



2023 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



“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”

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.

Te Korowai Mātauranga mō ngā Tamariki



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Members of the Board of Trustees

For the year ended 31 December 2023

CRHS Board of Trustees, their Occupations and Business Interests - 2023

Lois Dawson-Mikaere Public Health Nurse, Te Whatu Ora – Health NZ

Business Interests Nil

Elected until May 2025 Trustee elections

Jeffrey Sanders (Presiding Member) Independent Contractor
Board Member – Social Workers Registration Board
Board Member – VOYCE Whakarongo Mai

Business Interests Nil

Elected until May 2025 Trustee elections

Jennifer George Independent Consultant
Governance Consultant and Project Manager

Business Interests Director, JG Solutions Limited

Resigned September 2023

Celia Painter Student

Business Interests Nil

Resigned November 2023

Sara Williams (Deputy Presiding Member) Principal Advisor, Tertiary Education Commission

Business Interests Nil

Elected until May 2025 Trustee elections

John McElwee Teacher, Horowhenua College

Business Interests Rental properties

Elected until May 2025 Trustee elections



John Willis Chief Financial Officer, Barnardos NZ
Business Interests Trustee, Board of Wellington Methodist Charitable & Education Endowments
Co-opted until 17 August 2026

Stephanie Algie (Staff Trustee) Teacher
Central Regional Health School
Business Interests Nil
Elected until May 2025 Trustee elections

Jason White (Principal) Principal
Central Regional Health School
Business Interests Nil

2023 Staff

Leadership Team

Jason White (Principal)
Lee Ferguson (Assistant Principal)
Terence Thompson (Assistant Principal)
Alastair Cox (Assistant Principal)
Jo-Ann Hall (Assistant Principal)

Health

Teresa Alcock	Manawatu
Stephanie (Steph) Algie – Team Leader	Manawatu
Kathryn Linton (Part-time)	Manawatu
Tina Aomarere (Part-time)	Manawatu
Elle Goodbehere	Manawatu
Susan Arrowsmith	Hawkes Bay
Loren Barnes	Wellington
Belinda Bass – Team Leader	Wellington
Michelle Dundon-Smith	Wellington
Lisa Brough	Kapiti
Rachel Burgess	Manawatu
Rochelle Collins (Part-time)	Whanganui
Andrea Piters (Part-time)	Hutt Valley
Lyn Corkran (Part-time)	Hawkes Bay
Vanessa Wilkins	Hawkes Bay
Laura Crawford (Part-time)	Wairarapa
Rachel Cunliffe – Team Leader	Whanganui
Michelle Deed – Team Leader	Hawkes Bay
Debbie Dennes (Part-time) – Team Leader	Wairarapa
Elizabeth (Liz) Drury (Part-time)	Hawkes Bay
Janne Finlayson (Part-time)	Wairarapa
Holly Gooch	Wellington Hospital
Anne Hamilton (Part-time)	Wellington
Catherine (Cathy) Hamilton	Hutt Valley
Rachel Hanlon (Part-time)	Whanganui
Virginia (Ginny) Higgins (Part-time)	Kapiti
Julie Ladbrook (Part-time)	Porirua
Jackie Leufkens – Team Leader	Horowhenua
Ann MacGregor (Part-time)	Wellington
Helen Miller	Wellington
Sherril Palmer – Team Leader	Hutt Valley
Laura Pearce	Hawkes Bay
Denise Perry (Part-time)	Horowhenua
Joanne (Jo) Sanson (Part-time)	Hawkes Bay
Carol Free	Hutt Valley
Katie McFarlane	Porirua
Cassandra (Cassie) Swinerd	Wellington
Trina Pettersson (Part-time)	Hawkes Bay
Kristina Tipper	Porirua/Wellington Hospital
Deanna Tulikifanga (Part-time)	Hutt Valley
Kerry Wiles – Team Leader	Porirua



Mental Health

Susan (Sue) Campbell
Tangiwai Moki-Hopfler
Johanna Fraser – Team Leader
Heather Guitry
Erin Moore
Graeme Penty – Team Leader
Janice (Jan) Sage
Kaylene Wilson
Krista Chapman
Carlene Angus
Keziah McNamara
Paula Jones
Abigail Kolbe

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

Youth Justice/Care and Protection

Stacey Lambert
Cochise Avei
Susan Carter
Kelly Doran – Team Leader
Amanda Taylor
Shima Brown
Kiri Latu
Joanne Feetham (Part-time)
Jessie Higginson
Surrey Maraku
Connor Drummond
Penny Stickney
Maria Tanoa
Sulieti (Suli) Vaipulu
Caleb Agnew-Jones

