

# KARAMU HIGH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 229

**Principal:** Mrs Dionne Thomas

**School Address:** 901 Windsor Avenue, Parkvale, Hastings 4122

**School Postal Address:** P O Box 346, Hastings 4156

**School Phone:** 06 878 7139

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

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
David De Lange	Presiding Member	Elected	2025
Jonathan Brookes	Parent Representative	Elected	2022
Jonathan Marks	Parent Representative	Elected	2025
Tanya Douglas	Parent Representative	Elected	2022
Nicholas Richards	Parent Representative	Elected	2025
Tineka Tuala-Fata	Parent Representative	Elected	2025
Grant Russell	Parent Representative	Elected	2025
Dionne Thomas	Principal		
Sarah Gunn	Staff Representative	Co-opted	2022
Cate Alizzi	Staff Representative	Elected	2022
Daniel O'Connell	Student Representaive	Elected	2022
Esta Chaplin	Student Representaive	Elected	2023

**Accountant / Service Provider:** Epplert & Co Limited

# KARAMU HIGH SCHOOL

Annual Report - For the year ended 31 December 2022

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# Karamu High School

## Statement of Responsibility

For the year ended 31 December 2022

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

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


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


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

  
Full Name of Presiding Member

  
Signature of Presiding Member

17 May 2023  
Date:

  
Full Name of Principal

  
Signature of Principal

17 May 2023  
Date:

# Karamu High School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	10,029,173	9,439,314	9,288,122
Locally Raised Funds	3	543,990	381,035	491,972
Interest Income		16,473	1,000	3,726
Other Revenue		21,703	-	-
<b>Total Revenue</b>		<b>10,611,339</b>	<b>9,821,349</b>	<b>9,783,820</b>
<b>Expenses</b>				
Locally Raised Funds	3	439,654	381,842	416,043
Learning Resources	4	7,492,114	7,222,584	7,065,727
Administration	5	669,263	536,577	546,086
Finance		6,158	-	8,506
Property	6	1,708,353	1,678,984	1,560,728
Loss on Disposal of Property, Plant and Equipment		8,862	-	33,736
		<b>10,324,404</b>	<b>9,819,987</b>	<b>9,630,826</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>286,935</b>	<b>1,362</b>	<b>152,994</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>286,935</b>	<b>1,362</b>	<b>152,994</b>

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

# Karamu High School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		2,569,157	2,569,157	2,378,035
Total comprehensive revenue and expense for the year		286,935	1,362	152,994
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	38,128
<b>Equity at 31 December</b>		2,856,092	2,570,519	2,569,157
Accumulated comprehensive revenue and expense		2,856,092	2,570,519	2,569,157
Reserves		-	-	-
<b>Equity at 31 December</b>		2,856,092	2,570,519	2,569,157

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

# Karamu High School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	1,068,905	766,757	1,186,104
Accounts Receivable	8	515,776	500,000	484,975
GST Receivable		17,126	17,000	31,637
Prepayments		15,394	15,500	18,202
Inventories	9	164,816	164,500	154,353
Investments	10	454,126	455,000	345,062
Funds Receivable for Capital Works Projects	16	120,239	147,100	1,250
		<u>2,356,382</u>	<u>2,065,857</u>	<u>2,221,583</u>
<b>Current Liabilities</b>				
Accounts Payable	12	709,108	701,000	778,612
Revenue Received in Advance	13	55,982	56,000	83,524
Provision for Cyclical Maintenance	14	16,154	15,000	15,000
Finance Lease Liability	15	30,158	30,000	55,215
Funds held for Capital Works Projects	16	62,647	75,838	133,937
		<u>874,049</u>	<u>877,838</u>	<u>1,066,288</u>
<b>Working Capital Surplus/(Deficit)</b>		1,482,333	1,188,019	1,155,295
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	1,551,842	1,555,000	1,575,596
		<u>1,551,842</u>	<u>1,555,000</u>	<u>1,575,596</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	158,351	154,500	134,279
Finance Lease Liability	15	19,732	18,000	27,455
		<u>178,083</u>	<u>172,500</u>	<u>161,734</u>
<b>Net Assets</b>		<u>2,856,092</u>	<u>2,570,519</u>	<u>2,569,157</u>
<b>Equity</b>		<u>2,856,092</u>	<u>2,570,519</u>	<u>2,569,157</u>

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

# Karamu High School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,756,315	2,429,948	2,376,439
Locally Raised Funds		542,098	349,588	471,993
Goods and Services Tax (net)		14,511	13,000	(2,514)
Payments to Employees		(1,383,665)	(1,025,006)	(1,083,339)
Payments to Suppliers		(1,501,559)	(1,456,407)	(1,203,157)
Interest Paid		(6,158)	-	(8,506)
Interest Received		11,440	1,000	3,726
Net cash from/(to) Operating Activities		432,982	312,123	554,642
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(33,407)	
Purchase of Property Plant & Equipment (and Intangibles)		(193,009)	(175,984)	(136,386)
Purchase of Investments		(109,064)	(210,000)	(345,062)
Net cash from/(to) Investing Activities		(302,073)	(419,391)	(481,448)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	38,128
Finance Lease Payments		(57,829)	(82,013)	(60,237)
Funds Administered on Behalf of Third Parties		(190,279)	(227,462)	141,835
Net cash from/(to) Financing Activities		(248,108)	(309,475)	119,726
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(117,199)</b>	<b>(416,743)</b>	<b>192,920</b>
Cash and cash equivalents at the beginning of the year	7	1,186,104	1,183,500	993,184
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>1,068,905</b>	<b>766,757</b>	<b>1,186,104</b>

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

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

# Karamu High School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

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

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

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

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

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

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

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

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

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

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

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

###### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

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

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

###### **Classification of leases**

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the



risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. There are no Future operating lease commitments.

