

**Combined Board of
Halswell Residential College &
Westbridge Residential School**

School Number: 522 and 4157

2021 Annual Report



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number:

522

4157

Principal:

Janine Harrington

David Bagwell

School Address:

Halswell Residential School,
15 Nash Road,
Christchurch 8025

Westbridge Residential School,
488e Don Buck Road,
Massey,
Waitakere City

School Postal Address:

Halswell Residential School,
15 Nash Road,
Christchurch 8025

Westbridge Residential School,
PO Box 79-056,
Royal Heights,
Auckland

School Phone:

03 338 5089

09 832 4918

COMBINED BOARD OF HALSWELL RESIDENTIAL COLLEGE & WESTBRIDGE RESIDENTIAL SCHOOL

Annual Report - For the year ended 31 December 2021

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Combined Board of Halswell Residential College & Westbridge Residential School

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the School.

The School's 2021 financial statements are authorised for issue by the Board.

David Ivory

Full Name of Presiding Member



Signature of Presiding Member

19 May 2023

Date:

David Bagwell

Full Name of Principal Westbridge Residential School



Signature of Principal

19 May 2023

Date:

Janine Harrington

Full Name of Principal Halswell Residential College



Signature of Principal

19 May 2023

Date:

Combined Board of Halswell Residential College & Westbridge Residential School

Members of the Board

For the year ended 31 December 2021

| Name | Position | How Position Gained | Term Expired/ Expires |
|------------------------|--|----------------------------|------------------------------|
| David Turnbull | Presiding Member | Ministry Appointed | Feb 2023 |
| Janine Harrington | Principal ex Officio - Halswell Residential College | | |
| David Bagwell | Principal ex Officio - Westbridge Residential School | | |
| Joanne Walker | | Ministry Appointed | Feb 2021 |
| Elizabeth Waugh | | Ministry Appointed | Feb 2021 |
| Matthew Slater | | Ministry Appointed | Feb 2023 |
| Raewyn Whiteman-Thorne | | Ministry Appointed | Feb 2023 |
| Reuben Aitua-Iloa | Staff Representative | | Sep 2022 |
| Lorraine Taogaga | | Ministry Appointed | Feb 2024 |
| Moses Faleolo | | Ministry Appointed | Feb 2024 |

In Attendance

Jon Purdue
David Wileman

**Combined Board of Halswell Residential College
& Westbridge Residential School**

Financial Statements

For the year ended 31 December 2021

Combined Board of Halswell Residential College & Westbridge Residential School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

| | | 2021 | 2021 | 2020 |
|---|-------|-----------------------|-------------------------|-----------------------|
| | Notes | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| | | | \$ | |
| Revenue | | | | |
| Government Grants | 2 | 9,625,378 | 7,686,522 | 9,726,602 |
| Locally Raised Funds | 3 | 80,386 | - | 96,522 |
| Interest Income | | 8,493 | 37,148 | 19,269 |
| | | <u>9,714,257</u> | <u>7,723,670</u> | <u>9,842,393</u> |
| Expenses | | | | |
| Locally Raised Funds | 3 | 103,814 | 157,862 | 109,777 |
| Learning Resources | 4 | 6,042,845 | 5,444,558 | 6,140,791 |
| Administration | 5 | 710,882 | 733,945 | 750,224 |
| Finance | | 3,180 | - | 4,238 |
| Property | 6 | 2,010,518 | 1,362,411 | 2,558,495 |
| Depreciation | 10 | 174,667 | 200,000 | 166,585 |
| Loss on Disposal of Property, Plant and Equipment | | 20,535 | - | 6,286 |
| | | <u>9,066,441</u> | <u>7,898,776</u> | <u>9,736,396</u> |
| Net Surplus / (Deficit) for the year | | 647,816 | (175,106) | 105,997 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| Total Comprehensive Revenue and Expense for the Year | | <u><u>647,816</u></u> | <u><u>(175,106)</u></u> | <u><u>105,997</u></u> |

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

Combined Board of Halswell Residential College & Westbridge Residential School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

| | Notes | 2021 Actual \$ | 2021 Budget (Unaudited) \$ | 2020 Actual \$ |
|--|-------|----------------------|-------------------------------------|----------------------|
| Equity at 1 January | | 2,083,897 | 2,083,897 | 1,967,055 |
| Total comprehensive revenue and expense for the year | | 647,816 | (175,106) | 105,997 |
| Capital Contributions from the Ministry of Education | | | | |
| Contribution - Furniture and Equipment Grant | | - | - | 10,845 |
| Equity at 31 December | | 2,731,713 | 1,908,791 | 2,083,897 |
| Retained Earnings | | 2,731,713 | 1,908,791 | 2,083,897 |
| Equity at 31 December | | 2,731,713 | 1,908,791 | 2,083,897 |

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.



Combined Board of Halswell Residential College & Westbridge Residential School
Statement of Financial Position
As at 31 December 2021

| | | 2021 | 2021 | 2020 |
|--|-------|-------------------------|-------------------------|-------------------------|
| | Notes | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| | | | \$ | |
| Current Assets | | | | |
| Cash and Cash Equivalents | 7 | 1,894,618 | 1,418,615 | 1,376,149 |
| Accounts Receivable | 8 | 171,555 | 196,297 | 196,297 |
| GST Receivable | | 14,553 | 48,578 | 48,578 |
| Prepayments | | 6,277 | 7,613 | 7,613 |
| Investments | 9 | 501,748 | 671,565 | 671,565 |
| | | <u>2,588,751</u> | <u>2,342,668</u> | <u>2,300,202</u> |
| Current Liabilities | | | | |
| Accounts Payable | 11 | 354,928 | 301,209 | 301,209 |
| Revenue Received in Advance | 12 | 53,755 | 53,755 | 53,755 |
| Provision for Cyclical Maintenance | 13 | 58,956 | - | - |
| Finance Lease Liability | 14 | 18,657 | 39,844 | 39,845 |
| Funds held in Trust | 15 | 74,641 | 148,053 | 148,053 |
| Funds held for Capital Works Projects | 16 | 19,036 | 503,061 | 503,061 |
| | | <u>579,973</u> | <u>1,045,922</u> | <u>1,045,923</u> |
| Working Capital Surplus/(Deficit) | | 2,008,778 | 1,296,746 | 1,254,279 |
| Non-current Assets | | | | |
| Property, Plant and Equipment | 10 | 809,558 | 750,831 | 950,831 |
| | | <u>809,558</u> | <u>750,831</u> | <u>950,831</u> |
| Non-current Liabilities | | | | |
| Provision for Cyclical Maintenance | 13 | 49,466 | 97,664 | 80,091 |
| Finance Lease Liability | 14 | 37,157 | 41,122 | 41,122 |
| | | <u>86,623</u> | <u>138,786</u> | <u>121,213</u> |
| Net Assets | | <u>2,731,713</u> | <u>1,908,791</u> | <u>2,083,897</u> |
| Equity | | <u>2,731,713</u> | <u>1,908,791</u> | <u>2,083,897</u> |

