

# NAPIER BOYS' HIGH SCHOOL

## GROUP ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 0216

**Principal:** Jarred Williams

**School Address:** 31 Chambers St, NAPIER 4110

**School Postal Address:** 31 Chambers St, NAPIER 4110

**School Phone:** 06-833-5900

**School Email:** [nbhs@nbhs.school.nz](mailto:nbhs@nbhs.school.nz)

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
James MEAR	Presiding Member	Elected September 2022	September 2025
Jarred WILLIAMS	Principal ex Officio	Appointed July 2021	
Brad TATERE	Deputy Presiding Member	Elected September 2022	September 2025
Dr Stephan FRUEDENBERG	Parent Representative	Re-Elected September 2022	September 2025
Maree MACLACHAN	Parent Representative	Elected September 2022	September 2025
Libby BROWN	Parent Representative	Elected September 2022	September 2025
Campbell FURLONG	Parent Representative	Elected September 2022	September 2025
Richard TOWNLEY	Staff Representative	Elected September 2022	September 2025
Ben OLSEN	Student Rep	Elected August 2022	August 2023

**Accountant / Service Provider:** In house



# NAPIER BOYS' HIGH SCHOOL

Group Annual Report - For the year ended 31 December 2022

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# Napier Boys' High School

## Statement of Responsibility

For the year ended 31 December 2022

The Board accepts responsibility for the preparation of the annual consolidated financial statements and the judgements used in these consolidated 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 group's financial reporting.

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

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

James Gavin Mear

Full Name of Presiding Member

Signature of Presiding Member

31 May 2024

Date:

David Leslie Russell

Full Name of Acting Principal

Signature of Acting Principal

31 May 2024

Date:



**Napier Boys' High School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2022

	Notes	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>							
Government Grants	2	10,800,723	10,557,101	10,960,602	10,800,723	10,557,101	10,960,602
Locally Raised Funds	3	1,345,549	511,981	1,267,708	1,345,549	511,981	1,117,708
Interest Earned		13,423	5,551	10,227	29,399	5,551	74,675
Gain on Sale of Property, Plant and Equipment		4,047	-	-	4,047	-	-
Hostel	4	2,368,273	2,255,984	2,130,100	2,368,273	2,255,984	2,130,100
Other Revenue		30,944	-	43,221	79,936	-	43,221
<i>Total revenue</i>		14,562,959	13,330,617	14,411,858	14,627,927	13,330,617	14,326,306
<b>Expenses</b>							
Locally Raised Funds	3	1,229,399	624,766	1,106,379	1,247,399	624,766	1,111,379
Hostel	4	2,127,029	2,030,857	1,823,759	2,127,029	2,030,857	1,823,759
Learning Resources	5	9,146,188	8,771,348	8,830,611	9,146,188	8,771,348	8,830,611
Administration	6	1,304,267	1,138,392	1,150,157	1,306,070	1,138,392	1,156,942
Finance		55,670	56,267	52,760	61,995	56,267	52,760
Property	7	1,814,122	1,444,527	1,937,111	1,814,122	1,444,527	1,938,541
<i>Total expenses</i>		15,676,675	14,066,157	14,900,777	15,702,803	14,066,157	14,913,992
<b>Net Surplus / (Deficit) for the year</b>		(1,113,716)	(735,540)	(488,919)	(1,074,876)	(735,540)	(587,686)
<b>Other Comprehensive Revenue and Expenses</b>							
Loss on Property & Investment Revaluation		-	-	-	(216,362)	-	-
<i>Total other comprehensive revenue and expense</i>		-	-	-	(216,362)	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		(1,113,716)	(735,540)	(488,919)	(1,291,238)	(735,540)	(587,686)

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



**Napier Boys' High School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2022

Notes	2022	School	2021	2022	Group	2021
	Actual	2022 Budget (Unaudited)	Actual	Actual	2022 Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
<b>Equity at 1 January</b>	7,099,233	7,099,233	7,658,937	9,582,952	9,582,952	9,648,398
Total comprehensive revenue and expense for the year	(1,113,716)	(735,540)	(488,919)	(1,291,238)	(735,540)	5,339
Board Contribution			(150,000)			(150,000)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	49,329	-	79,215	49,339	-	79,215
<b>Equity at 31 December</b>	<b>6,034,846</b>	<b>6,363,693</b>	<b>7,099,233</b>	<b>8,341,053</b>	<b>8,847,412</b>	<b>9,582,952</b>
Retained Earnings	6,034,846	6,363,693	7,099,233	8,341,053	8,847,412	8,989,927
Reserves	-	-	-	-	-	593,025
<b>Equity at 31 December</b>	<b>6,034,846</b>	<b>6,363,693</b>	<b>7,099,233</b>	<b>8,341,053</b>	<b>8,847,412</b>	<b>9,582,952</b>
<b>Reserve Movements Analysis</b>						
<b>Accumulated surplus/(deficit)</b>						
Balance at 1 January	7,099,233	7,099,233	7,658,937	9,582,962	9,582,952	9,648,398
Equity investment revaluation reserve transfer on disposal		-	-	(216,362)	-	-
Board Contribution			(150,000)	-		(150,000)
Furniture & Equipment grant	49,329	-	79,215	49,329	-	79,215
Surplus/(deficit) for the year	(1,113,716)	(735,540)	(488,919)	(1,074,876)	(735,540)	(587,686)
Balance 31 December	6,034,846	6,363,693	7,099,233	8,341,053	8,847,412	8,989,927
<b>Equity investment revaluation reserves</b>						
Balance at 1 January	-	-	-	-	-	-
Net change in fair value	-	-	-	-	-	593,025
Transfer to accumulated surplus/deficit on disposal	-	-	-	-	-	-
Balance 31 December	-	-	-	-	-	593,025
<b>Total equity</b>	<b>6,034,846</b>	<b>6,363,693</b>	<b>7,099,233</b>	<b>8,341,053</b>	<b>8,847,412</b>	<b>9,582,952</b>

The above Consolidated Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



**Napier Boys' High School**  
**Statement of Financial Position**  
As at 31 December 2022

	Notes	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>							
Cash and Cash Equivalents	8	1,150,585	1,277,301	2,074,597	1,219,492	1,277,301	2,162,311
Accounts Receivable	9	784,493	900,000	779,985	787,143	900,000	782,541
GST Receivable		127,192	100,000	116,507	127,192	100,000	116,507
Prepayments		121,873	120,000	118,697	121,873	120,000	118,697
Inventories	10	242,908	250,000	283,624	242,908	250,000	283,624
		<u>2,427,051</u>	<u>2,647,301</u>	<u>3,373,410</u>	<u>2,498,608</u>	<u>2,647,301</u>	<u>3,463,680</u>
<b>Current Liabilities</b>							
Accounts Payable	13	913,158	1,000,000	913,871	930,214	1,000,000	932,406
Borrowings	14	58,734	50,000	50,000	58,734	50,000	50,000
Revenue Received in Advance	16	604,960	440,000	480,633	604,960	440,000	480,633
Provision for Cyclical Maintenance	17	156,899	150,000	79,297	156,899	150,000	79,297
Finance Lease Liability	18	20,151	20,000	37,410	20,151	20,000	37,410
Funds held in Trust	19	409,931	400,000	-	409,931	400,000	-
Funds held for Capital Works Projects	20	(90,891)	-	576,997	(90,891)	-	576,997
		<u>2,072,942</u>	<u>2,060,000</u>	<u>2,138,208</u>	<u>2,089,998</u>	<u>2,060,000</u>	<u>2,156,743</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>354,109</u>	<u>587,301</u>	<u>1,235,202</u>	<u>408,610</u>	<u>587,301</u>	<u>1,306,937</u>
<b>Non-current Assets</b>							
Loan Receivable	15	150,000	-	-	-	-	-
Investments	11	-	-	-	2,251,706	2,483,719	2,411,984
Property, Plant and Equipment	12	7,507,480	7,424,175	7,631,039	7,507,480	7,424,175	7,631,039
		<u>7,657,480</u>	<u>7,424,175</u>	<u>7,631,039</u>	<u>9,759,186</u>	<u>9,907,894</u>	<u>10,043,023</u>
<b>Non-current Liabilities</b>							
Loan Payable	15	150,000	-	-	-	-	-
Borrowings	14	1,198,328	1,263,553	1,263,553	1,198,328	1,263,553	1,263,553
Provision for Cyclical Maintenance	17	570,713	326,230	427,918	570,713	326,230	427,918
Finance Lease Liability	18	14,702	15,000	12,820	14,702	15,000	12,820
Funds held in Trust	19	43,000	43,000	62,717	43,000	43,000	62,717
		<u>1,976,743</u>	<u>1,647,783</u>	<u>1,767,008</u>	<u>1,826,743</u>	<u>1,647,783</u>	<u>1,767,008</u>
<b>Net Assets</b>		<u>6,034,846</u>	<u>6,363,693</u>	<u>7,099,233</u>	<u>8,341,053</u>	<u>8,847,412</u>	<u>9,582,952</u>
<b>Equity:</b>							
Accumulated surplus/deficit		6,034,846	6,363,693	7,099,233	8,341,053	8,847,412	8,989,927
Equity investment revaluation reserves		-	-	-	-	-	593,025
<b>Total equity</b>		<u>6,034,846</u>	<u>6,363,693</u>	<u>7,099,233</u>	<u>8,341,053</u>	<u>8,847,412</u>	<u>9,582,952</u>