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

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

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

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

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

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

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

#### **Interest Revenue**

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

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

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

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

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

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

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

### **g) Accounts Receivable**

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

### **h) Inventories**

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of

activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

#### **i) Investments**

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

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

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

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

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

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

#### **Non cash generating assets**

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

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

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

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

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

**l) Accounts Payable**

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

**m) Employee Entitlements***Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**n) Revenue Received in Advance**

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

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

**o) Funds held for Capital works**

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

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

**p) Provision for Cyclical Maintenance**

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

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

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

**q) Financial Instruments**

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**s) Budget Figures**

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

**t) Services received in-kind**

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

## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	2,446,714	2,141,984	2,127,002
Teachers' Salaries Grants	6,042,455	6,000,000	5,770,764
Use of Land and Buildings Grants	1,230,403	1,230,000	1,140,919
Other Government Grants	309,601	67,330	249,437
	10,029,173	9,439,314	9,288,122

The school has opted in to the donations scheme for this year. Total amount received was \$127,800.

## 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	22,706	15,000	30,497
Fees for Extra Curricular Activities	80,670	61,660	105,618
Trading	332,485	304,375	295,115
Fundraising & Community Grants	74,276	-	38,501
Other Revenue	33,853	-	22,241
	543,990	381,035	491,972
<b>Expenses</b>			
Extra Curricular Activities Costs	134,315	122,074	151,185
Trading	305,339	259,768	264,858
	439,654	381,842	416,043
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	104,336	(807)	75,929

Donations include a \$6,015 donation from June Selwyn which was used to purchase new sound equipment.

## 4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	364,580	331,952	364,825
Equipment Repairs	3,215	5,000	2,448
Information and Communication Technology	929	33,000	(11,407)
Library Resources	7,215	5,700	10,041
Employee Benefits - Salaries	6,835,879	6,546,732	6,403,626
Staff Development	47,346	45,200	48,434
Depreciation	232,950	255,000	247,760
	7,492,114	7,222,584	7,065,727

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	9,000	10,500	11,565
Board Fees	3,555	5,000	4,105
Board Expenses	17,567	5,000	9,070
Communication	11,194	11,000	10,430
Consumables	14,107	13,437	15,169
Other	81,933	87,750	66,606
Employee Benefits - Salaries	468,133	346,690	377,013
Insurance	17,276	19,000	16,696
Service Providers, Contractors and Consultancy	46,498	38,200	35,432
	<u>669,263</u>	<u>536,577</u>	<u>546,086</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	21,650	23,000	23,646
Consultancy and Contract Services	130,967	130,000	125,518
Cyclical Maintenance Provision	25,226	30,000	20,000
Grounds	21,948	24,500	21,288
Heat, Light and Water	62,864	80,000	63,486
Rates	5,561	5,000	4,295
Repairs and Maintenance	90,694	46,000	55,490
Use of Land and Buildings	1,230,403	1,230,000	1,140,919
Security	6,851	10,000	6,720
Employee Benefits - Salaries	112,189	100,484	99,366
	<u>1,708,353</u>	<u>1,678,984</u>	<u>1,560,728</u>

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

## 7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	1,068,905	766,757	1,081,497
Short-term Bank Deposits	-	-	104,607
Cash and cash equivalents for Statement of Cash Flows	<u>1,068,905</u>	<u>766,757</u>	<u>1,186,104</u>

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

### The following notes should be used where applicable:

Of the \$1,068,905 Cash and Cash Equivalents, \$62,647 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	-	-	3,947
Interest Receivable	5,970	-	937
Banking Staffing Underuse	1,641	-	-
Teacher Salaries Grant Receivable	508,165	500,000	480,091
	<u>515,776</u>	<u>500,000</u>	<u>484,975</u>
Receivables from Exchange Transactions	5,970	-	4,884
Receivables from Non-Exchange Transactions	509,806	500,000	480,091
	<u>515,776</u>	<u>500,000</u>	<u>484,975</u>

## 9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
School Uniforms	164,193	164,000	152,936
Canteen	623	500	1,417
	<u>164,816</u>	<u>164,500</u>	<u>154,353</u>

## 10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	454,126	455,000	345,062
Total Investments	<u>454,126</u>	<u>455,000</u>	<u>345,062</u>

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2022</b>						
Building Improvements	635,265				(18,665)	<b>616,600</b>
Furniture and Equipment	414,900	102,675			(82,099)	<b>435,476</b>
Information and Communication Technology	349,842	86,293	(8,862)		(57,777)	<b>369,496</b>
Motor Vehicles	47,160				(10,954)	<b>36,206</b>
Leased Assets	67,078	25,049			(55,508)	<b>36,619</b>
Library Resources	61,351	4,041			(7,947)	<b>57,445</b>
<b>Balance at 31 December 2022</b>	<u>1,575,596</u>	<u>218,058</u>	<u>(8,862)</u>	<u>-</u>	<u>(232,950)</u>	<u><b>1,551,842</b></u>

The net carrying value of Leased equipment held under a finance lease is **\$36,619 (2021: \$67,078)**

### Restrictions

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

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	914,619	(298,019)	<b>616,600</b>	914,619	(279,354)	<b>635,265</b>
Furniture and Equipment	1,662,102	(1,226,626)	<b>435,476</b>	1,562,503	(1,147,603)	<b>414,900</b>
Information and Communication Technology	813,495	(443,999)	<b>369,496</b>	759,184	(409,342)	<b>349,842</b>
Motor Vehicles	123,623	(87,418)	<b>36,205</b>	156,067	(108,907)	<b>47,160</b>
Leased Assets	267,536	(230,916)	<b>36,620</b>	242,487	(175,409)	<b>67,078</b>
Library Resources	361,907	(304,462)	<b>57,445</b>	357,866	(296,515)	<b>61,351</b>
<b>Balance at 31 December</b>	<b>4,143,282</b>	<b>(2,591,440)</b>	<b>1,551,842</b>	<b>3,992,726</b>	<b>(2,417,130)</b>	<b>1,575,596</b>

