

# NORTHLAND COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 9

**Principal:** Duane Allen

**School Address:** 62 Mangakahia Road, Kaikohe 0440

**School Postal Address:** PO Box 261 Kaikohe

**School Phone:** 09 401 3200

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

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Kohi Woodman	Presiding Member	Parent Elected	Aug-25
Duane Allen	Principal ex Officio		
Kelly Yakas	Trustee	MOE Appointed	Aug-25
Elodie Vujcich	Trustee	Co-opted	Aug-25
Keith Wihongi	Trustee	Runanga Rep	Aug-22
Justin Blaikie	Trustee	MOE Appointed	Aug-22
Mane Tahere	Trustee	Runanga Rep	Aug-25
Margaret Giesbers	Staff Representative	Staff Appointed	Aug-22
Perry Van Gaalen	Staff Representative	Staff Appointed	Aug-25
Jamil Cribb	Student Representative	Student Election	Aug-22
Matireamakura Allen	Student Representative	Student Election	Aug-25
<b>Accountant / Service Provider:</b> Evan Rakena - School Business Manager			

# NORTHLAND COLLEGE

Annual Report - For the year ended 31 December 2022

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# Northland College

## 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.

Kohi Woodman

\_\_\_\_\_  
Full Name of Presiding Member



\_\_\_\_\_  
Signature of Presiding Member

31.05.2023

\_\_\_\_\_  
Date:

Duane Allen

\_\_\_\_\_  
Full Name of Principal



\_\_\_\_\_  
Signature of Principal

31.05.2023

\_\_\_\_\_  
Date:

# Northland College

## 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	6,690,567	6,117,104	6,441,854
Locally Raised Funds	3	1,321,077	1,071,517	899,113
Interest Income		8,653	400	595
Gain on Sale of Property, Plant and Equipment		-		
School House	4	18,140	18,720	17,540
<b>Total Revenue</b>		<b>8,038,437</b>	<b>7,207,741</b>	<b>7,359,102</b>
<b>Expenses</b>				
Locally Raised Funds	3	977,054	738,800	599,063
School House	4	43,381	5,600	3,535
Learning Resources	5	3,683,825	3,425,044	3,630,634
Administration	6	912,990	530,441	839,979
Finance		5,171	10,000	8,012
Property	7	2,038,702	2,310,944	1,905,849
Loss on Disposal of Property, Plant and Equipment		32,413	11,000	-
		<b>7,693,536</b>	<b>7,031,829</b>	<b>6,987,072</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>344,901</b>	<b>175,912</b>	<b>372,030</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>344,901</b>	<b>175,912</b>	<b>372,030</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.

# Northland College

## 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>		2,401,042	2,715,838	2,064,431
Total comprehensive revenue and expense for the year		344,901	175,912	372,030
Contributions from the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	-	23,951
Increase/(decrease) in Investment Share Valuation		(47,368)	(30,322)	(59,370)
<b>Equity at 31 December</b>		2,698,575	2,861,428	2,401,042
Accumulated comprehensive revenue and expense		2,698,575	2,861,428	2,401,042
Reserves		-	-	-
<b>Equity at 31 December</b>		2,698,575	2,861,428	2,401,042

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.

# Northland College

## 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	8	1,558,569	1,558,034	1,323,939
Accounts Receivable	9	340,073	260,000	344,682
GST Receivable		37,779	48,000	-
Prepayments		93,748	85,659	85,659
Funds Receivable for Capital Works Projects	17	6,798	-	2,193
		2,036,967	1,951,693	1,756,473
<b>Current Liabilities</b>				
GST Payable		-	3,000	13,571
Accounts Payable	13	459,985	391,900	411,254
Revenue Received in Advance	14	120,322	1,740	4,540
Finance Lease Liability	16	27,021	27,021	23,553
Funds held for Capital Works Projects	17	395,745	350,000	642,352
		1,003,073	773,661	1,095,270
<b>Working Capital Surplus/(Deficit)</b>		1,033,895	1,178,032	661,203
<b>Non-current Assets</b>				
Livestock	10	554,075	545,000	551,375
Investments	11	319,321	336,368	366,690
Property, Plant and Equipment	12	964,555	975,296	997,738
		1,837,951	1,856,664	1,915,803
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	162,468	162,468	135,390
Finance Lease Liability	16	10,803	10,800	40,574
		173,271	173,268	175,964
<b>Net Assets</b>		2,698,575	2,861,428	2,401,042
<b>Equity</b>		2,698,575	2,861,428	2,401,042

