



# 2022 Annual Report



*Te Korowai Mātauranga mō ngā Tamariki*

**Cover painting:**

Grace-Smith, Miriama. Te Korowai Mātauranga mō ngā tamariki (The cloak of education envelops children). 2008. CRHS Collection, Wellington



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***“Awhi mai awhi atu – tautoko mai tautoko atu: Working in partnership and through innovation we enrich hauora, embrace diversity, and inspire quality continuous individualised learning”***

***CRHS Mission Statement***

Central Regional Health School (CRHS) covers the Lower North Island and is one of three Regional Health Schools, collectively covering all regions of Aotearoa New Zealand. The school provides education programmes for four distinct groups of young people through Community Health, Specialist Mental Health, Youth Justice and Care and Protection services. Students in each group have needs particular to their circumstances and also common needs. CRHS staff demonstrate inclusive practice and are dedicated to achieving success for all students irrespective of the challenges the students encounter. Our staff support students to progress and achieve through developing collaborative individualised programmes and by being knowledgeable of the curriculum, as well as being skilled in their teaching practice. CRHS staff build respectful effective relationships with students, their families and wider teams, and celebrate these partnerships.

CRHS is fully funded by the Ministry of Education and is governed by a Board of Trustees appointed by the Minister of Education.

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***Te Korowai Mātauranga mō ngā Tamariki***





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*Te Korowai Mātauranga mō ngā Tamariki*





# Members of the Board of Trustees

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For the year ended 31 December 2022

CRHS Board of Trustees, their Occupations and Business Interests - 2022

<b>Lois Dawson-Mikaere</b>	Public Health Nurse, Hawke's Bay District Health Board
Business Interests	Nil  Reappointed by the Minister of Education on 6 October 2022 until the close of day before the new Ministerial appointed trustees take office.
<b>John Huston</b>	Secondary School Teacher
Business Interests	Nil  Reappointed by the Minister of Education on 21 September 2019 until the close of day before the new Ministerial appointed trustees take office.  <i>Until 5 October 2022</i>
<b>Jeffrey Sanders (Presiding Member)</b>	Independent Contractor Board Member – Social Workers Registration Board Board Member – VOYCE Whakarongo Mai
Business Interests	Appointed by the Minister of Education on 6 October 2022 until the close of day before the new Ministerial appointed trustees take office.
<b>Jennifer George</b>	Governance Consultant and Project Manager
Business Interests	Director, JG Solutions Limited  Reappointed by the Minister of Education on 6 October 2022 until the close of day before the new Ministerial appointed trustees take office.
<b>Celia Painter</b>	Student
Business Interests	Nil.  Co-opted until 16 September 2023



**John McElwee**

Secondary Teacher, Horowhenua College

Business Interests

Nil.

Appointed by the Minister of Education on 6 October 2022 until the close of day before the new Ministerial appointed trustees take office.

**Sara Williams**

Principal Adviser – Learner Success team, Tertiary Education Commission

Business Interests

Nil.

Appointed by the Minister of Education on 6 October 2022 until the close of day before the new Ministerial appointed trustees take office.

**Stephanie Algie (Staff Trustee)**

Teacher  
Central Regional Health School  
Elected until time of 2025 Trustee elections

**Jane Wills (Principal)**

Principal  
Central Regional Health School

Business Interests

Nil.

*Until 1 May 2022*

**Jason White (Principal)**

Principal  
Central Regional Health School

Business Interests

Nil.

*From 2 May 2022*



# 2022 Staff

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## Leadership Team

Robin (Jane) Wills (Principal) (L)  
 Jason White (Principal)  
 Lee Ferguson (Assistant Principal – Health)  
 Terence Thompson (Acting Assistant Principal – Mental Health)  
 Alastair Cox (Assistant Principal – Youth Justice)  
 Paul Knighton (Assistant Principal – Operations) (FD)

## Health

Lisa Ahern (Part-time)	Manawatu
Theresa Alcock	Manawatu
Stephanie (Steph) Algie – Team Leader	Manawatu
Tina Aomarere (Part-time)	Manawatu
Susan Arrowsmith	Hawkes Bay
Loren Barnes	Wellington
Belinda Bass – Team Leader	Wellington
Lisa Brough	Kapiti
Rachel Burgess	Manawatu
Rochelle Collins – Team Leader	Whanganui
Melanie Corby (Part-time) (L)	Hutt Valley
Lyn Corkran (Part-time)	Hawkes Bay
Laura Crawford (Part-time)	Wairarapa
Rachel Cunliffe (Part-time)	Whanganui
Shelley Dalton (L)	Hutt Valley
Michelle Deed – Team Leader	Hawkes Bay
Debbie Dennes (Part-time) – Team Leader	Wairarapa
Emma Dobbelaar (L)	Hutt Valley
Elizabeth (Liz) Drury (Part-time)	Hawkes Bay
Michelle Dundon-Smith (Part-time)	Porirua
Janne Finlayson (Part-time)	Wairarapa
Holly Gooch	Wellington Hospital
Anne Hamilton	Wellington
Catherine (Cathy) Hamilton	Hutt Valley
Rachel Hanlon (Part-time)	Whanganui
Virginia (Ginny) Higgins	Kapiti
Julie Ladbrook (Part-time)	Porirua
Jackie Leufkens – Team Leader	Horowhenua
Ann MacGregor (Part-time)	Wellington
Deanna McKay (Part-time) (L)	Independent
Helen Miller	Hutt Valley
Sherril Palmer – Team Leader	Hutt Valley
Laura Pearce	Hawkes Bay
Denise Perry (Part-time)	Horowhenua
Barbara Phipps-Black (Part-time) (L)	Wellington
Joanne (Jo) Sanson (Part-time)	Hawkes Bay
Sandra Shackleton	Hutt Valley
Kirstin Smith (Part-time) (L)	Porirua
Sara Speight – Team Leader	Kapiti
Cassandra (Cassie) Swinerd	Wellington



Kristina Tipper  
Deanna Tulikifanga (Part-time)  
Kerry Wiles – Team Leader

Porirua/Wellington Hospital  
Hutt Valley  
Porirua

### **Mental Health**

Susan (Sue) Campbell  
Johanna Fraser – Team Leader  
Heather Guitry  
Erin Moore  
Graeme Penty – Team Leader  
Janice (Jan) Sage (Part-time)  
Kaylene Wilson

Te Whare o Rangituhi  
City  
Te Whare o Rangituhi  
City  
Te Whare o Rangituhi  
City  
Te Whare o Rangituhi

### **Youth Justice**

Stephen Autagavaia  
Cochise Avei  
Susan Carter  
Kelly Doran – Team Leader  
Brady Economu-Barton  
Joanne Feetham (Part-time)  
Jessie Higginson  
Surrey Maraku  
Gerard (Gerry) McGirr  
Sheree Phillips (FD)  
Diani Pretorius  
Zarnia Pickering (L)  
Vicki Smith (L)  
Penny Stickney  
Maria Tanoa  
Sarah Tepania (FD)  
Sulieti (Suli) Vaipulu  
Joseph (Hohepa) Waru (FD)  
Cathleen (Cath) Whiting (L)