### 12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	91,639	90,000	181,292
Accruals	6,009	-	5,656
Employee Entitlements - Salaries	589,217	589,000	561,343
Employee Entitlements - Leave Accrual	22,243	22,000	30,321
	<b>709,108</b>	<b>701,000</b>	<b>778,612</b>
Payables for Exchange Transactions	709,108	701,000	778,612
	<b>709,108</b>	<b>701,000</b>	<b>778,612</b>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other revenue in Advance	55,982	56,000	83,524
	<b>55,982</b>	<b>56,000</b>	<b>83,524</b>

#### 14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	149,279	149,279	118,438
Increase to the Provision During the Year	56,562	30,000	20,000
Use of the Provision During the Year	(31,335)	(9,779)	(32,273)
Other Adjustments	-	-	43,114
Provision at the End of the Year	<u>174,506</u>	<u>169,500</u>	<u>149,279</u>
Cyclical Maintenance - Current	16,154	15,000	15,000
Cyclical Maintenance - Non current	158,351	154,500	134,279
	<u>174,505</u>	<u>169,500</u>	<u>149,279</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

#### 15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	33,235	30,000	60,099
Later than One Year and no Later than Five Years	21,160	18,000	29,074
Future Finance Charges	(4,505)		(6,503)
	<u>49,890</u>	<u>48,000</u>	<u>82,670</u>
<b>Represented by</b>			
Finance lease liability - Current	30,158	30,000	55,215
Finance lease liability - Non current	19,732	18,000	27,455
	<u>49,890</u>	<u>48,000</u>	<u>82,670</u>

#### 16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block E QLE Upgrade	133,937	147,760	(393,182)		(111,486)
Special Needs Visual	(1,250)	16,247	(17,162)		(2,165)
Replacement of Heat & Sewer Pump systems	-	11,500	(669)		10,832
Upgrade Music Suite	-	56,677	(4,861)		51,815
Roof & Joinery replacement	-		(3,302)		(3,302)
Special Needs Bathroom	-	14,750	(18,036)		(3,286)
Totals	<u>132,687</u>	<u>246,933</u>	<u>(437,212)</u>	-	<u>(57,592)</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	62,647
Funds Receivable from the Ministry of Education	(120,239)



	2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Recladding Tech 2 & 3		(19,827)	37,010	(17,183)	-	-
Block E QLE Upgrade		23,593	601,927	(491,583)	-	133,937
Hall Toilet Upgrade		(11,976)	24,929	(12,953)	-	-
Lighting Fixture Replacement		(938)	938	-	-	-
Special Needs Visual		-	-	(1,250)	-	(1,250)
Totals		(9,148)	664,804	(522,969)	-	132,687

#### Represented by:

Funds Held on Behalf of the Ministry of Education	133,937
Funds Receivable from the Ministry of Education	(1,250)

### 17. Related Party Transactions

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

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

### 18. Remuneration

#### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,555	4,105
<i>Leadership Team</i>		
Remuneration	573,352	555,552
Full-time equivalent members	5	4
Total key management personnel remuneration	576,907	559,657

There are **11** members of the Board excluding the Principal. The Board had held **7** full meetings of the Board in the year. The Board also has Finance (**3 members**) and Property (**3 members**) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### Principal 1

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	170-180
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 - 110	11	10
110 - 120	5	2
120 - 130	0	3
130 - 140	2	0
	<u>18.00</u>	<u>15.00</u>

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

## 19. Compensation and Other Benefits Upon Leaving

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

	<b>2022 Actual</b>	<b>2021 Actual</b>
Total	\$0	\$0
Number of People	0	0

## 20. Contingencies

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

### Holidays Act Compliance – schools payroll

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

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

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

## 21. Commitments

### (a) Capital Commitments

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

- (a) \$912,659 contract for Block E QLE Upgrade to be completed in 2023, which will be fully funded by the Ministry of Education. \$789,686 has been received of which \$901,172 has been spent on the project to date. This project has been approved by the Ministry; and
- (b) \$19,399 contract to have the Special needs Bathroom upgraded as agent for the Ministry of Education. This project is fully funded by the Ministry and \$14,750 has been received of which \$18,036 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (c) \$20,552 contract to upgrade special needs modifications for the visually impaired as agent for the Ministry of Education. The project is fully funded by the Ministry and \$16,246 has been received of which \$18,412 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (d) \$115,000 contract to replace Heat pump & Sewer systems as agent for the Ministry of Education. The project is fully funded by the Ministry and \$11,500 has been received of which \$669 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (e) \$566,766 contract to upgrade the music suite as agent for the Ministry of Education. The project is fully funded by the Ministry and \$56,677 has been received of which \$4,861 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (f) \$145,900 contract to replace the Roof and Joinery as agent for the Ministry of Education. The project is fully funded by the Ministry and \$0 has been received of which \$3,302 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$133,937)

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	1,068,905	766,757	1,186,104
Receivables	515,776	500,000	484,975
Investments - Term Deposits	454,126	455,000	345,062
Total Financial assets measured at amortised cost	<u>2,038,807</u>	<u>1,721,757</u>	<u>2,016,141</u>

### Financial liabilities measured at amortised cost

Payables	709,108	701,000	778,612
Finance Leases	49,890	48,000	82,670
Total Financial Liabilities Measured at Amortised Cost	<u>758,998</u>	<u>749,000</u>	<u>861,282</u>

### **23. Events After Balance Date**

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

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

The damage caused by extreme weather events in the Hawkes Bay region 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 affect the operations and services of the school. We have identified the following possible effects on the school.

- Additional staffing costs incurred because staff were unable to access the school/kura due to road closures.

