



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 292

Principal: Jono Hay

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GOLDEN BAY HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Golden Bay High School

Statement of Responsibility

For the year ended 31 December 2023

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

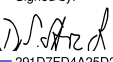
The management, including the Principal and others as directed by the Board, accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

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

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

Susanne Struck

Full Name of Presiding Member

Signed by:

291D7FD4A25D2705

Signature of Presiding Member

24/06/2024

Date:

Jono Hay

Full Name of Principal

Signed by:

3CCE3D01C47A574B

Signature of Principal

24/06/2024

Date:

Golden Bay High School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Susanne Struck	Parent Representative Presiding Member	Elected Elected	June 2025 Dec 2023
Brian Nesbit	Parent Representative Deputy Presiding Member	Elected Elected	Jun 2025 Dec 2023
Linda Tame	Principal	ex Officio	Jan 2024
Jono Hay	Principal	ex Officio	
Daniel Padial	Staff Representative	Elected	Jun 2025
Haydon Ward-Holmes	Manawhenua Ki Mohua Representative	Co-opted	Jun 2025
Jodie Jefferson	Student Representative	Elected	Sep 2023
Kaito Kameyama	Student Representative	Elected	Sep 2024
Andrew Lamason	Parent Representative	Elected	Jun 2025
Tanae Palmer	Parent Representative	Elected	Jun 2025
Gonzalo Vasquez del Rio	Parent Representative	Elected	Jun 2025
In Attendance			
Jude Edmondson	Secretary		
Shona Erasmus	Acting Secretary		

Golden Bay High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	5,317,045	5,034,285	4,928,762
Locally Raised Funds	3	219,928	122,056	160,198
Interest		76,464	45,000	22,864
Gain on Sale of Property, Plant and Equipment		1,304	500	1,065
Other Revenue		47,530	-	-
Total Revenue		5,662,271	5,201,841	5,112,889
Expenses				
Locally Raised Funds	3	109,196	58,479	70,909
Learning Resources	4	3,828,742	3,761,152	3,669,466
Administration	5	280,790	253,629	250,575
Interest		2,672	2,200	3,781
Property	6	1,133,470	1,232,780	871,064
Loss on Disposal of Property, Plant and Equipment		2,292	-	906
Total Expense		5,357,162	5,308,240	4,866,701
Net Surplus / (Deficit) for the year		305,109	(106,399)	246,188
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		305,109	(106,399)	246,188

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



Golden Bay High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,684,755	1,684,755	1,261,192
Total comprehensive revenue and expense for the year		305,109	(106,399)	246,188
Contribution - Furniture and Equipment Grant		47,669	-	177,375
Equity at 31 December		2,037,533	1,578,356	1,684,755
Accumulated comprehensive revenue and expense		2,037,533	1,578,356	1,684,755
Equity at 31 December		2,037,533	1,578,356	1,684,755

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.



Golden Bay High School Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	101,871	495,776	800,061
Accounts Receivable	8	479,996	370,503	370,503
GST Receivable		26,390	16,797	16,797
Prepayments		18,685	37,192	37,192
Investments	9	1,599,086	732,220	732,220
		<u>2,226,028</u>	<u>1,652,488</u>	<u>1,956,773</u>
Current Liabilities				
Accounts Payable	11	348,577	301,847	301,847
Revenue Received in Advance	12	87,852	124,669	124,669
Provision for Cyclical Maintenance	13	28,729	23,225	9,000
Painting Contract Liability	14	9,337	9,337	18,676
Finance Lease Liability	15	16,181	18,625	18,625
Funds held in Trust	16	8,363	23,160	23,160
Funds Held on Behalf of the Mohua Kahui Ako Cluster	17	639	22,647	22,647
		<u>499,678</u>	<u>523,510</u>	<u>518,624</u>
Working Capital Surplus		1,726,350	1,128,978	1,438,149
Non-current Assets				
Property, Plant and Equipment	10	364,719	512,283	325,041
		<u>364,719</u>	<u>512,283</u>	<u>325,041</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	48,816	51,270	58,800
Finance Lease Liability	15	4,720	11,635	19,635
		<u>53,536</u>	<u>62,905</u>	<u>78,435</u>
Net Assets		<u>2,037,533</u>	<u>1,578,356</u>	<u>1,684,755</u>
Equity		<u>2,037,533</u>	<u>1,578,356</u>	<u>1,684,755</u>