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

Combined Board of Halswell Residential College & Westbridge Residential School

Statement of Cash Flows

For the year ended 31 December 2021

| | | 2021 | 2021 | 2020 |
|---|----------|------------------|------------------|------------------|
| | Note | Actual | Budget | Actual |
| | | \$ | (Unaudited) | \$ |
| | | | \$ | |
| Cash flows from Operating Activities | | | | |
| Government Grants | | 6,619,163 | 6,378,975 | 6,351,476 |
| Locally Raised Funds | | 139,215 | - | 35,750 |
| Goods and Services Tax (net) | | 34,025 | - | (14,906) |
| Payments to Employees | | (4,919,389) | (5,090,200) | (5,029,975) |
| Payments to Suppliers | | (898,574) | (1,283,457) | (1,069,045) |
| Interest Received | | 8,662 | 37,148 | 25,830 |
| Net cash from/(to) Operating Activities | | 983,102 | 42,466 | 299,130 |
| Cash flows from Investing Activities | | | | |
| Purchase of Property Plant & Equipment (and Intangibles) | | (39,118) | - | (146,234) |
| Purchase of Investments | | (501,748) | - | (671,565) |
| Proceeds from Sale of Investments | | 671,565 | - | - |
| Net cash from/(to) Investing Activities | | 130,699 | - | (817,799) |
| Cash flows from Financing Activities | | | | |
| Furniture and Equipment Grant | | - | - | 10,845 |
| Finance Lease Payments | | (37,895) | - | (20,694) |
| Funds Administered on Behalf of Third Parties | | (557,437) | - | 590,141 |
| Net cash (to)/from Financing Activities | | (595,332) | - | 580,292 |
| Net increase/(decrease) in cash and cash equivalents | | 518,469 | 42,466 | 61,623 |
| Cash and cash equivalents at the beginning of the year | 7 | 1,376,149 | 1,376,149 | 1,314,526 |
| Cash and cash equivalents at the end of the year | 7 | 1,894,618 | 1,418,615 | 1,376,149 |

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

Combined Board of Halswell Residential College & Westbridge Residential School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property 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. 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.

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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 recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

1.4. Operating Lease Payments

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

1.5. Finance Lease Payments

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

1.6. Cash and Cash Equivalents

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

1.7. Accounts Receivable

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

1.8. Inventories

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

1.9. Investments

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

1.10. 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 to buildings owned by the Crown 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. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

| | |
|--|-------------------------|
| Building improvements | 25 years |
| Furniture and equipment | 10 years |
| Information and communication technology | 5 years |
| Leased assets held under a Finance Lease | Term of Lease |
| Motor vehicles | 3 years |
| Library resources | 12.5% Diminishing value |

1.11. 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. 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.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

1.12. Accounts Payable

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

1.13. Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve 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.

1.14. Revenue Received in Advance

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

1.15. Funds Held in Trust

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

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

1.16. Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

1.17. Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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.

The School's financial liabilities comprise accounts payable, and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

1.18. Borrowings

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

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

1.19. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.20. Budget Figures

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

1.21. Services received in-kind

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

2. Government Grants

| | 2021 Actual \$ | 2021 Budget (Unaudited) \$ | 2020 Actual \$ |
|----------------------------------|----------------------|-------------------------------------|----------------------|
| Operational Grants | 6,525,591 | 6,348,803 | 6,111,249 |
| Teachers' Salaries Grants | 1,564,781 | 618,930 | 1,492,589 |
| Use of Land and Buildings Grants | 1,412,914 | 688,617 | 1,927,013 |
| Other MoE Grants | 122,092 | 30,172 | 195,751 |
| | <u>9,625,378</u> | <u>7,686,522</u> | <u>9,726,602</u> |

The School has opted in to the donations scheme for this year. Total amount received was Halswell Residential \$1,650 & Westbridge Residential \$1,950 (2020: Halswell Residential \$2,250 & Westbridge Residential \$1,950).

3. Locally Raised Funds

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

| | 2021 Actual \$ | 2021 Budget (Unaudited) \$ | 2020 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Revenue | | | |
| Fundraising & Community Grants | 174 | - | - |
| Other Revenue | 80,212 | - | 96,522 |
| | <u>80,386</u> | <u>-</u> | <u>96,522</u> |
| Expenses | | | |
| Extra Curricular Activities Costs | 103,639 | 157,862 | 109,777 |
| Fundraising & Community Grant Costs | 175 | - | - |
| | <u>103,814</u> | <u>157,862</u> | <u>109,777</u> |
| <i>(Deficit) for the year Locally raised funds</i> | <u>(23,428)</u> | <u>(157,862)</u> | <u>(13,255)</u> |

4. Learning Resources

| | 2021 Actual \$ | 2021 Budget (Unaudited) \$ | 2020 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Curricular | 104,605 | 224,055 | 156,755 |
| Equipment Repairs | 44,049 | 55,000 | 23,018 |
| Information and Communication Technology | 7,116 | 17,730 | 5,830 |
| Employee Benefits - Salaries | 5,841,223 | 5,039,961 | 5,899,442 |
| Staff Development | 45,852 | 107,812 | 55,746 |
| | <u>6,042,845</u> | <u>5,444,558</u> | <u>6,140,791</u> |

5. Administration

| | 2021 Actual \$ | 2021 Budget (Unaudited) \$ | 2020 Actual \$ |
|--|----------------------|-------------------------------------|----------------------|
| Audit Fee | 18,437 | 20,700 | 11,292 |
| Board Fees | 30,543 | - | 31,450 |
| Board Expenses | 29,714 | 57,052 | 77,704 |
| Communication | 13,985 | 20,200 | 16,613 |
| Consumables | 21,267 | 50,106 | 33,493 |
| Operating Lease | 1,460 | 10,070 | 3,710 |
| Legal Fees | 8,234 | 12,500 | 22,653 |
| Other | 52,237 | 51,275 | 58,553 |
| Employee Benefits - Salaries | 510,451 | 487,812 | 470,137 |
| Insurance | 3,030 | 1,475 | 1,783 |
| Service Providers, Contractors and Consultancy | 21,524 | 22,755 | 22,836 |
| | <u>710,882</u> | <u>733,945</u> | <u>750,224</u> |

6. Property

| | 2021 | 2021 | 2020 |
|-------------------------------------|------------------|------------------|------------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Caretaking and Cleaning Consumables | 16,931 | 23,520 | 14,940 |
| Consultancy and Contract Services | 25,991 | 51,000 | 22,347 |
| Cyclical Maintenance Provision | 28,331 | 42,573 | 17,298 |
| Grounds | 37,711 | 53,921 | 46,974 |
| Heat, Light and Water | 79,388 | 92,400 | 84,846 |
| Rates | 23,790 | 23,487 | 21,314 |
| Repairs and Maintenance | 202,033 | 205,536 | 253,436 |
| Use of Land and Buildings | 1,412,914 | 688,617 | 1,927,013 |
| Employee Benefits - Salaries | 183,429 | 181,357 | 170,327 |
| | <u>2,010,518</u> | <u>1,362,411</u> | <u>2,558,495</u> |