There were no other significant events after balance date that effect these financial statements

### **24. Comparatives**

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

# **KARAMU HIGH SCHOOL**



## **STATEMENT of VARIANCE on *2022 Annual Targets***

Reviewed: February 2023

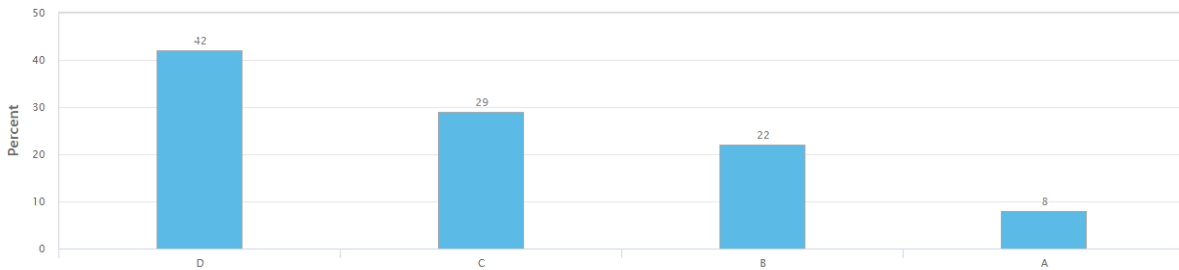
**Goal 1:**

<p><b>Strategic Aim:</b>  <i>Teaching and Learning</i>                  Learning and teaching programmes will build on our vision and values</p>
<p><b>Strategic Intent:</b></p> <ul style="list-style-type: none"> <li>• Student progress is tracked, and where possible challenges to learning are identified and addressed.</li> <li>• Learning programmes are flexible and fit for purpose to support the curriculum and teaching practice</li> </ul>
<p><b>Annual Target:</b>                  Raise Year 11 Māori and Pasifika student achievement to above the 2020 overall MIDYIS ability band predictions.</p>

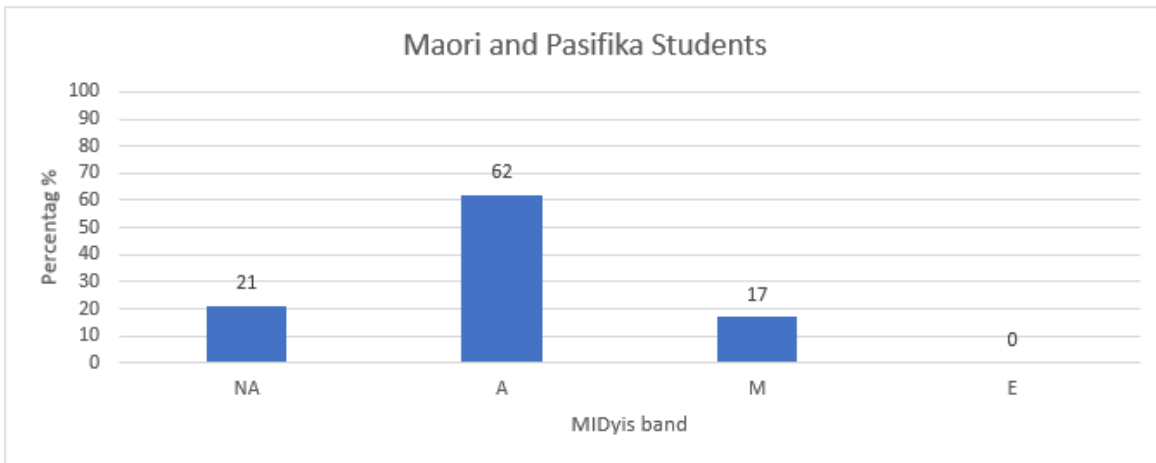
**Baseline Data:**

**All Year 11s**

Overall BASE - Percent In Each Ability Band



**Year 11 Māori and Pasifika Students**



ACTION PLAN			
When	What	Who	Indicators of Progress
Term 1	Identify Midyis Band students	DP Curriculum	Achievement is tracked  <i>Access to staff and information shared with staff</i>
	Encourage A and B band students to take achievement standard courses	Class Teachers  Deans  SLT	Courses entered

	Continue development of Māori Mentor programme with name change (Kaiārahi)	Kaiārahi	Student voice Parent voice  <i>March - Kaiārahi present at PLG to staff on key ways to engage with Māori and Pasifika students</i>
	Continue inclusion in Puhoro STEMM programme	Assistant HoF Science  DP – Curriculum  Science Teachers	Attendance  Achievement  <i>Tracking of student achievement</i>  <i>Renewed contract for 2023</i>
	Monitoring of well-being through mentoring	Class Teachers Mentor teachers Deans Kaiārahi DP - Pastoral DP - Staff	Year 11 Learning Conferences attendance is tracked  Non-Attendance is followed-up  <i>Due to Covid Conferences DNC</i>
	An explicit connection is made with parents/whānau to ensure they are aware of their child's pathway & goals	Kaiārahi	Year 11 Learning Conferences  <i>Kaiarahi visiting home SLT delivering kai parcels</i>
	Find out how our Māori and Pasifika students want their success celebrated	Kaiārahi	Success Grid  <i>Still to be completed</i>
<b>Term 2</b>	At least 50% of staff are enrolled in Te Ahu o Te Reo Māori in July 2022	All Staff	% enrolments, attendance and then te reo use  <i>38 staff enrolled Staff are encouraged to continue in 2023</i>
	Investigate ways to extend A and B band students	Year 11 Deans DP - Curriculum	<i>Still to be completed</i>
<b>Ongoing</b>	Regular meetings with DP Curriculum and the Year 11 Deans and Kaiārahi to identify students and monitor their NCEA credits	DP – Curriculum Year 11 Deans Kaiārahi	Conversations with students and Whānau to ensure awareness of the students' progress towards gaining NCEA Level 1  <i>As required</i>
	Teachers explicitly encouraged to build in Māori context and knowledge into teaching and learning (Localised Curriculum and Matauranga Māori)	DP – Curriculum TIC Te Reo Principal	NCEA Accord Days  <i>May Accord day invited MoE Curriculum Lead August Accord day focuses on Hangi Prep Nov Accord Days focused on Year 9 and 10 programmes</i>