Te Au rere a te Tonga
Epuni
Te Au rere a te Tonga
Epuni
Epuni
Te Au rere a te Tonga
Te Au rere a te Tonga
Te Au rere a te Tonga
Te Au rere a te Tonga
Te Au rere a te Tonga
Te Au rere a te Tonga
Te Au rere a te Tonga
Te Au rere a te Tonga
Te Au rere a te Tonga

Speech Language Therapist

Jennifer Carswell (Part-time)
Laura Overton

Epuni
Kapiti

Support Staff

Brian Albright, Teaching Assistant
Maureen Brown (Part-time)
Minette Fourie (Part-time)
Adria Gonzalez (Part-time)
Rebecca Hylton (Part-time)
Tracey Irwin
Pamela Johnson (Part-time)
Kathryn Linton (Part-time)

Te Au rere a te Tonga
Epuni
Te Au rere a te Tonga
Hutt Valley
City
Wellington
Wellington
Manawatu



Board Chair's Report – 2023

*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 year 2023 marked a return to normalcy following the disruptions of the 'COVID years.'

This year also saw a significant change in personnel as we bid farewell to Lee Ferguson, the assistant principal who had been leading the community health sites. Lee served the school and its students for several years, and we extend our best wishes for her future endeavors.

The school roll at the end of 2023 was 294, compared to 273 in 2022.

Board of Trustees Membership

In 2023, the board co-opted John Willis to our board of trustees. John brings extensive financial and corporate expertise and experience, which the board felt was needed. He also offers a level head and a large heart for disadvantaged youth. The value John is adding around the board table is already evident.

Strategic Planning

Our board engaged in strategic planning to set the direction for the next two years. We considered feedback from various stakeholders and staff, along with the educational priorities from the Ministry of Education. This two-year strategic plan replaces the old 'charters' and will guide our annual targets for 2024 and 2025.

Finance

The Central Regional Health School continues to maintain a healthy financial position under the careful management of Principal Jason White. In addition to supporting excellent teaching outcomes, we have worked diligently to ensure that staff are provided with high-quality office and teaching accommodation, technology, and vehicles where appropriate.

Recognition

In conclusion, I would like to thank the staff of the Central Regional Health School, both teaching and administrative. They continue to make a difference every day in the lives and learning outcomes of those who seek educational support from the school.



I must also acknowledge all the members of the board for their continued provision of sound governance to support the important mahi of our school. Their commitment is both recognized and appreciated.

Noho ora mai, nā

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

Jeff Sanders
Board Chair
1.1.2023



Principal's Report - 2023

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

“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”

In 2023, we made significant strides in advancing our annual goals and strategic plans, demonstrating our commitment to our mission. Given the nature of our context, the establishment and strengthening of relationships and partnerships were essential to our success, and we saw numerous instances of such collaborations being developed or reinforced.

We are fortunate to have the support of a skilled and experienced board of trustees, with several members either appointed or reappointed this year. The reappointment of some members ensures continuity, while the appointment of new members introduces fresh perspectives and renewed energy. This new team is well-positioned to provide robust governance support in the coming years.

Despite widespread challenges in other areas, our school roll remained stable. Many referring agencies have faced significant staffing shortages, raising concerns that some rangatahi who would benefit from our services are unable to access them. To address this issue, we are collaborating with the Ministry of Education to review and refine our guidelines to reduce barriers to access. This effort is being conducted in conjunction with our colleagues from the Northern and Southern Health Schools, with whom we maintain a positive and supportive working relationship.

We were grateful to see significant property upgrades completed at a range of sites, and new sites opened in Paraparaumu and Hutt Valley. Manawatū, Te Au rere a te Tonga, Masterton, Epuni and Porirua all saw property improvements completed.

Our leadership team and staff continue to keep abreast of changes to our curriculum from the MoE. Given that we work with a wide range of schools, it's important that our staff are across all of the changes, to ensure they can work with a student from any school and be aware of the curriculum that the student will have been experiencing.

At the end of 2023 we Lee Ferguson departed from CRHS. We thank Lee for her long service to our school, and her leadership of the community health sites. Lee worked tirelessly to support these sites and staff, and work towards positive outcomes for the students.

The staff of Central Regional Health School operate in a unique and significant sector of New Zealand education, dedicated to supporting some of our most vulnerable taura. During times when the priority of education may be questioned due to the challenges these young individuals face, our staff emphasize the importance and reality of their futures. They provide the necessary support to enable these students to dream and work towards their goals. In moments of adversity, this dreaming and envisioning a hopeful and promising future can play a crucial role in recovery and rehabilitation. It is a privilege to



collaborate closely with whānau and our various partners in this intimate space. We remain committed to our mission: "Awhi mai awhi atu - tautoko mai tautoko atu."