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, 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

| | 2021 | 2021 | 2020 |
|---|------------------|------------------|------------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Bank Accounts | 1,393,366 | 818,615 | 776,149 |
| Short-term Bank Deposits | 501,252 | 600,000 | 600,000 |
| Cash and cash equivalents for Statement of Cash Flows | <u>1,894,618</u> | <u>1,418,615</u> | <u>1,376,149</u> |

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

8. Accounts Receivable

| | 2021 | 2021 | 2020 |
|--|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Receivables | 20,851 | 79,680 | 79,680 |
| Receivables from the Ministry of Education | 17,712 | - | - |
| Interest Receivable | 1,666 | 1,835 | 1,835 |
| Teacher Salaries Grant Receivable | 131,326 | 114,782 | 114,782 |
| | <u>171,555</u> | <u>196,297</u> | <u>196,297</u> |
| Receivables from Exchange Transactions | 22,517 | 81,515 | 81,515 |
| Receivables from Non-Exchange Transactions | 149,038 | 114,782 | 114,782 |
| | <u>171,555</u> | <u>196,297</u> | <u>196,297</u> |

9. Investments

The School's investment activities are classified as follows:

| | 2021 | 2021 | 2020 |
|--------------------------|----------------|----------------|----------------|
| | Actual | Budget | Actual |
| | \$ | (Unaudited) | \$ |
| Current Asset | | | |
| Short-term Bank Deposits | 501,748 | 671,565 | 671,565 |
| Total Investments | <u>501,748</u> | <u>671,565</u> | <u>671,565</u> |

10. Property, Plant and Equipment

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|--|--------------------------|---------------|-----------------|------------|------------------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 2021 | | | | | | |
| Building Improvements | 261,908 | - | (273) | - | (16,759) | 244,876 |
| Furniture and Equipment | 418,830 | 36,726 | (22,913) | - | (65,810) | 366,833 |
| Information and Communication Technology | 129,532 | 3,401 | - | - | (52,782) | 80,151 |
| Motor Vehicles | 69,888 | - | - | - | (13,518) | 56,370 |
| Leased Assets | 63,633 | 21,108 | (6,297) | - | (24,713) | 53,731 |
| Library Resources | 7,040 | 1,791 | (149) | - | (1,085) | 7,597 |
| Balance at 31 December 2021 | 950,831 | 63,026 | (29,632) | - | (174,667) | 809,558 |

The net carrying value of equipment held under a finance lease is \$53,731 (2020: \$63,633)

| | 2021 | 2021 | 2021 | 2020 | 2020 | 2020 |
|--|----------------------|-----------------------------|-------------------|----------------------|-----------------------------|-------------------|
| | Cost or Valuation | Accumulated Depreciation | Net Book Value | Cost or Valuation | Accumulated Depreciation | Net Book Value |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Building Improvements | 425,052 | (180,176) | 244,876 | 425,397 | (163,489) | 261,908 |
| Furniture and Equipment | 1,653,164 | (1,286,331) | 366,833 | 1,671,171 | (1,252,341) | 418,830 |
| Information and Communication Technology | 540,013 | (459,862) | 80,151 | 539,621 | (410,089) | 129,532 |
| Motor Vehicles | 329,531 | (273,161) | 56,370 | 329,531 | (259,643) | 69,888 |
| Leased Assets | 117,419 | (63,688) | 53,731 | 286,373 | (222,740) | 63,633 |
| Library Resources | 83,222 | (75,625) | 7,597 | 82,067 | (75,027) | 7,040 |
| Balance at 31 December | 3,148,401 | (2,338,843) | 809,558 | 3,334,160 | (2,383,329) | 950,831 |

11. Accounts Payable

| | 2021 | 2021 Budget (Unaudited) | 2020 |
|---------------------------------------|----------------|-------------------------------|----------------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Creditors | 15,873 | 37,182 | 37,182 |
| Accruals | 36,297 | 23,187 | 23,187 |
| Banking Staffing Overuse | 15,419 | - | - |
| Employee Entitlements - Salaries | 151,833 | 117,120 | 117,120 |
| Employee Entitlements - Leave Accrual | 135,506 | 123,720 | 123,720 |
| | <u>354,928</u> | <u>301,209</u> | <u>301,209</u> |
| Payables for Exchange Transactions | 354,928 | 301,209 | 301,209 |
| | <u>354,928</u> | <u>301,209</u> | <u>301,209</u> |

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

| | 2021 | 2021 Budget (Unaudited) | 2020 |
|--------------------------|---------------|-------------------------------|---------------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Other revenue in Advance | 53,755 | 53,755 | 53,755 |
| | <u>53,755</u> | <u>53,755</u> | <u>53,755</u> |

13. Provision for Cyclical Maintenance

| | 2021 | 2021 Budget (Unaudited) | 2020 |
|---|----------------|-------------------------------|---------------|
| | Actual | (Unaudited) | Actual |
| | \$ | \$ | \$ |
| Provision at the Start of the Year | 80,091 | 80,091 | 62,793 |
| Increase to the Provision During the Year | 28,331 | 17,573 | 17,298 |
| Provision at the End of the Year | <u>108,422</u> | <u>97,664</u> | <u>80,091</u> |
| Cyclical Maintenance - Current | 58,956 | - | - |
| Cyclical Maintenance - Term | 49,466 | 97,664 | 80,091 |
| | <u>108,422</u> | <u>97,664</u> | <u>80,091</u> |

This provision represents the estimates for Westbridge Residential School (see Note 20. Contingencies)

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:

| | 2021 Actual | 2021 Budget (Unaudited) | 2020 Actual |
|--|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| No Later than One Year | 20,612 | 43,024 | 43,024 |
| Later than One Year and no Later than Five Years | 38,757 | 44,676 | 44,676 |
| Future Finance Charges | (3,555) | (6,734) | (6,733) |
| | <u>55,814</u> | <u>80,966</u> | <u>80,967</u> |
| Represented by | | | |
| Finance lease liability - Current | 18,657 | 39,844 | 39,845 |
| Finance lease liability - Term | 37,157 | 41,122 | 41,122 |
| | <u>55,814</u> | <u>80,966</u> | <u>80,967</u> |

15. Funds Held in Trust

| | 2021 Actual | 2021 Budget (Unaudited) | 2020 Actual |
|--|----------------|-------------------------------|----------------|
| | \$ | \$ | \$ |
| Funds Held in Trust on Behalf of Third Parties - Current | 74,641 | 148,053 | 148,053 |
| | <u>74,641</u> | <u>148,053</u> | <u>148,053</u> |