Te Au rere a te Tonga  
Epuni  
Te Au rere a te Tonga  
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Te Au rere a te Tonga  
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### **Speech Language Therapist**

Jennifer Carswell (Part-time)  
Tanya Jondahl (Part-time) (L)

Epuni  
Wellington

### **Support Staff**

Brian Albright, Teaching Assistant  
Maureen Brown (Part-time)  
Sophie Brown (Part-time) (L)  
Julian Chote (Part-time) (FD)  
Catherine Diamond (Part-time)  
Minette Fourie (Part-time)  
Adria Gonzalez (Part-time)  
Rebecca Hylton (Part-time)  
Tracey Irwin  
Pamela Johnson (Part-time)  
Kathryn Linton (Part-time)  
Adelle Morton (Part-time) (FD)  
Caleb Platt (Part-time) (FD)  
Stuart Staffer (Part-time) (L)

Te Au rere a te Tonga  
Epuni  
Te Au rere a te Tonga  
Wellington  
Porirua  
Te Au rere a te Tonga  
Hutt Valley  
City  
Wellington  
Wellington  
Manawatu  
Hawkes Bay  
City  
Te Whare o Rangituhi

*(L) Left during the year*

*(FD) Finished in December*

# Presiding Member's Report – 2022

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*Awahi mai awahi atu - tautoko mai tautoko atu: Working in partnership and through innovation  
we enrich hauora, embrace diversity, and inspire quality continuous learning*

The 2022 year was more settled in comparison to 2020 and 2021. Although Covid continued to be active in the community and school, because of a successful national vaccine programme, lockdowns became a thing of the past. This meant that we were able to focus on face to face teaching. Although throughout the 'Covid years' the teaching staff did an amazing job teaching through zoom and other electronic means, being able to once again work personally with students saw a return to the importance of having a direct relational culture within the school.

2022 was also a year of change of personnel, with a new Board of Trustees appointed by the Minister of Education and new Principal appointed by the Board. I am pleased to report that these changes were seamless through the commitment and great work of the new Board, the Principal and the dedicated staff who continued to maintain quality education programmes.

After the impact of Covid, the 2022 school role ended at 273 compared to 303 in 2021.

## **Board of Trustee membership**

2022 was the year that the Minister of Education reviewed and appointed a new Board for the next three years. Reappointed to the Board were Lois Dawson-Mikare, Jennifer George, and Jeff Sanders. Newly appointed to the Board were Sara Williams and John McElwee. Seconded to the Board is Celia Painter, a former pupil of the school who brings a unique and valuable contribution to our decision-making. Stephanie Algie continues as the staff representative. With the addition of new Principal Jason White, and Board Secretary Pamela Johnson, I believe Central Regional Health School will be well served by the Board. John Huston who had served for two terms on the Board was appointed to the Northern Health School Board of Trustees. That is there gain and our loss. We are grateful for his commitment and contribution.

## **Principal Appointment**

As noted in last year's report, at the end of term one, Jane Wills retired as Principal after four years in the role.

Following a comprehensive appointment process the Board was pleased to announce the appointment of Jason White as Principal. Jason's most recent role before the Central Regional Health School was as Deputy Principal at Horowhenua College. Jason has proven to be an excellent appointment.

## **Educational outcomes**

School leadership have continued to review the curriculum and assessment methods to strengthen outcomes for students. Where appropriate, NCEA credits can show achievement, however for others, progress against the learning progression framework is a more accurate reflection of progress. We are developing systems to better track progress in this framework and this is supporting the changes to the NZ curriculum.

Our residential youth justice facility in Palmerston North, Te Au Rere a te Tonga, have been working on an action plan with ERO following a visit in 2021. This has proven to be a successful process with a



final visit from ERO producing a very positive report, complimentary of the progress made and the positive mahi being done by the team at that site. The whole CRHS whānau enjoyed celebrating this report.

## Finance

The Central Regional Health School continues to be in a healthy financial position through the careful management of both outgoing Principal Jane Wills and Jason White. As well as supporting excellent teaching outcomes, as a School we have continued to work hard at ensuring that staff are provided with a good standard of office and teaching accommodation, technology, and vehicles were appropriate. From a vehicle perspective, we have begun investing in electric and hybrid vehicles as we meet our schools commitment to the reduction of climate change.

## Property

2022 has been a busy year from a property perspective. During the year the Wellington Central School and the Schools administrative centre moved to excellent new accommodation on Wakefield Street. Our City Site on Cambridge Terrace underwent a refit to create an appropriate learning space for these students. In 2020 Central Regional Health School operated from 15 premises across the lower North Island. Sites operate from a mix of schools, Oranga Tamariki residences, hospitals and leased premises. Eight of these sites have developments or refurbishments planned. Work is either underway or due to begin soon for all of these sites.

## Recognition

As I close I want to thank the staff of the Central Regional Health School, both teaching and administrative. At the 'coalface' they continue to make the difference everyday in the lives and learning outcomes of those who seek educational support from the School.

I would also like to acknowledge all the members of the Board who have continued to provide sound governance to support the important mahi of our school. Their commitment is acknowledged and appreciated.

Noho ora mai, nā

A handwritten signature in blue ink, appearing to read 'Jeff Sanders', with a flourish at the end.

Jeff Sanders  
Presiding Member  
31.12.22

# Principal's Report – 2022

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*Awahi mai awahi atu - tautoko mai tautoko atu: Working in partnership and through innovation  
we enrich hauora, embrace diversity, and inspire quality continuous learning*

The Central Regional Health School continues to be guided by our mission statement:

*“Awahi mai awahi atu - tautoko mai tautoko atu: Working in partnership and through innovation we enrich hauora, embrace diversity, and inspire quality continuous individualised learning”*

2022 was a productive year in working to uphold this intent as we saw a wide range of progress towards our annual goals and strategic plans. The nature of our context makes relationships and partnerships crucial to our ability to achieve success and there were many examples of these being established or strengthened.

We are lucky to have the support of a skilled and experienced board of trustees who were appointed or reappointed this year. We had some members reappointed to provide us with continuity and others appointed for the first time, bringing a new lens to look through and fresh energy. The new team will provide assured governance support for the coming years.

Our school roll remained steady despite many areas reporting significant challenges with agencies that refer students to us being understaffed. There remains a concern that some rangatahi who would benefit from our services are unable to access us due to the shortage of medical professionals, therefore, we are working with the Ministry of Education on our guidelines to see how we can reduce barriers to access our services. This work is being undertaken alongside our colleagues from the Northern and Southern Health Schools who we continue to enjoy a positive and supportive working relationship with.

Our previous head office at Courtenay Place was vacated as we shifted into a new, purpose designed, site at Wakefield St in Wellington. As the Courtenay Place site was supposed to be temporary, this has been well received by staff and students to be in a fit for purpose site that is conducive to a positive and effective work environment for staff and students. A similar upgrade was completed at our Cambridge Terrace Specialist Mental Health site, and this is now a professional environment suitable to staff to support positive outcomes with students.