<b>Term 2/3</b>	Midyis refresher offered in PLD or online for those staff that need it	DP - Curriculum	
<b>Term 3/4</b>	Find ways to get Year 10 students to value their year and see their decisions have consequences (ie: Use guest speakers/older students for course selection)	Year 10 Deans Year 10 Kaiārahi SLT	
<b>Monthly</b>	Tracking of achievement and those at risk identified/mentored	Students Mentor Teachers Class Teachers DP - Curriculum	Achievement is tracked  <i>Deans Teams meet monthly Study School Introduced</i>

**Summary:**

Band	Level 1	KHS Predicted M+P	KHS Actual M+P
D	NA	44%	34%
C	A	35%	52%
B	M	18%	13%
A	E	2%	2%

NCEA Endorsement	KHS Māori	National Māori	Decile 4-7 Māori
No Endorsement	86%	68%	78%
M	13%	23%	19%
E	2%	8%	2%

**Variance:**

- Predicted to have 55% pass Level 1 NCEA but 67% passed. This is an increase of 12%
- Level 1 NCEA with Not Achieved was predicted at 44% whereas only 34% gained Not achieved. This was a decrease of 10%.
- Level 1 NCEA with Achieved was predicted at 35% whereas 52% achieved. A 17% increase.
- Level 1 NCEA with Merit endorsement was predicted at 18% whereas 13% gained Merit. A 5% decrease.
- Level 1 NCEA with Excellence endorsement was similar for predicted and actual at 2%.
- The goal of raising Year 11 Māori and Pacific student achievement to above the 2020 overall MIDYIS ability band predictions was achieved. Student achievement increase 12% on our predictions. Students moved from the D band (Not Achieved) into the C band (Achieved) however, aspects of the entire goal were not achieved - moving students from C band (Achieved) to B band (Merit) and B band to A band (Excellence) was not achieved.
- Students in the A band are not achieving to their predicted ability.
- Small decrease in Numeracy but an increase in Literacy but in line with National and Decile 4-7

**Overall Evaluation:**

- Students that did not achieve NCEA Level One:
  - 8 left during the year year to attend training courses or employment
  - 4 were from the Enhanced Learning Programme (where it is often a 2-year goal to achieve NCEA Level 1 due to where their goals are)
  - Of the remaining 12, several had an attendance of less than 85%



- Regular tracking of students highlighted Māori/those at risk, and strategies were put in place to support them.
- Due to the nature of Unit standard courses, the possibility of students gaining Merit and Excellence is not possible. Students are having success in these courses but only at the Achieved level.
- Attendance goal of 90% was encouraged and reiterated by Mentor Teachers, Deans/Kaiārahi & SLT. Needs to continue.

**Next Steps:**

- Continuation of a Māori Mentoring/Kaiārahi at Year 11 to track attendance, support student's wellbeing and achievement.
- Several students were involved in Pūhoro STEM (Science, Technology, Engineering and Mathematics) Academy at Karamu High School. The nationwide programme for Māori students has seen considerable success for the students participating in the programme. Deeper analysis of this group is in progress.
- Deeper analysis of Year 11 results at the faculty level to identify area(s) to address eg. Pedagogical practices, course content and design, pastoral and any barriers that maybe present for our Māori learners. Focus on how to move the students from Achieved to Merit and Merit to Excellence.

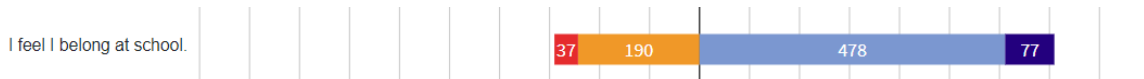
**Goal 2:**

<p><b>Strategic Aim:</b>  <i>Well-being</i>                  The wellbeing of everyone in the school community is important</p>
<p><b>Strategic Intent:</b></p> <ul style="list-style-type: none"> <li>• A highly supportive and culturally responsive pastoral and academic guidance system exists</li> <li>• Leadership in the school is supported through guidance, innovation, and relationships</li> </ul>
<p><b>Annual Target:</b>                  Using the NZCER Wellbeing@School Survey at least 85% of students will feel a strong sense of belonging to school.</p>

**Baseline Data:**

**WellBeing @ School Survey in Term 2 2021**

**Students**



**70% agree or strongly agree with this statement**

- Variance between Year 9 – 13 was minimal ie: 68 – 72%
- Māori 67% / NZ European 73% / Pacific 63% - agree or strongly agree with this statement
- Male 73% / Female 69% - agree or strongly agree with this statement

**Staff**



- 88% agree or strongly agree with this statement

<b>ACTION PLAN</b>			
<b>When</b>	<b>What</b>	<b>Who</b>	<b>Indicators of Progress</b>
<b>Term 1</b>	Group responds to data once it is ready	Within School Teacher School Response Team	Data  <i>Analysis team meets to discuss data</i>
	Collect more in-depth student voice on 'Sense of Belonging' and how we can improve	School Council	Student Voice  <i>Student BoT rep discusses at Mtgs</i>
	Generate more time for student well-being activities ie: Introduce Mahi at Year 11	Timetable Team	Timetable  <i>Year 11-13 Mahi programme developed and feedback used to refine for 2023</i>
	Analyse the results per demographic and review as a whole staff	School Response Team SLT	Data
<b>Term 2</b>	Create a Karamu student profile	Staff	Student Profile
	Investigate additional funding for Kapa haka and Pasifika groups	TIC Principal	Funding

			<i>June Creative in Schools Funding shared with HoF Languages</i>
	Use Poutama Pounamu resource with Level 5 as aspirational	Staff	Staff Meeting Agenda and Minutes  <i>Cultural Responsive continuum was re-shared with staff in August as a self reflection tool</i>
	Raise teacher expectations	Staff SLT	
<b>Fortnightly</b>	Meetings with Deans and mentor teachers at Friday briefings to identify students and monitor their learning & pastoral needs	Deans Mentor teachers	Completed
<b>Ongoing</b>	Student success is acknowledged as frequently as possible <ul style="list-style-type: none"> <li>• Facebook</li> <li>• Assemblies</li> <li>• Emails</li> <li>• Newsletters</li> <li>• Prizegiving's</li> <li>• Po Whakanui is organised</li> </ul>	Principal DPs Deans Kaiārahi	Examples  <i>Facebook Acknowledgements Articles from Astrid Po Whakanui is organised</i>
<b>Term 4</b>	Re-administer NZCER Wellbeing@School Survey	DP-Pastoral	Survey  <i>Smaller survey is completed with staff</i>

