumni organisation will generate partnerships that assist with financial longevity of our school	Implement the Alumni plan to increase longstanding partnerships	MCR	Time - 20 hours Money	• Termly review and report to Board on relationship status and progress	Not yet started
Determine viability of a PTA and/or fundraising and sponsorship entity/team	Community survey to ascertain the community desire. Implementation plan of sponsorship levels. Sponsorship team.	MCR/WOO	Time	• Increase community engagement and local profile by end of year - measured by social media stats/surveys by mid Term 2, 2023. • Sponsorship and fundraising strategic plan by mid Term 2, 2023	Started
Development of marketing plan for renting our facilities	Continue to research other schools' facilities. Review rental policies and rates. Liaise with Ministry/insurance. Design and print marketing materials.	WOO/CAT	Time Staffing	• To have a sustainable extra revenue source with strategic plan by Term 2, 2023 • Report to BoT mid Term 2, 2023	Started
Education of our community on the need for donations.	Termly community updates on financial needs of the school	Board	Time	• 'Donations' increase by 10% on 2022	On track

Commentary on Variance: Our revenue continues to be steady. Overall, we had a negative budget that we adhered to. We have not been able to generate scholarships for staff. The marketing and fundraising will be planned for in 2024.

WHANGAPARĀOA COLLEGE
Together Believe Achieve Ngātahi Whakapono Tutuki

Evaluation and analysis of the school's students' progress and achievement 2023

- Whangaparāoa College 2023 academic NCEA results are the school's best-ever
- NCEA Level 2 results are 84% - the record for Level 2 is 88% set in 2015
- NCEA Level 2 results have increased by 5% from 2022
- NCEA Level 2 results are 7% higher than like schools*
- NCEA Level 2 results are 11% higher than the national average

- NCEA Level 3 results are 81% - Equivalent to the previous highest in 2015
- NCEA Level 3 results increased by 1% from 2022
- NCEA Level 3 results are 11% higher than like schools*
- NCEA Level 3 results are 14% higher than the national average

- Boys and girls outperformed like schools* and national averages
- Boys outperformed girls at NCEA Level 2 for the first time ever.

- Māori NCEA Level 2 results are a record high at 77.5% - surpassing the previous highest by 3%
- 99.6% of learners in the new Bilingual Unit achieved their respective NCEA qualifications

- 99.3% of learners leaving Whangaparāoa College at Year 13 leave with Literacy
- 97% of learners leaving Whangaparāoa College at Year 13 leave with Numeracy

- Whangaparaoa College was 1.5% higher than Orewa College for NCEA Level 2
- Whangaparaoa College was 9.2% higher than Orewa College for NCEA Level 3

* like schools can be defined as those schools with a similar Equity and Isolation Index group as determined by the Ministry of Education

WHANGAPARĀOA COLLEGE

Good Employer Statement 2023

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

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?	To meet our obligations, Whangaparāoa College takes a number of steps, including: · Conducting regular risk assessments to identify potential hazards and take steps to mitigate them. · Providing appropriate training and supervision to employees to ensure they can perform their jobs safely. · Providing appropriate personal protective equipment (PPE) when necessary. · Maintaining equipment and machinery to ensure they are safe to use. · Ensuring that the workplace is clean and well-maintained. · Encouraging employees to report any hazards or safety concerns they encounter.

What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Whangaparāoa College (EEO) program is designed to ensure that all employees and job applicants are treated fairly and without discrimination. Through School Docs we have an EEO policy that emphasises Whangaparāoa College's commitment to fairness and equal opportunities. The school has a system for employees to report discrimination or harassment, and we take complaints seriously and investigate them promptly. We do our best to ensure diversity in recruitment, while selecting the best candidate for the position. Recruitment practices are fair and inclusive, reaching out to a diverse pool of candidates and avoiding any bias or discrimination. All employees have equal opportunities for advancement.
How do you practise impartial selection of suitably qualified persons for appointment?	Before beginning the recruitment process, we ensure that the job requirements and selection criteria are clearly defined and communicated to all candidates. This helps to ensure that all candidates are assessed against the same standards. We use objective and standardised assessment methods such as structured interviews to evaluate candidates' suitability for the role. These methods are based on the job requirements and selection criteria. We recognise, discuss and avoid making assumptions based on the candidate's gender, race, age, or other personal characteristics. Following our school appointment policies and procedures, we aim to select a diverse appointment panel to ensure that the selection process is fair and impartial. Where possible the panel includes a variety of members who represent different backgrounds and perspectives. We keep detailed records of the selection process, including a matrix of skills and experience relevant to the criteria used to assess candidates, referee comments and interview notes. This helps to ensure that the selection process can be reviewed and audited if necessary. Upon request, we provide feedback to unsuccessful candidates to help them to improve their skills and performance for future job applications

How are you recognising, - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service?	We struggle to increase diversity in our workforce due to the very few candidates we have to select from, because of a low number of applications across the sector and as we are somewhat isolated. This makes it challenging for the diversity in our workforce to reflect our student population but that is a problem that the education sector grapples with across the board. In 2023 as part of our Community Consultation we held several hui's for whanau of tamariki who identify as Maori to encourage and increase participation. We develop policies and programs that reflect Maori aspirations and needs, such as ensuring Maori representation on our Board and incorporating Maori language and culture into our curriculum to help ensure our Maori students have access to culturally appropriate teaching and support.
How have you enhanced the abilities of individual employees?	We provide regular training and professional learning and development opportunities to help employees develop new skills and knowledge. This has included staff PLD, workshops, courses, and conferences. We provide mentoring and coaching to employees, especially new employees, to help them develop their skills and knowledge. This is done by pairing them with experienced staff members. We provide regular feedback and recognition to employees for their work, including areas where they have excelled and areas where they can improve. This helps to motivate them and improve their performance. Our Professional Growth Cycle runs throughout the year. We encourage collaboration and teamwork among employees to help them learn from each other and work more effectively together. This is done through team-building activities, collaborative projects, self reflections and assessments. We provide opportunities for employees to take on leadership roles and to advance in their careers. This includes providing opportunities for professional development and career advancement within the school or in external workshops. We foster a positive work environment that supports employee well-being and encourages open communication. This includes providing a safe and healthy work environment, offering flexible work arrangements, and encouraging employee feedback.

	We provide employees with the resources and tools they need to do their jobs effectively, such as up-to-date technology, instructional materials, and equipment.
How are you recognising the employment requirements of women?	We offer flexible work arrangements, such as part-time work or job sharing, to accommodate the needs of staff with caregiving responsibilities. We have accommodated staff members with flexible working arrangements while their children are young. We implement family-friendly policies such as parental leave and flexible meeting schedules to support working parents, especially women. We consider unconscious bias ensuring we promote gender equality, such as gender-neutral job descriptions and recruitment employment requirements of processes. We promote work-life balance by encouraging employees to prioritise self-care and mental health. We are a tight knit team who have regular check-ins on each other and at times provide access to wellness programs, and offer flexible scheduling. We foster a culture of inclusivity by promoting diversity and inclusion, providing opportunities for feedback and collaboration, and encouraging open communication.
How are you recognising the employment requirements of persons with disabilities?	We currently have no persons employed with disabilities however our school is fully accessible with allocated disabled car parks.

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?	X	
Has this policy or programme been made available to staff?		
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		

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