

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

School Number: 522 and 4157

Annual Report

Year ended 31 December 2022

Combined Board of Halswell Residential College & Westbridge Residential School



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:

522

3538

Principal:

Janine Harrington

David Bagwell

School Address:

Halswell Residential College
15 Nash Road
Christchurch 8025

Westbridge Residential School
488e Don Buck Road
Massey
Waitakere City

School Postal Address:

Halswell Residential College
15 Nash Road,
Christchurch 8025

Westbridge Residential School
PO Box 79-056
Royal Heights
Auckland

School Phone:

03 338 5089

09 832 4918

Solutions & Services

Collaborative School Administration

COMBINED BOARD OF HALSWELL RESIDENTIAL COLLEGE & WESTBRIDGE RESIDENTIAL SCHOOL

Annual Report - For the year ended 31 December 2022

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Combined Board of Halswell Residential College & Westbridge Residential School

Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the School.

The School's 2022 financial statements are authorised for issue by the Board.

David Ivory

Full Name of Presiding Member



Signature of Presiding Member

26 May 2023

Date:

Janine Harrington

Full Name of Principal Halswell Residential School



Signature of Principal

26 May 2023

Date:

Full Name of Principal Westbridge Residential School

David Bagwell



Signature of Principal

26 May 2023

Date:

Combined Board of Halswell Residential College & Westbridge Residential School Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
David Turnbull	Presiding Member	Elected	Feb 2023
Janine Harrington	Principal	ex Officio - Halswell Residential College	
David Bagwell	Principal	ex Officio - Westbridge Residential School	
Matthew Slater		Ministry Appointed	Feb 2023
Raewyn Whiteman-Thorne		Ministry Appointed	Feb 2023
Reuben Aitua-Iloa	Staff Representative		Sep 2023
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 2022

Combined Board of Halswell Residential College & Westbridge Residential School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	10,106,842	9,686,296	9,625,378
Locally Raised Funds	3	90,484	12,000	80,386
Interest Income		51,752	20,000	8,493
Gain on Sale of Property, Plant and Equipment		8,484	-	-
		<u>10,257,562</u>	<u>9,718,296</u>	<u>9,714,257</u>
Expenses				
Locally Raised Funds	3	130,092	159,862	103,814
Learning Resources	4	6,480,229	6,728,924	6,217,512
Administration	5	891,163	778,551	710,882
Finance		3,651	-	3,180
Property	6	2,507,951	2,411,723	2,010,518
Loss on Disposal of Property, Plant and Equipment		-	-	20,535
		<u>10,013,086</u>	<u>10,079,060</u>	<u>9,066,441</u>
Net Surplus/(Deficit) for the year		244,476	(360,764)	647,816
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>244,476</u>	<u>(360,764)</u>	<u>647,816</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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		2,731,713	2,731,713	2,083,897
Total comprehensive revenue and expense for the year		244,476	(360,764)	647,816
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		23,949	-	-
Contribution - Te Mana Tuhono		33,421	-	-
Equity at 31 December		3,033,559	2,370,949	2,731,713
Accumulated comprehensive revenue and expense		3,033,559	2,370,949	2,731,713
Equity at 31 December		3,033,559	2,370,949	2,731,713