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



Golden Bay High School Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		1,387,001	1,257,300	1,329,797
Locally Raised Funds		192,990	79,445	188,334
International Students		59,966	42,611	41,203
Goods and Services Tax (net)		(9,593)	-	2,787
Payments to Employees		(849,506)	(871,264)	(790,416)
Payments to Suppliers		(553,341)	(565,721)	(539,219)
Interest Paid		(2,672)	(2,200)	-
Interest Received		70,045	45,000	20,817
Net cash from/(to) Operating Activities		294,890	(14,829)	253,303
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		1,304	-	1,065
Purchase of Property Plant & Equipment		(114,896)	(262,242)	(116,435)
Purchase of Investments		(866,866)	-	-
Proceeds from Sale of Investments		-	-	193,414
Net cash (to)/from Investing Activities		(980,458)	(262,242)	78,044
Cash flows from Financing Activities				
Furniture and Equipment Grant		47,669	-	177,375
Finance Lease Payments		(14,147)	(8,000)	(17,326)
Painting Contract Payments		(9,339)	(19,214)	(9,338)
Funds Administered on Behalf of Other Parties		(36,805)	-	41,928
Net cash (to)/from Financing Activities		(12,622)	(27,214)	192,639
Net (decrease)/increase in cash and cash equivalents				
		(698,190)	(304,285)	523,986
Cash and cash equivalents at the beginning of the year	7	800,061	800,061	276,075
Cash and cash equivalents at the end of the year	7	101,871	495,776	800,061

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense, and other notional items have been excluded.

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

Golden Bay High School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

Golden Bay 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.

1.2. Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

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



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

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

1.3. Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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



1.4. Operating Lease Payments

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

1.5. Finance Lease Payments

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

1.6. Cash and Cash Equivalents

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

1.7. Accounts Receivable

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

1.8. Investments

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

1.9. Property, Plant and Equipment

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

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

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

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

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the 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	33-50 years
Furniture and equipment	5-20 years
Information and communication technology	3-5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



1.10. Impairment of property, plant and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

1.11. Accounts Payable

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

1.12. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

1.13. Revenue Received in Advance

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

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

1.14. Funds Held in Trust

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

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

1.15. Funds held for Capital Works

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

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

1.16. Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.18. 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, 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.

1.19. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.20. Budget Figures

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

1.21. Services received in-kind

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

2. Government Grants

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	1,275,737	1,101,751	1,263,529
Teachers' Salaries Grants	3,206,863	3,000,000	3,051,906
Use of Land and Buildings Grants	754,394	881,083	518,838
Other Government Grants	80,051	51,451	94,489
	<u>5,317,045</u>	<u>5,034,285</u>	<u>4,928,762</u>

The School has opted in to the donations scheme for this year. Total amount received was \$45,620 (2022: \$49,800).

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	47,208	17,160	47,604
Fees for Extra Curricular Activities	51,183	800	30,709
Trading	15,496	14,500	13,673
Fundraising & Community Grants	7,350	10,000	-
Other Revenue	30,029	36,985	52,748
International Student Fees	68,662	42,611	15,464
	<u>219,928</u>	<u>122,056</u>	<u>160,198</u>
Expenses			
Extra Curricular Activities Costs	69,772	16,588	40,958
Trading	21,962	20,500	16,209
International Student - Employee Benefit - Salaries	5,936	6,000	-
International Student - Other Expenses	11,526	15,391	13,742
	<u>109,196</u>	<u>58,479</u>	<u>70,909</u>
<i>Surplus for the year Locally raised funds</i>	<u>110,732</u>	<u>63,577</u>	<u>89,289</u>

During the year the School hosted 4 International students (2022:1)