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



# Napier Boys' High School Statement of Cash Flows

For the year ended 31 December 2022

	Notes	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>							
Government Grants		3,734,595	2,849,002	2,876,696	3,734,595	2,849,002	2,876,696
Locally Raised Funds		1,244,220	447,700	847,319	1,244,219	447,700	697,319
Hostel		2,368,273	2,255,984	2,092,235	2,368,273	2,255,984	2,092,235
International Students		234,235	64,281	150,774	234,235	64,281	150,774
Goods and Services Tax (net)		(10,738)	30,000	25,399	(10,738)	30,000	25,399
Payments to Employees		(2,642,614)	(2,331,897)	(2,507,500)	(2,642,614)	(2,331,897)	(2,507,500)
Payments to Suppliers		(4,904,117)	(3,430,601)	(3,822,940)	(4,877,318)	(3,430,601)	(3,836,159)
Interest Paid		(50,561)	(56,267)	(52,760)	(56,059)	(56,267)	(52,760)
Interest Received		13,423	5,551	10,227	29,399	5,551	42,712
Net cash from / (to) the Operating Activities		(13,284)	(166,247)	(380,550)	23,992	(166,247)	(511,284)
<b>Cash flows from Investing Activities</b>							
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-	-	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(659,657)	(542,049)	(767,538)	(659,657)	(542,049)	(767,538)
Purchase of Investments		-	-	-	(155,998)	(87,715)	(364,731)
Proceeds from Sale of Investments		-	-	400,000	99,914	-	873,024
Proceeds from loan borrowed from other parties		-	-	-	-	-	-
Net cash from / (to) the Investing Activities		(659,657)	(542,049)	(367,538)	(715,741)	(629,764)	(259,245)
<b>Cash flows from Financing Activities</b>							
Furniture and Equipment Grant		49,339	-	-	49,339	-	-
Finance Lease Payments		-	(39,000)	(31,113)	-	(39,000)	(31,113)
Fund Held For Capital Works		(634,133)	-	-	(634,133)	-	-
Loans Received/ Repayment of Loans		(56,491)	(50,000)	(54,469)	(56,491)	(50,000)	(20,669)
Funds Administered on Behalf of Third Parties		390,214	-	536,632	390,214	-	536,632
Net cash from / (to) Financing Activities		(251,071)	(89,000)	451,050	(251,071)	(89,000)	484,850
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(924,012)</b>	<b>(797,296)</b>	<b>(297,038)</b>	<b>(942,820)</b>	<b>(885,011)</b>	<b>(285,679)</b>
Cash and cash equivalents at the beginning of the year	8	2,074,597	2,074,597	2,371,635	2,162,312	2,162,312	2,447,991
<b>Cash and cash equivalents at the end of the year</b>	8	<b>1,150,585</b>	<b>1,277,301</b>	<b>2,074,597</b>	<b>1,219,492</b>	<b>1,277,301</b>	<b>2,162,312</b>

The Consolidated 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 omitted.

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



# Napier Boys' High School

## Notes to the Group Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Napier Boys High 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 Napier Boys High School Group (the 'Group') consists of Napier Boys High School and its subsidiary trust. The subsidiary is a School Trust ('Trust') which supports the school by raising funds and making donations for the school.

The School's subsidiary is incorporated and domiciled in New Zealand.

##### b) Basis of Preparation

###### *Reporting Period*

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

###### *Basis of Consolidation*

The group financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, expenses, and cash flows of entities in the group on a line-by-line basis. All intra-group balances, transactions, revenue, and expenses are eliminated on consolidation.

###### *Subsidiaries*

Subsidiaries are entities controlled by the Group. The Group 'controls' an entity when it is exposed, or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which commences until the date on which control ceases.

Changes in the Group's interest in a subsidiary that do not result in a loss of control are accounted for as transactions with owners in their capacity as owners.

When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related non-controlling interests and other components of equity. Any resulting gain or loss is recognised in surplus or deficit. Any interest retained in the former subsidiary is measured at fair value when control is lost.

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

###### *Measurement Base*

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

###### *Presentation Currency*

These consolidated 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 consolidated financial statements are set out below.





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

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

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

#### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 17.

#### *Useful lives of property, plant and equipment*

The Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Group 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 13.

### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

#### *Recognition of grants*

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

#### *Consolidation of entities*

The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are controlled are disclosed at Note 28.

## **c) Revenue Recognition**

### **Government Grants**

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

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

### **Other Grants**

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



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

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the Group.

### **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 Consolidated 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 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 Consolidated 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.

Equity investments are designated at initial recognition at fair value through other comprehensive revenue and expense. They are initially measured at fair value plus transaction costs. They are subsequently measured at their fair value with gains and losses recognised in other comprehensive revenue and expense. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred within equity to accumulated surplus/(deficit).

The Group has met the requirements of Section 154 (2)(b)(ii) of the Education and Training Act 2020 in relation to the acquisition of investment securities.

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

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

### **k) Intangible Assets**

#### *Software costs*

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

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

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

#### *Non cash generating assets*

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

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

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

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

### **m) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the Group 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 benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

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

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



The Group holds sufficient funds to enable the refund of unearned fees in relation to international students, should the Group 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 Group for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Consolidated Statement of Revenue and Expense.

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

**q) Shared Funds**

Shared Funds are held on behalf of participating schools as agreed with the Ministry of Education. These funds are outside of the Group's control. These amounts are not recorded in the Statement of Revenue and Expense. The Group holds sufficient funds to enable the funds to be used for their intended purpose.

**r) Provision for Cyclical Maintenance**

The property from which the Group 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 Group sites in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the Group, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

**s) Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

**t) Borrowings**

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

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

**u) Goods and Services Tax (GST)**

The consolidated 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 consolidated statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**v) Budget Figures**

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

**w) Services received in-kind**

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



## 2. Government Grants

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Operational Grants	3,041,764	2,834,002	2,889,799	3,041,764	2,834,002	2,889,799
Teachers' Salaries Grants	7,230,604	7,230,604	7,044,080	7,230,604	7,230,604	7,044,080
Use of Land and Buildings Grants	477,495	477,495	999,378	477,495	477,495	999,378
Other Government Grants	50,860	15,000	27,345	50,860	15,000	27,345
	<u>10,800,723</u>	<u>10,557,101</u>	<u>10,960,602</u>	<u>10,800,723</u>	<u>10,557,101</u>	<u>10,960,602</u>

The school has opted in to the donations scheme for this year. Total amount received was \$162,550 and form part of the Operational Grant.

## 3. Locally Raised Funds

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

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>						
Donations and Bequests	26,115	-	161,477	26,115	-	11,477
Curriculum related activities - Purchase of goods and services	62,564	-	59,758	62,564	-	59,758
Other Revenue	1,674	6,000	2,520	1,674	6,000	2,520
Trading	419,534	421,700	466,835	419,534	421,700	466,835
Fees for Extra Curricular Activities	601,427	20,000	432,866	601,427	20,000	432,866
International Student Fees	234,235	64,281	144,252	234,235	64,281	144,252
	<u>1,345,549</u>	<u>511,981</u>	<u>1,267,708</u>	<u>1,345,549</u>	<u>511,981</u>	<u>1,117,708</u>
<b>Expenses</b>						
Extra Curricular Activities costs	641,575	158,930	540,273	641,575	158,930	545,273
Trading	392,714	403,326	438,951	410,714	403,326	438,951
International Student Expenses	195,110	62,510	127,155	195,110	62,510	127,155
	<u>1,229,399</u>	<u>624,766</u>	<u>1,106,379</u>	<u>1,247,399</u>	<u>624,766</u>	<u>1,111,379</u>
<b>Surplus for the year Locally raised funds</b>	<u>116,150</u>	<u>(112,785)</u>	<u>161,329</u>	<u>98,150</u>	<u>(112,785)</u>	<u>6,329</u>

## 4. Hostel Revenue and Expenses

	2022 Actual Number	School 2022 Budget (Unaudited) Number	2021 Actual Number	2022 Actual Number	Group 2022 Budget (Unaudited) Number	2021 Actual Number
<b>Hostel Financial Performance</b>						
Hostel Full Boarders	31	35	21	31	35	21
Hostel Weekly Boarders	153	140	133	153	140	133
	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>						
Hostel Fees	1,976,521	1,966,510	1,712,853	1,976,521	1,966,510	1,712,853
Other Revenue	391,752	289,474	377,247	391,752	289,474	377,247
Bequest Income	-	-	40,000	-	-	40,000
	<u>2,368,273</u>	<u>2,255,984</u>	<u>2,130,100</u>	<u>2,368,273</u>	<u>2,255,984</u>	<u>2,130,100</u>
<b>Expenses</b>						
Other Hostel Expenses	481,097	450,562	393,637	481,097	450,562	393,637
Administration	97,662	169,171	152,312	97,662	169,171	152,312
Property	448,122	405,716	347,967	448,122	405,716	347,967
Employee Benefit - Salaries	1,100,148	1,005,408	929,843	1,100,148	1,005,408	929,843
	<u>2,127,029</u>	<u>2,030,857</u>	<u>1,823,759</u>	<u>2,127,029</u>	<u>2,030,857</u>	<u>1,823,759</u>
<b>Surplus/ (Deficit) for the year Hostel</b>	<u>241,244</u>	<u>225,127</u>	<u>306,341</u>	<u>241,244</u>	<u>225,127</u>	<u>306,341</u>

A \$40,000 bequest was received from Nigel Osborne in 2021 for the benefit of the hostel boarders in future years.