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	923,426	1,755,099	1,894,618
Accounts Receivable	8	225,401	171,555	171,555
GST Receivable		39,607	14,553	14,553
Prepayments		8,108	6,277	6,277
Investments	9	2,222,058	501,748	501,748
Funds Receivable for Capital Works Projects	16	38,176	38,176	38,176
		<u>3,456,776</u>	<u>2,487,408</u>	<u>2,626,927</u>
Current Liabilities				
Accounts Payable	11	452,864	358,600	354,928
Revenue Received in Advance	12	53,755	53,755	53,755
Provision for Cyclical Maintenance	13	82,140	-	58,956
Finance Lease Liability	14	25,820	18,657	18,657
Funds held in Trust	15	70,197	74,641	74,641
Funds held for Capital Works Projects	16	215,672	57,212	57,212
		<u>900,448</u>	<u>562,865</u>	<u>618,149</u>
Working Capital Surplus/(Deficit)		2,556,328	1,924,543	2,008,778
Non-current Assets				
Property, Plant and Equipment	10	808,637	609,558	809,558
		<u>808,637</u>	<u>609,558</u>	<u>809,558</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	298,667	125,995	49,466
Finance Lease Liability	14	32,739	37,157	37,157
		<u>331,406</u>	<u>163,152</u>	<u>86,623</u>
Net Assets		<u><u>3,033,559</u></u>	<u><u>2,370,949</u></u>	<u><u>2,731,713</u></u>
Equity		<u><u>3,033,559</u></u>	<u><u>2,370,949</u></u>	<u><u>2,731,713</u></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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		6,849,739	6,553,520	6,619,163
Locally Raised Funds		104,909	12,000	139,215
Goods and Services Tax (net)		(25,054)	-	34,025
Payments to Employees		(5,184,900)	(5,432,310)	(4,919,389)
Payments to Suppliers		(1,098,872)	(1,292,729)	(898,574)
Interest Received		35,664	20,000	8,662
Net cash (to)/from Operating Activities		681,486	(139,519)	983,102
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		8,484	-	(39,118)
Purchase of Property Plant & Equipment (and Intangibles)		(95,777)	-	(501,748)
Purchase of Investments		(1,720,310)	-	-
Proceeds from Sale of Investments		-	-	671,565
Net cash (to)/from Investing Activities		(1,807,603)	-	130,699
Cash flows from Financing Activities				
Furniture and Equipment Grant		23,949	-	-
Finance Lease Payments		(23,040)	-	(37,895)
Funds Administered on Behalf of Third Parties		154,016	-	(557,437)
Net cash from/(to) Financing Activities		154,925	-	(595,332)
Net (decrease)/increase in cash and cash equivalents		<u>(971,192)</u>	<u>(139,519)</u>	<u>518,469</u>
Cash and cash equivalents at the beginning of the year	7	1,894,618	1,894,618	1,376,149
Cash and cash equivalents at the end of the year	7	<u>923,426</u>	<u>1,755,099</u>	<u>1,894,618</u>

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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 whole dollar.

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21b.

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 to which they relate. 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 programmes are recorded as revenue when the School has the rights to the funding in the period to which they relate. 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 recognised as revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

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

Interest Revenue

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

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 expected 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. 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.

1.9. 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 Statement of Comprehensive Revenue and Expense 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: Westbridge Residential School

Building improvements	10 - 25 years
Furniture and equipment	10 - 15 years
Information and communication technology	4 - 5 years
Leased assets held under a Finance Lease	Term of Lease
Motor vehicles	5 years
Textbooks	3 years
Library resources	12.5% Diminishing value

1.10. 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 as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense. 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.

1.11. 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.

1.12. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.13. 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.

1.14. 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.

1.15. 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.

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.

Cyclical maintenance, which involves painting of the School, makes up the most significant part of the Board's responsibilities outside the 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 variety of periods in accordance with the conditional assessment of each area of the school. 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.

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 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 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 investments' 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 the Statement of Comprehensive Revenue and Expense 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 the Statement of Comprehensive Revenue and Expense.

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 the Statement of Comprehensive Revenue and Expense.

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.

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	6,917,115	6,568,939	6,647,683
Teachers' Salaries Grants	1,586,799	1,402,961	1,564,781
Use of Land and Buildings Grants	1,600,225	1,714,396	1,412,914
Other government grants	2,703	-	-
	<u>10,106,842</u>	<u>9,686,296</u>	<u>9,625,378</u>

The School has opted in to the donations scheme for this year. Total amount received was Halswell Residential College \$1,200 & Westbridge Residential School \$900 (2021: Halswell Residential College \$2,250 & Westbridge Residential School \$1,950).