Ngā mihi nui.

A handwritten signature in blue ink, appearing to read "Jason White".

Jason White
Tumuaki/ Principal
Central Regional Health
School



Good Employer Statement - 2023

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

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Yes. Employment process and systems to support staff are looked at through this lens by SLT. The H&S committee are also active and consider this.</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Board policies require employment processes to be fair Yes</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Candidates are assessed on their skills and attributes and the best person for the role is offered the position.</i>
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<i>We take guidance from our Kaiwhakahaere who is on our senior leadership team, and our Kaihāpai Ahurea who is a staff member who works across the whole school.</i>
How have you enhanced the abilities of individual employees?	<i>CRHS contributes significantly to staff to do tertiary study and provide a big investment into staff professional development in the budget.</i>
How are you recognising the employment requirements of women?	<i>90% of our staff are female and our team leaders are tasked with ensuring the requirements of all of their staff are met. Our CRHS Equal Employment Opportunities procedure also covers this point.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>We are considering this with furniture purchasing and property developments, to address identified areas of needs and to future proof where we can</i>



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

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



Implementing Te Tiriti o Waitangi

Implementing Te Tiriti o Waitangi at Central Regional Health School Introduction

Te Tiriti o Waitangi (The Treaty of Waitangi) is a foundational document in New Zealand, establishing a partnership between Māori and the Crown. School boards in New Zealand have a critical role in honoring this partnership by incorporating Te Tiriti principles into their policies and practices. This report outlines steps CRHS can take to give effect to Te Tiriti o Waitangi.

Principles of Te Tiriti o Waitangi

- **Partnership:** Engaging with Māori communities and ensuring their participation in decision-making.
- **Protection:** Safeguarding Māori culture, language, and identity.
- **Participation:** Ensuring equitable access and opportunities for Māori students.

Steps to Implement Te Tiriti o Waitangi

- **Governance and Leadership**
 - **Policy Development:** Incorporate Te Tiriti principles in school policies. This includes commitment statements and specific actions to uphold the Treaty.
 - **Board Training:** Provide ongoing professional development for board members on Te Tiriti, its significance, and implications for school governance.
 - **Māori Representation:** Ensure Māori representation on the board, either through appointed positions or advisory roles.
- **Curriculum and Pedagogy**
 - **Māori Perspectives:** Integrate Māori perspectives and knowledge into the curriculum. This includes teaching Te Reo Māori and Māori history, traditions, and values.
 - **Cultural Competence:** Promote cultural competence among staff. This involves professional learning and development in culturally responsive teaching practices. CRHS has an annual target focused on this.
 - **Bicultural Resources:** Utilize bicultural resources and materials that reflect Māori culture and heritage in the classroom. CRHS has an annual target focused on this.

- **Engagement with Māori Communities**
 - **Consultation and Collaboration:** Regularly consult with local iwi and whānau to seek input and feedback on school matters affecting Māori students. Oranga Tamariki are also a key partner in this space.
 - **Whānau Engagement:** Foster strong relationships with whānau through culturally appropriate communication and involvement in school activities and decision-making.
- **Support for Māori Students**
 - **Equitable Opportunities:** Ensure Māori students have access to the same opportunities and support as their peers.
 - **Well-being and Identity:** Create a school environment that affirms and celebrates Māori identity, promoting the well-being of Māori students.
- **Monitoring and Evaluation**
 - **Continuous Improvement:** Regularly review and evaluate the effectiveness of policies and practices in giving effect to Te Tiriti o Waitangi, making necessary adjustments.

By embedding the principles of partnership, protection, and participation into their governance, curriculum, community engagement, student support, and evaluation practices, Central Regional Health School board aims to honor their obligations under Te Tiriti o Waitangi. This commitment not only benefits Māori students but enriches the educational experience for all students, fostering a more inclusive and equitable school environment.



Appreciation and Acknowledgements

The Board expresses its sincere gratitude for the support received throughout 2023 from parents, schools, medical practitioners, clinicians, District Health Boards, the Ministry of Education, Oranga Tamariki, and numerous other agencies partnering with the school. Together, we are committed to providing the highest quality service to our students, their families, and whānau.

CRHS values its strong relationships with the Northern and Southern Health Schools. The opportunity to collaborate with these schools is highly appreciated, and we are thankful for their support.

We extend our appreciation to the Capital and Coast District Health Board and the Hutt Valley District Health Board for their dedicated clinical support to CRHS - City, Te Whare o Rangituhi, and our community-based teams.

Our thanks also go to the Capital and Coast and Whanganui District Health Boards for providing hospital space for CRHS teachers.