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

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

| 2021 | Opening Balances | Receipts from MoE | Payments | Board Contributions | Closing Balances |
|------------------------------|---------------------|----------------------|------------------|------------------------|---------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Roof replacement | 23,423 | (26,088) | - | 2,665 | - |
| Drainage works | (5,843) | - | - | 5,843 | - |
| Bathroom water damage | (1,081) | - | - | 1,081 | - |
| SIP Pool Lights Landscaping | (1,468) | 19,968 | (20,000) | 1,500 | - |
| Laundry & Heating upgrade | 9,882 | 3,697 | - | - | 13,579 |
| Garage roof replacement | 25,535 | (2,132) | (20,873) | (2,530) | - |
| Carpet & vinyl replacement | 23,358 | (20,792) | - | (2,566) | - |
| Site lighting replacement | 57,152 | (26,957) | (27,640) | (2,555) | - |
| Block 2 DQLS | 180,000 | - | (163,682) | - | 16,318 |
| Hostel accommodation upgrade | 17,153 | - | - | - | 17,153 |
| Artificial Turf | 180,000 | (10,748) | (159,090) | - | 10,162 |
| Block 4&5 redevelopment | (5,050) | - | (8,756) | - | (13,806) |
| Te Puna Bathroom Project | - | - | (24,370) | - | (24,370) |
| Totals | <u>503,061</u> | <u>(63,052)</u> | <u>(424,411)</u> | <u>3,438</u> | <u>19,036</u> |

Represented by:

| | |
|---|---------------|
| Funds Held on Behalf of the Ministry of Education | 57,212 |
| Funds Due from the Ministry of Education | (38,176) |
| | <u>19,036</u> |

| 2020 | Opening Balances | Receipts from MoE | Payments | Closing Balances |
|------------------------------|---------------------|----------------------|------------------|---------------------|
| | \$ | \$ | \$ | \$ |
| Roof replacement | 23,423 | - | - | 23,423 |
| Drainage works | (8,374) | 31,393 | (28,862) | (5,843) |
| Bathroom water damage | (1,081) | - | - | (1,081) |
| SIP Pool Lights Landscaping | - | 180,000 | (181,468) | (1,468) |
| Laundry & Heating upgrade | - | 84,930 | (75,048) | 9,882 |
| Garage roof replacement | - | 25,535 | - | 25,535 |
| Carpet & vinyl replacement | - | 41,718 | (18,360) | 23,358 |
| Site lighting replacement | - | 57,152 | - | 57,152 |
| Block 2 DQLS | - | 180,000 | - | 180,000 |
| Hostel accommodation upgrade | - | 17,153 | - | 17,153 |
| Artificial Turf | - | 180,000 | - | 180,000 |
| Block 4&5 redevelopment | - | - | (5,050) | (5,050) |
| Totals | <u>13,968</u> | <u>797,881</u> | <u>(308,788)</u> | <u>503,061</u> |

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principals, Associate Principals, the Executive Officer, Residential Managers and Team Leaders

| | 2021 Actual \$ | 2020 Actual \$ |
|---|----------------------|----------------------|
| <i>Board Members</i> | | |
| Remuneration | 30,543 | 31,450 |
| <i>Leadership Team</i> | | |
| Remuneration | 1,123,048 | 984,892 |
| Full-time equivalent members | 10.25 | 9.00 |
| Total key management personnel remuneration | <u>1,153,591</u> | <u>1,016,342</u> |

There are five Ministerial Trustees and one Elected Trustee member of the Board excluding the Principal. The Board had held seven full meetings of the Board 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 - Halswell Residential College

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

| | 2021 Actual \$000 | 2020 Actual \$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 160 - 170 | 160 - 170 |
| Benefits and Other Emoluments | 0 - 10 | 1 - 10 |
| Termination Benefits | 0 - 0 | 0 - 0 |

Principal 1 - Westbridge Residential School

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

| | 2021 Actual \$000 | 2020 Actual \$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 150 - 160 | 150 - 160 |
| Benefits and Other Emoluments | 0 - 10 | 1 - 10 |
| Termination Benefits | 0 - 10 | 0 - 0 |

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

| Remuneration \$000 | 2021 FTE Number | 2020 FTE Number |
|-----------------------|--------------------|--------------------|
| 100 - 110 | 4.00 | 2.00 |
| 110 - 120 | - | - |
| | <u>4.00</u> | <u>2.00</u> |

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



19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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:

| | 2021 Actual | 2020 Actual |
|------------------|----------------|----------------|
| Total | \$ - | \$ - |
| Number of People | - | - |

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

Contingent Liability - Cyclical Maintenance

Halswell Residential College has an obligation to the Ministry of Education to maintain in good order and repair at all times the land, buildings and other facilities on the School site. The school has been a part of the Christchurch Schools Rebuild Programme which has resulted in the School's buildings being rebuilt. At the present time there is significant uncertainty over how the programme will affect the maintenance requirements of the School. As a result, the School cannot make a reliable estimate of the maintenance required on the School's buildings so no cyclical maintenance provision has been recognised, even though the school will be required to maintain any buildings.

Contingent Liability - Royal Commission of Inquiry into Abuse in Care

The Board have become aware of possible legal action arising from the Royal Commission of Inquiry into Abuse in Care. The Board have sought legal advice and have advised their insurers. At the time of signing no impact is yet known.

21. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into the following capital commitments.

(a) 5YA Project to upgrade the Laundry and heating systems as agent for the Ministry of Education. The project is fully funded by the Ministry and \$88,627 has been received and \$75,048 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) The school has a number of fully funded and approved Ministry of Education property projects. Total funds received to date are \$906,713 of which \$901,256 has been spent to date.

(Capital commitments at 31 December 2020: nil)

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2020: 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

| | 2021 Actual | 2021 Budget (Unaudited) | 2020 Actual |
|---|------------------|-------------------------------|------------------|
| | \$ | \$ | \$ |
| Cash and Cash Equivalents | 1,894,618 | 1,418,615 | 1,376,149 |
| Receivables | 171,555 | 196,297 | 196,297 |
| Investments - Term Deposits | 501,748 | 671,565 | 671,565 |
| Total Financial Assets Measured at amortised cost | <u>2,567,921</u> | <u>2,286,477</u> | <u>2,244,011</u> |

Financial liabilities measured at amortised cost

| | | | |
|--|----------------|----------------|----------------|
| Payables | 354,928 | 301,209 | 301,209 |
| Finance Leases | 55,814 | 80,966 | 80,967 |
| Total Financial Liabilities Measured at Amortised Cost | <u>410,742</u> | <u>382,175</u> | <u>382,176</u> |



23. Events After Balance Date

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

24. Comparatives

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

25. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

**Combined Board of Halswell Residential College
& Westbridge Residential School**

Other Information

For the year ended 31 December 2021

Halswell Residential College

Analysis of Variance

For the year ended 31 December 2021

Analysis of Variance - Student Achievement Targets Evaluation 2021

Halswell Residential College (522) 2021 Student Achievement Targets

Summary: In 2021 our student achievement targets were:

- 1 IEP Target:** Our students will achieve 80% of their short-term goals in their IEPs.
- 2 ABAS Target:** Our students will improve by at least one year in the skill areas of home living and community use.
- 3 Literacy Target:** Our students will achieve at least 75% of their IEP literacy goals.
- 4 Numeracy Target:** Our students will achieve at least 3 numeracy outcomes.
- 5 Māori and Pasifika Target:** Māori and Pasifika students will achieve gains in literacy and numeracy that are at least equal to those made by their non-Māori and non-Pasifika peers.
- 6 Residential Target:** Students will achieve no less than 6 residential goals.
- 7 Service Delivery Target:** Increase the roll (>11 students).