Most schools were continuing to deal with the challenges presented by the pandemic and we shifted our attention to good practices with ‘communicable diseases’. Due to the vulnerability of many of our students, these practices ensure risks are mitigated as best as possible for staff and students’ interests. These changes have now been normalised and staff will continue to operate in a way that is cautious and risk adverse.

Our staff continue to show a positive approach to change, and this has been necessary as we engage with the changing landscape of education. We have made steady progress in areas such as the Learning Progression Framework; the NCEA Change Package; the Literacy and Numeracy Co-Requisites; the Curriculum Refresh; the New Zealand Histories Curriculum and local curriculum development. All this change along with normal workload and pressures mean it is important that we have good systems in place to support staff and this will be an ongoing focus for us moving forward.

Central Regional Health School staff work in a unique and special place in New Zealand education, supporting some of our most vulnerable taura. At a time when many may question why education is a priority given the challenges the young person is dealing with, our staff are there to reinforce that



their future is real and important, and provide support to allow them to dream, and then work towards these goals. At times of adversity, this dreaming and imagining a future of hope and promise can be a key part of recovery and rehabilitation. It is a privilege to work in this intimate space with whānau and our range of partners, and we will continue to strive to “Awhi mai awhi atu – tautoko mai tautoko atu”.

Ngā mihi nui.

A handwritten signature in blue ink, appearing to read 'J White', is positioned above the typed name.

Jason White  
Tumuaki/Principal  
31.12.2022

# Appreciation and Acknowledgements

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The Board acknowledges, and sincerely appreciates, the support the School has received during 2022 from parents, schools, medical practitioners and clinicians, District Health Boards, the Ministry of Education, Oranga Tamariki and the numerous other agencies working in partnership with the school. Together we strive to provide the best possible service to our students, families and whānau. To Capital and Coast District Health Board and Hutt Valley District Health Board, appreciation is expressed for the commitment they have made to CRHS - City with the provision of clinical support, and to supporting our team at Te Whare o Rangituhi, as well as our community-based teams.

Thank you to Capital and Coast and Whanganui District Health Boards for providing space within hospitals for the use of the CRHS teachers.

We are acknowledging DHB's as we still engage with the entities as they used to be. We do, however, acknowledge that from 1 July 2022, Te Whatu Ora - Health New Zealand has taken over responsibility for planning and commissioning hospital, primary and community health services. CRHS looks forward to maintaining the positive relationships through the newly formed Te Whatu Ora - Health New Zealand.

Thank you to Te Aho o Te Kura Pounamu - The Correspondence School, for working in partnership with CRHS, and to the following schools for welcoming CRHS offices on their school sites under the terms and conditions of a Ministry of Education Agreement:

- Naenae Intermediate School, Lower Hutt
- Queen Elizabeth College, Palmerston North
- Horowhenua College, Levin
- Lakeview School, Masterton
- Porirua East School, Porirua

Oranga Tamariki at Te Au rere a te Tonga and at Epuni residences have maintained supportive partnerships, despite the many on-going changes occurring in youth justice and care and protection. A special thank you to the dedicated staff at the Ministry of Education. Their on-going assistance and commitment to partnership has been of considerable assistance this year.



# 2022 Statement of Variance

*(To be read alongside the 2022-2027 Charter and Strategic Plan, 2020 Strategic plan briefing report and executive summary, and strand mid and end of year reports.)*

## Executive Summary:

2022 saw significant development in many areas for CRHS. A newly established SLT oversaw significant work around the sites, strengthening relationships and practice for the benefits of our learners. A summary of progress made against each goal is recorded below.

A new board were appointed in September and this team were able to be involved in strategic planning for 2023. The school is in a good position to build on 2022's successes and respond to the demand of the high level of curriculum change.

Goal 1 – Curriculum. Given our unique role in education this will always be an explicit focus for us, even more so with the high level of change we are currently experiencing. Significant developments were made in assessment and IP practices, specifically in relation to the learning progression framework.

Goal 2 – Kaupapa Māori. The introduction of the kaiwhakahaere role has provided structure and a high level of support for staff. The explicit focus on Kaupapa māori has enabled staff to critically look at their practice and be supported to grow. This area was a highlight for ERO in their visit to Te Au Rere and was an endorsement of the positive progress made in this space.

Goal 3 – Transition. As all of our IP's are transition focussed, this is a big focus for us. Relationships are key here, and good progress was made creating or re-establishing links with key stakeholders and partners, and improving systems for engagement and collaboration.

Goal 4 – Partnership. Progress was made in relationships with key partners such as Oranga Tamariki through a review of the service guidelines for each site. This work is ongoing but outcomes have already been positive. Relationships with medical providers in particular have been an ongoing challenge due to high staff turnover and a lack of supply of applicants to fill their roles. An explicit focus on this area will remain.

Goal 5 – Innovation. Allowing staff to be innovative in the IT space when students are in residence has been a real success story. Students are now able to engage in digital pedagogies safely, and the systems and resources to enable this are in place. Across the school staff are encouraged to take risks and try new things, and to look at current practice critically to consider if there could be a better way.

Goal 6 – To be a good employer. Throughout the covid times a focus has been on wellbeing and we have seen improvements in this space by supporting staff to seek external support through Vitae if they wish. This school goal has been a good lens to look through when reviewing processes and has enabled positive change.

Goal 1		Progress Summary			Strategic Thinking	
Curriculum		Community Health	Specialist Mental Health & Epuni	Te Au rere a te Tonga	Overall Summary	Strategic Direction Recommendation
<p>To provide excellence in the quality and delivery of the curriculum</p> <p>2022 Strategic Objective: Strengthen the power of the IP through emphasis on: Assessment, goal setting, cultural appropriateness, student agency and relevant curricula. To ensure all aspects of the plan maximise student outcomes.</p> <p>Board objective: Achievement, Inclusion, Te Tiriti, Other cultures (see CRHS Charter and Strategic Plan 2022-2026: Purpose)</p> <p>NELP: 1-6</p>	Progress	<p>1.1 There is growing consistency across all site: assessments, use of data and how the results are recorded to inform teaching and learning is imbedded into practice.</p> <p>All teachers are familiar with the LPF and core assessment tools. Teachers are, with confidence using the LPF and core assessment tools to inform and strengthen teaching and learning across the curriculum.</p> <p>1.2 CH teachers are operating successfully within the new eTAP portal.</p> <p>1.3 There continues to be a need to strengthen the relationship with partner schools across the regional sites.</p> <p>The AP CH, team leaders and teachers are aware of the barriers and continue to work with identified schools</p>	<p>Planning of a Key Competency goal for the term/designated time frame with Social Workers/Clinical Coordinator</p> <p>The developing a student voice feedback opportunity for students to reflect on their learning experience</p> <p>Team continue implement Tataiako and Key Competency goals for learning rather than getting caught up in Curriculum eg Literacy and Numeracy. More hands-on learning, informal, finding those hooks into learning</p> <p>Teams continue to learn about NCEA and understanding of the local curriculum changes. This is effectively informing their decisions around planning and reporting. Continuing to use student voice especially for transitioning. Staff continue to work alongside key partners and teams to determine best assessment practices and long-term goals. Health school specialists (SLT's) are also involved as part of decision making and planning.</p>	<p><b>Evaluation:</b> The YAT allows a quick assessment to take place soon after admission. It allows small initial goals for literacy and numeracy to be set.</p> <p>Teachers set goals, in agreeance with students, explaining how they support their identified aspirations and needs.</p> <p>Goals are in alignment with our local curriculum guidelines and are I-SMART-ED.</p> <p>Local Curriculum Guidelines development ensures programmes are planned and routinely evaluated to ensure they continually improve to</p> <ul style="list-style-type: none"> <li>• Develop literacy/numeracy skills</li> <li>• Remove barriers to enhance successful transition</li> <li>• Respond to their culture, language and identity</li> <li>• Enhance Hauora (link to Te Whare Tapa Wha)</li> <li>• Discover new talents, pathways or interests</li> <li>• Access the NZC</li> </ul>	<p>Staff led innovations have led to significant changes to the CH IP. IP's are owned by the students and whanau and provide a linchpin to ensure all team members are working with the student at the centre of their practice.</p> <p>Funding has been allocated to provide ongoing Curriculum and Assessment PLD as needed, by individuals, and or teams.</p> <p>Assessment tools have been developed and are widely implemented across the kura.</p> <p>Relationships with partner schools and organisations continues to be an area for development and goes hand in hand with goal 4: partnership.</p> <p>Goal setting is a well-established practice and embedded in the IP</p>	<p>The NZ Curriculum refresh and NCEA changes will be a big focus for staff over the coming years and support will need to be provided in this space.</p> <p>NZ Histories curriculum development will need to be worked on across all regions</p>