Acknowledging the ongoing collaboration with DHBs, we recognize the transition of responsibilities to Te Whatu Ora - Health New Zealand from 1 July 2022, and we look forward to continuing our positive relationships under this new entity.

We are grateful to Te Aho o Te Kura Pounamu - The Correspondence School for their partnership, and to the following schools for hosting CRHS offices under Ministry of Education agreements:

- 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 Epuni residences have maintained strong partnerships despite ongoing changes in youth justice and care and protection.

A special thank you is extended to the dedicated staff at the Ministry of Education for their ongoing support and commitment to our partnership.



Central Regional Health School: 2023 Statement of Variance

Goal 1: Responsive Curriculum

To respond to student needs with an individualised approach

2023 Strategic Objective: All students are provided with, and connected to, relevant and engaging learning programs that uphold relevant aspects of the NZ Curriculum.

Staff and leaders demonstrate development and growth through effective pedagogies. CRHS will provide meaningful, engaging and motivating learning opportunities that effectively respond to akonga needs and aspirations and promotes success

Board objective: Achievement, Equity, Excellence, Engagement, Pedagogy (see CRHS Charter and Strategic Plan 2023-2027: Purpose)

NELP: 2, 3, 4, 6

1. Actions	Responsibility	Progress report	Outcome and recommendations
<p>1.1. Curriculum: Curriculum is reviewed and new developments planned for. The learning progressions framework is embedded in planning and assessment. NCEA literacy and numeracy co-requisites are unpacked and staff are supported to ensure akonga are able to access what they need to succeed. NZ Curriculum review and NZ histories are engaged with and planned for, staff are active in it's implementation.</p>	<p>SLT & Tls, other unit holders</p>	<p>This has been a big area of mahi for the whole school in 2023. A curriculum development team was established with two staff members stepping into new roles to help with the coordination and dissemination of information. Each of the AP's were active in supporting their teams with the changes, including accessing externally funded PLD.</p> <p>Staff identified that Maths was an area of need so a teacher only day was focussed on this area.</p> <p>The introduction of literacy and numeracy corequisites for NCEA have increased the need for effective teaching and learning in this area and will be an ongoing focus for us.</p> <p>Tools such as PaCT along with other core assessments have been explored and utilised to inform 's and effective teaching</p> <p>Te Tiriti and Tataiako are in our teaching quality practice expectations but do require an ongoing review as to how we are upholding these documents. ERO made reference to their positive findings in this space at Te Au Rere a te Tonga.</p> <p>The release and ongoing development of Te Mataiaho, the new curriculum, has required additional time and support to unpack its whakapapa and consider the implications of embedding this in our practice</p>	<p>Partially met.</p> <p>Curriculum will continue to be a focus moving forward as we navigate the changes from the ministry and NZQA.</p> <p>SLT have discussed advertising similar internal positions to continue to guide the school through these changes.</p> <p>Partnerships with schools of enrolment will be important as curriculum changes are made</p> <p>Quality practice expectations need to be reviewed regularly with the curriculum changes in mind</p>



<p>1.2. Equity: Teaching and learning and other enablers are critically reviewed to ensure all students are able to access the curriculum. Leadership and Kaiako take a solution based approach to problem solving and are aspirational for student outcomes</p>	<p>All staff</p>	<p>CRHS were actively involved in the development of the Inclusive Practice modules that are now available for all schools to use to improve practice. This allowed us to take a critical look at our practices and share learnings from this project. A staff member stepped into the new role of inclusive design lead and was effective in leading this.</p>	<p>Met. The inclusive design project has reached a conclusion but the recommendation is that CRHS maintain a focus on this to ensure we are meeting the needs of our akonga. These need to be reflected in IP's.</p>
<p>1.3. Excellence: All students are provided the opportunity to pursue excellence. Akonga have a voice in planning in their IP and have agency to be an effective partner in their educational journey</p>	<p>All staff</p>	<p>IP's are written with a strengths based lens and are aspirational. Akonga are supported to strive for their goals and barriers are problem solved.</p>	<p>Met. The nature of our individualised learning is an enabler for this, however, we do need to maintain a mindset of ensuring all akonga are encouraged to seek excellence</p>
<p>1.4. Professional development: CRHS provides relevant and meaningful professional development opportunities that improve outcomes for akonga, and support Kaiako to grow in agreed areas</p>	<p>SLT</p>	<p>Ongoing support has been offered to staff as a whole through teacher only days and online support (for IT in particular). Margaret Ross was engaged to deliver Motivational Interviewing' PD to team leaders and the recommendation from this is that it be offered to all staff in 2024. External PD requests were high and staff were supported to access courses with positive results.</p>	<p>Met. While 2023 has seen positive engagement from staff supported by resourcing to allow them to access this, professional development will be an ongoing focus to support our staff working in a unique space.</p>
<p>1.5. Literacy & Numeracy: A specific focus on current methods used to assess and plan for development in these key skills. Critical review is used to consider the effectiveness based on data and outcomes from current practices</p>	<p>SLT, TL's</p>	<p>The learning progressions framework has been a focus for CRHS in 2023 and good progress made in increasing staff knowledge and confidence in using this. The development of the common practice model will be an ongoing focus for us.</p>	<p>Partially met. Progress has been made here however, as changes continue to be made a focus will need to be maintained</p>