5. Learning Resources

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	432,996	357,526	337,342	432,996	357,526	337,342
Equipment Repairs	47,972	23,000	23,145	47,972	23,000	23,145
Information and Communication Technology		78,870	54,988		78,870	54,988
Library Resources	6330	17,391	622	6330	17,391	622
Employee Benefits - Salaries	7,833,203	7,505,648	7,591,400	7,833,203	7,505,648	7,591,400
Staff Development	42,473	40,000	25,657	42,473	40,000	25,657
Depreciation	783,214	748,913	797,457	783,214	748,913	797,457
	<u>9,146,188</u>	<u>8,771,348</u>	<u>8,830,611</u>	<u>9,146,188</u>	<u>8,771,348</u>	<u>8,830,611</u>

6. Administration

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	11,979	7,000	4,829	11,979	7,000	4,829
Board Fees	6,800	7,500	7,252	6,800	7,500	7,252
Board Expenses	27,886	21,500	20,880	27,886	21,500	20,880
Communication	60,118	68,300	48,218	60,118	68,300	48,218
Consumables	101,028	139,417	158,275	101,028	139,417	158,275
Operating Lease	7,404	39,000	(14,094)	7,404	39,000	(14,094)
Legal Fees	-	3,500	876	-	3,500	876
Other	68,294	66,502	25,554	70,097	66,502	32,339
Employee Benefits - Salaries	862,919	618,500	725,783	862,919	618,500	725,783
Insurance	55,265	52,173	53,117	55,265	52,173	53,117
Service Providers, Contractors and Consultancy	117,382	115,000	119,467	117,382	115,000	119,467
	<u>1,304,267</u>	<u>1,138,392</u>	<u>1,150,157</u>	<u>1,306,070</u>	<u>1,138,392</u>	<u>1,156,942</u>



## 7. Property

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	201,909	201,000	186,876	201,909	201,000	186,876
Cyclical Maintenance Provision	186,179	130,000	46,011	186,179	130,000	46,011
Grounds	385,031	164,592	204,912	385,031	164,592	204,912
Heat, Light and Water	124,722	120,690	114,986	124,722	120,690	114,986
Rates	6,050	-	3,869	6,050	-	3,869
Repairs and Maintenance	109,571	71,750	141,634	109,571	71,750	143,064
Use of Land and Buildings	477,495	477,495	974,599	477,495	477,495	974,599
Security	69,671	48,000	55,820	69,671	48,000	55,820
Employee Benefits - Salaries	253,494	231,000	208,404	253,494	231,000	208,404
	<u>1,814,122</u>	<u>1,444,527</u>	<u>1,937,111</u>	<u>1,814,122</u>	<u>1,444,527</u>	<u>1,938,541</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2022, 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.

## 8. Cash and Cash Equivalents

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	550,585	1,277,301	824,597	619,492	1,277,301	912,311
Short-term Bank Deposits	600,000	-	1,250,000	600,000	-	1,250,000
Cash equivalents and bank overdraft for Consolidated Cash Flow Statement	<u>1,150,585</u>	<u>1,277,301</u>	<u>2,074,597</u>	<u>1,219,492</u>	<u>1,277,301</u>	<u>2,162,311</u>

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

Of the \$1,150,585, Cash and Cash Equivalents, \$27,059 is held by the Group on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned Group buildings. The school currently has five credit card facilities namely Napier Boys High School \$30,000 and Napier Community High School \$2,000.

## 9. Accounts Receivable

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	167,297	300,000	177,230	169,947	300,000	179,786
Teacher Salaries Grant Receivable	617,196	600,000	602,755	617,196	600,000	602,755
	<u>784,493</u>	<u>900,000</u>	<u>779,985</u>	<u>787,143</u>	<u>900,000</u>	<u>782,541</u>
Receivables from Exchange Transactions	167,297	300,000	177,230	169,947	300,000	179,786
Receivables from Non-Exchange Transactions	617,196	600,000	602,755	617,196	600,000	602,755
	<u>784,493</u>	<u>900,000</u>	<u>779,985</u>	<u>787,143</u>	<u>900,000</u>	<u>782,541</u>

## 10. Inventories

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	17,277	18,000	18,560	17,277	18,000	18,560
School Uniforms	216,631	222,000	256,200	216,631	222,000	256,200
Canteen	2,590	3,000	2,042	2,590	3,000	2,042
School Property	2,156	2,000	2,156	2,156	2,000	2,156
Hostel Provisions	4,254	5,000	4,666	4,254	5,000	4,666
	<u>242,908</u>	<u>250,000</u>	<u>283,624</u>	<u>242,908</u>	<u>250,000</u>	<u>283,624</u>



## 11. Investments

The Group and School's investments are classified as follows:

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset						
Short-term Bank Deposits	-	-	-	-	-	-
Non-current Asset						
Long-term Bank Deposits	-	-	-	400,595	400,000	426,420
Equity Investments	-	-	-	838,702	800,000	950,614
Endowment Trust 1/3 share	-	-	-	1,012,409	1,283,719	1,034,950
	-	-	-	2,251,706	2,483,719	2,411,984
<b>Total Investments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,251,706</b>	<b>2,483,719</b>	<b>2,411,984</b>

Valuation of the 1/3 share in the Land Endowment Trust is based on Quotable Valuation as at 1 July 2021.

## 12. Property, Plant and Equipment

### PARENT & GROUP

	Opening Balance (Net Book Value) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2022</b>						
Land	77,690	-	-	-	-	77,690
Buildings	5,358,302	6,455	-	-	272,819	5,091,938
Furniture and Equipment	1,312,429	340,495	-	-	200,391	1,452,533
Information and Communication Technology	682,555	228,348	-	-	240,148	670,755
Motor Vehicles	58,080	40,648	-	-	21,204	77,524
Textbooks	53,788	-	-	-	7,569	46,219
Leased Assets	28,562	31,320	-	-	32,854	27,028
Library Resources	59,633	12,390	-	-	8,228	63,795
					-	
<b>Balance at 31 December 2022</b>	<b>7,631,039</b>	<b>659,656</b>	<b>-</b>	<b>-</b>	<b>783,213</b>	<b>7,507,482</b>

### GROUP

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Land	77,690	-	77,690	77,690	-	77,690
Buildings	9,689,314	(4,597,376)	5,091,938	9,682,858	(4,324,556)	5,358,302
Furniture and Equipment	4,363,935	(2,911,402)	1,452,533	4,023,440	(2,711,011)	1,312,429
Information and Communication Technology	3,639,310	(2,968,555)	670,755	3,410,961	(2,728,406)	682,555
Motor Vehicles	463,381	(385,858)	77,523	422,734	(364,653)	58,081
Textbooks	411,584	(365,366)	46,218	411,584	(357,797)	53,787
Leased Assets	115,738	(88,709)	27,029	166,470	(137,908)	28,562
Library Resources	217,225	(153,431)	63,794	204,835	(145,202)	59,633
<b>Balance at 31 December</b>	<b>18,978,177</b>	<b>(11,470,697)</b>	<b>7,507,480</b>	<b>18,400,572</b>	<b>(10,769,533)</b>	<b>7,631,039</b>

### SCHOOL

	Opening Balance (Net Book Value) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2022</b>						
Land	77,690	-	-	-	-	77,690
Buildings	5,358,302	6,455	-	-	272,819	5,091,938
Furniture and Equipment	1,312,429	340,495	-	-	200,391	1,452,533
Information and Communication Technology	682,555	228,348	-	-	240,148	670,755
Motor Vehicles	58,081	40,648	-	-	21,204	77,525
Textbooks	53,787	-	-	-	7,569	46,218
Leased Assets	28,562	31,320	-	-	32,854	27,028
Library Resources	59,633	12,390	-	-	8,228	63,795
					-	
<b>Balance at 31 December 2022</b>	<b>7,631,039</b>	<b>659,656</b>	<b>-</b>	<b>-</b>	<b>783,213</b>	<b>7,507,482</b>





Accumulated Depreciation

SCHOOL	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Land	77,690	-	77,690	77,690	-	77,690
Buildings	9,689,314	(4,597,376)	5,091,938	9,682,858	(4,324,556)	5,358,302
Furniture and Equipment	4,363,935	(2,911,402)	1,452,533	4,023,440	(2,711,011)	1,312,429
Information and Communication Technology	3,639,310	(2,968,555)	670,755	3,410,961	(2,728,406)	682,555
Motor Vehicles	463,381	(385,858)	77,523	422,734	(364,653)	58,081
Textbooks	411,584	(365,366)	46,218	411,584	(357,797)	53,787
Leased Assets	115,738	(88,709)	27,029	166,470	(137,908)	28,562
Library Resources	217,225	(153,431)	63,794	204,835	(145,202)	59,633
<b>Balance at 31 December</b>	<b>18,978,177</b>	<b>(11,470,697)</b>	<b>7,507,480</b>	<b>18,400,572</b>	<b>(10,769,533)</b>	<b>7,631,039</b>

The net carrying value of equipment held under a finance lease is \$27,028 as at 31.12.22 (2021 : \$28,562).

13. Accounts Payable

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	240,023	400,000	262,042	257,079	400,000	280,577
Employee Entitlements - Salaries	617,196	600,000	608,833	617,196	600,000	608,833
Employee Entitlements - Leave Accrual	55,939	-	42,996	55,939	-	42,996
	<b>913,158</b>	<b>1,000,000</b>	<b>913,871</b>	<b>930,214</b>	<b>1,000,000</b>	<b>932,406</b>
Payables for Exchange Transactions	913,158	1,000,000	913,871	930,214	1,000,000	932,406
	<b>913,158</b>	<b>1,000,000</b>	<b>913,871</b>	<b>930,214</b>	<b>1,000,000</b>	<b>932,406</b>

The carrying value of payables approximates their fair value.