	<p>1.4 Teachers are, with confidence using I SMARTED Goals and visuals. The initiative of adding visuals has strengthened student and whanau ownership of the IP</p>		<ul style="list-style-type: none"> <li>Gain recognition within NZQA</li> </ul>			
	<p><b>Operations:</b></p> <ul style="list-style-type: none"> <li>The IP document for each strand now reflects the individual needs of these teams. All staff have access to a range of formative assessment tools including; PATs, GLOSS, eAsTTle, RAPID, LADS and LASS. These assessment tools are used to ascertain both curriculum levels for students (then used to set achievable IP goals) or used to screen for additional neuro-diversity that may need to be investigated to better individualise learning.</li> </ul>					
	<p><b>Other:</b></p> <ul style="list-style-type: none"> <li>Northern Health School have done work with eTAP that they are willing to share in regards to the Learning Progression Framework (LPF). They have a method for recording student progress against the framework that can show growth over time. Operationally this would allow for meaningful conversations around student engagement and the measurement of student outcomes against time on roll.</li> <li>We need to consider the implications of the NCEA change package and the 2025 NZ Curriculum refresh including the development of the NZ History curriculum</li> <li>Our current curriculum matrix in our SMS will need to be updated to reflect curriculum and NCEA changes.</li> </ul>					
<p><b>Next steps</b></p>	<p><b>Community Health</b></p> <p>Ongoing: Curriculum development; NZ Histories / Local Histories NZ Curriculum NCEA Co requisites</p>	<p><b>Specialist Mental Health &amp; Epuni</b></p> <p>This is an area is ongoing for staff to continue to increase knowledge and understanding especially students who present as neuro-diverse.</p> <p>Teams to adapt the programme to cater for these needs and refining what is needed and using the information to support transition</p> <p>PLD for staff - assessment tools to keep up to date with mainstream education.</p> <p>NZ Histories and local curriculum to be explored and implemented for 2023</p>	<p><b>Te Au rere a te Tonga</b></p> <ul style="list-style-type: none"> <li>Develop understandings of NCEA changes for 2024.</li> <li>Develop a system where all residential schools can access all the IPs and discharge portfolios</li> <li>conduct more in-depth assessments themselves when student is settled within the first 30 days</li> <li>Develop goal banks</li> </ul>	<p><b>Recommended strategic objective 2023</b></p> <p>Strengthen the power of the IP through emphasis on: Assessment, goal setting, cultural appropriateness, student agency and relevant curricula with specific focus on the NZ Curriculum refresh, NCEA changes, and NZ Histories Curriculum.</p> <p><b>NELP: 1 - 6</b> <b>Board objective:</b> Achievement, Inclusion, Te Tiriti, Other cultures</p>		



Goal 2	Strand Progress Summary			Strategic Thinking		
<p><b>Kaupapa Māori</b></p> <p>To strengthen the kaupapa of the school to ensure Māori students succeed</p> <p>2022 Strategic Objective: Support holistic, culturally sustainable teaching and learning (e.g. tikanga Māori, te reo Māori, and knowledge of te ao Māori). This will include connections with local iwi and other appropriate cultural groups reflected in the community. Facilitate all sites and individual staff to develop global awareness and cultural competencies. In particular focussing on Pasifika, immigrant and refugee communities.</p> <p>NELP: 1-6</p> <p>Board objectives: Achievement, inclusion, safety, Te Tiriti</p>	Progress	Community Health	Specialist Mental Health & Epuni	Te Au rere a te Tonga	Overall Summary	Strategic Direction Recommendation
		<p>2.1 Met The AP Community Health team leaders manage this ongoing intervention to ensure newly appointed staff are confident and competent in implementing the health model Te Whare Tapa Wha.</p> <p>2.2 Met Team leaders continue to be reflective and agile in their management of this ongoing intervention.</p> <p>2.3 Teachers are maintaining and building on their own knowledge and skills and the meaningful incorporation of te reo Māori and tikanga in their daily practice.</p> <p>Tātaiako is referenced in the CRHS CH Quality Practice Expectations</p>	<p>Most staff are implementing or developing this within their own practice and are continuing to seek support when needed</p> <p>Team's continues to work in this space of uplifting and putting into practice the Te Whare Tapa Wha model and cultural competencies This has been evident in some of our health and topic combined teaching units as well as on an individual bases with our students.</p> <p>This is an area of growth for all teams across the different sites that continues to excite staff and push them forward to working better towards the embedment of this model in our practise.</p> <p>Kaiwhakahaere continue to support and strengthen where need possible Teams are encouraged and support to seek outside cultural advice making sure that this is embedded in safe practice</p> <p>Teams continue to unpack Taitako and cultural competences and applies this to Personal and professional learning</p>	<p>Kaupapa Maori teacher who empowers all staff to take the lead and feel safe doing so. We believe that unless we are developing ourselves we cannot develop our students.</p> <p>Internal PD will grow our understanding of Tātaiako and structured morning routines will allow us to put this into our daily practice</p> <p>Use of Te Reo is normalised in our space.</p> <p>Mihi Whakatau and Poroaki is now embedded tikanga</p> <p>Karakia and waiata practice occur in staff meetings and briefings</p> <p>PLD with Mason Durie was attended.</p> <p>Unit Planning links to Te Whare Tapa Wha and Tātaiako</p>	<p>Work will be ongoing.</p> <p>Te whare tapa wha is well embedded in current practice. Te whare tapa rima is a new model that acknowledges the importance of the whenua to one's wellbeing and could be developed in the IP</p> <p>The tikanga and physical environment at each site continues to develop and will be a work in progress. When you walk into each of our sites, does it reflect our commitment to partnership in Te tiriti o Waitangi?</p> <p>Connections with iwi will continue to be important as the NZ Histories curriculum is developed</p> <p>NZ teaching standards require teachers to continue to grow as a part of their growth cycle</p>	<p>Evolve the IP to include rima, the whenua.</p> <p>Consider the physical environment of each site to review if it is culturally appropriate and culturally safe</p> <p>Develop/Maintain/Strengthen relationships with iwi to maximise educationally powerful connections</p> <p>Provide opportunities and support for staff to grow competence and confidence in Te Ao Māori, Tikanga Māori and Te Reo Māori</p>
	<p><b>Next steps</b></p>	<p><b>Community Health</b></p>	<p><b>Specialist Mental Health &amp; Epuni</b></p> <p>Te Whare tapawha is completed – staff across the different site are implementing and seeking advice when needed</p> <p>To continue to develop the skills and a deeper understanding of Taataiako, Staff to build their knowledge and understanding around Ka Hikitia moving into 2023</p> <p>Team to develop and /or use goals in regards to cultural competencies. moving forward into 2023.</p> <p>Team are encouraged to work from holistic and strength based kaupapa when working with students and whanau.</p>	<p><b>Te Au rere a Te Tonga</b></p> <p>Work with Partners in Whakamana Tangata to develop a site wide approach to communication /addressing issues</p> <p>Our physical environments will reflect our commitment to Tātaiako and will be enhanced to support growth of tikanga and te reo</p>	<p><b>Recommended strategic objective 2023</b></p> <p>Support holistic, culturally sustainable teaching and learning (e.g. tikanga Māori, te reo Māori, and knowledge of te ao Māori). This will include connections with local iwi and other appropriate cultural groups reflected in the community.</p> <p>Facilitate all sites and individual staff to develop global awareness and cultural competencies. In particular focussing on Pasifika, immigrant and refugee communities.</p> <p>NELP: 1-6</p> <p>Board objectives: Achievement, inclusion, safety, Te Tiriti</p>	