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Fundraising & Community Grants	-	-	174
Other Revenue	90,484	12,000	80,212
	<u>90,484</u>	<u>12,000</u>	<u>80,386</u>
Expenses			
Extra Curricular Activities Costs	130,092	159,862	103,639
Fundraising & Community Grant Costs	-	-	175
	<u>130,092</u>	<u>159,862</u>	<u>103,814</u>
<i>(Deficit) for the year Locally raised funds</i>	<u>(39,608)</u>	<u>(147,862)</u>	<u>(23,428)</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	148,605	223,525	104,605
Equipment Repairs	37,235	55,000	44,049
Information and Communication Technology	29,286	17,730	7,116
Employee Benefits - Salaries	6,026,018	6,124,857	5,841,223
Staff Development	76,332	107,812	45,852
Depreciation	162,753	200,000	174,667
	<u>6,480,229</u>	<u>6,728,924</u>	<u>6,217,512</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	13,176	21,861	18,437
Board Fees	33,797	-	30,543
Board Expenses	25,240	57,052	29,714
Communication	15,836	18,589	13,985
Consumables	40,738	48,723	21,267
Operating Lease	5,826	10,070	1,460
Legal Fees	55,699	12,500	8,234
Other	59,715	51,375	52,237
Employee Benefits - Salaries	610,315	532,536	510,451
Insurance	8,073	1,475	3,030
Service Providers, Contractors and Consultancy	22,748	24,370	21,524
	<u>891,163</u>	<u>778,551</u>	<u>710,882</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	20,491	23,520	16,931
Consultancy and Contract Services	27,747	51,000	25,991
Cyclical Maintenance Provision	297,087	42,573	28,331
Grounds	53,089	56,970	37,711
Heat, Light and Water	88,024	100,850	79,388
Rates	25,329	23,524	23,790
Repairs and Maintenance	221,015	205,593	202,033
Use of Land and Buildings	1,600,225	1,714,396	1,412,914
Employee Benefits - Salaries	174,944	193,297	183,429
	<u>2,507,951</u>	<u>2,411,723</u>	<u>2,010,518</u>

The Use of Land and Buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	923,426	1,253,847	1,393,366
Short-term Bank Deposits	-	501,252	501,252
Cash and Cash Equivalents for Statement of Cash Flows	<u>923,426</u>	<u>1,755,099</u>	<u>1,894,618</u>

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

Of the \$923,426 Cash and Cash Equivalents, \$215,672 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	6,426	20,851	20,851
Receivables from the Ministry of Education	58,904	17,712	17,712
Interest Receivable	17,754	1,666	1,666
Teacher Salaries Grant Receivable	142,317	131,326	131,326
	<u>225,401</u>	<u>171,555</u>	<u>171,555</u>
Receivables from Exchange Transactions	24,180	22,517	22,517
Receivables from Non-Exchange Transactions	201,221	149,038	149,038
	<u>225,401</u>	<u>171,555</u>	<u>171,555</u>

9. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	2,222,058	501,748	501,748
Total Investments	<u>2,222,058</u>	<u>501,748</u>	<u>501,748</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	244,876	-	-	-	(16,759)	228,117
Furniture and Equipment	366,833	9,546	(2,597)	-	(63,072)	310,710
Information and Communication Technology	80,151	42,724	-	-	(40,449)	82,426
Motor Vehicles	56,370	82,942	-	-	(16,690)	122,622
Leased Assets	53,731	28,060	-	-	(24,688)	57,103
Library Resources	7,597	1,380	(223)	-	(1,095)	7,659
Balance at 31 December 2022	809,558	164,652	(2,820)	-	(162,753)	808,637

The net carrying value of equipment held under a finance lease is \$57,103 (2021: \$53,731)

Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	425,052	(196,935)	228,117	425,052	(180,176)	244,876
Furniture and Equipment	1,649,186	(1,338,476)	310,710	1,653,164	(1,286,331)	366,833
Information and Communication Technology	581,688	(499,262)	82,426	540,013	(459,862)	80,151
Motor Vehicles	343,786	(221,164)	122,622	329,531	(273,161)	56,370
Leased Assets	134,281	(77,178)	57,103	117,419	(63,688)	53,731
Library Resources	83,683	(76,024)	7,659	83,222	(75,625)	7,597
Balance at 31 December	3,217,676	(2,409,039)	808,637	3,148,401	(2,338,843)	809,558

11. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	63,052	19,545	15,873
Accruals	51,987	36,297	36,297
Banking Staffing Overuse	-	15,419	15,419
Employee Entitlements - Salaries	164,035	151,833	151,833
Employee Entitlements - Leave Accrual	173,790	135,506	135,506
	452,864	358,600	354,928
Payables for Exchange Transactions	452,864	358,600	354,928
	452,864	358,600	354,928

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	53,755	53,755	53,755
	53,755	53,755	53,755

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	108,422	108,422	80,091
Increase to the Provision During the Year	69,433	17,573	28,331
Other Adjustments	227,654	-	-
Use of the Provision During the Year	(24,702)	-	-
Provision at the End of the Year	<u>380,807</u>	<u>125,995</u>	<u>108,422</u>
Cyclical Maintenance - Current	82,140	-	58,956
Cyclical Maintenance - Non current	298,667	125,995	49,466
	<u>380,807</u>	<u>125,995</u>	<u>108,422</u>

The provision this year represents the estimates for Halswell Residential College and Westbridge Residential School.

The Schools' cyclical maintenance schedules detail annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. The plans are based on the Schools most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	28,501	20,612	20,612
Later than One Year and no Later than Five Years	33,986	38,757	38,757
Future Finance Charges	(3,928)	(3,555)	(3,555)
	<u>58,559</u>	<u>55,814</u>	<u>55,814</u>
Represented by			
Finance lease liability - Current	25,820	18,657	18,657
Finance lease liability - Non current	32,739	37,157	37,157
	<u>58,559</u>	<u>55,814</u>	<u>55,814</u>

15. Funds Held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	70,197	74,641	74,641
	<u>70,197</u>	<u>74,641</u>	<u>74,641</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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 2 DQLS	16,318	-	-	(16,318)	-
Hostel accommodation upgrade	17,153	-	-	-	17,153
Artificial Turf	10,162	-	-	-	10,162
Block 4&5 redevelopment	(13,806)	-	-	-	(13,806)
Te Puna Bathroom Project	(24,370)	-	-	-	(24,370)
Laundry & Heating upgrade	13,579	-	-	-	13,579
Bathroom Water Damage (236192)	-	26,885	-	-	26,885
SIP Admin Bathroom/Shower (234758)	-	27,673	(19,769)	(5,135)	2,769
Site Pool Fence Replacement (236191)	-	61,635	-	-	61,635
Block 2 Sensory Room (218768)	-	83,489	-	-	83,489
Totals	<u>19,036</u>	<u>199,682</u>	<u>(19,769)</u>	<u>(21,453)</u>	<u>177,496</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	215,672
Funds Receivable from the Ministry of Education	(38,176)

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	-
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)
SIP Pool Lights Landscaping	(1,468)	19,968	(20,000)	1,500	-
Laundry & Heating upgrade	9,882	3,697	-	-	13,579
Totals	503,061	(63,052)	(424,411)	3,438	19,036

Represented by:

Funds Held on Behalf of the Ministry of Education	57,212
Funds Receivable from the Ministry of Education	(38,176)

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

	2022 Actual	2021 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	33,797	30,543
<i>Leadership Team</i>		
Remuneration	1,219,512	1,123,048
Full-time equivalent members	11.00	10.25
Total key management personnel remuneration	1,253,309	1,153,591

There are six members of the Board excluding the Principals. The Board had held eleven full meetings and five extra meetings of the Board in the year. The Board also has a Finance Committee (four members) and a Property Committee (eight members) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal - Halswell Residential College

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

	2022 Actual	2021 Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	0 - 10	0 - 10
Termination Benefits	0 - 0	0 - 0

Principal - Westbridge Residential School

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	0 - 10	0 - 10
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	4.00	4.00
120 - 130	1.00	-
	<u>5.00</u>	<u>4.00</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:

	2022 Actual	2021 Actual
Total	\$ 13,000	\$ -
Number of People	1	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

Additional funding wash up payment:

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is [confirmed/probable], the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

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 2022 the Board has entered into the following contract agreements for capital works.