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



Signature of Presiding Member

31.05.2023

Date:



Signature of Principal

31.05.2023

Date:

# Northland College

## 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		1,545,859	1,956,417	1,890,318
Locally Raised Funds		1,431,976	1,068,257	790,135
School House		18,140	18,720	17,540
Goods and Services Tax (net)		(51,350)	(45,000)	29,780
Payments to Employees		(853,454)	(712,802)	(800,812)
Payments to Suppliers		(1,436,607)	(2,089,733)	(1,572,265)
Interest Paid		(5,171)	(10,000)	(8,012)
Interest Received		8,653	400	595
Net cash from/(to) Operating Activities		658,046	186,259	347,279
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(32,413)	50,576	-
Purchase of Property Plant & Equipment (and Intangibles)		(191,549)	(319,798)	(220,356)
Net cash from/(to) Investing Activities		(223,962)	(269,222)	(220,356)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		51,758	(32,942)	(15,576)
Loans Received		-	-	(1,012)
Funds Administered on Behalf of Third Parties		(251,212)	350,000	502,666
Net cash from/(to) Financing Activities		(199,454)	317,058	486,078
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>234,630</b>	<b>234,095</b>	<b>613,001</b>
Cash and cash equivalents at the beginning of the year	9	1,323,939	1,323,939	710,938
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>1,558,569</b>	<b>1,558,034</b>	<b>1,323,939</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.



# Northland College

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Northland College (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 15.

###### **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 12.

###### **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 X. Future operating lease commitments are disclosed in note 31b.

#### *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	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

## **k) Intangible Assets**

### *Software costs*

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

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

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

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

### *Non cash generating assets*

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)]

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

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

#### **m) Accounts Payable**

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

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

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

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

##### *Long-term employee entitlements*

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

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

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

Revenue received in advance relates to fees received from 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.

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

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

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

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

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

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

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

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

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

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's

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

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

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

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

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

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

#### **u) Borrowings**

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

#### **v) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

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

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

#### **x) Services received in-kind**

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

## 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,922,849	1,715,866	1,843,664
Teachers' Salaries Grants	2,642,631	2,350,000	2,634,893
Use of Land and Buildings Grants	1,703,741	1,987,896	1,552,556
Other Government Grants	43,835	63,342	64,355
Healthy Lunches in Schools	377,511	-	346,386
	<u>6,690,567</u>	<u>6,117,104</u>	<u>6,441,854</u>

The school has opted in to the donations scheme for this year. Total amount received was \$41,100.

## 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	-	-	680
Fees for Extra Curricular Activities	181,790	150,602	122,887
Farm Income	1,054,649	800,000	750,390
Fundraising & Community Grants	15,147	4,000	800
Other Revenue	69,491	116,915	24,356
	<u>1,321,077</u>	<u>1,071,517</u>	<u>899,113</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	19,471	36,000	20,776
Farm Expenses	957,583	700,000	577,646
Fundraising and Community Grant Costs	-	2,800	641
	<u>977,054</u>	<u>738,800</u>	<u>599,063</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>344,023</u>	<u>332,717</u>	<u>300,050</u>

## 4. School House Revenue and Expenses

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
School House	18,140	18,720	17,540
	<u>18,140</u>	<u>18,720</u>	<u>17,540</u>
<b>Expenses</b>			
Property	43,381	5,600	3,535
Employee Benefit - Salaries	-	-	-
	<u>43,381</u>	<u>5,600</u>	<u>3,535</u>
<i>Surplus/ (Deficit) for the year Hostel</i>	<u>(25,241)</u>	<u>13,120</u>	<u>14,005</u>

## 5. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	245,524	339,083	204,745
Equipment Repairs	710	-	-
Information and Communication Technology	74,199	74,411	79,583
Library Resources	4,212	2,500	5,699
Employee Benefits - Salaries	3,181,238	2,830,361	3,142,280
Staff Development	23,227	25,000	17,300
Depreciation	154,715	153,689	181,027
	<u>3,683,825</u>	<u>3,425,044</u>	<u>3,630,634</u>