Goal 3	Strand Progress Summary			Strategic Thinking		
Transition		Community Health	Specialist Mental Health & Epuni	Te Au rere a te Tonga	Overall Summary	Strategic Direction Recommendation
<p>To ensure all students receive high quality support to achieve their transition goals</p> <p>2022 Strategic Objectives: Work with partners to overcome transition barriers as identified in 2021. Work towards innovative solutions to ensure students meet their IP transition goals, and a way of tracking success is developed (also see 2022 objective, Goal 4).</p> <p>Board objectives: Achievement, inclusion, Te Tiriti</p> <p>NELP: 1, 2, 3, 5, 6, 7</p>	<p><b>Progress</b></p>	<p>Effectiveness is measured by team leaders anecdotally and through monitoring, and comparisons made against identified eTAP models of 'best practice'</p> <p>The measure is anecdotal and site specific. Goals are realistic and there is evidence of reflective teacher practice and IP team engagement.</p>	<p>Revising and making sure that new staff are inducted into CRHS and making sure they understand the process of the units they are working in and this is being reviewed. Staff continue to maintain their professional practice across agencies and schools as well as community teams and whanau.</p> <p>Teams will be continuing to work with partners making sure that teaching staff are getting the best outcomes possible for Rangatahi- Maintaining good relationships. - Building connections</p> <p>Teams are aware of the many changes and the affects due covid this year and impact that this has had on partnering agencies that CRHS work with especially around transition, Team will continue to maintain and work with key partners for future transition and new referrals.</p>	<p>Transition out goals for students will be captured from regular MAT meetings. In partnership with OT, CRHS Te Au Rere and Health.</p> <p>Students have allocated teachers who will decide, in consultation with MAT, what explicit actions school can do to support the achievement of the students transition goal.</p> <p>MAT meetings are held every fortnight between case leaders and teachers for students post assessment</p>	<p>Goal setting is embedded in staff practice and recorded in IP's</p> <p>Transition partnerships continue to be a work in progress, varied range of success school by school.</p> <p>Data gathering and analysis continues to be difficult. NHS model is interesting and worth looking at further.</p> <p>The definition of success continues to be challenging as it has a wide variety of meanings, many of which are difficult to be quantified such as key competencies.</p> <p>CRHS is innovative, flexible, and strive to meet the needs of our students. At times, our progress is hindered by our partners and barriers out of our control</p>	<p>The overall goal holds its value as this is our core business</p> <p>Continue to advocate for innovations and progress with partners</p> <p>Consider how we track transitions once they leave our service</p>
	<p><b>Next steps</b></p>	<p>The AP Community Health and team leaders continue to actively work to raise the level of constructive engagement with identified partners.</p>	<p>Support and PLD for Teachers ensure solid practice and support for students moving forward. Agency information is available for staff on SharePoint.</p>	<p>Reporting guidelines will be changed to reflect the 14, 30, 60 and 90 day timelines</p> <p>Develop shared resource so Residential schools can easily obtain information about new students- as its highly likely this was their last school of enrolment</p> <p>Continue to push for centralised data around student transition success</p>	<p><b>Recommended strategic objective 2023</b></p> <p>Develop internal systems to monitor and review transitions. Advocate with partners to lead innovative approaches and influence change that will improve outcomes for our tamariki</p> <p>NELPs: 1, 2, 3, 5, 6, 7 Board objectives: Achievement, inclusion, Te Tiriti</p>	



Goal 4	Strand Progress Summary			Strategic Thinking		
<p><b>Partnership</b></p> <p>To ensure the school is effectively engaged with all relevant stakeholders, to promote excellence in outcomes for students</p> <p>2022 Strategic Objectives: Work with partners to overcome transition barriers as identified in 2021. Work towards innovative solutions to ensure students meet their IP transition goals, and a way of tracking success is developed (also see 2022 objective, Goal 3).</p> <p>Board objectives: Achievement, inclusion, Te Tiriti</p> <p>NELP: 1, 2, 3, 5, 6, 7</p>	Progress	Community Health	Specialist Mental Health & Epuni	Te Au rere a te Tonga	Overall Summary	Strategic Direction Recommendation
		<p>Teachers are encouraged to be reflective in their practice, are experienced and with competence, manage and contribute to the growth of the local and regional networks.</p>	<p>Teams are working alongside our key partners within each area and staff providing information to leaders if there is a change in this role. (early) Provide processes to support the induction of new health New Zealand staff.</p>	<p>AP Te Au Rere will contribute to new OT staff induction and outline how best they can support education</p> <p>In consultation with OT, Suitable Self-regulation resources have been identified and implemented to support students</p> <p>PLD with Rangitane has been agreed and we are now organising dates</p>	<p>Partnerships in all areas are, and will always be, being developed and maintained.</p>	
		<p><b>Operations:</b></p> <ul style="list-style-type: none"> <li>Operationally we are engaged with all relevant stakeholders. Some relationships are more effective than others and this can be due to personnel, circumstance and project scope.</li> </ul>				
		<p><b>Other:</b></p>				
	Next steps	Community Health	Specialist Mental Health & Epuni	Te Au rere a te Tonga	Recommended strategic objective 2023	
		<p>Team will continue to maintain a respectful partnership and to identify and minimise barriers (on going mahi moving into 2023)</p>	<p>Work with Kingslea school and share initiatives</p> <p>Continue to push for centralised data around student transition success</p> <p>Visit well regarded Youth Justice facilities, nationally and/or internationally, to improve how we can operate better in a trauma informed way manner.</p>		<p>SLT believe that outcomes for this goal can be included in goal 3</p> <p>NELPs: 1 - 7 Board objectives: Achievement, inclusion, Te Tiriti</p>	