#### 14. Borrowings

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Loans due in one year	58,734	50,000	50,000	58,734	50,000	50,000
Loans due after one year	1,198,328	1,263,553	1,263,553	1,198,328	1,263,553	1,263,553
	<u>1,257,062</u>	<u>1,313,553</u>	<u>1,313,553</u>	<u>1,257,062</u>	<u>1,313,553</u>	<u>1,313,553</u>

The Group has borrowings at 31 December 2022 of \$1.26 million (31 December 2021 \$ 1.31 million). This loan is from the ASB Bank for the purpose of funding the construction of a hostel dorm . The loan is unsecured, interest is 4.50% per annum and the loan is payable with interest in equal instalments each month (typically \$9,295 each month).

#### 15. Loan Receivable and Loan Payable

In 2022 Napier Boys High School Hostel advanced Napier Boys High School \$150,000. The loan receivable to the hostel and payable by the school is interest free and repayable at a point to be determined in the future.

#### 16. Revenue Received in Advance

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
International Student Fees in Advance	440,346	400,000	79,200	440,346	400,000	79,200
Hostel Fees in Advance	39,361	40,000	277,072	39,361	40,000	277,072
Other revenue in Advance	125,253	-	124,361	125,253	-	124,361
	<u>604,960</u>	<u>440,000</u>	<u>480,633</u>	<u>604,960</u>	<u>440,000</u>	<u>480,633</u>

#### 17. Provision for Cyclical Maintenance

	2022 Actual \$	School and Group 2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	507,215	507,215	461,204
Increase/ (decrease) to the Provision During the Year	220,397	(30,985)	46,011
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>727,612</u>	<u>476,230</u>	<u>507,215</u>
Cyclical Maintenance - Current	156,899	150,000	79,297
Cyclical Maintenance - Term	570,713	326,230	427,918
	<u>727,612</u>	<u>476,230</u>	<u>507,215</u>

#### 18. Finance Lease Liability

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

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	20,151	20,000	37,410	20,151	20,000	37,410
Later than One Year and no Later than Five Years	14,702	15,000	12,820	14,702	15,000	12,820
Later than Five Years						
Future Finance Charges						
	<u>34,853</u>	<u>35,000</u>	<u>50,230</u>	<u>34,853</u>	<u>35,000</u>	<u>50,230</u>
Represented by						
Finance lease liability - Current	20,151	20,000	37,410	20,151	20,000	37,410
Finance lease liability - Term	14,702	15,000	12,820	14,702	15,000	12,820
	<u>34,853</u>	<u>35,000</u>	<u>50,230</u>	<u>34,853</u>	<u>35,000</u>	<u>50,230</u>

#### 19. Funds held in Trust

	2022 Actual \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	409,931	400,000	-	409,931	400,000	-
Funds Held in Trust on Behalf of Third Parties - Non-current	43,000	43,000	62,717	43,000	43,000	62,717
	<u>452,931</u>	<u>443,000</u>	<u>62,717</u>	<u>452,931</u>	<u>443,000</u>	<u>62,717</u>

These funds relate to arrangements where the school is acting as agent and therefore these are not included in the Consolidated Statement of Comprehensive Revenue and Expense.

## 20. Funds Held for Capital Works Projects

During the year the School and Group received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under receivables from the Ministry in account receivable note 9:

### School and GROUP

	2022	Opening Balances	Receipts from MoE	Payments	Board Contribution	Closing Balances
		\$	\$	\$		\$
NCHS Fence Project	220935 <i>in progress</i>	31,825	6,408	(58,716)		(20,483)
NBHS Pool Project	217531 <i>complete</i>	-	23,648	(4,667)		18,981
NBHS Pool Pump Room Project	<i>in progress</i>	(23,466)	-	-		(23,466)
NBHS Administration B Block Project	226774 <i>complete</i>	(27,374)	48,829	(21,728)		(273)
NBHS J Aq Workshop Roof	228629 <i>complete</i>	(6,006)	6,006	(2,655)		(2,655)
NBHS P Block Conversion	217534 <i>in progress</i>	187,234	49,288	(308,098)		(71,576)
NBHS Library Project	219036 <i>in progress</i>	378,752	175,483	(546,157)		8,078
NBHS Gym Block G and F Reroof	217535 <i>in progress</i>	38,505	15,000	(50,528)		2,977
NBHS Block B Headmasters Office	230524 <i>in progress</i>	(2,472)	-	-		(2,472)
Totals		576,998	324,662	(992,549)	-	(90,889)

#### Represented by:

Funds Held on Behalf of the Ministry of Education

27,059

Funds Due from the Ministry of Education

(117,948)

(90,889)

	2021	Opening Balances	Receipts from MoE	Payments	Board Contribution	Closing Balances
		\$	\$	\$	\$	\$
NCHS Fence Project	220935 <i>in progress</i>	0	40,344	-8,519		31,825
NCHS Garage Project	211157 <i>in progress</i>	78		-78		0
NBHS Armour Block	172047 <i>in progress</i>	-2,093		-2,884	4,977	0
NBHS Boiler Project	210853 <i>complete</i>	-60,777	55,718		5,059	0
NBHS Pool Project	217531 <i>complete</i>	85,072	0	-108,538		-23,466
NBHS Administration B Block Project	226774 <i>complete</i>	174,035	0	-201,409		-27,374
NBHS J Aq Workshop Roof	228629 <i>complete</i>	0	29,007	-35,013		-6,006
NBHS P Block Conversion	217534 <i>in progress</i>	0	213,320	-26,086		187,234
NBHS Library Project	219036 <i>in progress</i>	0	515,194	-286,442	150,000	378,752
NBHS Gym Block G and F Reroof	217535 <i>in progress</i>	0	45,779	-7,274		38,505
NBHS Block B Headmasters Office	230524 <i>in progress</i>	0	40,462	-42,934		-2,472
Totals		196,315	939,824	(719,177)	160,036	576,998

#### Represented by:

Funds Held on Behalf of the Ministry of Education

636,316

Funds Due from the Ministry of Education

- 59,318

576,998

## 21. Related Party Transactions

The Group is a controlled entity of the Crown, and the Crown provides the major source of revenue to the Group. The Group 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 Group would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the Group 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.

Nine staff rent hostel properties for \$415 to \$800 per fortnight.

## 22. Remuneration

Key management personnel compensation (School and Group)

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

	2022 Actual	2021 Actual
	\$	\$
<i>Board Members - School</i>		
Remuneration	6,800	7,252
<i>Leadership Team</i>		
Remuneration	3,720,193	3,788,024
Full-time equivalent members	34.00	34.96
Total key management personnel remuneration	3,726,993	3,795,276
Total full-time equivalent members	34.07	34.96

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 (2 members) that meet monthly. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.



*Principal*

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

	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:	
Salary and Other Payments	200 - 210
Benefits and Other Emoluments	4 - 5
Termination Benefits	0

Principal 1

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

	2021 Actual \$000
Salaries and other Short term Employee Benefits	
Salary and Other Payments	100 - 110
Benefits and Other Emoluments	2.5 - 5
Termination Benefits	0

Principal 2

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

	2021 Actual \$000
Salaries and other Short term Employee Benefits	
Salary and Other Payments	100 - 110
Benefits and Other Emoluments	1 - 2
Termination Benefits	0

*Other Employees*

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
200 - 210	1	0
190 - 200	0	0
180 - 190	0	0
170 - 180	0	0
160 - 170	0	0
150 - 160	0	0
140 - 150	2	2
130 - 140	3	0
120 - 130	3	2
110 - 120	7	4
100 - 110	16	18
	<u>32.00</u>	<u>26.00</u>

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

**23. 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:

School and GROUP	2022 Actual \$0	2021 Actual \$0
Total	0	0
Number of People	0	0

**24. Contingencies**

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

Holidays Act Compliance – schools payroll

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

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

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

## 25. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

\$144,176 contract for the Pool Changing Sheds as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$23,466 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$1.62 million)

### (b) Operating Commitments School and GROUP

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

(a) operating lease of a photocopier;

	2022 Actual \$	2021 Actual \$
No later than One Year	-	11,378
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>11,378</u>

## 26. 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 \$	School 2022 Budget (Unaudited) \$	2021 Actual \$	2022 Actual \$	Group 2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	1,150,585	1,277,301	2,074,597	1,219,492	1,277,301	2,162,311
Receivables	784,493	900,000	779,985	787,143	900,000	782,541
Loan Receivable	150,000	-	-	-	-	-
Investments - Term Deposits	-	-	-	-	-	400,000
Investments Fixed Term Securities	-	-	-	400,595	-	511,303
Shares	-	-	-	838,702	-	895,957
Napier High Schools Endowment	-	-	-	1,012,409	-	520,000
Total Financial Assets Measured at Amortised Cost	<u>2,085,078</u>	<u>2,177,301</u>	<u>2,854,582</u>	<u>4,258,341</u>	<u>2,177,301</u>	<u>5,272,112</u>

### Financial liabilities measured at amortised cost

Payables	913,158	1,000,000	913,871	930,214	1,000,000	932,406
Loan Payable	150,000	-	-	-	-	-
Borrowings - Loans	1,257,062	1,313,553	1,313,553	1,257,062	1,313,553	1,313,553
Finance Leases	34,853	35,000	50,230	34,853	35,000	50,230
Total Financial Liabilities Measured at Amortised Cost	<u>2,355,073</u>	<u>2,348,553</u>	<u>2,277,654</u>	<u>2,222,129</u>	<u>2,348,553</u>	<u>2,296,189</u>

### Financial assets at fair value through other comprehensive revenue and expense

Equity Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,012,409</u>	<u>1,283,719</u>	<u>520,000</u>
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## 27. Events After Balance Date

### Breach of legislation - Statutory reporting dates

During February 2023 the North Island of New Zealand was hit by several extreme weather events (including cyclone Gabrielle) which caused significant damage and disruption to a number of schools including Napier Boys' High School.