Goal 2: Whakawhanaungatanga

Educationally powerful relationships exist with all relevant stakeholders, to provide all akonga high quality support in achieving transition goals

2023 Strategic Objective: An agile approach to relationships allows barriers to be identified and addressed, opportunities to be identified and enhanced, that support positive student outcomes. Tikanga and kawa consistently reflects the mana and dignity of tamariki māori and whānau, and consistently applied as guided by manawhenua.

NELP: 1, 2, 3, 5, 7

Board objectives: Relationships, partnerships, inclusion, transition, Te Tiriti

2. Actions	Responsibility	Progress report	Outcome and recommendations
<p>2.1. Iwi relationships: Relationships with Iwi across our rohe are reviewed. Effective partnership is aspired to, and plans made to improve where necessary.</p>	<p>SLT, Kaiwhakahaere, TL's</p>	<p>Some progress has been made in this space but not to the extent that senior management are satisfied with. A shared understanding of effective partnership is required before we can look to achieve this. A particular highlight has been the connection built with Rangitane and the links with Te Au Rere a te Tonga</p>	<p>Partially met. Due to the size of the rohe we cover the relationships are extensive. More work is required to develop relationships and move towards partnership.</p>
<p>2.2. Stakeholder relationships: CRHS enjoys a range of connections with stakeholders. These are reviewed and built on to ensure opportunities are being maximised.</p>	<p>All staff</p>	<p>Due to the nature of our work this is an important area as our effectiveness in our practice relies on strong stakeholder relationships.</p>	<p>Partially met. The stakeholder engagement required for strategic planning has been a positive process for aiding this, however, it's also identified gaps that can be followed up on. This is an ongoing focus that will need to be maintained, and work with team leaders and kaiako is required to consider what good practice looks like in this space.</p>
<p>2.3. Culture: Each site considers how well local tikanga and kawa are being upheld. All staff are reflective of their capabilities in Te reo and tikanga maori and supports are made available for development and growth. Tataiako is used to help guide the reflection process and inform areas of growth.</p>	<p>Kaiwhakahaere, SLT, Growth Kaiako, All staff</p>	<p>The addition of the Kaihāpai Ahurea role has been a positive one and she has brought a passion and expertise that has benefited staff. The development of a school karakia has been well received and the feeling is this role will offer more value moving forward if we can release her to support other sites more readily. Staff have normalised the use of Te Reo and tikanga Māori to a degree but ongoing support is required for continued growth in this area.</p>	<p>Partially met. Staff have a very positive attitude to growth in this space and will continue to challenge themselves. An ongoing focus on this will continue to be required.</p>



<p>2.4 To be a good employer: To support fair and reasonable endeavours that foster staff wellbeing</p>	<p>SLT</p>	<p>Wellbeing has been focussed on at teacher only days and in regular communication to staff. External support continues to be accessed by staff and appreciated.</p>	<p>Partially met. This intention is carried by SLT and while we don't claim to get it right every time, we aspire to.</p>
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Goal 3: Innovation

Learning that is agile and future-focused

2023 Strategic Objectives: Staff are supported to grow their confidence and capabilities as educators. Staff are alert and responsive to opportunities, including technology and digital approaches, for equitable outcomes for akonga.