Goal 5	Strand Progress Summary			Strategic Thinking		
<p><b>Innovation</b></p> <p>To be alert to potential opportunities or initiatives that could improve the quality of student outcomes</p> <p>2022 Strategic Objective: Identify and explore opportunities within school systems and with our partners to address unmet needs</p> <p>Board objectives: Achievement, inclusion, Te Tiriti, other cultures</p> <p>NELP: 1-7</p>	Progress	Community Health	Specialist Mental Health & Epuni	Te Au rere a te Tonga	Overall Summary	Strategic Direction Recommendation
	<p>5.5</p> <p>Property has been a barrier.</p> <p>The Hutt Valley initiative has not gone ahead.</p>	<p>Work in progress- Equipment has arrived in Epuni sensory room to be installed</p> <p>Epuni is waiting for sign off from OT.</p>	<p>Safely implement Chromebooks to enhance delivery of local curriculum as well as increase student achievement of Literacy and numeracy goals</p> <p>Relationship with Kingslea Principal developed</p> <p>Looking to utilise "Principal transfer" to Health school, where appropriate to support student transition.</p>		<p>Site development has been a challenge as we are at the mercy of the ministry of ed and OT</p> <p>Developments in digital technologies will continue to be a focus and supported by the RAPLD</p>	
	<p><b>Operations:</b></p> <ul style="list-style-type: none"> <li>In 2022 CRHS has successfully accessed RAPLD (Regionally Allocated Professional Development Funding) and chosen to partner with UTB (Using Technology Better) to improve digital fluency of the staff, we have been allocated 300 hours over 24 months. Small scale projects include maximising the efficiency of both Microsoft and Google Applications, Minecraft for Education as a teaching and learning tool, using digital software to access learning, Adobe Applications for desing and illustration projects.</li> <li>At Te Au rere a te Tonga we have successfully introduced Chromebooks as a teaching and learning tool. Young people at this site have not had ready access to digital devices due to concerns around access to the internet. We partnered with Google to ensure that we could safely use devices and that staff were confident to deploy them as part of their teaching.</li> </ul> <p><b>Other:</b></p>					
<p><b>Next steps</b></p>	<p><b>Community Health</b></p> <p>Secure a property in the Hutt that meets the needs of current staff and students and allows for regional growth.</p>	<p><b>Specialist Mental Health &amp; Epuni</b></p> <p>Epuni sensory room to be Manage the fit out and be completed in 2023</p>	<p><b>Te Au rere a te Tonga</b></p> <p>Visit well regarded Youth Justice facilities, nationally and/or internationally, to improve how we can operate better in a trauma informed way manner.</p> <p>Centralised data on transition success</p> <p>Looking to utilise "Principal transfer" to Health school where appropriate</p>	<p><b>Recommended strategic objective 2022</b></p> <p>SLT believe that outcomes for this goal can be included in goal 1: Curriculum</p> <p>NELP: 1 - 7</p> <p>Board objectives: Achievement, inclusion, Te Tiriti</p>		



Goal 6	Strand Progress Summary			Strategic Thinking		
<p><b>To be a good employer</b></p> <p>To support fair and reasonable endeavours that foster staff wellbeing</p> <p>2022 Strategic Objective: Implement, strategies, resourcing and processes that enhance wellbeing, including gaining a standardised baseline through an anonymous staff survey.</p> <p>Board objectives: Physical and emotional safety, Te Tiriti</p> <p>NELP: 1,5,6</p>	Community Health	Specialist Mental Health & Epuni	Te Au rere a te Tonga	Overall Summary	Strategic Direction Recommendation	
	<p><b>Progress</b></p>		<p>Team Leaders attend and completed a MH First aid course</p> <p>Teams to continue access supervision and group supervision</p> <p>Relievers pool</p> <p>Wellbeing check lists</p>	<p>Daily debriefing and STAR training.</p> <p>Acknowledging new and exiting staff in an inclusive culturally appropriate manner,</p> <p>Celebrating in each other's success and supporting each other when in need culture built in 2023.</p>	<p>The CRHS Staff Wellbeing/Welfare survey showed the majority of staff to feel well supported. Staffing as a resource is being used where appropriate and the quantity of candidates applying for positions has increased.</p> <p>A proportionate number of staff are utilising the Counselling and Supervision provided by the BOT.</p> <p>Staff are accessing supports and professional learning as needed.</p> <p>Culturally inclusive practices are being exhibited by staff in appropriate situations.</p>	
	<p><b>Operations:</b></p> <ul style="list-style-type: none"> <li>Staff wellbeing and welfare survey has been completed. An executive summary was presented to the BOT. The findings were significantly positive and gave CRHS a baseline on areas to improve and enhance.</li> <li>2022 has seen a slight increase in staff accessing Supervision and Counselling services. Overall this sits between 5 – 10% of staff accessing these services.</li> <li>A change in appointment processes has seen an increase in applications. We have, where possible, moved from fixed term appointments to permanent appointments. We have increased staffing across many sites.</li> </ul> <p><b>Other:</b></p>					
<p><b>Next steps</b></p>	Community Health	Specialist Mental Health & Epuni	Te Au rere a te Tonga	<b>Recommended strategic objective 2023</b>		
		Keep working as above	Attend Mental Health First Aide	<p>SLT are of the opinion that "Implement, strategies, resourcing and processes that enhance wellbeing" is good practice for management and governance</p> <p>NELPs:</p> <p>Board objectives:</p>		

# CENTRAL REGIONAL HEALTH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

<b>Ministry Number:</b>	1630
<b>Principal:</b>	Jason White
<b>School Address:</b>	Level 7, 234 Wakefield Street, Te Aro
<b>School Postal Address:</b>	PO Box 9349, Marion Square, Wellington , 6141
<b>School Phone:</b>	04 801 5010
<b>School Email:</b>	admin@crhs.school.nz

Accountant / Service Provider:

Education  Services.  
Dedicated to your school

# CENTRAL REGIONAL HEALTH SCHOOL

Annual Report - For the year ended 31 December 2022

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2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements
	<b>Other Information</b>
	Members of the Board
	Kiwisport / Statement of Compliance with Employment Policy
	Analysis of Variance



# Central Regional Health 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.

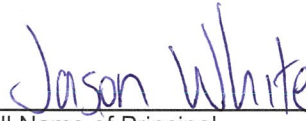
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

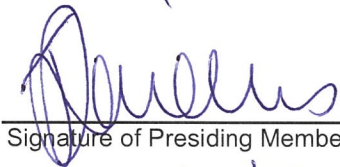
The School's 2022 financial statements are authorised for issue by the Board.