As a result, the Board was unable to submit its annual financial statements for audit by 31 March 2023, as required by section 135 of the Education and Training Act 2020 (the Act) (and provide its audited financial statements to the Secretary by 31 May 2023 as required by section 137 of the Act).

### Subsequent events – extreme weather events

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

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

### Potential significant impact

The damage caused by extreme weather events in Hawkes Bay and the full financial impact has not yet been determined. The school continued to receive funding from the Ministry of Education, even while closed. However, economic uncertainties have arisen which are likely to negatively impact the operations and services of the school. We have identified the following possible effects on the school:

1. A reduction in locally raised funds revenue because the boards ability to undertake fundraising events in the community, and/or collect donations or other contributions from parents may be compromised. Costs already incurred arranging future events may not be recoverable.
2. Additional costs incurred repairing and replacing school equipment not covered by insurance.
3. There is uncertainty in respect of Ministry of Education Secondary Tertiary Programme revenue as the result of the temporary closure of the Eastern Institute of Technology Taradale Campus.



## Potential sale of school land

On 1 February 2024, the Board of Trustees have agreed to form a subcommittee to progress and facilitate the sale of school land. The subcommittee is currently investigating the process of the sale.

## 28. Investment in Subsidiaries

Details of the Group's material subsidiaries at the end of the reporting period are as follows.

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held by the		Value of investment \$000	
			2022	2021	2022	2021
NBHS Charitable Trust 2	Investment	Napier, New Zealand	100%	100%	\$ 2,251,706	\$ 2,411,993

All subsidiaries have 31 December balance dates, are 100% owned by the School, and are incorporated and domiciled in New Zealand.

The School controls the Trust for financial reporting purposes because, in substance, the school predetermined the objectives of the Trust at establishment and benefits from the Trust's complementary activities.

The Trust is a registered charity. Under its constitution, the company is prohibited from paying dividends (or similar distributions) to the School.

## 29. Comparatives

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

## 30. Failure to Comply with Section 87 of the Education and Training Act 2020

The Board of Trustees has failed to complete with section 87 of the Education and Training Act 2020, as the Board did not provide the auditor with financial statements subject to audit by 31 March 2023 or report by 31 May 2023, the date fixed by the Ministry of Education, by which schools were required to have sent their financial statements to the Ministry of Education.

The draft financial statements and workpapers were made available to the auditor on 26 June 2023 and notification of adjustment were provided on 20 May 2024.



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF *NAPIER BOYS' HIGH SCHOOL GROUP'S* FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of *Napier Boys' High School* and its controlled entities (collectively referred to as 'the Group'). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the Group on his behalf.

#### Qualified Opinion

We have audited the financial statements of the Group on pages 2 to 20, 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 except for the possible effects of the matter described in the Basis for our qualified opinion section of our report, the financial statements of the Group: the financial statements of the Group:

- 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

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

#### **Basis for our opinion - Fair value assessment of the Group's share in investment properties**

Napier Boys High School Charitable Trust, an entity controlled by the school and therefore a part of the Group, holds a one third interest in Napier High Schools Land Endowment Trusts (the Endowment Trust)

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The Endowment Trust owns investment properties and uses the fair value model in accordance with PBE IPSAS 16 Investment Property to measure them. The investment properties were valued during the year using their respective quotable values, which is contrary to the requirement of PBE IPSAS 16 to reflect market conditions at the reporting date. The Group did not determine the difference between the quotable value and the current market value, which is expected to be material.

We did not determine the market value of the Group's share in these properties to determine the adjustments that may be required, because it was impracticable to do so.

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 Group 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 Group for assessing the Group's ability to continue as a going concern. The Board of Trustees 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 Group, 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 Group'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 Group'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 Group'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 Group 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 obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the Group Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, 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 Group 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 Group.

*David Fraser*

**David Fraser**  
**Silks Audit Chartered Accountants Ltd**  
**On behalf of the Auditor-General**  
**Whanganui, New Zealand**

**Napier Boys' High School**

**Analysis of Variance**

For the year ended 31 December 2022

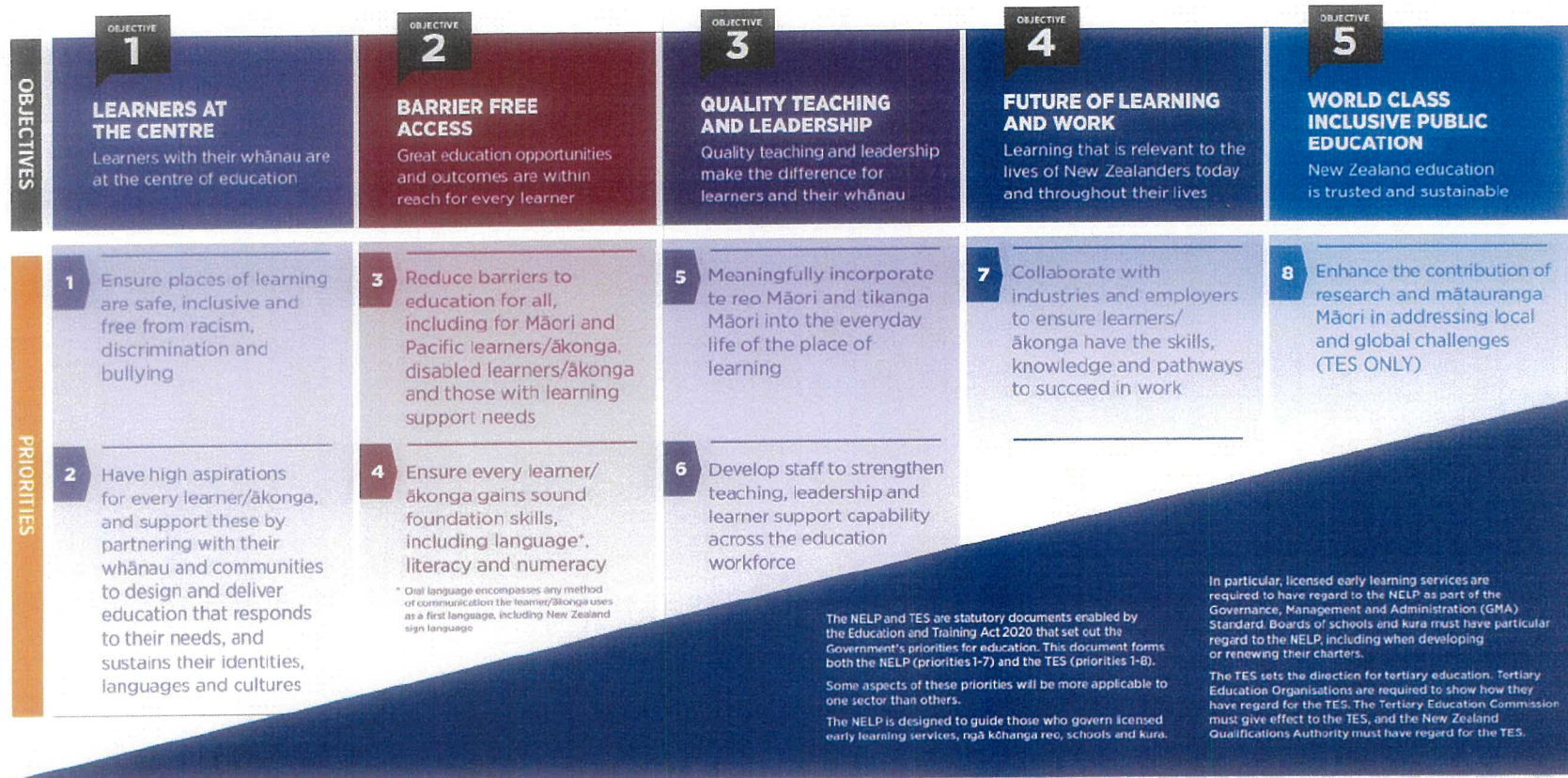
## Implementation of the Statement of National Education and Learning Priorities (NELPs) in schools and kura

Boards of schools and kura must have particular regard to the NELP, including when developing or renewing their charters, for example by ensuring their strategic goals align to the NELP priorities.