4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	165,978	227,858	176,305
Information and Communication Technology	18,775	12,980	17,128
Library Resources	2,034	1,948	2,529
Employee Benefits - Salaries	3,540,967	3,417,766	3,390,771
Staff Development	18,639	25,600	15,242
Depreciation	82,349	75,000	67,491
	<u>3,828,742</u>	<u>3,761,152</u>	<u>3,669,466</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,958	8,531	8,531
Board Fees	3,625	4,140	2,890
Board Expenses	11,370	17,976	4,980
Communication	3,955	3,050	2,934
Consumables	9,687	7,142	6,932
Legal Fees	650	650	650
Other	30,426	12,300	5,984
Employee Benefits - Salaries	190,643	171,900	199,861
Insurance	9,045	9,000	8,720
Service Providers, Contractors and Consultancy	12,431	18,940	9,093
	<u>280,790</u>	<u>253,629</u>	<u>250,575</u>



6. Property

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	22,688	21,000	19,253
Cyclical Maintenance	17,395	16,571	19,617
Adjustment to the Provision- Other Adjustments	2,226	-	-
Grounds	20,385	16,000	18,225
Heat, Light and Water	59,303	55,000	51,085
Rates	5,762	8,800	8,089
Repairs and Maintenance	62,966	57,326	71,131
Use of Land and Buildings	754,394	881,083	518,838
Security	6,464	5,500	6,037
Employee Benefits - Salaries	181,887	171,500	158,789
	<u>1,133,470</u>	<u>1,232,780</u>	<u>871,064</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 nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	101,871	495,776	589,524
Short-term Bank Deposits	-	-	210,537
Cash and Cash Equivalents for Statement of Cash Flows	<u>101,871</u>	<u>495,776</u>	<u>800,061</u>

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

Of the \$101,871 Cash and Cash Equivalents, \$11,694 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$101,871 Cash and Cash Equivalents, \$639 is held by the School on behalf of the Mohua Kahui Ako cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

Of the \$101,871 Cash and Cash Equivalents, \$8,363 is held by the School on behalf of International Homestay Fees. See note 16 for details of how the funding received has been spent in the year.

8. Accounts Receivable

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	4,635	10,818	10,818
Receivables from the Ministry of Education	21,268	1,941	1,941
Interest Receivable	9,551	3,132	3,132
Banking Staffing Underuse	197,045	104,098	104,098
Teacher Salaries Grant Receivable	247,497	250,514	250,514
	<u>479,996</u>	<u>370,503</u>	<u>370,503</u>
Receivables from Exchange Transactions	14,186	13,950	13,950
Receivables from Non-Exchange Transactions	465,810	356,553	356,553
	<u>479,996</u>	<u>370,503</u>	<u>370,503</u>

9. Investments

The School's investment activities are classified as follows:

	2023	2023 Budget	2022
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,599,086	732,220	732,220
Total Investments	<u>1,599,086</u>	<u>732,220</u>	<u>732,220</u>



10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	2,260	37,454	-	-	(173)	39,541
Furniture and Equipment	178,728	66,469	-	-	(29,310)	215,887
Information and Communication Technology	54,185	14,725	-	-	(19,903)	49,007
Motor Vehicles	39,472	-	-	-	(15,299)	24,173
Leased Assets	33,315	1,822	-	-	(15,334)	19,803
Library Resources	17,081	3,849	(2,292)	-	(2,330)	16,308
Balance at 31 December 2023	325,041	124,319	(2,292)	-	(82,349)	364,719

The net carrying value of equipment held under a finance lease is \$19,803 (2022: \$33,315)

Restrictions

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

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	39,867	(326)	39,541	2,412	(152)	2,260
Furniture and Equipment	955,831	(739,944)	215,887	889,362	(710,634)	178,728
Information and Communication Technology	173,123	(124,116)	49,007	158,398	(104,213)	54,185
Motor Vehicles	76,496	(52,323)	24,173	76,496	(37,024)	39,472
Leased Assets	71,849	(52,046)	19,803	76,958	(43,643)	33,315
Library Resources	44,197	(27,889)	16,308	46,600	(29,519)	17,081
Balance at 31 December	1,361,363	(996,644)	364,719	1,250,226	(925,185)	325,041