*** Note:** The sample sizes used to generate the 2020 baseline and the 2021 end of year data are very small. Analysis is compromised by uncontrolled variables such as different lengths of tenure, staggered intakes and exits, the impacts of COVID-19, anxieties around home or transitions, as well as the diversity of academic and behavioural presentations that students with high and complex needs bring to HRC. This diversity does not 'average out' when the sample size is small. Sample sizes may vary across targets due to different assessment schedules and varying lengths of tenure.

| Focus: Student Achievement | | | |
|--|--|---|---|
| Strategic Aim: Increase achievement of IEP goals. | | | |
| Annual Target: Our students will achieve 80% of their short-term goals in their IEPs. | | | |
| Baseline data: In 2020 our students achieved an average of 84% of their short-term goals in their IEPs. n=14. | | | |
| Actions (what did we do?) | Outcomes (what happened?) | Reasons for the variance (why did it happen?) | Evaluation (where to next?) |
| <p>Education at HRC is 24/7.</p> <p>On entry, students meet with their support team to set social, living, and academic goals. At 3 months, the goals are reviewed, and new goals are set, to be reviewed again in 6 months and/or when the student transitions out.</p> <p>Through the purposeful use of Daily Life Events, kaiako focus on developing strong relationships where students can begin to feel safe in the learning environment. This is an essential prerequisite to learning.</p> | <p>n=13</p> <p>13 students had one or more IEP reviews during the 2021 year. 181 of the 215 short term goals were achieved.</p> <p>Average = 84%.</p> <p>12 students met the target.</p> <p>1 student (TO) met 64% of his goals.</p> | <p>TO is a local student, whose homesickness and custody issues compromised engagement with learning. His tenure was only four months, some of which was impacted by the 2021 lockdown in Christchurch.</p> | <p>Kaiako will continue to make purposeful use of Daily Life Events to develop relationships with students, so that students feel safe and are in a ready to learn state.</p> |
| Planning for next year: To be intentional in supporting all students to feel safe and ready to learn in the 24/7 learning environment | | | |

| Focus: Student Achievement | | | |
|---|---|--|--|
| Strategic Aim: Increase achievement in ABAS. | | | |
| Annual Target: Our students will improve by at least one year in the skill areas of home living and community use. | | | |
| Baseline data: In 2020, our students improved by an average of 3 years 1 month in the skill area of home living, and 1 year 1 month in the skill area of community use. n=8. | | | |
| Actions (what did we do?) | Outcomes (what happened?) | Reasons for the variance (why did it happen?) | Evaluation (where to next?) |
| Development of functional skills necessary for living, is a major focus of the residential curriculum. Kaiako use the Adaptive Behaviour Assessment System, Third Edition (ABAS-III) to assess student skills, 3 months after enrolment and every 6 months thereafter. Learning is reinforced 24/7. | n= 7 7 students had at least 2 ABAS assessments. The average gain in home living was 3 years 7 months, and the average gain in community use was 3 years 1 month All students met the target across both skill areas. | Achievement in community use was higher than that in 2020. This may reflect the fact that COVID-19 restrictions were more relaxed in 2021 which afforded more access to the community. However small sample sizes compromise drawing meaningful conclusions. | Longer enrolments would facilitate more opportunities for learning and assessment of the functional skills necessary for living. |
| Planning for next year: To encourage longer enrolments for students who can benefit from the residential focus. | | | |

| Focus: Student Achievement | | | |
|--|---|--|--|
| Strategic Aim: Increase achievement in literacy. | | | |
| Annual Target: Our students will achieve at least 75% of their IEP literacy goals. | | | |
| Baseline data: In 2020 our students achieved an average of 79% of their IEP literacy goals. n=14 | | | |
| Actions (what did we do?) | Outcomes (what happened?) | Reasons for the variance (why did it happen?) | Evaluation (where to next?) |
| <p>Literacy learning is promoted daily and integrated across subject areas. Students have opportunities to read and be read to both in kura and residences.</p> <p>Online learning opportunities, and/or hard copy materials were provided for students during the short lockdown in Christchurch and extended lockdown in Auckland.</p> | <p>n = 13</p> <p>13 students had one or more IEP reviews in 2021. Overall, 58 of the 72 short term literacy goals set were achieved. Average = 80%.</p> <p>10 students met the target.</p> <p>3 students (NE, LL, TO) achieved 50% of their literacy goals.</p> | <p>Two students (NE, TO) met 50% of their goals. Both had short tenures of 6 and 4 months. Initial goals may have been too ambitious for the length of time students were here.</p> <p>LL's tenure was just over a year. A significant portion of this time was used to support LL's readiness to learn.</p> | <p>Provide PLD focusing on literacy for older students who are underachieving.</p> <p>Have a whole school literacy event to promote learning in this area.</p> <p>Continue to provide 1:1 and small group tuition in literacy.</p> |
| Planning for next year: To ensure students are in a ready to learn state, and support literacy learning through targeted teaching. | | | |

| Focus: Student Achievement | | | |
|--|--|---|---|
| Strategic Aim: Increase achievement in mathematics. | | | |
| Annual Target: Our students will achieve at least 3 numeracy outcomes. | | | |
| Baseline data: No baseline data as this is a new target. | | | |
| Actions (what did we do?) | Outcomes (what happened?) | Reasons for the variance (why did it happen?) | Evaluation (where to next?) |
| <p>Students have individualised numeracy programmes that include functional mathematics as well as achievement of numeracy sub-steps. HRC uses sub-steps to scaffold learning within the numeracy stages.</p> <p>For the purposes of this data, an outcome refers to achievement of IEP maths goals, and/or gains in knowledge and strategy sub-steps.</p> | <p>n=13</p> <p>9 students achieved at least 3 numeracy outcomes.</p> <p>3 students (TD, NE, OC) achieved two outcomes and 1 student (TO) achieved one outcome.</p> | <p>Two students (TD, NE) who transitioned out in Term 1 achieved 2 outcomes (IEP goals) in mathematics. Progression through the sub-steps often requires more than one term.</p> <p>One student (TO) who had a short tenure (4 months) achieved 1 outcome. He may have needed more time to consolidate learning.</p> <p>One student (OC) achieved one outcome. His high anxiety over transitioning out at the end of Term 2 compromised his engagement with academic learning in Term 1 2021.</p> | <p>Continue to provide 1:1 and small group tuition and integrate numeracy skill teaching into real life contexts. Continue with Mathletics for enrichment.</p> <p>Continue to support students facing transitions, as anxieties may be heightened then.</p> |
| Planning for next year: To ensure students are in a ready to learn state and support mathematical learning through targeted teaching. | | | |