	Objective	Actions for schools and kura		
<b>LEARNERS AT THE CENTRE</b> Learners with their whānau are at the centre of education	1. Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying	1.1 Ask learners/ākonga, whānau and staff about their experience of racism, discrimination and bullying, and use that information to reduce these behaviours	1.2 Have processes in place to promptly address and resolve any complaints or concerns about racism, discrimination and bullying	1.3 Create a safe and inclusive culture where diversity is valued and all learners/ākonga and staff, including those who identify as LGBTQIA+, are disabled, have learning support needs, are neurodiverse, or from diverse ethnic communities, feel they belong
	2. Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures	2.1 Partner with family and whānau to equip every learner/ākonga to build and realise their aspirations	2.2 Help staff to build their awareness of bias and low expectations, and of how these impact learners/ākonga, staff and whānau Identify and respond to learner/ākonga strengths, progress and needs, and learner/ākonga and whānau aspirations	2.3 Build relationships with Māori, involve them in decision making, and partner with them to support rangatiratanga, and Māori educational success as Māori  Collaborate with Māori communities to invest in, develop and deliver Māori medium learning
<b>BARRIER FREE ACCESS</b> Great education opportunities and outcomes are within reach for every learner	3. Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those with learning support needs	3.1 Work with whānau and Pacific families to identify and understand barriers that may prevent learners/ākonga from accessing, participating or remaining engaged in schooling, and work to address them	3.2 Ensure disabled learners/ākonga and staff, those with learning support needs, gifted learners/ākonga, and neurodiverse learners/ākonga are safe and included in their school or kura, their needs are supported, and that learning support programmes are robust and effective	3.3 Where possible, reduce non-fee costs, including costs associated with BYOD2 policies, and take advantage of policies to reduce financial dependence on families and whānau
	4. Ensure every learner/ākonga gains sound foundation skills, including language*, literacy and numeracy	4.1 Ensure all learners/ākonga have ongoing opportunities to develop key capabilities, including communication, problem solving, critical thinking and interpersonal skills	4.2 Identify learners/ākonga who are not making sufficient progress in key foundation skills, and adjust learning opportunities, teaching approaches and supports, including seeking additional support from specialists	4.3 Value the heritage languages spoken by Pacific learners/ākonga, and provide opportunities to use and to build on them
<b>QUALITY TEACHING AND LEADERSHIP</b> Quality teaching and leadership make the difference for learners and their whānau	5. Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning	5.1 Seek advice from Māori on how best to include tikanga Māori in values, practices and organisational culture	5.2 Use development opportunities for teachers/kaiako and leaders to build their teaching capability, knowledge and skills in te reo Māori and tikanga Māori	5.3 Talk with learners/ākonga and staff about why correct pronunciation of te reo Māori is important, and provide them with opportunities to learn and practice without judgement
	6. Develop staff to strengthen teaching, leadership and learner support capability across the education workforce	6.1 Identify gaps in teaching capability and invest in opportunities for teachers/ kaiako and staff to strengthen teaching, leadership and learning support	6.2 Develop teacher/kaiako confidence and competence to teach diverse learners/ākonga with varying needs, and to appropriately modify teaching approaches	6.3 Expect and support teachers/ kaiako to build their understanding of learners'/ākonga contexts, including languages spoken at home, histories, stories and cultural values, to provide culturally responsive teaching
<b>FUTURE OF LEARNING AND WORK</b> Learning that is relevant to the lives of New Zealanders today and throughout their lives	7. Collaborate with industries and employers to ensure learners/ākonga have the skills, knowledge and pathways to succeed in work	7.1 Support learners/ākonga to see the connection between what they're learning and the world of work	7.2 Break down ethnic, gender and socioeconomic stereotypes around education and career pathways, including for girls and young women	7.3 Collaborate with industries, employers and tertiary education providers to plan for successful transitions to enable all learners/ākonga to succeed in education

*On 1 January 2023 the National Education Goals (NEGs) and National Administration Guidelines (NAGs) will be replaced by a new strategic planning and reporting framework. This framework will have a clear link to the NELP, and governing bodies will*

# National Education and Learning Priorities (NELP)



Focus	Guiding Statement	Strategic Intent ( 3 years)	NELP
Strategic Goal 1 Meet vocational aspirations for all students	Seamless curriculum for vocational pathways	Align and strengthen (Gateway/Trades Academy/STAR courses/NBHS-own Work Experience course/Sports careers. Seperate Strands	7
		- Learner Support line (Literacy/ Numeracy/2 other subjects (choice) + Gateway or Trades or WorkExperience)	4
Strategic Goal 2 Meet Māori academic aspirations	Improve Māori academic aspirations/connections	Pathways from year 9 - 13 make all post school options viable (lifting UE)	3
		Closing gaps earlier at year 9 and 10	3
		Cross Curricular oversight of Māori world view	5, 2
		Māori identity on campus - buildings, signage, art	5
		Student voice and agency to inform curriculum	
		Continued focus on culturally responsive and relational pedagogy	5
Working closely with our feeder schools			
Strategic Goal 3 Excellence in wellbeing - A sense of belonging - Whanaungatanga	A sense of belonging - whanaungatanga	Student pastoral hub (counselling, health services, study centre)	1
		Student voice and agency supported through improved pastoral systems	
		Staff wellbeing - pride in working at NBHS, work valued	6
		Continued focus on culturally responsive and relational pedagogy	5
		Values reboot - Ladder to Manhood → Good man award → Year 11→ Year 12 peer support training days → Year 13 Tuakana Teina	2
Strategic Goal 4 Excellence in Teaching and Learning	Excellence and equity	Create opportunities for staff to be expert leaders in key areas of teaching practice	6
		Identification and implementation of the most successful classroom strategies, including digital, for boys' learning to support our academic goals	
		Key competencies of National Curriculum esp. Managing self, Relating to others and Participating and contributing are promoted through all teaching programs and extra curricular opportunities	6
School systems and policies responsive to student learning	Policies and practices will be reviewed and redesigned to maximise impact on learner success, including the removal of barriers for individuals or identified groups	Timetable must be flexible and fit for purpose to support the curriculum and desired pedagogical practice	1
		Ensure the school's digital learning infrastructure is fit for purpose	
		Ensure staff PLD and appraisal is focused on increasing staff capacity to deliver on the strategic plan	6

NELP check	Objective
<b>LEARNERS AT THE CENTRE</b> Learners with their whānau are at the centre of education	1.Ensure places of learning are safe, inclusive and free from racism, discrimination and bullying
	2. Have high aspirations for every learner/ākonga, and support these by partnering with their whānau and communities to design and deliver education that responds to their needs, and sustains their identities, languages and cultures
<b>BARRIER FREE ACCESS</b> Great education opportunities and outcomes are within reach for every learner	3. Reduce barriers to education for all, including for Māori and Pacific learners/ākonga, disabled learners/ākonga and those
	4. Ensure every learner/ ākonga gains sound foundation skills, including language*, literacy and numeracy
<b>QUALITY TEACHING AND LEADERSHIP</b> Quality teaching and leadership make the difference for learners and their whānau	5. Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning
	6. Develop staff to strengthen teaching, leadership and learner support capability across the education workforce
<b>FUTURE OF LEARNING AND WORK</b> Learning that is relevant to the lives of New Zealanders today and throughout their lives.	7. Collaborate with industries and employers to ensure learners/ ākonga have the skills, knowledge and pathways to succeed in work

## 2022 WORKING THROUGH STRATEGIC PRIORITIES

ACTIONS TO MEETING STRATEGIC PRIORITIES HOW WE WILL MEET STRATEGIC PRIORITIES	Description	Annual Goal
CLA -Curriculum Lead Advisory	Provide advice and ideas to the SMT to strengthen our curriculum and assessment to better meet the needs of the learners within our Kura	1, 2.3 and 2.4
SAP – STRATEGIC ALIGNMENT PROJECT	Strengthen and upskill leadership through review and evaluation. • Aligning staff and department review with school strategic direction	1.1, 1.2, 1.4, 2.3, 4.2
ERO	<p>Improve achievement &amp; reduce disparity for Māori</p> <ul style="list-style-type: none"> <li>• Increase engagement &amp; retention for all learners in particular Māori.</li> <li>• Improve course pathways and opportunities</li> </ul> <p>1. Accelerate equity and inclusion -opening access and removing barriers. A responsive curriculum design. 2. Enhance teacher capability and capacity 3. Cultivate partnerships– We support Māori learners and their whānau to plan and pursue the education pathways that they aspire to. 4. Amplify voice and visibility</p> <p>Improving achievement and reducing disparity.</p> <ul style="list-style-type: none"> <li>• Preparation for TOD 5-8</li> <li>• Focus on Numeracy &amp; Literacy</li> </ul>	<p>OBJECTIVES:</p> <p>1.1, 1.3, 1.4, 2.1, 2.3, 3.1</p>
RAS	<ul style="list-style-type: none"> <li>• Focus on Mana Ōrite Mōte Mātauranga Māori. Appointed an in school COL position with the inquiry focus being the implementation of Mātauranga Māori.</li> <li>• Discuss what L1 will look like for NBHS</li> <li>• A focus of CLA</li> <li>• Staff Consultation</li> </ul>	1.1, 1.3, 1.4, 1.6, 2.8
Implementation of BYOD	<ul style="list-style-type: none"> <li>• BYOD Strategic direction/Plan</li> </ul> <p>an in school position with the focus on developing a BYOD plan for the school</p> <ul style="list-style-type: none"> <li>• Triangulated review</li> <li>• Analysis of data</li> <li>• Focus of CLA</li> </ul>	<ul style="list-style-type: none"> <li>• Appointed</li> <li>• Collect</li> </ul> <p>1.1, 1.2, 1.4, 1.5, 1.6, 2.3, 4.3</p>
CURRICULUM SCOPING & MAPPING	<ul style="list-style-type: none"> <li>• Have collected teacher voice through a staff survey on what a NBHS Graduate profile should look like and have also collected information on our likes and dislikes of NCEA Level 1</li> <li>Collect student voice</li> </ul>	<ul style="list-style-type: none"> <li>•</li> </ul> <p>1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 2.4, 4.2</p>
Amplify voice and visibility	<ul style="list-style-type: none"> <li>• Have collected teacher voice through a staff survey on curriculum and will also do the same with parents.</li> <li>• Collect student voice</li> <li>• Staff survey BYOD</li> </ul>	