11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	38,694	18,028	18,028
Accruals	9,693	9,633	9,633
Employee Entitlements - Salaries	285,051	264,457	264,457
Employee Entitlements - Leave Accrual	15,139	9,729	9,729
	<u>348,577</u>	<u>301,847</u>	<u>301,847</u>
Payables for Exchange Transactions	348,577	301,847	301,847
	<u>348,577</u>	<u>301,847</u>	<u>301,847</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	11,694	27,826	27,826
International Student Fees in Advance	17,043	25,739	25,739
Other Revenue in Advance	59,115	71,104	71,104
	<u>87,852</u>	<u>124,669</u>	<u>124,669</u>



13. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	67,800	67,800	58,059
Increase to the Provision During the Year	17,395	16,571	16,571
Other Adjustments	2,226	-	3,046
Use of the Provision During the Year	(9,876)	(9,876)	(9,876)
Provision at the End of the Year	<u>77,545</u>	<u>74,495</u>	<u>67,800</u>
Cyclical Maintenance - Current	28,729	23,225	9,000
Cyclical Maintenance - Non current	48,816	51,270	58,800
	<u>77,545</u>	<u>74,495</u>	<u>67,800</u>

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

14. Painting Contract Liability

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Due within one year	9,337	9,337	18,676
	<u>9,337</u>	<u>9,337</u>	<u>18,676</u>

In 2018 the Board signed an agreement with Programmed Property Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2018, with regular maintenance in subsequent years. The agreement has an annual commitment of \$19,214 in years 2 -7 and \$40,000 lump sum in year 1. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

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:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	17,343	21,159	21,159
Later than One Year and no Later than Five Years	5,062	13,016	21,016
Future Finance Charges	(1,504)	(3,915)	(3,915)
	<u>20,901</u>	<u>30,260</u>	<u>38,260</u>
Represented by:			
Finance lease liability - Current	16,181	18,625	18,625
Finance lease liability - Non current	4,720	11,635	19,635
	<u>20,901</u>	<u>30,260</u>	<u>38,260</u>

16. Funds Held in Trust

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current	8,363	23,160	23,160
	<u>8,363</u>	<u>23,160</u>	<u>23,160</u>

These funds relate to arrangements where the School is acting as an agent. These amounts are not revenue or expenditure of the School and therefore are not included in the Statement of Comprehensive Revenue and Expense.



17. Funds Held on Behalf of the Mohua Kahui Ako Cluster

Golden Bay High School was the lead school and holds funds on behalf of the Mohua Kahui Ako cluster, a group of schools funded by the Ministry of Education to share professional support.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	22,647	22,647	2,879
Funds Received from Cluster Members	25,000	-	65,000
Funds Spent on Behalf of the Cluster	(47,008)	-	(45,232)
Funds Held at Year End	<u>639</u>	<u>22,647</u>	<u>22,647</u>

18. 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.

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principal, Associate Principal and Year 12 Dean.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,625	2,890
<i>Leadership Team</i>		
Remuneration	582,600	539,046
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	<u>586,225</u>	<u>541,936</u>

There are eight members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. The Board also has Finance (two members) that meet nine times a year. The Presiding member meets regularly for Property meetings as the school is undergoing a major rebuild. Other Board members are sometimes included in these regular Property meetings. 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

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

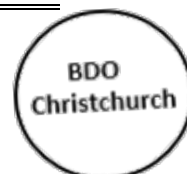
	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	180 - 190
Benefits and Other Emoluments	0 - 0	3 - 4
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	9.00	4.00
110 - 120	5.00	6.00
120 - 130	3.00	1.00
140 - 150	1.00	-
	<u>18.00</u>	<u>11.00</u>

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



20. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	-	2022 Actual	-
Total	\$		\$	
Number of People		-		-

21. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the schools sector payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such this is expected to resolve the liability for school boards.

Pay Equity Settlement Wash Up amounts

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

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had no capital commitments (2022:\$nil).