(a) \$28,000 SIP project for the staff bathroom to be refurbished, which will be fully funded by the Ministry of Education. \$27,673 has been

(b) \$112,000 project for the creation of a Sensory Room in Block 2, which will be fully funded by the Ministry of Education. \$83,489 has been received to date; and

(c) \$68,000 project for the replacement of the Pool Fencing, which will be fully funded by the Ministry of Education. \$61,635 has been received to date.

(Capital commitments at 31 December 2021: \$19,036)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

(a) Sign in/Sign Out System

	2022 Actual \$	2021 Actual \$
No later than One Year	540	-
Later than One Year and No Later than Five Years	360	-
	<u>900</u>	<u>-</u>

(Operating commitments at 31 December 2021: 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	923,426	1,755,099	1,894,618
Receivables	225,401	171,555	171,555
Investments - Term Deposits	2,222,058	501,748	501,748
Total Financial Assets Measured at amortised cost	<u>3,370,885</u>	<u>2,428,402</u>	<u>2,567,921</u>

Financial liabilities measured at amortised cost

Payables	452,864	358,600	354,928
Finance Leases	58,559	55,814	55,814
Total Financial Liabilities Measured at Amortised Cost	<u>511,423</u>	<u>414,414</u>	<u>410,742</u>

23. Events After Balance Date

Subsequent events – extreme weather events

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

No significant impacts

The damage caused by extreme weather events in the Auckland region and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.

24. Comparatives

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

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

Other Information

For the year ended 31 December 2022

Combined Board of Halswell Residential College & Westbridge Residential School

Kiwisport Funding

For the year ended 31 December 2022

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 \$583.08 ex GST.

This funding was used to provide students with experiences in beach safety education, riding for the disabled, skiing, and cross country. The grant helped offset the College's expenditure of 4012.04 ex GST.

Westbridge Residential School

During the year, the school received total Kiwisport funding of \$617.64 ex 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 building on their social skills.

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

Analysis of Variance - Ākonga Achievement Targets Evaluation 2022

HRC Te Otu Mātua (522) 2022 Ākonga Achievement Target Summary

In 2022 our ākonga achievement targets were:

- 1 IEP Target:** Our ākonga will achieve 80% of their short-term goals in their IEPs.
- 2 ABAS Target:** Our ākonga will improve by at least one year in the skill areas of home living and community use.
- 3 Literacy Target:** Our ākonga will achieve at least 75% of their IEP literacy goals.
- 4 Numeracy Target:** Our ākonga will achieve at least three numeracy outcomes.
- 5 Māori and Pasifika Target:** Māori and Pasifika ākonga 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:** Ākonga will achieve no less than six residential goals.

* **Note:** The small sample sizes compromise meaningful data analysis. In addition to the diverse emotional behavioural presentations that ākonga bring to HRC, uncontrolled variables include tenure length, attendance, and differing processing abilities. This diversity does not 'average out' when the sample is small. Sample sizes may vary across targets due to variations in assessment schedules.

Focus: Ākonga Achievement.			
Strategic Aim: Increase achievement of IEP goals.			
Annual Target: Our ākonga will achieve 80% of their short-term goals in their IEPs.			
Baseline data: In 2021 our ākonga achieved an average of 84% of their short-term goals in their IEPs. n = 13.			
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>Kaiako focus on building strong relationships with ākonga so they can begin to feel safe and ready to learn.</p> <p>About three weeks after enrolment, the team members support ākonga to set social, living, and academic goals. Three months later these goals are reviewed, and new goals are set, to be reviewed again in six months and/or when the ākonga transitions out.</p>	<p>n = 17</p> <p>17 ākonga had one or more IEP reviews during the 2022 year.</p> <p>264 of the 310 short-term goals were achieved.</p> <p>Average = 85%</p> <ul style="list-style-type: none"> • 11 met the target. • Five achieved 75-79% of their short-term goals. • One met 50% of their short-term goals. 	<p>Meeting 50% of short-term goals was commendable given the level of trauma that this ākonga has experienced. Lack of consistent attendance may have been a factor as well.</p>	<p>Kaiako to be trained by Dr Howard Bath (Three Pillars of Trauma Informed Care) and use learnings to support ākonga, many of whom have experienced significant trauma in their lives.</p>
Planning for next year: To practice and embed trauma informed care 24/7 at HRC Te Otu Mātua.			