Teaching standards template

Link to Strategic plan

	Standard	Elaborations of the standard	What quality practices do you use in your setting that connect with this standard?	What evidence do you use that demonstrates these quality practices?
Te Tiriti o Waitangi partnership	Demonstrate commitment to tangata whenuatanga and Te Tiriti o Waitangi partnership in Aotearoa New Zealand.	<p>Understand and recognise of the unique status of tangata whenua in Aotearoa New Zealand.</p> <p>Understand and acknowledge the histories, heritages, languages and cultures of partners to Te Tiriti o Waitangi.</p> <p>Practise and develop the use of te reo and tikanga Māori.</p>		
Professional Learning	Use inquiry, collaborative problem-solving and professional learning to improve professional capability to impact on the learning and achievement of all learners.	<p>Inquire into and reflect on the effectiveness of practice in an ongoing way, using evidence from a range of sources.</p> <p>Critically examine how my own assumptions and beliefs, including cultural beliefs, impact on practice and the achievement of learners with different abilities and needs, backgrounds, genders, identities, languages and cultures.</p> <p>Engage in professional learning and adaptively apply this learning in practice.</p> <p>Be informed by research and innovations related to: content disciplines; pedagogy; teaching for diverse learners including learners with disabilities and learning support needs; and wider education matters.</p> <p>Seek and respond to feedback from learners, colleagues and other education professionals, and engage in collaborative problem-solving and learning-focused collegial discussions.</p>		
Professional relationships	Establish and maintain professional relationships and behaviours focused on the learning and well-being of each learner.	<p>Engage in reciprocal, collaborative learning-focused relationships with: learners', family and whānau teaching colleagues, support staff and other professionals agencies, groups and individuals in the community.</p> <p>Communicate effectively with others.</p> <p>Actively contribute, and work collegially, in the pursuit of improving my own and organisational practice, showing leadership, particularly in areas of responsibility.</p> <p>Communicate clear and accurate assessment for learning and achievement information.</p>		
Learning-focused culture	Develop a culture which is focused on learning, and is characterised by respect, inclusion, empathy, collaboration and safety.	<p>Develop learning-focused relationships with learners, enabling them to be active participants in the process of learning, sharing ownership and responsibility for learning.</p> <p>Foster trust, respect and cooperation with and among learners so that they experience an environment in which it is safe to take risks.</p> <p>Demonstrate high expectations for the learning outcomes of all learners, including for those learners with disabilities or learning support needs.</p> <p>Manage the learning setting to ensure access to learning for all and to maximise learners' physical, social, cultural and emotional safety.</p> <p>Create an environment where learners can be confident in their identities, languages, cultures and abilities.</p> <p>Develop an environment where the diversity and uniqueness of all learners is accepted and valued.</p> <p>Meet relevant regulatory, statutory and professional requirements.</p>		
Design for learning	Design learning based on curriculum and pedagogical knowledge, assessment information and an understanding of each learner's strengths, interests, needs, identities, languages and cultures.	<p>Select teaching approaches, resources, and learning and assessment activities based on a thorough knowledge of curriculum content, pedagogy, progressions in learning and the learners.</p> <p>Gather, analyse and use appropriate assessment information, identifying progress and needs of learners to design clear next steps in learning and to identify additional supports or adaptations that may be required.</p> <p>Design and plan culturally responsive, evidence-based approaches which reflect the local community and Te Tiriti o Waitangi partnership in New Zealand.</p> <p>Harness the rich capital that learners bring by providing culturally responsive and engaging contexts for learners.</p> <p>Informed by national policies and priorities.</p>		
Teaching	Teach and respond to learners in a knowledgeable and adaptive way to progress their learning at an appropriate depth and pace.	<p>Teach in ways that ensure all learners are making sufficient progress, monitor the extent and pace of learning, focusing on equity and excellence for all.</p> <p>Specifically support the educational aspirations for Māori learners, taking shared responsibility for these learners to achieve educational success as Māori.</p> <p>Use an increasing repertoire of teaching strategies, approaches, learning activities, technologies and assessment for learning strategies and modify these in response to the needs of individuals and groups of learners.</p> <p>Provide opportunities and support for learners to engage with, practise and apply learning to different contexts and make connections with prior learning.</p> <p>Teach in ways which enable learners to learn from one another, to collaborate, to self-regulate, and to develop agency over their learning.</p> <p>Ensure learners receive ongoing feedback and assessment information and support them to use this information to guide further learning.</p>		



SELF REVIEW - OVERVIEW - FOUR YEAR PROGRAMME: 2023 - 2026

Term	Programme for Year 1 - 2023	Programme for Year 2 - 2024	Programme for Year 3 - 2025	Programme for Year 4 - 2026
ONE	Adopt Budget Evaluate 2022 Achievement Information Lodge 2022 Variance Report with MOE Lodge 2022 Charter with MOE Implement & Monitor 2022 Targets	Adopt Budget Evaluate 2023 Achievement Information Lodge 2023 Variance Report with MOE Lodge 2023 Charter with MOE Implement & Monitor 2023 Targets	Adopt Budget Evaluate 2024 Achievement Information Lodge 2024 Variance Report with MOE Lodge 2024 Charter with MOE Implement & Monitor 2024 Targets	Adopt Budget Evaluate 2025 Achievement Information Lodge 2025 Variance Report with MOE Lodge 2025 Charter with MOE Implement & Monitor 2025 Targets
	<ul style="list-style-type: none"> <li>Charter due 1 March</li> <li>Annual Report to Auditors by 31 March</li> <li>Adopt Headmaster's Performance Agreement</li> <li>1 March return tabled.</li> <li>Teacher Registration Audit – reported to BOT after 1 March</li> <li>Set Board annual work plan</li> <li>Management Reports to BoT</li> <li>Curriculum reviews to BoT</li> <li>Schedule of all BoT reporting timeline in the BoT Annual Work Plan</li> </ul>			
	Elect Board Chair, Deputy, Committees  Confirm Annual Delegations  Privacy officer School Rules International Policies 2 yearly Review of Health Education Programme (See Curriculum Policy)	Elect Board Chair, Deputy, Committees  Confirm Annual Delegations  Privacy Officer School Rules International Policies	Elect Board Chair, Deputy, Committees  Confirm Annual Delegations  Privacy Officer School Rules International Policies	Elect Board Chair, Deputy, Committees  Confirm Annual Delegations  Privacy Officer School Rules International Policies 2 yearly Review of Health Education Programme (See Curriculum Policy)
	<b>POLICIES</b> Legislation & Administration Policy	<b>POLICIES</b> Te Tiriti o Waitangi Board Responsibility	<b>POLICIES</b>	<b>POLICIES</b>
TERM TWO	<b>NBHS INTERNAL CURRICULUM REVIEW:</b> English, Biology, Physical Education, Social Sciences, Pastoral & Guidance	<b>NBHS INTERNAL CURRICULUM REVIEW:</b> TBC	<b>NBHS INTERNAL CURRICULUM REVIEW:</b> TBC	<b>NBHS INTERNAL CURRICULUM REVIEW:</b> TBC
	<ul style="list-style-type: none"> <li>AUDITED ANNUAL FINANCIAL STATEMENTS to MOE 31 May</li> <li>ENROLMENT SCHEME Review Report to MOE 1 May</li> <li>June 1<sup>st</sup> Return</li> <li>Management Reports to BoT</li> <li>Curriculum reviews to BoT</li> </ul> Schedule of all BoT reporting timeline in the BoT Annual Work Plan			
	<b>POLICIES</b> Education Outside the Classroom  <a href="https://nbhs.schooldocs.co.nz/3-year%20review%20schedule.pdf">https://nbhs.schooldocs.co.nz/3-year%20review%20schedule.pdf</a>	<b>POLICIES</b> Employer Responsibility  <a href="https://nbhs.schooldocs.co.nz/3-year%20review%20schedule.pdf">https://nbhs.schooldocs.co.nz/3-year%20review%20schedule.pdf</a>	<b>POLICIES</b> <a href="https://nbhs.schooldocs.co.nz/3-year%20review%20schedule.pdf">https://nbhs.schooldocs.co.nz/3-year%20review%20schedule.pdf</a>	<b>POLICIES</b> <a href="https://nbhs.schooldocs.co.nz/3-year%20review%20schedule.pdf">https://nbhs.schooldocs.co.nz/3-year%20review%20schedule.pdf</a>
			<b>BOARD OF TRUSTEES ELECTION</b> (Complete elections, new board orientation, elect chair, deputy, committees and confirm annual delegations)	
TERM THREE	<b>POLICIES</b> Inclusive Education Māori Educational Success Learning Support International Student Policies	<b>POLICIES</b> Hostel Self Review Parental survey Performance management	<b>POLICIES</b>	<b>POLICIES</b> International Student Policies
	<b>STUDENT REP ELECTION</b> (Plan and complete) Complete Student Rep Orientation and professional development	<b>STUDENT REP ELECTION</b> (Plan and complete) Complete Student Rep Orientation and professional development	<b>STUDENT REP ELECTION</b> (Plan and complete) Complete Student Rep Orientation and professional development	<b>STUDENT REP ELECTION</b> (Plan and complete) Complete Student Rep Orientation and professional development
	<ul style="list-style-type: none"> <li>International Student Policy / NZQA annual attestation (formerly MOE Processes Review) [Filed with NZQA] September</li> <li>Provide Professional Development for Student Representative September</li> <li>September 1<sup>st</sup> Return</li> <li>Management Reports to BoT</li> <li>Curriculum reviews to BoT</li> <li>NZQA Moderation report previous year September</li> <li>Schedule of all BoT reporting timeline in the BoT Annual Work Plan</li> <li>July 1<sup>st</sup> Return</li> </ul>			
TERM FOUR	Board Performance Annual Review 2024 CHARTER TARGETS Review STRATEGIC GOALS Annual Review Review / adopt school rules for ensuing year	Board Performance Annual Review 2025 CHARTER TARGETS Review STRATEGIC GOALS Annual Review Review / adopt school rules for ensuing year	Board Performance Annual Review 2026 CHARTER TARGETS Review STRATEGIC GOALS Annual Review Review / adopt school rules for ensuing year	Board Performance Annual Review 2027 CHARTER TARGETS Review STRATEGIC GOALS Annual Review Review / adopt school rules for ensuing year
	Draft 2024 Charter and approve Budget	Draft 2025 Charter and approve Budget	Draft 2026 Charter and approve Budget	Draft 2027 Charter and approve Budget

Internal Evaluation – NBHS Māori Achievement 2022

**Noticing – scanning, deliberate, intentional**

- Disparity exists for Māori achievement. In NCEA data, attendance, subject choice, retention and transitioning into pathways
- From our tracking we understood that the disparity between Māori achievement and the rest of the school was not improving. Despite a PLD focus since 2018 on cultural responsive practices, participation in project initiatives and aligning goals in our annual plan to meet the needs of all learners. A shift in academic achievement and a reduction in disparity has not unfolded to the level we want
  - NCEA L1 2020 data
  - NCEA L3 2020 data
- Level 1 and UE Māori achievement of particular concern. L1 13% below school and UE is 26% below school and 25 % below national
- Do we need to take a closer look? Retention data

Improvement actions are heavily project based.