  
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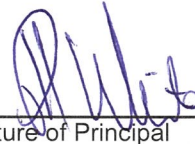
Full Name of Presiding Member

  
\_\_\_\_\_

Full Name of Principal

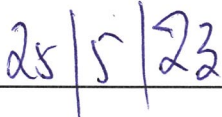
  
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Signature of Presiding Member

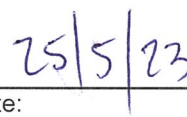
  
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Signature of Principal

Date:

  
\_\_\_\_\_

Date:

  
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**Central Regional Health School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	7,665,010	6,585,540	7,015,413
Locally Raised Funds	3	1,378	-	344
Interest Income		49,957	36,000	39,956
Other Revenue		380	-	-
		<u>7,716,725</u>	<u>6,621,540</u>	<u>7,055,713</u>
<b>Expenses</b>				
Learning Resources	4	6,100,114	5,946,222	5,703,565
Administration	5	521,221	583,747	538,821
Finance		19,468	25,000	19,760
Property	6	763,257	516,905	617,103
Loss on Disposal of Property, Plant and Equipment	10	620	-	11,153
		<u>7,404,680</u>	<u>7,071,874</u>	<u>6,890,402</u>
<b>Net Surplus / (Deficit) for the year</b>		312,045	(450,334)	165,311
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>312,045</u></u>	<u><u>(450,334)</u></u>	<u><u>165,311</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.

**Central Regional Health School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		3,239,944	2,763,676	3,074,633
Total comprehensive revenue and expense for the year		312,045	(450,334)	165,311
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		66,960	35,000	-
<b>Equity at 31 December</b>		3,618,949	2,348,342	3,239,944
Accumulated comprehensive revenue and expense		3,618,949	2,348,342	3,239,944
<b>Equity at 31 December</b>		3,618,949	2,348,342	3,239,944

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.

## Central Regional Health School Statement of Financial Position As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	99,776	25,798	109,624
Accounts Receivable	8	542,812	412,172	454,039
GST Receivable		50,022	30,472	32,089
Prepayments		28,090	30,235	22,906
Investments	9	2,784,772	1,349,041	1,490,988
		<u>3,505,472</u>	<u>1,847,718</u>	<u>2,109,646</u>
<b>Current Liabilities</b>				
Accounts Payable	11	563,323	459,903	495,500
		<u>563,323</u>	<u>459,903</u>	<u>495,500</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>2,942,149</u>	<u>1,387,815</u>	<u>1,614,146</u>
<b>Non-current Assets</b>				
Investments (more than 12 months)	9	-	-	1,302,328
Property, Plant and Equipment	10	547,819	960,527	323,470
Work in Progress		128,981	-	-
		<u>676,800</u>	<u>960,527</u>	<u>1,625,798</u>
<b>Non-current Liabilities</b>				
		<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Assets</b>		<u><u>3,618,949</u></u>	<u><u>2,348,342</u></u>	<u><u>3,239,944</u></u>
<b>Equity</b>		<u><u>3,618,949</u></u>	<u><u>2,348,342</u></u>	<u><u>3,239,944</u></u>

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

## Central Regional Health School Statement of Cash Flows

For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,620,161	1,474,113	1,480,897
Locally Raised Funds		(250,247)	-	(20,356)
Goods and Services Tax (net)		(17,933)	-	(1,617)
Payments to Employees		(567,717)	(624,500)	(416,225)
Payments to Suppliers		(453,425)	(453,867)	(776,888)
Interest Paid		(19,468)	(25,000)	(19,760)
Interest Received		43,470	36,000	44,520
Net cash from/(to) Operating Activities		354,841	406,746	290,571
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(440,193)	(500,000)	(120,725)
Purchase of Investments		(234,974)	-	(144,274)
Proceeds from Sale of Investments		243,518	-	-
Net cash from/(to) Investing Activities		(431,649)	(500,000)	(264,999)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		66,960	35,000	-
Net cash from/(to) Financing Activities		66,960	35,000	-
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(9,848)</b>	<b>(58,254)</b>	<b>25,572</b>
Cash and cash equivalents at the beginning of the year	7	109,624	84,052	84,052
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>99,776</b>	<b>25,798</b>	<b>109,624</b>

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

# Central Regional Health School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

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

##### **b) Basis of Preparation**

###### ***Reporting Period***

The financial statements have been prepared for the period 1 January 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 expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

###### ***Measurement Base***

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

###### ***Presentation Currency***

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

###### ***Specific Accounting Policies***

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

###### ***Critical Accounting Estimates And Assumptions***

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

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

#### *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 . Future operating lease commitments are disclosed in note 16b.

##### *Recognition of grants*

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

#### **c) Revenue Recognition**

##### **Government Grants**

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

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

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

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

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

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

##### **Other Grants where conditions exist**

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

##### **Donations, Gifts and Bequests**

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

### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

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

### **i) Investments**

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

### **j) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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



### **Depreciation**

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

The estimated useful lives of the assets are:

Furniture and Equipment	4 - 10 years
Information and Communication Technology	5 - 10 years
Motor Vehicles	15 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

### **k) Intangible Assets**

#### *Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

### **l) Impairment of property, plant, and equipment and intangible assets**

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

#### *Non cash generating assets*

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

### **m) Accounts Payable**

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

#### **n) Employee Entitlements**

##### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, 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 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

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

#### **o) Revenue Received in Advance**

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

The School holds sufficient funds to enable the refund of unearned fees in relation to students, should the School be unable to provide the services to which they relate.

#### **p) Funds Held in Trust**

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

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

#### **q) Funds held for Capital works**

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

#### **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTLB programme), all income and expenditure related to the provision of the service is 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.

#### **s) Provision for Cyclical Maintenance**

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

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

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

#### **t) Financial Instruments**

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

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

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

#### **u) 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.

#### **v) 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.

#### **w) Budget Figures**

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

#### **x) 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	1,756,330	1,474,113	1,503,483
Teachers' Salaries Grants	5,247,402	4,713,222	5,004,699
Use of Land and Buildings Grants	655,944	398,205	503,744
Other Government Grants	5,334	-	3,487
	<u>7,665,010</u>	<u>6,585,540</u>	<u>7,015,413</u>

The school has opted in to the donations scheme for this year. Total amount received was \$13,800.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Fees for Extra Curricular Activities	878	-	344
Fundraising & Community Grants	500	-	-
	<u>1,378</u>	<u>-</u>	<u>344</u>
<b>Expenses</b>			
	<u>-</u>	<u>-</u>	<u>-</u>
<i>Surplus for the year Locally raised funds</i>	<u>1,378</u>	<u>-</u>	<u>344</u>