| Focus: Student Achievement | | | |
|---|--|---|---|
| Strategic Aim: Increase achievement of Māori in literacy and numeracy. | | | |
| Annual Target: Māori and Pasifika students will achieve gains in literacy and numeracy that are at least equal to those made by their non-Māori and non-Pasifika peers. | | | |
| Baseline data: In 2020, Māori students achieved 75% of their literacy goals. Non- Māori students achieved 76% of literacy goals. As the numeracy target is new, there is no 2020 baseline achievement data. | | | |
| Actions (what did we do?) | Outcomes (what happened?) | Reasons for the variance (why did it happen?) | Evaluation (where to next?) |
| <p>ERO (2018) recognised the cultural competence at HRC across the campus. Māori students are particularly supported as Māori in the residential tikanga based whare.</p> <p>Kaiako support all students through the purposeful use of Daily Life Events.</p> | <p>Literacy n=5 Māori, n= 8 non-Māori</p> <p>Māori students achieved 80% of their literacy goals. Non-Māori students achieved 77% of their literacy goals.</p> <p>Numeracy</p> <p>All five Māori students achieved at least 3 numeracy outcomes.</p> <p>Four of the 8 non-Māori achieved at least 3 numeracy outcomes.</p> | <p>Caution is advised when making comparisons, given the small samples.</p> <p>Literacy: achievement for Māori and non-Māori students is about the same.</p> <p>Numeracy: differences between Māori and non-Māori students are most likely due to the individual differences of students.</p> | <p>Continue to support Māori students as Māori and continue to grow cultural competence at HRC.</p> |
| Planning for next year: To be intentional in supporting all students to feel safe and ready to learn, in the 24/7 learning environment. | | | |

| Focus: Student Achievement | | | |
|--|--|--|--|
| Strategic Aim: Increase achievement in Residential Curriculum. | | | |
| Annual Target: Students will achieve no less than six residential goals. | | | |
| Baseline data: In 2020, 13 students achieved no less than 6 residential goals and the overall average for goals achieved was 20, n =18. | | | |
| Actions (what did we do?) | Outcomes (what happened?) | Reasons for the variance (why did it happen?) | Evaluation (where to next?) |
| <p>IEP coordinators, with the support of youth workers, facilitate residential curriculum learning.</p> <p>The principal acknowledges individual student achievement in face-to-face meetings.</p> <p>All kaiako support students through the purposeful use of Daily Life Events.</p> | <p>n=14</p> <p>The average number of goals achieved by 14 students who had tenures of at least 2 months, was 26.</p> <p>Three students (NE, TO, BS) did not meet the target of no less than 6 residential goals.</p> | <p>TO (4-month tenure) is a local student who struggled to settle into residence due to severe homesickness and custody issues which compromised engagement with residential curriculum learning.</p> <p>BS, also local, presents with high anxiety and has been on a bespoke programme for the 4 months he has been with us. The focus of this bespoke programme is to ensure BS feels safe at HRC.</p> <p>NE (6-month tenure) transitioned out in Term 1 2021. Given his limited abilities, he needed more time than most of his peers to achieve.</p> | <p>HRC kaiako are in the process of aligning the whole college curriculum with Te Whāriki learning outcomes.</p> |
| Planning for next year: To be intentional in supporting all students to feel safe and ready to learn in the 24/7 learning environment. | | | |

Service Delivery Target:

| Focus: Student Achievement | | | |
|--|---|--|--|
| Strategic Aim: All students have access to and participate in an adapted <i>New Zealand Curriculum</i> and opportunities to learn independent living skills for successful achievement of IEP outcomes. | | | |
| Annual Target: Increase the roll (>11 students). | | | |
| Baseline data: There is no baseline data as this is a new target. | | | |
| Actions (what did we do?) | Outcomes (what happened?) | Reasons for the variance (why did it happen?) | Evaluation (where to next?) |
| <p>The college raised the profile of HRC Te Otu Mātua in as many ways as could be managed within the COVID-19 conditions. This included visiting referrers locally and in the North Island, writing letters to referrers, advertising in the school newsletter and on the Facebook page, meeting with students training to be RTLBs, inviting stakeholders to visit the school, and collaborating with the regional MoE office to trial a small day school for students in Years 3-5.</p> <p>The Board and MoE met periodically to discuss how the RSS-only pathway could be more readily accessed by students who would benefit from a specialist residential intervention.</p> | <p>The roll increased by 6, plus 5 dual enrolled students.</p> <p>HRC started in 2021 with 9 students on the roll and ended 2021 with 14 students on the roll.</p> <p>In addition, 5 day-school-only students were dual enrolled at HRC, for a total of 19. This initiative has raised the profile of HRC locally and we have seen an increase of referrals from the Canterbury region.</p> | <p>The increase in enrolments was lower than what was hoped for.</p> <p>Reasons for this might include:</p> <ul style="list-style-type: none"> • The enrolment gateway was initially restrictive and the RSS application on the MOE website showed the more restrictive version. • The process for enrolment is time consuming and disappointing when applications are turned down. • There continues to be a lack of awareness that the RSS intervention exists. • COVID-19 impacts compromise whānau appetite to consider an RSS intervention. • There are philosophical differences regarding what inclusive education looks like. | <p>Continue to work with the MoE to refine the RSS-only pathway.</p> <p>Continue to raise the profile of HRC Te Otu Mātua.</p> |
| Planning for next year: Continue to raise the profile of HRC Te Otu Mātua. | | | |

Westbridge Residential School

Analysis of Variance

For the year ended 31 December 2021

ANALYSIS OF VARIANCE: Strategic Aim: To raise student Achievement in Writing

Annual Target: 100% of Students to make at least 'Expected' progress ('Expected' = 1 curriculum sub level in 6 months, 2 curriculum sub levels in 12 months, 3 curriculum sub levels in 18 months)

Baseline data: 14 students attended the school during 2020.

Actions (what did we do?)

- Accelerated learning in literacy continued to be implemented.
- Lead Teacher modelled best practice
- Writing workshops with external facilitator.
- Writer of the week programme used to increase an output of writing samples on a weekly basis
- Teacher Aide support for all students with daily spelling word lists, Dolch words plus writing support in class.
- Employed a literacy expert who has willingly shared expertise with others.
- Recognised the links between reading and writing and encouraged these.
- Successfully applied for ministry funded PD (received 200 hours) in digital technology. The focus has been on 'creating' rather than 'consuming'. This appears to have increased engagement in writing.
- Work in conjunction with external specialists, i.e., speech language therapists and RTLB.
- Continue developing digital platforms to increase the engagement of our students PD was

Outcomes (what happened?)