**Summary:**

A staff survey was conducted at the end of 2022 to gather their voice on well-being. The most valuable information to compare to 'sense of belonging' is:

1. How do you rate your general sense of wellbeing at Karamu this year? (0 point)

[More Details](#)

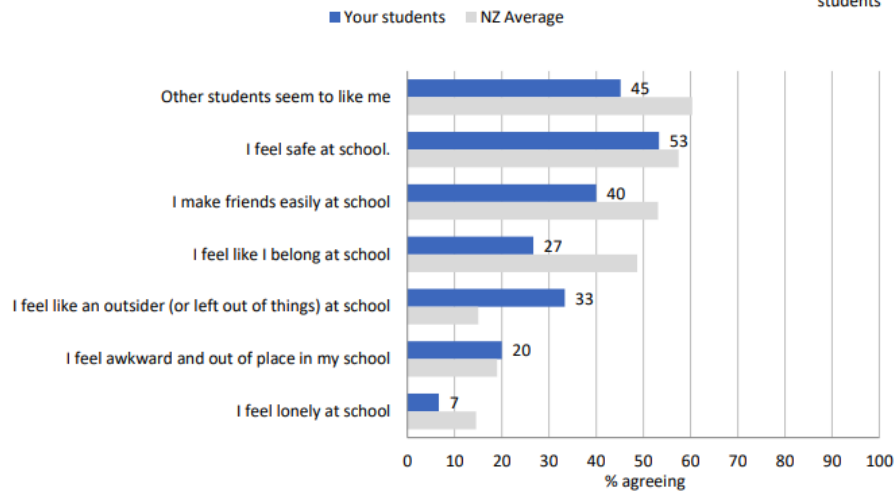
● Very good	4
● Mostly good	27
● Mostly poor	8
● Very poor	0



PISA Results gives snap shot from 31 15 year olds in October

## Sense of belonging at school

31  
students



### Variance:

- 80% of staff have a mostly good or very good sense of well-being at school.
- Whether this equates to a sense of belonging is tenable.
- While this may seem positive, it still allows room for work to be completed in the future
- In the PISA survey only 27% of students indicated they felt they belonged at school

### Next Steps:

#### Staff

(some of these are from staff suggestions in the survey)

- DTH to meet with each staff member one on one to ask questions that will include well-being/sense of belonging
- More staff/social functions
- Aim for less admin/workload or better shared workload
- SLT and HoFs to have better/earlier communication
- Keep pause, breathe, smile/breaks when busy times
- SLT to attend a specific Well-being conference early in the year

#### Students:

- Continue to seek voice from students through Student Council/Student Leaders
- Celebrate student successes in a variety of ways
- Work with students on different areas ie: Uniform, environment, courses, activities

**Goal 3:**

**Strategic Aim:**

*Teaching and Learning*

Learning and teaching programmes will build on our vision and values

*Well-being*

The wellbeing of everyone in the school community is important

**Strategic Aim:**

- Student progress is tracked and challenges to learning are identified and addressed
- A highly supportive and culturally responsive pastoral and academic guidance system exists

**Annual Target:**

Raise schoolwide attendance to at least 90%

**Baseline Data:**

**2021 Attendance Data**

<p align="center"><b>Attendance, Absences and Truancy Report</b></p> <p align="center">From : 1 Jan 2021                      To : 21 Nov 2021</p> <p align="center">Find <b>Attending</b> students in years 9 to 13</p>							
	Justified Absences	Unjustified Absences	Intermittent Unjustified Absences	Students on Overseas Posting	Attendance Rate	Days x Students Count	
Attendance Rate for School							
Attendance Rate for Selection	6.3	4.5	3.2		85.8	138,788	
Attendance Rate per Year Level (Selection)	Year 1						
	Year 2						
	Year 3						
	Year 4						
	Year 5						
	Year 6						
	Year 7						
	Year 8						
	Year 9	6.3	3.2	2.5		87.7	36,009
	Year 10	6.8	5.0	3.4		84.5	34,446
	Year 11	5.3	4.1	1.8		88.6	29,501
	Year 12	7.6	4.7	3.0		84.5	25,232
	Year 13	5.3	6.5	7.8		80.1	13,600
Attendance Rate per Ethnicity (Selection)	NZ European	6.2	3.2	2.7		87.7	72,729
	Other European	8.2	2.9	2.6		86.1	3,740
	NZ Māori	6.6	6.6	3.8		82.8	50,079
	Samoan	5.8	7.6	5.1		81.2	1,020
	Cook Island Māori	3.3	3.9	7.3		85.2	1,530
	Tongan	1.1	0.5	3.5		94.7	170
	Niue	14.7	3.8	3.8		77.6	340
	Fijian	3.9	3.9	1.9		90.1	510
	Tokelauan	22.9	15.8	3.5		57.6	170
	Other Pasifika	6.9	5.7	5.0		82.1	1,020
	South East Asian	5.4	3.0	1.9		89.5	2,720
	Indian	4.3	3.5	4.1		88.0	850
	Chinese	1.9	1.0	3.0		94.0	1,190
	Other Asian	8.1	4.1	4.5		83.1	1,360
Other Ethnicity	4.6	1.9	3.9		89.4	1,360	
Attendance Rate per Gender (Selection)	Female	6.6	4.7	3.5		85.0	82,980
	Male	6.0	4.0	2.8		87.0	55,808