Focus: Ākonga Achievement.			
Strategic Aim: Increase achievement in ABAS.			
Annual Target: Our ākonga will improve by at least one year in the skill areas of home living and community use.			
Baseline data: In 2021, our ākonga improved by an average of 3 years 7 months in the skill area of home living, and 3 years 1 month in the skill area of community use. n =7.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>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 ākonga skills, three months after enrolment and every six months thereafter. Learning is reinforced 24/7.</p>	<p style="text-align: center;">n = 9</p> <p>Nine ākonga had at least two ABAS assessments. The average gain in home living was 2 years 5 months and the average gain in community use was 1 year 1 month.</p> <p>Four met the target across both domains.</p> <p>Four met the target in one of the domains and made gains between 4 and 8 months in the second domain.</p> <p>One did not meet the target across either domain. This ākonga made an 8-month gain in community use and showed no change in home living.</p>	<p>2022 was a year beset with kaiako and ākonga absenteeism which can, in some instances, compromise the programme delivery.</p> <p>At times, kaiako numbers in the residences were too low (due to illness and unavailability of relievers) to ensure safe care of ākonga 24/7 and local ākonga attended as day school ākonga.</p> <p>One ākonga, who was local, spent weekends and some weeknights at home, which reduced opportunities for learning.</p>	<p>HRC is currently reviewing our assessment processes. We are running a pilot assessment that is designed to capture achievement across social, emotional, and adaptive skills. This may be more suitable for ākonga whose tenures are too short to assess using ABAS III.</p>
Planning for next year: To continue with the assessment pilot and to review the applicability of ABAS III in the HRC context.			

Focus: Ākonga Achievement.			
Strategic Aim: Increase achievement in literacy.			
Annual Target: Our ākonga will achieve at least 75% of their IEP literacy goals.			
Baseline data: In 2021 our ākonga achieved an average of 80% of their IEP literacy goals. n = 13.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Kaiako acknowledge that ākonga need to feel safe and to develop relationships with kaiako as well as their peers before learning can take place.</p> <p>They use a range of strategies to support ākonga to be ready to learn. Generally, literacy is promoted daily and integrated across subject areas. Ākonga have opportunities to read and be read to both in kura and residences.</p>	<p>n = 17</p> <p>Seventeen ākonga had one or more IEP reviews in 2022. Overall, 78 of the 99 short-term literacy goals set were achieved. Average = 79%</p> <p>Twelve met the target.</p> <p>Five achieved 25–67% of goals set.</p>	<p>The five ākonga who did not meet the target, all came to HRC Te Otu Mātua with heightened levels of anxiety, past histories of failure, and significant amounts of time not being in schools before their enrolment. All were supported in the first instance to feel safe in the learning environment.</p> <p>In addition:</p> <p>One had a short tenure of just four months, and although they did not meet the target, told kaiako that they now felt they could achieve in school.</p> <p>Three had uncertainty around transitions out.</p> <p>One had high anxiety around the health of a caregiver which impacted their ability to regulate.</p>	<p>Continue to focus on developing readiness to learn, regular attendance, and setting achievable goals with ākonga.</p> <p>One team member who has been trained in multi-sensory language education will support colleagues as required.</p> <p>Continue to work with teams responsible for transitions to reduce, as much as possible, ākonga anxieties around transitions.</p>
Planning for next year: To ensure ākonga are in a 'ready to learn' state; support literacy learning through targeted teaching.			