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Library Resources	34,571	50,000	51,937
Employee Benefits - Salaries	5,592,294	5,107,722	5,221,113
Staff Development	67,977	106,000	62,324
Depreciation	101,979	105,000	101,189
Special Needs	6,131	17,000	21,434
Vehicle Running Costs	24,457	29,000	24,741
Other Curricular Expenses	272,705	531,500	220,827
	<u>6,100,114</u>	<u>5,946,222</u>	<u>5,703,565</u>

## 5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,651	6,865	8,879
Board Fees	11,590	10,000	17,325
Board Expenses	34,837	27,350	14,445
Communication	49,371	65,000	66,918
Consumables	36,944	32,800	34,563
Operating Lease	59,102	55,432	50,682
Other	55,463	102,300	81,782
Employee Benefits - Salaries	229,654	230,000	219,583
Insurance	17,357	18,000	17,276
Service Providers, Contractors and Consultancy	14,520	15,000	14,400
Principal	7,732	21,000	12,968
	<u>521,221</u>	<u>583,747</u>	<u>538,821</u>

## 6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,764	8,000	6,280
Heat, Light and Water	15,139	18,000	15,575
Repairs and Maintenance	43,720	62,700	58,463
Use of Land and Buildings	655,944	398,205	503,744
Security	3,891	3,000	3,072
Consultancy And Contract Services	35,799	27,000	29,969
	<u>763,257</u>	<u>516,905</u>	<u>617,103</u>

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

## 7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	99,776	25,798	109,624
Cash and cash equivalents for Statement of Cash Flows	<u>99,776</u>	<u>25,798</u>	<u>109,624</u>

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

## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	-	6,308	20,700
Receivables from the Ministry of Education	-	-	12,781
Banking Staffing Underuse	49,824	-	-
Interest Receivable	12,250	10,327	5,763
Teacher Salaries Grant Receivable	480,738	395,537	414,795
	<u>542,812</u>	<u>412,172</u>	<u>454,039</u>
Receivables from Exchange Transactions	12,250	16,635	26,463
Receivables from Non-Exchange Transactions	530,562	395,537	427,576
	<u>542,812</u>	<u>412,172</u>	<u>454,039</u>

## 9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	2,784,772	1,349,041	1,490,988
Non-current Asset			
Long-term Bank Deposits	-	-	1,302,328
Total Investments	<u>2,784,772</u>	<u>1,349,041</u>	<u>2,793,316</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Furniture and Equipment	96,031	204,450	-	-	(28,444)	<b>272,037</b>
Information and Communication Technology	200,021	122,499	(620)	-	(71,183)	<b>250,717</b>
Motor Vehicles	26,650	-	-	-	(2,256)	<b>24,394</b>
Library Resources	768	-	-	-	(96)	<b>671</b>
<b>Balance at 31 December 2022</b>	<b>323,470</b>	<b>326,949</b>	<b>(620)</b>	<b>-</b>	<b>(101,979)</b>	<b>547,819</b>

### Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	502,853	(230,816)	<b>272,037</b>	298,404	(202,373)	<b>96,031</b>
Information and Communication Technology	850,805	(600,088)	<b>250,717</b>	729,106	(529,085)	<b>200,021</b>
Motor Vehicles	33,671	(9,277)	<b>24,394</b>	33,671	(7,021)	<b>26,650</b>
Library Resources	4,199	(3,528)	<b>671</b>	4,199	(3,431)	<b>768</b>
<b>Balance at 31 December</b>	<b>1,391,528</b>	<b>(843,709)</b>	<b>547,819</b>	<b>1,065,380</b>	<b>(741,910)</b>	<b>323,470</b>

## 11. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	74,453	59,434	72,388
Accruals	6,865	4,451	7,379
Employee Entitlements - Salaries	480,738	395,537	414,795
Employee Entitlements - Leave Accrual	1,267	481	938
	<u>563,323</u>	<u>459,903</u>	<u>495,500</u>
Payables for Exchange Transactions	563,323	459,903	495,500
	<u>563,323</u>	<u>459,903</u>	<u>495,500</u>

The carrying value of payables approximates their fair value.

## 12. 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 conditions 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.



### 13. Remuneration

#### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	11,590	17,325
<i>Leadership Team</i>		
Remuneration	677,124	673,305
Full-time equivalent members	5.07	5.00
Total key management personnel remuneration	688,714	690,630

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (7 members) and Property (7 members) that met 8 and 8 times 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 1

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	120 - 130	170 - 180
Benefits and Other Emoluments	3 - 4	3 - 4
Termination Benefits	-	-

#### Principal 2

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

Salary and Other Payments	50 - 60	-
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

#### 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	9.00	10.00
110 - 120	1.00	-
120 - 130	4.00	4.00
	14.00	14.00

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

#### 14. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

#### 15. Contingencies

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

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 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.

#### 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.

#### 16. Commitments

##### (a) Capital Commitments

There are no capital commitments as at 31 December 2022.

(Capital commitments as at 31 December 2021: Nil)

##### (b) Operating Commitments

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

(a) operating lease of photocopiers;

	2022 Actual \$	2021 Actual \$
No later than One Year	30,577	-
Later than One Year and No Later than Five Years	17,620	-
Later than Five Years	-	-
	48,197	-

The total lease payments incurred during the period were \$59,102 (2021: \$50,682).

## 17. 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	99,776	25,798	109,624
Receivables	542,812	412,172	454,039
Investments - Term Deposits	2,784,772	1,349,041	2,793,316
Total Financial assets measured at amortised cost	<u>3,427,360</u>	<u>1,787,011</u>	<u>3,356,979</u>

### Financial liabilities measured at amortised cost

Payables	563,323	459,903	495,500
Finance Leases	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>563,323</u>	<u>459,903</u>	<u>495,500</u>

## 18. Events After Balance Date

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

## 19. Comparatives

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

## Central Regional Health School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/Expires</b>
Jeff Sanders	Presiding Member	Appointed	Oct 2025
Jane Wills	Principal	ex Officio	Apr 2022
Jason White	Principal	ex Officio	
Helen Miller	Staff Representative	Elected	Aug 2021
Stephanie Algie	Staff Representative	Elected	Oct 2025
Celia Painter	Student Representative	Co-opted	Sep 2023
Lois Dawson-Mikaere	Other	Elected	Oct 2025
John Huston	Other	Appointed	Sep 2022
Jennifer George	Other	Appointed	Oct 2025
Sara Williams	Other	Appointed	Oct 2025
John McElwee		Appointed	Oct 2025

## Central Regional Health School

### Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$6,630 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Central Regional Health School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF CENTRAL REGIONAL HEALTH SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Central Regional Health School (the School). The Auditor-General has appointed me, Geoff Potter, using the staff and resources of BDO Wellington Audit Limited to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

We have audited the financial statements of the school on pages 2 to 19, that comprise the statement of financial position as at 31 December 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 Benefit Entity (PBE) Standards Reduced Disclosure Regime

Our audit was completed on 25 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 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 information included on page 1 and 20 to 21, 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.



**Geoff Potter**  
**BDO WELLINGTON AUDIT LIMITED**  
On behalf of the Auditor-General  
Wellington, New Zealand