Of the 14 students who attended:
Four joined the school during terms 3 and 4. These terms were affected by the Covid 19 lockdown, and no reliable data was able to be collected. Another two students were not included, one as the result of a stand down and one who refused any form of assessment. Consequently, they have been excluded from the statistics.
Traditional end of year assessments were not performed in 2021 due to lockdown. Parents/caregivers were supplied with a 'Progress Report' explaining how their child had settled back into school, rather than the traditional academic report.
Of the students for whom accurate data was able to be collected, 85% made at **least Expected** progress.

Evaluation (where to next?)

Ensure each student has a clearly identified 'Target' for the year based on baseline data
Prioritise students who are at risk of not achieving the target as early as possible. Make the Individual Education Plan (IEP) a living document where all interventions are noted and reflected on weekly.
We have successfully joined the Tiriwa Community of Learning. This will strengthen our engagement with the local learning community and sharing of best practice/pedagogy.
Continue to upskill in writing assessment.
Continue to encourage and develop an enquiry approach to learning. Teachers have been encouraged to engage the students in interesting programs and make the curriculum fit around this. Much of the writing the students now do has a purpose and takes many forms. It could be adding captions to a presentation, recounting an experience, planning an event, making a request, or writing an apology. These are meaningful to the students and increase their engagement.
Teachers are encouraged to share their successes and reflect on challenges in a non-judgemental environment.

provided to support this. Pobble was also popular.

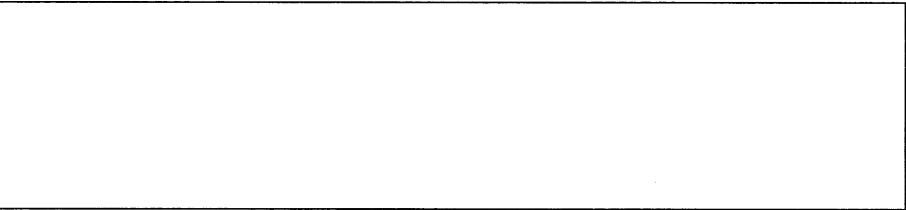
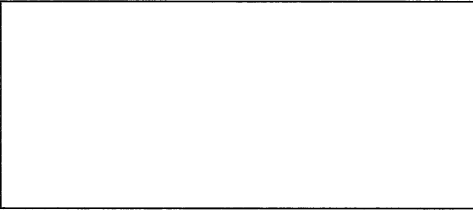
- All students have access to a Chromebook. They enjoy being able to prepare presentations and sharing these.
- Talk to text has also been utilised for some students.
- In 2022 students will be given homework tasks to do in cottage. This will not be new learning – but will reinforce what they are doing in school.
- Literacy expert provided PD for residential staff to help them to support with homework.

| <p>Strategic Aim: To raise student achievement in Mathematics</p> | | |
|--|---|---|
| <p>Annual Target: 100% of Students to make at least 'Expected' progress ('Expected' = 1 curriculum sub level in 6 months, 2 curriculum sub levels in 12 months, 3 curriculum sub levels in 18 months)</p> | | |
| <p>Baseline data: 14 students attended the school during 2021.</p> | | |
| <p>Actions (what did we do?)</p> | <p>Outcomes (what happened?)</p> | <p>Evaluation (where to next?)</p> |
| <ul style="list-style-type: none"> • Increased Mathematics curriculum time • Hands on resources used to encourage 'concrete' understanding especially in number: addition, subtraction, multiplication, division, ratios and proportions, fractions, decimals, and percentages. • Inquiry model used with students • Mathletics and prodigy used as an independent and motivational learning tool. • Use of widely accepted assessments to inform teaching and learning. E-Asttle, GLOSS, JAM, IKAN, AWS are examples of this. • The introduction of online auctions where the students can use bonus points to buy rewards. This is showing them how to apply what they are taught in real life situations. | <p>Of the 14 students who attended:</p> <p>Four joined the school during terms 3 and 4. These terms were affected by the Covid 19 lockdown, and no reliable data was able to be collected. Another two students were not included, one as the result of a stand down and one who refused any form of assessment. Consequently, they have been excluded from the statistics.</p> <p>Traditional end of year assessments were not performed in 2021 due to lockdown. Parents/caregivers were supplied with a 'Progress Report' explaining how their child had settled back into school, rather than the traditional academic report.</p> <p>Of the students for whom accurate data was able to be collected, 100% made at least Expected progress.</p> | <p>Ensure each student has a clearly identified 'Target' for the year based on baseline data. Prioritise students who are at risk of not achieving the target as early as possible. Make the Individual Education Plan (IEP) a living document where all interventions are noted and reflected on weekly.</p> <p>We have successfully joined the Tiriwa Community of Learning. This will strengthen our engagement with the local learning community and sharing of best practice/pedagogy.</p> <p>We have set up a digital classroom with chrome books – this has increased engagement in learning – which over time should increase achievement. This is a strength-based approach as many of the students already have an interest in learning on a digital platform. More recently, the students have created seesaw accounts, this allows them to engage with whanau and receive online feedback about their learning. We believe this will prove to be a strong motivational tool in the future.</p> <p>Continued focus on basic facts knowledge.</p> <p>All students have access to a Chromebook. This has increased the engagement in maths as they are able to access learning games, tutorials and their learning is more focused on the task rather than writing answers neatly. That is not to say all learning is online – there is a balanced approach with the aim of increasing engagement.</p> |

| | | |
|--|--|---|
| <ul style="list-style-type: none"> • Successfully applied for ministry funded PD (received 200 hours) in digital technology. The focus has been on 'creating' rather than 'consuming'. This appears to have increased engagement in maths. • In 2022 students will be given homework tasks to do in cottage. This will not be new learning – but will reinforce what they are doing in school. • Students were involved in planning and pricing of off-site trips. Providing real context to their learning. The same applied when transferring bonus points into a monetary value. • Online shopping utilised for 'cashing in' bonus points. • The introduction of a Minecraft Lab has been popular, and students are keen to problem solve and communicate in the lab. • Aquabots we also a hands-on opportunity for students to work together and problem solve. • Rubik cubes also seem to be hugely popular, not only as a 'fidget toy' but as a learning tool too. Some students spent a lot of time online | | <p>Continue to encourage and develop an enquiry approach to learning recognising the links across the curriculum. Many students enjoy and engage in hands-on problem-solving activities. Aquabots, Rubik cubes and Lego are examples of this.</p> <p>Teachers are encouraged to share their successes and reflect on challenges in a non-judgemental environment.</p> <p>Continue to improve basic fact knowledge through online games such as prototech.</p> |
|--|--|---|

studying algorithms to solve the cube faster.

- Integrated maths across the curriculum. For example, in cooking and board games.