Focus: Ākonga Achievement.			
Strategic Aim: Increase achievement in mathematics.			
Annual Target: Our ākonga will achieve at least three numeracy outcomes.			
Baseline data: In 2021 nine out of 13 ākonga achieved at least three numeracy outcomes.			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<p>Ākonga 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>A 'numeracy outcome' refers to achievement of IEP maths goals or gains in numeracy sub-steps.</p> <p>An essential aspect of the classroom programme is to support ākonga to be ready to learn.</p>	<p>n = 17</p> <p>Thirteen ākonga achieved at least three numeracy outcomes.</p> <p>Four did not meet the target. All four achieved one outcome.</p>	<p>The four ākonga came with heightened levels of anxiety, past histories of failure, and significant amounts of time not in school before coming to HRC. All required co-regulation throughout much of the day. Two of the four lacked certainty around transition out.</p> <p>One who had been at HRC for eight months continued to struggle with being ready to learn and has had high anxiety due to their primary caregiver's illness.</p> <p>One was frequently late and had sporadic attendance overall. Low processing abilities compromised the ability to co-regulate.</p> <p>Length of tenure may be a factor for one whose tenure was just four months.</p> <p>One presented with school phobia and was in a 1:1 activity-based programme. Enrolled under the RSS pathway and had more home issues than first thought and is with IWS post HRC.</p>	<p>Support ākonga in learning to self-regulate so they can be ready to learn.</p> <p>Provide 1:1 and small group tuition and integrate numeracy skill teaching into real life contexts whenever possible.</p> <p>Use games (face-to-face as well as online platforms) to reinforce concepts.</p> <p>Continue to work with teams responsible for transitions to reduce, as much as possible, ākonga anxieties around transitions.</p>
Planning for next year: To ensure ākonga are in a 'ready to learn' state; support numeracy learning through targeted teaching.			

Focus: Ākonga Achievement.			
Strategic Aim: Increase achievement in the Residential Curriculum.			
Annual Target: Ākonga will achieve no less than six residential goals.			
Baseline data: In 2021, 11 ākonga achieved no less than six residential goals and the overall average for goals achieved was 20. n =14.			
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 achievement in face-to-face meetings.</p> <p>All kaiako support ākonga through DLE.</p>	<p>n = 19</p> <p>18 ākonga achieved no less than six residential goals. The overall average number of goals achieved was 40.</p> <p>One achieved four goals.</p>	<p>The ākonga who did not meet the target had only been at HRC four months and is motivated to continue to achieve.</p>	<p>The process of aligning the whole college curriculum with Te Whāriki learning outcomes, will continue in 2023. The alignment will increase opportunities for nuanced goal setting that meets individual needs.</p>
Planning for next year: To be intentional in supporting all ākonga to feel safe and ready to learn in the 24/7 learning environment.			

Westbridge Residential School

<p>ANALYSIS OF VARIANCE: Strategic Aim: To raise student Achievement in Writing</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: 9 students attended the school during 2022.</p>		
<p>Actions (what did we do?)</p> <ul style="list-style-type: none"> 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 	<p>Outcomes (what happened?)</p> <p>Of the 9 students who attended:</p> <p>6 made at least Expected progress.</p> <p>67%</p> <p>(2021 comparison = 85%)</p>	<p>Evaluation (where to next?)</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 has strengthened our engagement with the local learning community and sharing of best practice/pedagogy.</p> <p>Continue to upskill in writing assessment.</p> <p>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.</p> <p>Teachers are encouraged to share their successes and reflect on challenges in a non-judgemental environment.</p>

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 2023 students will continue 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.

Strategic Aim: To raise student achievement in Mathematics		
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: 9 students attended the school during 2022.		
Actions (what did we do?)	Outcomes (what happened?)	Evaluation (where to next?)
<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 9 students who attended: 5 made at least Expected progress.</p> <p>56%</p> <p>(2021 comparison = 100%)</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 has strengthened 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 2023 students will continue 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>
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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: 9 students attended the school during 2022.

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 9 students who attended:</p> <p>8 made at least Expected progress.</p> <p>89%</p> <p>(2021 comparison = 80%)</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>

<p>resources such as EPIC and Reading Eggs.</p> <ul style="list-style-type: none">• Work in conjunction with external specialists, i.e., speech language therapists and RTLB.• An external provider gave the teaching staff PD on the steps web program..• 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.		
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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: 9 students attended the school during 2022. Final band levels (whether leavers or not).

Band	Welcome	Kakariki	Ma	Kowhai	Rauwhero	Hiriwa	Koura	Konukawata
Students		1	1		2	1	1	3

Actions (what did we do?)