Board objectives: Achievement, growth, opportunity

NELP: 1, 2, 3, 6,

3. Actions	Responsibility	Progress report	Outcome and recommendations
<p>3.1. Digital development: Centrally funded PLD is used to develop Kaiako confidence and capabilities with digital tools and pedagogies</p>	<p>SLT, Growth Kaiako, All staff</p>	<p>The demand on this has been low so the funding has been used to help us work on the goal below, digital platforms.</p>	<p>Met. Staff confidence in this space is high and little demand has existed for PD in this area. The changes to the digital platform may change this so we will consider ongoing resourcing.</p>
<p>3.2. Digital platforms: CRHS digital platforms are reviewed for suitability and recommendations of review are implemented to ensure systems are fit for purpose and support staff to focus on teaching and learning</p>	<p>SLT</p>	<p>CRHS have worked with UTB to analyse and make recommendations for the upgrade of our platform. We will be shifting to be based entirely in the Microsoft platform and will be rebuilding the data storage and sharing facility. The previous platform had grown organically for too long and needed some important security fixes and to be made more user friendly. This work is now underway and will allow us to start 2024 in the newly rebuilt environment.</p>	<p>Met. Support will need to continue to be available for staff if there are needs in the new environment.</p>
<p>3.3. Learning environments: Teaching and learning spaces are considered to ensure they are conducive to positive learning experiences. Spaces should reflect partnership under te tiriti, and be reflective on tangata whenua</p>	<p>Kaiako, Kaiwhakahaere, TL's</p>	<p>There have been many property projects completed or underway where we have been able to incorporate this goal. Staff are supportive of this and have shown innovation in achieving it. Resourcing for technology to support learning environments has been increased and the systems to support this have been improved.</p>	<p>Met.</p>



Planning for next year:

This statement was written from detailed reports that were presented to the board before they engaged in strategic planning. Therefore, outcomes and needs from this statement were considered as strategic goals were set for the 2024-2025 strategic plan and 2024 annual targets.



2023 - Financial Statements

CENTRAL REGIONAL HEALTH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1630

Principal: Jason White

School Address: Level 7, 234 Wakefield Street, Te Aro

School Postal Address: PO Box 9349, Marion Square, Wellington , 6141

School Phone: 04 801 5010

School Email: admin@crhs.school.nz

Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

CENTRAL REGIONAL HEALTH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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	Independent Auditor's Report

Other Information

Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Statement of Variance

Evaluation of the School's Student Progress and Achievement

Report on how the school has given effect to Te Tiriti o Waitangi

Central Regional Health School

Statement of Responsibility

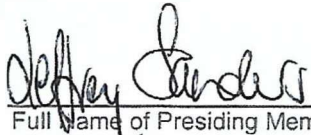
For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

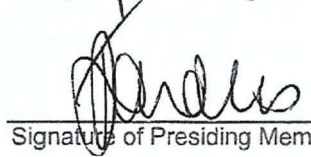
The School's 2023 financial statements are authorised for issue by the Board.



Full Name of Presiding Member



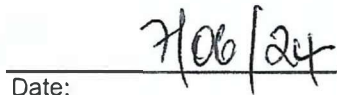
Full Name of Principal



Signature of Presiding Member



Signature of Principal



Date:



Date:

Central Regional Health School Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	9,131,898	6,969,868	7,665,010
Locally Raised Funds	3	530	-	1,378
Interest		141,183	40,000	49,957
Other Revenue		-	-	380
Total Revenue		9,273,611	7,009,868	7,716,725
Expense				
Locally Raised Funds	3	-	-	-
Learning Resources	4	7,358,932	6,211,889	6,100,114
Administration	5	576,027	528,281	521,221
Interest		14,034	25,000	19,468
Property	6	1,099,512	623,244	763,257
Loss on Disposal of Property, Plant and Equipment		13,064	-	620
Total Expense		9,061,569	7,388,414	7,404,680
Net Surplus / (Deficit) for the year		212,042	(378,546)	312,045
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		212,042	(378,546)	312,045

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 2023

	2023	2023	2022
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January	3,618,949	2,789,610	3,239,944
Total comprehensive revenue and expense for the year	212,042	(378,546)	312,045
Contribution - Furniture and Equipment Grant	35,840	-	66,960
Equity at 31 December	3,866,831	2,411,064	3,618,949
Accumulated comprehensive revenue and expense	3,866,831	2,411,064	3,618,949
Equity at 31 December	3,866,831	2,411,064	3,618,949