## 6. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	12,597	12,600	12,554
Board Fees	4,195	3,500	4,145
Board Expenses	6,666	5,000	5,114
Healthy Lunches in Schools	377,511	-	346,386
Communication	4,806	6,000	4,162
Consumables	12,132	18,500	10,761
Operating Lease	80,381	79,050	78,286
Legal Fees	344	10,000	9,240
Other	50,140	60,850	47,760
Employee Benefits - Salaries	344,023	315,441	309,429
Insurance	8,144	9,500	7,470
Service Providers, Contractors and Consultancy	12,051	10,000	4,672
	<u>912,990</u>	<u>530,441</u>	<u>839,979</u>

## 7. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	536	1,090	200
Property Maintenance	190,500	193,358	190,500
Cyclical Maintenance Provision	27,078	19,000	78,390
Grounds	1,983	500	980
Heat, Light and Water	72,707	97,600	67,438
Rates	6,856	6,500	6,401
Repairs and Maintenance	35,301	5,000	9,384
Use of Land and Buildings	1,703,741	1,987,896	1,552,556
	<u>2,038,702</u>	<u>2,310,944</u>	<u>1,905,849</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.

## 8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	132,984	132,906	122,347
Short-term Bank Deposits	1,425,585	1,425,128	1,201,592
Cash and cash equivalents for Statement of Cash Flows	<u>1,558,569</u>	<u>1,558,034</u>	<u>1,323,939</u>

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

Of the \$1,558,569 Cash and Cash Equivalents, \$395,745 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 2022 on Crown owned school buildings.

## 9. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	8,229	5,000	3,346
Receivables Farm	101,608	55,000	58,294
Banking Staffing Underuse	486	-	78,475
Teacher Salaries Grant Receivable	229,750	200,000	204,567
	<u>340,073</u>	<u>260,000</u>	<u>344,682</u>
Receivables from Exchange Transactions	8,229	5,000	3,346
Receivables from Non-Exchange Transactions	331,844	255,000	341,336
	<u>340,073</u>	<u>260,000</u>	<u>344,682</u>

## 10. Livestock

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Dairy Cows	418,500	400,000	387,000
Rising 2 Year Heifers	93,500	95,000	98,650
Rising 1 Year Heifers	42,075	50,000	58,725
Bulls	-	-	7,000
	<u>554,075</u>	<u>545,000</u>	<u>551,375</u>

## 11. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Non-current Asset			
Fonterra	288,575	336,368	336,368
Balance Agri Nutrients	29,160	29,160	29,160
KIC Co-operative	1,586	1,162	1,162
Total Investments	<u>319,321</u>	<u>366,690</u>	<u>366,690</u>



## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	323,448	100,332	(1,565)		(36,112)	<b>386,103</b>
Furniture and Equipment	282,201	15,919	(309)		(27,816)	<b>269,995</b>
Information and Communication Technology	44,087	19,279	(1,580)		(19,921)	<b>41,865</b>
Motor Vehicles	100,843	6,490	(9,293)		(11,521)	<b>86,519</b>
Plant and Equipment	199,641	4,181	(22,275)		(30,327)	<b>151,220</b>
Leased Assets	44,872	10,355	-		(28,687)	<b>26,540</b>
Library Resources	2,646	-	-		(331)	<b>2,315</b>
<b>Balance at 31 December 2022</b>	<b>997,738</b>	<b>156,556</b>	<b>(35,022)</b>	<b>-</b>	<b>(154,715)</b>	<b>964,555</b>

The net carrying value of furniture and equipment held under a finance lease is **\$26,540 (2021: \$44,872)**

The net carrying value of motor vehicles held under a finance lease is **\$0,00 (2021: \$000)**