- Continued with Values bands – Safety, Responsibility and Respect – using qualitative data.
- Continued with Principals Award to acknowledge individual achievement.
- Continuation of zones of regulation across site
- Dropped the physical intervention part of the Safe Crisis Management (SCM) training.
- Ongoing staff PD on restorative practice
- Personalised goal setting with Primary Key Worker (PKW)

Outcomes (what happened?)

Of the 9 students who attended:
 9 achieved a band per term of enrolment: 100%
(2021 comparison = 91%)
 3 student achieved Konukawata. 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.

There is now a clear understanding that motivation is **not** the issue for our students. Our work on understanding trauma clearly shows that we need to be continually teaching new skills which will allow students to develop new neural pathways. **Our reward system needs to reflect the fact that relational rewards will be the most powerful for our students.**

The Goal for 2023 will be to continue to look at our social skills programme from the perspective of trauma informed practice. The implementation of Ukeru may bring further refinements to the band system.

The non-punitive form of goal reflection (gaining blocks) continues to be successful. Students understand that it's okay not to be perfect all the time and are developing the skills to reflect honestly on this.

Zones Of Regulation continues to be an integral part of practice. The next steps in co-regulation should also have an impact on student progression through the band system.

		<p>The establishment of the sensory room and the use of sensory profiles for students is likely to increase their capacity for self-regulation.</p>
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Halswell Residential College

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

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?	Yes.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Our goal is to appoint the person best suited to the position. The appointment panel and the Board will appoint having regard to experience, qualifications, training, skills and abilities of the applicant, the needs of the school and any other requirements specified in the job description.
How do you practise impartial selection of suitably qualified persons for appointment?	Appointment panels are made up of senior experienced staff who have set questions and a scoring system. The Board state in the policy that they will recognise diversity including ethnicity, age, gender, and disability.
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	We have a kaiwhakahaere and Māori caucus who are asked to advise management around tikanga. Māori kaiako receive supported programs to enhance their te Reo and tikanga skills. Emphasis is placed on recruiting Māori kaiako to reflect the diversity of our student population.
How have you enhanced the abilities of individual employees?	The College runs an extensive and fulsome professional development programme and encourages staff to apply for external opportunities.
How are you recognising the employment requirements of women?	Part time hours are offered as is flexibility in start and finish times.
How are you recognising the employment requirements of persons with disabilities?	We have a number of kaiako who over time have had medical events that have affected their physical ability. These kaiako can and are moved to make sure that they are not vulnerable given the reactive nature of some of our students.

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

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		No
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?		No
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		No
Does your EEO programme/policy set priorities and objectives?		No

Signed:



Name: Janine Harrington

Designation: Tumuaki Principal

Date: 15 December 2022

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

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?	<i>Yes – health & safety meetings held as required. All risks managed. Professional supervision provided for all staff to ensure mental well-being (hauora)</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>We have an Equal Opportunities policy – reviewed by the BOT on 9/12/22.</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Interview process and questions that address selection criteria equally to all candidates include post interview reference checks and police vetting. All interviews have at least two staff members and interview notes are stored securely by privacy officer post interview,</i>
How are you recognising, – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service?	<i>A senior leader specifically has this on their portfolio. It is included in appraisal documentation for all staff.</i>
How have you enhanced the abilities of individual employees?	<i>The appraisal system focusses on staff development.</i>
How are you recognising the employment requirements of women?	<i>See equal opportunities policy</i>
How are you recognising the employment requirements of persons with disabilities?	<i>See equal opportunities policy</i>

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?	Y	

Has this policy or programme been made available to staff?	Y	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Y	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Y	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Y	
Does your EEO programme/policy set priorities and objectives?	Y	

Signed.. 15/12/22

Designation.....Principal.....



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE COMBINED BOARD OF HALSWELL AND WESTBRIDGE RESIDENTIAL SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor The Combined Board of Halswell and Westbridge Residential School (the School). The Auditor-General has appointed me, Mike Hoshek, 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 19, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 26 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.

Deloitte.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

Deloitte.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Board Members List, Analysis of Variance, Kiwisport Statement, and Statement of Compliance for Being a Good Employer, 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.



Mike Hoshek
Deloitte Limited
On behalf of the Auditor-General
Christchurch, New Zealand