<b>ACTION PLAN</b>			
<b>When</b>	<b>What</b>	<b>Who</b>	<b>Indicators of Progress</b>
<b>Term 1</b>	Investigate assigning an attendance home liaison for each year group	SLT Timetabling	Improved attendance  <i>March - Developed a plan to have Deans freed on a Wed</i>
	Create a clear and succinct attendance 'follow up' system	Deans SLT	Stepped attendance process created  <i>March – Created - Reviewed</i>
	Introduce attendance contracts	Deans	Stepped attendance process created
	Hold Year 13 Cabaret early (NB: Booked for 12 May) as an attendance reward (currently 90%)	Year 13 Deans SLT	Calendar  <i>Booked for 12 May</i>
	Mentor more responsible for lateness/attendance tracking (Mentor emails/Dean calls home)	Mentor teachers Deans	Stepped attendance process created  <i>March - Attendance Process created May – Attendance Process Reviewed</i>
<b>On-going</b>	Alternative pathways for those that do not complete attendance requirements	Deans SLT Principal	Destination Data
	More contact time given for mentor teacher ie: have them actually teach their class (so that they can track/form a relationship)	SLT	Timetables  <i>Deans given Wed (when possible) to support attendance</i>
	Acknowledge high attendance	Deans	Data  <i>Deans given budget to acknowledge ie: biscuits</i>
<b>Term 2</b>	Keep fighting for Lunch in Schools	Principal BoT	Lunch in Schools contract or alternative  <i>May Emailed Equity and Lunch in Schools</i>
<b>Term 4</b>	Students below 80% come back for Summer School (in supportive measure)	Deans SLT	Summer School attendance  <i>70 attended</i>
<b>Weekly</b>	Attendance <ul style="list-style-type: none"> <li>• Class teachers tell mentor teachers those of concern</li> <li>• Mentor teachers speak with students</li> <li>• Deans get daily info from Admin office of non-attendees</li> <li>• Deans phone home</li> </ul>	Class Teachers Mentor teachers Deans DP - Pastoral	Students with less than 90% attendance are monitored  <i>Term 1 - App Alert Sent more regularly; Cell</i>

	<ul style="list-style-type: none"> <li>• Consequences for non-attendance</li> <li>• SLT work on reducing the barriers for non-attendance</li> </ul>		<i>phone introduced; article in Korero Term 2 – 8 truancy referrals Total referrals = 16</i>
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**Summary:**

- 2023 overall attendance for 2022 was 84.3%

<b>Attendance, Absences and Truancy Report</b>						
From : 1 Feb 2022			To : 14 Dec 2022			
	Justified Absences	Unjustified Absences	Intermittent Unjustified Absences	Students on Overseas Posting	Attendance Rate	Days x Students Count

Attendance Rate for School	8.3	5.1	2.1		84.3	126,220
Attendance Rate for Selection	8.3	5.1	2.1		84.3	126,220

Attendance Rate per Year Level (Selection)	Year 1						
	Year 2						
	Year 3						
	Year 4						
	Year 5						
	Year 6						
	Year 7						
	Year 8						
	Year 9	8.8	5.9	1.9		83.2	38,666
	Year 10	10.7	5.2	2.1		81.8	34,688
	Year 11	6.4	5.1	2.3		86.0	32,857
	Year 12	6.0	3.4	2.3		88.1	20,009
	Year 13						

Attendance Rate per Ethnicity (Selection)	NZ European	8.2	3.3	1.6		86.6	62,772
	Other European	8.8	2.9	1.4		86.8	2,618
	NZ Māori	8.9	7.9	2.7		80.2	47,716
	Samoan	3.1	7.8	4.6		84.3	824
	Cook Island Māori	5.5	3.2	2.4		88.7	1,104
	Tongan	3.7	3.7	8.0		84.4	187
	Niue	14.4	4.2	2.1		79.1	187
	Fijian	4.2	7.3	1.6		86.8	561
	Tokelauan						
	Other Pasifika	6.4	7.4	6.4		79.6	1,309
	South East Asian	4.6	3.5	1.7		90.0	4,455
	Indian	4.9	4.5	1.9		88.5	1,308
	Chinese	5.7	0.2	1.0		92.9	935
	Other Asian	2.8	0.9	1.6		94.4	1,309
Other Ethnicity	22.0	0.8	2.2		74.8	935	

Attendance Rate per Gender (Selection)	Female	8.7	5.5	2.3		83.4	77,542
	Male	7.6	4.5	1.9		85.8	48,678

### Variance from Goal:

- Overall –5.7%

<b>Year(s)</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
<b>Variance</b>	-6.8%	-8.2%	-4%	-1.9%	-8.1%

<b>Ethnicity (s)</b>	<b>NZ European</b>	<b>Māori</b>	<b>Samoan</b>	<b>SE Asian</b>
<b>Variance</b>	-3.4%	-9.8%	-5.7%	0%

<b>Gender (s)</b>	<b>Male</b>	<b>Female</b>	<b>Undefined</b>
<b>Variance</b>	-4.2%	-6.46	-

### Overall Evaluation:

- In only one small categories was 90% attendance achieved.
- The greatest variance from the goal was for Māori students and students in Year 10.
- However, if we look at the MoE comparative benchmarks (for “regular attendance” ie: our >90% aspirational goal), against similar schools in our region/decile, we are track positively compared to others.