ANALYSIS OF VARIANCE: Strategic Aim: To raise student achievement in **Reading**

Annual Target: 100% of Students to make at least 'Expected' progress ('Expected' = 1 curriculum sub level in 6 months, 2 curriculum sub levels in 12 months, 3 curriculum sub levels in 18 months)

Baseline data: 14 students attended the school during 2021.

| Actions (what did we do?) | Outcomes (what happened?) | Evaluation (where to next?) |
|---|--|---|
| <ul style="list-style-type: none">• Rainbow Reading – daily basis• Scholastic Literacy Pro – has encouraged reading for enjoyment in addition to existing programmes• Teacher Aide support by reviewing sight words, blends, and letter sounds.• Teacher PD used to share teaching strategies.• Teachers attending external PD.• Lexia Reading programme.• The use of nationally recognised assessment tools to inform teaching and learning (E-Asttle, Probe, PM benchmarks, 6 Plus)• Employed a literacy expert who has willingly shared expertise with others.• Recognised the links between reading and writing and encouraged these.• Successfully applied for ministry funded PD (received 200 hours) in digital technology. The focus has been on 'creating' rather than 'consuming'. This appears to have increased engagement in reading through using online | <p>Of the 14 students who attended:</p> <p>Four joined the school during terms 3 and 4. These terms were affected by the Covid 19 lockdown, and no reliable data was able to be collected. Another two students were not included, one as the result of a stand down and one who refused any form of assessment. Consequently, they have been excluded from the statistics.</p> <p>Traditional end of year assessments were not performed in 2021 due to lockdown. Parents/caregivers were supplied with a 'Progress Report' explaining how their child had settled back into school, rather than the traditional academic report.</p> <p>Of the students for whom accurate data was able to be collected, 80% made at least Expected progress.</p> | <p>Ensure each student has a clearly identified 'Target' for the year based on baseline data. Prioritise students who are at risk of not achieving the target as early as possible. Make the Individual Education Plan (IEP) a living document where all interventions are noted and reflected on weekly.</p> <p>Continue with EPIC (Online) as this proved to be popular and increased engagement in reading.</p> <p>We have successfully joined the Tiriwa Community of Learning. This will strengthen our engagement with the local learning community and sharing of best practice/pedagogy.</p> <p>We have set up a digital classroom with chrome books – this has increased engagement in learning – which over time should increase achievement. This is a strength-based approach as many of the students already have an interest in learning on a digital platform. More recently, the students have created seesaw accounts, this allows them to engage with whanau and receive online feedback about their learning. We believe this will prove to be a strong motivational tool in the future.</p> <p>Continue to encourage and develop an enquiry approach to learning recognising the links across the curriculum. Particularly between reading and writing.</p> <p>Teachers are encouraged to share their successes and reflect on challenges in a non-judgemental environment.</p> <p>Utilise the library.</p> |

resources such as EPIC and Reading Eggs.

- Work in conjunction with external specialists, i.e., speech language therapists and RTLB.
- Following lockdowns teachers recognised that for many students on-line learning assisted them. To this end we used online resources such as read theory and steps web to assist literacy programs.
- An external provider gave the teaching staff PD on the steps web program.
- In early 2021 students will be given homework tasks to do in cottage. This will not be new learning – but will reinforce what they are doing in school.
- Purchased a number of graphic novels to help engage, boys especially.
- Literacy expert provided PD for residential staff to help them to support with homework.

Strategic Aim: All students will learn new social skills and make progress through the band system.

Annual Target: 100% of Student leavers will have achieved 1 band per term, or equivalent, from the time of enrolment

Band data: 14 students attended the school during 2021. Final band levels (whether leavers or not).

| Band | Welcome | Kakariki | Ma | Kowhai | Rauwhero | Hiriwa | Koura | Platinum |
|----------|---------|----------|----|--------|----------|--------|-------|----------|
| Students | 2 | 1 | 1 | | 4 | 4 | 1 | 1 |

Actions (what did we do?)

- Continued with Values bands – Safety, Responsibility and Respect – used data directly from school goals to inform and hence motivate.
- Continued with Principals Award to reward attainment of school goals on a weekly basis.
- Modified accrual of days from home goal books to motivate goal practice at home and general motivation towards gaining bands.
- Continuation of zones of regulation across site
- Ongoing SCM training focussing on prevention and de-escalation strategies.

Outcomes (what happened?)

Of the 14 students who attended:
 13 achieved a band per term of enrolment: 92%
 The 1 who did not achieve the goal: Was only enrolled for a short time and after a standdown re-enrolled in his local school.
 1 Student achieved Platinum. This is very significant and has a huge impact on school culture.

Evaluation (where to next?)

Social skills teaching is the most important work of the school. We do not generally see academic improvement until key social skills have been acquired.

The Goal for 2022 will be to continue to look at our social skills programme from the perspective of trauma informed practice. We will be reviewing the band system following the SAMS review (July 2020). The specific focus initially will be on 'Engagement' and then how we individualise goals.

The non-punitive form of goal reflection (gaining blocks) appears to have been successful. Students understand that it's okay not to be perfect all the time and are developing the skills to reflect honestly on this. Without fear of 'losing all their days'.

Zones Of Regulation has become embedded into the school in a very short space of time. The next steps are in developing a reliable way of measuring progress in the understanding and application of Zones (by students and staff). The ability to self-regulate has a direct impact on student goals, daily percentages and hence the band system.

There is also a cross site goal to look at developing sensory equipment/spaces for students. This is ongoing and dependent on the needs of the students.

Taking a 'trauma informed' approach to interactions with students has assisted in developing relationships with them. We also take a restorative view on dealing with

| | | |
|--|--|--|
| <ul style="list-style-type: none">• Delivered PD to local school on Trauma Informed Practice.• Ongoing staff PD on restorative practice• Raise school profile by visiting local schools. | | situations that arise. Often resulting in a 'circle' or restorative conference with those involved. Management has an 'open door' policy to students if they wish to raise concerns. |
|--|--|--|

Combined Board of Halswell Residential College & Westbridge Residential School

Kiwisport Funding

For the year ended 31 December 2021

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

Halswell Residential College

During the year as part of its operations grant, Halswell Residential College received a total Kiwisport funding of \$573.88.

This funding was used to provide students with experiences in beach safety education, Riding for the Disabled, and cross country running. The grant helped offset the college's expenditure of \$515.14.

Westbridge Residential School

In 2021, the school received total Kiwisport funding of \$607.88 (excluding GST).

The funding was spent on essential equipment and training of our mixed teams of students and staff representing Westbridge in our community. The students gained experience competing against all ages of youth and adults alike and built on their social skills.

The number of students participating in organised sport has been maintained at 100% of the roll.



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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HALSWELL RESIDENTIAL COLLEGE AND WESTBRIDGE RESIDENTIAL SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Halswell Residential College and Westbridge Residential School (the School). The Auditor-General has appointed me, Anthony Smith, using the staff and resources of Deloitte 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 3 to 18, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 19 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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



Responsibilities of the Board for the financial statements

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

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance and Kwisport Statement 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.



Anthony Smith
Deloitte Limited
On behalf of the Auditor-General
Christchurch, New Zealand