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: nil)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	101,871	495,776	800,061
Receivables	479,996	370,503	370,503
Investments - Term Deposits	1,599,086	732,220	732,220
Total Financial assets measured at amortised cost	<u>2,180,953</u>	<u>1,598,499</u>	<u>1,902,784</u>

Financial liabilities measured at amortised cost

Payables	348,577	301,847	301,847
Finance Leases	20,901	30,260	38,260
Painting Contract Liability	9,337	9,337	18,676
Total Financial liabilities measured at amortised Cost	<u>378,815</u>	<u>341,444</u>	<u>358,783</u>

24. Events After Balance Date

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

25. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF GOLDEN BAY HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Golden Bay High School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 17 that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 24th June 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

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

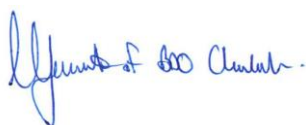
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Warren Johnstone
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand

Statement of variance: progress against targets

Target 1:

Grow student and staff wellbeing

2023 measures:

Students:

- The school wide student and staff wellbeing plan implemented
- Informal feedback from students and whānau reflect:
 - A safe, enjoyable and challenging workplace
 - Feeling valued and a sense of belonging
 - Feeling listened to and part of decision making

Staff:

- Feedback from anonymous surveys reflect
 - A safe, enjoyable and challenging workplace
 - Feeling valued and a sense of belonging
 - Feeling listened to and part of decision making

2024 and 2025 Indicators:

Positive feedback and trends from informal and formal data

Outcomes:

Increased awareness of wellbeing across many levels

Students

- The school wide student wellbeing plan implementation began
- Informal student feedback from a variety of sources that they appreciated the significant increase in student activities organised by the Student Executive
- Student input to Principal recruitment consultation process positive and considered

Staff

- Survey results positive overall
- Staff wellbeing significantly impacted by the building programme
- Staff continue to actively participate in fortnightly values draws, shared morning teas and annual secret manaakitanga awareness week

Evaluation:

- Targets partially met

Next Steps:

- Continued ongoing focus in 2024
- Further implement school wide wellbeing plan
- Board to develop Principal Wellbeing plan with new Principal

Target 2:

Challenge and support every learner with high quality, future focussed teaching

2023 Measures:

- Achievement targets :
 - Junior Numeracy and Reading - new more reliable measures determined
 - 93% of Level 1 NCEA students achieve literacy and numeracy
 - NCEA Level 1, 2 and 3 and UE are above equity index band average.
 - 90% of 2023 school leavers have achieved NCEA Level 2
 - Evidence of further upwards trend in the percentage of students participating in NCEA at each level gaining endorsements
- Evidence of a shift towards student centred pedagogy and increased student engagement
- Evidence of appropriate programmes and progress for students with learning support needs
- Student attendance is monitored and targets determined

2024 and 2025 Indicators:

- Student achievement is on an upward trend
- Evidence of increased student engagement

Outcomes:

- Numeracy and Reading: We have continued to use e-asTTle as the cohort measure
- 91.5% of Level 1 students achieved numeracy and 93.6% literacy
- NCEA Levels 1 & 2 achievement rates exceed comparable schools (based on school equity index band). Level 3 and UE achievement is slightly below comparable schools.
- Endorsement rates at Levels 1, 2 and 3 are variable and do not consistently show an upward trend.
- 88.4% of school leavers have achieved NCEA Level 2

Evaluation:

Partially met

- E-asTTle results have some gaps leading to questionable reliability in some aspects and we are still not reporting clearly to the Board
- Level 1 Literacy above target, Numeracy below but both above decile average.
- UE pass rate stable
- Level 1 Excellence endorsements are higher than 2021 and 2022, and above comparable schools.
- Level 2 endorsements are higher than 2022
- Level 3 endorsements are lower than 2022
- Evidence from student surveys suggests that many were very significantly impacted by Covid

Next Steps:

- Consider better measures for junior progress and achievement
- Student achievement continues to be a target
- Further support and intervention planned for Numeracy and Literacy
- Further changes at Year 7 & 8 following student, whānau and staff feedback

Target 3:

Māori students enjoy accelerated educational success as Māori

2023 Measures:

- Positive feedback from students and whānau using a variety of formal and informal measures
- Evidence of increased engagement with iwi and whānau
- Evidence of increase and improvement in te reo Māori and tikanga around school
- Each Māori student's progress and achievement is monitored and tracked, and interventions successfully put in place
- Evidence of teachers' engagement in culturally responsive pedagogy professional learning

2024 and 2025 Indicators:

- Māori students engaged and achieving as well as or better than non-Māori students
- Staff confident in the use of reo Māori and tikanga
- Māori values embedded

Outcomes:

- Partial positive informal feedback from students and whānau
- Significant engagement continued with Manawhenua ki Mohua over building project, about which there was extremely positive feedback
- Te Whakapapa o Mohua project completed
- Tracking in place, interventions with mixed success
- Employed Kaiarahi i te Reo two days per week
- Begun implementation of Manawhenua ki Mohua local curriculum

Evaluation:

- On a pathway of improvement

Next steps:

- Needs to be a continued significant focus in 2024
- Teachers need to embed reo Māori usage in their classroom practices
- Implementation of Manawhenua ki Mohua local curriculum to be a focus

Target 4:

Governance enhanced through

- **Develop a ten year strategy**
- **Strengthening internal evaluation**
- **Aligning vision, values, motto, graduate profile and logo with Manawhenua ki Mohua aspirations**
- **Property Development programme progressing**

2023 Measures:

- Ten year strategy finalised - including review of targets
- Board processes review system in place
- Regular reporting on evaluation of school programmes
- Vision, values, motto and logo align with Manawhenua aspirations
- Property programme progressing to satisfaction of Board

2024 and 2025 Indicators:

- Values, motto, vision, and graduate profile evident in school culture
- Governance and management use knowledge of effectiveness of programmes in planning

Outcomes:

- Draft Ten Year strategy developed and granted Manawhenua ki Mohua approval
- Vision, values, motto and logo align with Manawhenua ki Mohua approval
- Board has not completed review processes
- Very successful blessing of two major new buildings

Evaluation:

- Partially met

Next Steps:

- Consult community regarding strategic plan goals
- Launch new logo
- Board to continue to consider and implement internal evaluation processes

Evaluation and analysis of the school's students' progress and achievement

National Certificate of Educational Achievement - NCEA

NCEA Level 1 achievement rates are well above comparable schools and national statistics

NCEA Level 2 achievement rates are well above comparable schools and national statistics

NCEA Level 3 achievement rates are slightly below comparable schools and national statistics

University Entrance (UE) achievement rates are similar to comparable schools and national statistics

	Golden Bay High School (%)	National (%)	Comparable Schools (same Equity Index Band) (%)
NCEA Level 1	87.2	60.5	64.5
NCEA Level 2	93.3	72.5	78.8
NCEA Level 3	63.3	66.8	73.0
University Entrance (UE)	50.0	48.2	55.3

NCEA Endorsements

NCEA endorsement levels can be seen in the table below

	Endorsement	Golden Bay High School (%)	National (%)	Comparable Schools (same Equity Index Band) (%)
NCEA Level 1	Merit	26.8	31.9	33.6
	Excellence	17.1	16.8	15.9
NCEA Level 2	Merit	28.6	23.8	24.3
	Excellence	9.5	14.8	13.4
NCEA Level 3	Merit	31.6	25.9	26.0
	Excellence	5.3	13.7	12.6

Small numbers of students mean that data relating to achievement categorised by ethnicity has not been included to protect privacy.

Literacy & Numeracy

Achievement of Level 1 Literacy and Numeracy at Golden Bay High School is high. This can be seen in the table below.

	Year Level	Golden Bay High School (%)	National (%)	Comparable Schools (same Equity Index Band) (%)
Level 1 Literacy	Year 11	93.6	82.5	89.2
	Year 12	97.8	90.7	95.2
	Year 13	100.0	93.5	97.5
Level 1 Numeracy	Year 11	91.5	81.7	88.2
	Year 12	97.8	89.8	94.4
	Year 13	100.0	93.0	96.8

Progress across the national curriculum - Year 7-10

Progress across the national curricula is sound in all learning areas based on curriculum level reporting. A high proportion of students were achieving below expected levels at the start of the year. With good progress, many of these students have moved forward in their learning. A number are however still below expected levels at the end of year.

Progress in literacy and numeracy has been good based on standardised assessment data, primarily e-asTTle. This data does however have some gaps. A high proportion of students were achieving below expected levels at the start of the year. With sound progress, many of these students have moved forward in their learning. Many are however still below expected levels of achievement at the end of year. This progress is a positive reflection on the impact of specific interventions that have been implemented to support learning in these key areas. In particular, structured literacy and structured numeracy approaches in targeted time slots have been effective in supporting progress in these foundational areas of learning.