### Next Steps:

- Embed the attendance process created (and reviewed) in 2022 with the new DP – Pastoral able to full lead it
- Use the MoE funding gained to give Kaiarāhi and Deans more time to create better home connections with those with 70-80% attendance issues
- Fully utilise Attendance Services as a truancy option



**Goal 4:**

<p><b>Strategic Aim:</b>  <i>Teaching and Learning</i>                  Learning and teaching programmes will build on our vision and values</p>
<p><b>Strategic Intent:</b></p> <ul style="list-style-type: none"> <li>• Learning programmes are flexible and fit for purpose to support the curriculum and teaching practice</li> </ul>
<p><b>Annual Target:</b>                  Preparing Year 9 and 10 for 2024 NCEA through their programmes</p>

**Baseline Data**

**Current Year 9 and 10 teaching and learning programmes (including literacy and numeracy content, Te Ao Māori / Mātauranga Māori understandings) and assessment practices**

**Refer Spreadsheet indicating:**

- Faculty
- Hours per week of each course
- Current Number of Assessments in course
- Any unit or strand of learning with a Literacy Focus (and name)
- Any unit or strand of learning with a Numeracy focus (and name)
- Any unit or strand of learning with a Te Ao Māori or Mātauranga Māori focus (and name)

**Data indicated the greatest areas of concern were:**

- Full year courses of 4 hours per week in Year 9 doing between 4 and 9 assessments
- Courses of 3 hours per week but only for 1 term also doing between 3 and 6 assessments
- Courses in Year 10 were similar (Courses of 4 hours per week in doing between 4 and 6 assessments: 3 hours per week 4 or 5 and ½ year courses 2-8)
- Few had units or strands of learning with a numeracy focus at either Year 9 or 10

**Areas of positivity were:**

- MOST courses had units or strands with a literacy focus units
- MOST courses indicated they had units or strands with a Te Ao Māori or Mātauranga Māori focus (whether these are truly Te Ao Māori or Mātauranga Māori??)

<b>ACTION PLAN</b>			
<b>When</b>	<b>What</b>	<b>Who</b>	<b>Indicators of Progress</b>
<b>On-Going</b>	Introduction of Mātauranga Māori and/or Māori context in Year 9 and 10 programmes	Teaching Staff HoFs	Develop or refine a unit or strand of learning in Y10 subjects, that reflects Te mana ōrite o te Mātauranga Māori and/or Te Ao Māori  <i>In an audit of all faculties, most already had units</i>
<b>Term 1</b>	Develop an assessment tracking form for Juniors so they learn the skill of time management	Deans	Completed  <i>TBC</i>
	More tracking of NA & Not Submitted in Year 9 and 10 programmes	Year 9 and 10 Deans	Data

<b>Term 2</b>	Focus on attendance and lateness in Year 9 and 10	Mentor Teachers Year 9 and 10 Deans	Attendance Data  <i>Term 2 – Process started</i>
	A foundation of work habits (Key Competencies) in the junior school that we measure – improvement in the Senior school esp. Year 11		Programme Design
<b>Term 4</b>	Establish Junior School Assessment programme for consistency	Teaching Staff HoFs	<ul style="list-style-type: none"> <li>All Year 10 options have 2 assessments and full year courses 3-4 assessments</li> <li>All Year 9 programmes have one digital submission through Teams (using JPEG or PDF)</li> </ul> <i>HoFs agreed that Year 9 and 10 courses should have between 2 and 4 assessments (to align with NCEA)</i>
<b>Term 4</b>	Inclusion of Literacy and Numeracy in Year 9 and 10 programmes 2023	Teaching Staff HoFs	Programme Design  <i>PLD time given in 2022 has started this for 2023 courses</i>

**Summary:**

- PLD time has been given to specifically focus on Year 9 and 10 planning as we look towards NCEA changes for 2024
- Agreement has been reached by HoFs around assessment practice in Year 9 and 10

**Variance:**

- Some faculties have used their PLD wisely ie: Technology
- Some faculties have courses sequential through to NCEA ie Mathematics
- Some faculties have assessments aligned with NCEA ie: English

**Overall Evaluation:**

- Faculties will need monitoring as we move through 2023 to NCEA in 2024 (DP – Teaching and Learning)
- More PLD is being allocated in 2024 for NCEA preparation, therefore time can be given to Year 9 and 10 programmes as required.

**Next Steps:**

- Discuss with HoFs their PLD requirements for 2023 ie: Within school, subject association, national, NCEA etc
- ANZH PLD in 2023 will include work at Year 9 and 10

## **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport.

In 2022, the school received total Kiwisport funding of \$22,231.06 (excluding GST). The funding was spent on sports uniform, equipment and part funded a sports co-ordinator.

In 2022 we maintained a steady level of participation regardless of Covid.

For the 2022 year, standouts were seen in Basketball and Volleyball.

## **Personnel Policy Compliance (s73 and s74 Public Service Act 2020)**

For the year ended 31 December 2022

The Karamu High School Board of Trustees:

1. Has developed and implemented personnel and industrial policies, within policy and procedural frameworks set by the Government from time to time, which promote high levels of staff performance, use educational resources effectively and recognise the needs of students;
2. Has reviewed its compliance against both its personnel policy and procedures and Education Review Office Board assurance Statement Personnel (Section 4) and can report that it meets all requirements and identified best practice;
3. Is a good employer as defined by the Public Service Act 2020 and complies with the conditions contained in the employment contracts applying to teaching and non-teaching staff;
4. Ensures all employees and applicants for employment are treated according to their skills, qualifications, abilities and aptitudes, without bias or discrimination;
5. Meets all EEO requirements.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF KARAMU HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Karamu High School (the School). The Auditor-General has appointed me, Philip Pinckney, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 17 May 2023. This is the date at which our opinion is expressed.

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

#### **Emphasis of Matter – Extent of damage from extreme weather events is yet to be determined**

Without modifying our opinion we draw attention to note 23 on page 18, which outlines that extreme weather events in Hawke's Bay, which occurred after 31 December 2022, caused significant damage and disruption to the school/kura. The financial impact of the damage is yet to be determined, but the Board expects these costs to be significant.

#### **Basis for our opinion**

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

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

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

### **Responsibilities of the Board for the financial statements**

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

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

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

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay 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 obtained at the date of our report is the Analysis of Variance, the Kiwisport statement, list of trustees, Statement of Compliance with Employment Policy and Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

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

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

#### **Independence**

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

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



Philip Pinckney  
Baker Tilly Staples Rodway Audit Limited  
On behalf of the Auditor-General  
Hastings, New Zealand