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	218,925	33,072	99,776
Accounts Receivable	8	582,520	454,039	542,812
GST Receivable		40,372	32,089	50,022
Prepayments		38,154	22,906	28,090
Investments	9	2,844,646	2,040,988	2,784,772
		<u>3,724,617</u>	<u>2,583,094</u>	<u>3,505,472</u>
Current Liabilities				
Accounts Payable	11	600,972	495,500	563,323
Revenue Received in Advance	12	6,142	-	-
Provision for Cyclical Maintenance		-	-	-
Finance Lease Liability	13	12,853	-	-
		<u>619,967</u>	<u>495,500</u>	<u>563,323</u>
Working Capital Surplus/(Deficit)		3,104,650	2,087,594	2,942,149
Non-current Assets				
Property, Plant and Equipment	10	785,804	323,470	547,819
Work in Progress		-	-	128,981
		<u>785,804</u>	<u>323,470</u>	<u>676,800</u>
Non-current Liabilities				
Finance Lease Liability	13	23,623	-	-
		<u>23,623</u>	<u>-</u>	<u>-</u>
Net Assets		<u>3,866,831</u>	<u>2,411,064</u>	<u>3,618,949</u>
Equity		<u>3,866,831</u>	<u>2,411,064</u>	<u>3,618,949</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 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,877,718	1,461,425	1,620,161
Locally Raised Funds		(14,164)	(385,500)	22,458
Goods and Services Tax (net)		9,650	-	(17,933)
Payments to Employees		(573,761)	(569,555)	(567,717)
Payments to Suppliers		(1,007,640)	(272,922)	(726,130)
Interest Paid		(14,034)	(25,000)	(19,468)
Interest Received		125,711	40,000	43,470
Net cash from/(to) Operating Activities		403,480	248,448	354,841
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(257,740)	(325,000)	(440,193)
Purchase of Investments		(988,190)	-	(234,974)
Proceeds from Sale of Investments		928,316	-	243,518
Net cash from/(to) Investing Activities		(317,614)	(325,000)	(431,649)
Cash flows from Financing Activities				
Furniture and Equipment Grant		35,840	-	66,960
Finance Lease Payments		(2,557)	-	-
Net cash from/(to) Financing Activities		33,283	-	66,960
Net increase/(decrease) in cash and cash equivalents		119,149	(76,552)	(9,848)
Cash and cash equivalents at the beginning of the year	7	99,776	109,624	109,624
Cash and cash equivalents at the end of the year	7	218,925	33,072	99,776

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 and other notional items have been excluded.

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

Central Regional Health School

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

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 13. Future operating lease commitments are disclosed in note 18b.

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. 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 material.

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	5-10 years
Information and Communication Technology	5 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to 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. 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 School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	2,007,309	1,461,425	1,756,330
Teachers' Salaries Grants	6,162,563	5,004,699	5,247,402
Use of Land and Buildings Grants	962,026	503,744	655,944
Other Government Grants	-	-	5,334
	<u>9,131,898</u>	<u>6,969,868</u>	<u>7,665,010</u>

The school has opted in to the donations scheme for this year. Total amount received was \$10,326.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Fees for Extra Curricular Activities	530	-	878
Fundraising & Community Grants	-	-	500
	<u>530</u>	<u>-</u>	<u>1,378</u>
Expense			
Extra Curricular Activities Costs	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<i>Surplus for the year Locally raised funds</i>	<u>530</u>	<u>-</u>	<u>1,378</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	330,159	428,135	272,705
Library Resources	63,053	61,000	34,571
Employee Benefits - Salaries	6,664,136	5,444,254	5,592,294
Staff Development	105,705	147,000	67,977
Depreciation	144,915	100,000	101,979
Special Needs	24,428	2,500	6,131
Vehicle Running Costs	26,536	29,000	24,457
	<u>7,358,932</u>	<u>6,211,889</u>	<u>6,100,114</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	7,071	7,071	4,651
Board Fees	15,205	20,000	11,590
Board Expenses	53,054	24,150	34,837
Communication	48,891	64,000	49,371
Consumables	42,321	35,800	36,944
Operating Leases	113,234	91,160	59,102
Other	70,906	99,100	55,463
Employee Benefits - Salaries	166,734	130,000	229,654
Insurance	30,950	20,000	17,357
Service Providers, Contractors and Consultancy	17,100	15,000	14,520
Principal	10,561	22,000	7,732
	576,027	528,281	521,221

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	8,313	8,000	8,764
Consultancy and Contract Services	36,945	33,000	35,799
Heat, Light and Water	23,277	18,000	15,139
Repairs and Maintenance	63,180	57,500	43,720
Use of Land and Buildings	962,026	503,744	655,944
Security	5,771	3,000	3,891
	1,099,512	623,244	763,257

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

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	218,925	33,072	99,776
Cash and cash equivalents for Statement of Cash Flows	218,925	33,072	99,776

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

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	14,294	33,481	-
Interest Receivable	27,722	5,763	12,250
Banking Staffing Underuse	-	-	49,824
Teacher Salaries Grant Receivable	540,504	414,795	480,738
	<u>582,520</u>	<u>454,039</u>	<u>542,812</u>
Receivables from Exchange Transactions	42,016	39,244	12,250
Receivables from Non-Exchange Transactions	540,504	414,795	530,562
	<u>582,520</u>	<u>454,039</u>	<u>542,812</u>

9. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	2,844,646	2,040,988	2,784,772
Total Investments	<u>2,844,646</u>	<u>2,040,988</u>	<u>2,784,772</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	-	136,816	-	-	(599)	136,217
Furniture and Equipment	272,037	152,244	(6,098)	-	(48,908)	370,124
Information and Communication Technology	250,717	82,565	(4,438)	-	(90,411)	237,582
Motor Vehicles	24,394	-	(23,028)	-	(1,366)	-
Leased Assets	-	44,840	-	-	(3,547)	41,293
Library Resources	671	-	-	-	(84)	588
Balance at 31 December 2023	547,819	416,465	(33,564)	-	(144,915)	785,804

The net carrying value of equipment held under a finance lease is \$41,293 (2022: \$0)

Restrictions

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

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	136,816	(599)	136,217	-	-	-
Furniture and Equipment	575,828	(205,704)	370,124	502,853	(230,816)	272,037
Information and Communication Technology	561,242	(323,660)	237,582	850,805	(600,088)	250,717
Motor Vehicles	-	-	-	33,671	(9,277)	24,394
Leased Assets	44,840	(3,547)	41,293	-	-	-
Library Resources	4,199	(3,611)	588	4,199	(3,528)	671
Balance at 31 December	1,322,925	(537,121)	785,804	1,391,528	(843,709)	547,819

11. Accounts Payable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	36,986	72,388	74,453
Accruals	20,927	7,379	6,865
Employee Entitlements - Salaries	540,504	414,795	480,738
Employee Entitlements - Leave Accrual	2,555	938	1,267
	<u>600,972</u>	<u>495,500</u>	<u>563,323</u>
Payables for Exchange Transactions	600,972	495,500	563,323
	<u>600,972</u>	<u>495,500</u>	<u>563,323</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
MOE Grants in Advance	6,142	-	-
	<u>6,142</u>	<u>-</u>	<u>-</u>

13. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	15,551	-	-
Later than One Year and no Later than Five Years	25,575	-	-
Future Finance Charges	(4,650)	-	-
	<u>36,476</u>	<u>-</u>	<u>-</u>
Represented by			
Finance lease liability - Current	12,853	-	-
Finance lease liability - Non current	23,623	-	-
	<u>36,476</u>	<u>-</u>	<u>-</u>

14. 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.

15. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	15,205	11,590
<i>Leadership Team</i>		
Remuneration	727,233	677,124
Full-time equivalent members	5.00	5.07
Total key management personnel remuneration	742,438	688,714

There are 8 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (NA members) and Property (NA members) committees that met NA and NA 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	120 - 130
Benefits and Other Emoluments	5 - 6	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	2023 FTE Number	2022 FTE Number
100 - 110	19.00	9.00
110 - 120	12.00	1.00
120 - 130	1.00	4.00
130 - 140	4.00	-
	36.00	14.00

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

16. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	\$10,000	-
Number of People	1	-

17. Contingencies

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

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

Holidays Act Compliance – schools payroll

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

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

18. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2023 (Capital commitments at 31 December 2022: \$0).

(b) Operating Commitments

As at 31 December 2023, the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2023 Actual	2022 Actual
No later than One Year	\$ 143,481	\$ 30,577
Later than One Year and No Later than Five Years	163,481	17,620
	<u>306,962</u>	<u>48,197</u>

The total lease payments incurred during the period were \$113,234 (2022: \$59,102).

19. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	218,925	33,072	99,776
Receivables	582,520	454,039	542,812
Investments - Term Deposits	2,844,646	2,040,988	2,784,772
Total financial assets measured at amortised cost	<u>3,646,091</u>	<u>2,528,099</u>	<u>3,427,360</u>

Financial liabilities measured at amortised cost

Payables	600,972	495,500	563,323
Finance Leases	36,476	-	-
Total financial liabilities measured at amortised cost	<u>637,448</u>	<u>495,500</u>	<u>563,323</u>

20. Events After Balance Date

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

21. Comparatives

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

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF CENTRAL REGIONAL HEALTH SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

In our opinion the financial statements of the School:

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

Our audit was completed on 7 June 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Statement of Responsibility, Presiding Members Report, Members of the Board Listing, Statement of Variance, Kiwisport Report, Report on how the school has given effect to Te Tiriti o Waitangi, Evaluation of School's Students' Progress and Achievement and the Statement of Compliance with Employment Policy, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in blue ink, appearing to read 'Geoff Potter', is written over a horizontal line.

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

Central Regional Health School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Jeff Sanders	Presiding Member	Appointed	Oct 2025
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 2026
Lois Dawson-Mikaere	Other	Appointed	Oct 2025
Jennifer George	Other	Appointed	May 2023
Sara Williams	Other	Appointed	Oct 2025
John McElwee	Other	Appointed	Oct 2025
John Willis		Co-opted	Aug 2026

Central Regional Health School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$7,420 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 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.