**Investigating – taking stock, bringing together data/information**

- Disproportionally Māori students are identified as 'at risk'
- Disproportionally Māori students are heavily represented in trades
- Identify the strategies teachers/departments are using to engage Māori learners. Departments need to hold staff accountable. What do the departmental goals say about addressing disparity? Is this happening? How is this happening? What goals need to be set?
- Improved tracking data system. In School COL appointments with an inquiry emphasis on tracking student achievement data throughout the year. We need to know who the students are
- Created an achievement committee who meet twice a term to discuss student achievement and develop strategies to better support successful outcomes e.g. COL, AP Pastoral Care

- Develop a predictive data system to track progress. Share data with Deans and Tutor teachers. Identify early interventions
- What can we learn from research? E.g., composition of classes – Learning Support, STEM, accelerate classes
- Attendance – Why is there high disengagement with Māori students? What are the attendance barriers? Factors taken from [The Education Insights](#) – Ministry of Education list the barriers as: Motivation, teacher relationships, curriculum content, schoolwork anxiety, sense of belonging, bullying
- What does our attendance data tell us?
- Kahui Ako – Early intervention. Working with our contributing schools to understand the data. Literacy and Numeracy levels. Māori students arrive with lower Stanine and e-gATiG results. NBHS uses MidYIS data
- Transition/Career pathways – Is there an opportunity to rethink our careers programme with changes to NCEA? Can a greater emphasis be placed on helping students gain Literacy and Numeracy? A better application of applied learning where units of work are linked to a more skills/knowledge-based curriculum. pathways. A focus on the learning. Understand our STP and Gateway stats. How are we supporting these students into meaningful pathways?
- How do we support the implementation of Mana ōrite mo te mātauranga Māori?

**Prioritising to take action**

- Collectively all teachers take responsibility for Māori achievement, promoting educational success for Māori as Māori. To take personal ownership by raising teacher expectation of Māori, providing quality teaching, engaging in effective formative practice and developing meaningful relationships. Most of the improvement actions are designed to help teachers increase pedagogical knowledge of culturally responsive practices, and the introduction of Hauora is designed to improve relationships. Improving achievement and reduce disparity for Māori
- Improve whanau involvement - Communication and sharing of information. Hui with whanau to be more frequent than twice a year by utilising options other than face to face meetings. (ie, zooms, phone calls, school conferencing)
- The school needs to continue to strengthen its relationship and partnership with Ngati Kahungunu.
- Individualised learning and support - Although we have been able to identify our 'at risk' students well through data checkpoints, there are several obstacles:
  - Lack of staff to mentor and work with students
  - Differentiation of work for our 'at risk' students
  - Teacher follow-up
  - Barriers to learning pathways
- Drill down the data to better understand attendance, disengagement, retention
- Develop better programmes of learning using the NCEA changes as a Segway. Improving courses and pathways offered to ensure a meaningful and robust learning programme for all learners.
- Increasing engagement and retention for all learners but particularly for Māori

**Improvement actions**

- Staff PLD on culturally responsive practices (ongoing)
- The school uses **profile of effective teacher** to emphasis concepts of Te ao Māori, imbedded ideals in appraisal process. A focus on improving relationships. **Manakitanga, Whanaungatanga, Ako, Waananga, Tangata Whenuatanga.**
- A focus of the **Annual Plan** is to ensure that teaching and learning is student-centred, recognises individual differences and extends all students, to ensure equity and excellence. focused on forward planning for the inclusion of the NELPs into 2023. A key area in this is removing barriers for learning.
- Better identify language and culture – Curriculum changes: Tikanga programme embedded into the Year 9 Social Studies curriculum 2021. A goal to introduce compulsory Te Reo in Year 9. Integrated NZ History into the Social Science programme. NCEA change review - understanding and implementation of Mana ōrite mo te mātauranga Māori? Leadership identifies a need to ensure all pathway opportunities remain open and that all learners have equal access of opportunity from entry in Year 9 through to Year 13 and beyond. The programmes/courses curriculum design and enactment should meet the needs and aspirations of students, whanau and community.
- Improve whānau involvement
- COL positions linked to Māori achievement: 1. Māori Academic Dean. Identifies students by analysing school data. Mentor's students and provides strategies to support engagement and learning 2. A specific focus on implementing Mana ōrite mo te mātauranga Māori into curriculum programmes of learning and assessment
- PLD group CR (Culturally Responsive and RP (Relational Practice) culturally responsive pedagogy, using Te Kotahitanga co-construction model to bring to life the elements of the NBHS effective teaching profile
- Māori Student Committee designed to collect student voice

- Hauora – worked with teachers to develop the programme in 2019 during Tutor time. Primarily we have introduced MY Mahi Hauora (school wide wellness programme) the programme has incorporated the concept of Te whare tapa whā in which students identify how the four dimensions are relational in their own lives. Students and whānau might not always have the knowledge necessary to carry out effective educational planning on their own. Hauora time will be used to check that students' individual learning pathways are on track for their goals. Benefits include:
  - An effective facilitator ensures that students are enrolled in the right subjects for their pathway
  - Assist students to identify barriers to success and develop SMART goals to increase their achievement
  - Provides individualised information and support regarding subjects, academic courses and learning
  - Help to address equity issues because it is individualised, differentiated and responsive to student needs

The school ran parent student conferencing to set up the above tasks
- Māori student Graduate Profile – Collection of staff, parent, and student voice
- NCEA Changes – Effectively prepare for changes that will positively impact on the learning outcomes for Māori students. Mana ōrite o mātauranga Māori. Have incorporated implementation in TOD PLD and the RAS TOD
- Appointed a new Whanau Liaison Officer Term 2 2022. He has a unique skill set as a past Police Officer. The main focus of this role is to engage with whanau and work with students who require both external and internal support. Attend achievement committee meetings, mentor identified students
- SAP (Strategic Alignment Project) PLD programme. Strengthen and upskill leadership through review and evaluation. Aligning department reviews with the school's strategic direction. Understand data, processes and practices to better inform our teaching. Departments will show evidence of planning and good practice that supports increasing engagement and retention for all learners but particularly for Māori.

**Shifts in practice**

- Improved staff understanding of Mana ōrite mo te mātauranga Māori. Mātauranga Māori is embedded in all curriculum programmes of learning and assessment. Confidence and fluency
- Strengthen whānau engagement
- Increased use of student voice and visibility. Actively heard, captured and acted on
- New junior curriculum – designed to be engaging, responsive and navigates feasible learning pathways. Students are prepared and ready with the right knowledge and skills

**Collaborative sense making**

Evaluating this information suggests

- Understanding our obligation to Te Tiriti O Waitangi – PARTNERSHIP. This need strengthening
- We are open to new learning, but we have hugely variable levels of teacher competence and pedagogical knowledge. Do we attribute poor performance to factors outside of our control?
- Establish better programmes of learning. We need to develop learning programmes and assessment that allow our Māori students greater sense of self. Mana ōrite. Success for Māori as Māori
- Student voice. What are our Māori student's perspectives on engagement and relationship? Setting up focus groups.

What are our next steps for lifting Māori success to another level?

**Outcomes for learners**

2021

- Level 1 13% above National Māori achievement
- Level 2 Māori achievement for NBHS was 84.8%, 16% above national
- Level 3 Māori achievement 10% above national

Māori attendance  
Māori retention rate:

# Napier Boys' High School

## Headmaster's Report

For the year ended 31 December 2022

Kia ora

The financial performance and financial position of Napier Boys' High School comprising the school, hostel and Napier Community High School for 2021 and 2022 was as follows. All dollar values exclude goods and services tax where appropriate.

	2022 \$	2021 \$
Revenue	14,562,959	14,411,858
Less expenses	15,676,675	14,900,777
<b>Net Surplus (Deficit)</b>	<b>( 1,113,716)</b>	<b>(488,919)</b>
<b>Net Assets</b>	<b>6,034,846</b>	<b>7,099,233</b>

My sincere thanks to all students and staff for their contribution to curricular and extracurricular activities throughout the year. We look forward to another successful year in 2023.

David Russell  
Acting Headmaster

# KIWISPORT

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022 Napier Boys High School received total Kiwisport funding of \$35,289 excluding goods and services tax.

The school was able to support 23 sports (777 students – 67% of the school) as well as other recreational opportunities at the school's Camp Simmonds (year 10 Students and Prefects). This represents a significant investment of resources from a committed and motivated staff and Board of Trustees. Students have high expectations of this aspect of school life.

The Kiwisport funding has been used to support sports administration in the school, particularly the Sports Co-ordinator.

Additionally, the funds have been used to purchase:

- Lunchtime sports equipment that is used by students (issued by prefects)
- Sport specific equipment
- Transport to ensure that students were able to get to match venues

# **Napier Boys' High School**

## **Statement of Compliance with Employment Policy**

For the year ended 31 December 2022

For the year ended 31 December 2022 the Napier Boys' High 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 agreements 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.