Given that literacy and numeracy underpin progress across the curriculum, this is an ongoing area of priority and focus going forward.

An increasing awareness of how to identify and meet the needs of gifted and talented learners was progressed. This is an area for further evaluation of progress.

Sound processes are in place for identifying, recording and utilising information about students with specific learning disabilities to support progress. Teachers are increasingly meeting the learning needs of these students as reflected in the progress and achievement data outlined above. This is an area for ongoing focus and development.

Small student numbers mean that analysis of relative achievement by ethnic group is tracked on a student by student case study basis. There is no trend that causes concern in this area.

How we have given effect to Te Tiriti o Waitangi

- The partnership between the school and mana whenua continues to grow, strengthen and deepen. A robust consultation process has been set up where all key decisions consider the perspective of Manawhenua ki Mohua. This process is based on our kāhui ako across school lead teacher taking information to Manawhenua ki Mohua for consideration and bringing decisions and perspectives back to the school.
- Manawhenua ki Mohua have a co-opted member on the school board. This board member plays a key role in governance level consultation between the school board and mana whenua.
- Manawhenua ki Mohua gifted the name Te Waka Kura o Mohua in 2023. This name is in regular use and central to the rebranding that the school is undertaking. The imagery for the rebranding has been in consultation with mana whenua and has their blessing.
- The partnership with Manawhenua ki Mohua is fundamentally and deeply reflected in the school rebuild. The symbolism, imagery and naming are all interconnected, meaningful, tied to the cultural narrative of Mohua and the place based aspects of our local curriculum. In particular:
 - New blocks are named Tokomaru and Tainui - these are the ancestral waka of the three iwi that make up Te Waka Kura o Mohua. Te Atiawa and Ngāti Tama (Tokomaru) and Ngāti Rārua (Tainui).
 - The kōwhaiwhai patterns embedded throughout the new buildings relate to each of the three iwi of Manawhenua ki Mohua.
 - The artworks of Robin Slow give a visual representation of the cultural narrative.
 - The sections of the Tainui building, Honu and Tohorā also link to this narrative.
 - The waharoa, mauri stone, touch stone and whare are located at the entrance to the school.
 - The blessing of Tainui and Tokomaru, the new buildings, was a beautiful event that illustrated the partnership in practice.
- A teacher only day with Kāhui Ako ki Mohua to Onetahua supported teachers to understand more about the history and narrative of Mohua.
- Resources including a website and folders of resources have been created to support the learning of ākonga. These are known as the Manawhenua ki Mohua local curriculum which is central to increasing the prominence and understanding of mātauranga Māori.
- Staff capability in waiata, karakia, te reo Māori and knowledge of tikanga and te ao Māori continues to grow and embed in the day to day operations of the kura.
- Opportunity for student learning in te reo Māori has been provided and planning for next year will extend this opportunity in the near future as well as access to kapa haka.
- Staff professional development has been focussed on culturally responsive practices and relational practices through Poutama Pounamu. This work is intended to strengthen the teaching practices that research shows work for our Māori students and that benefit all students.

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Health and Safety Policy Health and Safety Committee that meets regularly</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<i>Feedback from staff about their needs Survey</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Follow an appointment policy</i>
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Māori, – The employment requirements of Māori, and – Greater involvement of Māori in the Education service? 	<i>It is one of the 4 key Board areas of strategic priority We have employed a kaiārahi i te reo to support the development and preservation of te reo Māori, tikanga and mātauranga within our school We are actively working to strengthen and deepen the partnership with Manawhenua ki Mohua</i>
How have you enhanced the abilities of individual employees?	<i>Professional learning and development including some staff coaching</i>
How are you recognising the employment requirements of women?	<i>Seeking feedback about their needs and responding</i>
How are you recognising the employment requirements of persons with disabilities?	<i>Identifying and responding accordingly</i>

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

Kiwisport funding - 2023

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

During 2023, Golden Bay High School received total funding of \$6,823.13 (excluding GST).

The funding was spent on a Kiwisport Co-ordinator to increase the range and variety of sporting activities available for all students from Year 7-13.

The number of students that participated in organised sport was 298.