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,002,155	(616,052)	<b>386,103</b>	903,857	(580,409)	<b>323,448</b>
Furniture and Equipment	413,252	(143,257)	<b>269,995</b>	397,797	(115,596)	<b>282,201</b>
Information and Communication Technology	77,837	(35,972)	<b>41,865</b>	126,212	(82,125)	<b>44,087</b>
Motor Vehicles	159,637	(73,121)	<b>86,516</b>	170,487	(69,644)	<b>100,843</b>
Plant & Equipment	387,535	(236,315)	<b>151,220</b>	486,308	(286,667)	<b>199,641</b>
Leased Assets	70,763	(44,223)	<b>26,540</b>	148,824	(103,952)	<b>44,872</b>
Library Resources	123,742	(121,426)	<b>2,316</b>	123,742	(121,096)	<b>2,646</b>
<b>Balance at 31 December</b>	<b>2,234,921</b>	<b>(1,270,366)</b>	<b>964,555</b>	<b>2,357,227</b>	<b>(1,359,489)</b>	<b>997,738</b>

## 13. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	35,066	33,900	32,249
Creditors - Farm	56,788	57,000	66,397
Accruals	28,257	18,000	27,092
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	336,821	280,000	277,663
Employee Entitlements - Leave Accrual	3,054	3,000	7,853
	<b>459,986</b>	<b>391,900</b>	<b>411,254</b>

Payables for Exchange Transactions	459,986	391,900	411,254
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>459,986</u>	<u>391,900</u>	<u>411,254</u>

The carrying value of payables approximates their fair value.

#### 14. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other revenue in Advance	120,322	1,740	4,540
	<u>120,322</u>	<u>1,740</u>	<u>4,540</u>

#### 15. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	135,390	135,390	57,000
Increase to the Provision During the Year	27,078	27,078	78,390
Other Adjustments	-	-	-
Provision at the End of the Year	<u>162,468</u>	<u>162,468</u>	<u>135,390</u>
Cyclical Maintenance - Non current	162,468	162,468	135,390
	<u>162,468</u>	<u>162,468</u>	<u>135,390</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 / [other source of evidence]

#### 16. 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	27,021	23,899	23,552
Later than One Year and no Later than Five Years	10,803	10,803	40,574
	<u>37,824</u>	<u>34,702</u>	<u>64,126</u>
<b>Represented by</b>			
Finance lease liability - Current	27,021	23,899	23,552
Finance lease liability - Non current	10,803	10,803	40,574
	<u>37,824</u>	<u>34,702</u>	<u>64,126</u>

## 17. 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 \$
MOE Property Projects	8,676	-	-	-	8,676
Drainage Works	56,058	-	(60,663)	-	(4,605)
Block Upgrades	132,603	43,791	(95,656)	-	80,738
Air Conditioning & Netball Fence	55,320	-	-	-	55,320
Electrcal Works	15,722	-	(15,722)	-	-
Removal Block 2	-	67,384	(9,240)	-	58,144
Roofing	13,370	165,440	(3,310)	-	175,500
Basketball Court Cover	323,834	31,581	(355,415)	-	0
Pool Pump Shed	(2,193)	-	-	-	(2,193)
Visitor Toilets	12,960	161,600	(157,193)	-	17,367
Door Replacement	23,809	-	(42,971)	19,162	-
Totals	640,159	469,795	(740,170)	19,162	388,947

### Represented by:

Funds Held on Behalf of the Ministry of Education	395,745
Funds Receivable from the Ministry of Education	(6,798)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE Property Projects	8,676	-	-	-	8,676
Caretaker Shed	42,918	423	(43,341)	-	-
Drainage Works	-	58,500	(2,442)	-	56,058
Block Upgrades	16,834	141,405	(25,636)	-	132,603
Electrcal Works	-	16,650	(928)	-	15,722
Airconditioning & Netball Fence	41,075	60,082	(45,837)	-	55,320
Bore Water	(6,777)	7,897	(1,120)	-	-
Roofing	-	20,680	(7,310)	-	13,370
Basketball Court Cover	40,399	374,315	(90,880)	-	323,834
Pool Pump Shed	-	-	(2,193)	-	(2,193)
Visitor Toilets	-	20,200	(7,240)	-	12,960
Door Replacement	-	70,262	(46,453)	-	23,809
Totals	143,125	770,414	(273,380)	-	640,159

### Represented by:

Funds Held on Behalf of the Ministry of Education	642,352
Funds Receivable from the Ministry of Education	(2,193)

## 18. Funds Held for Teen Parent Unit

The school's Teen Parent Unit is a separate business unit of the school in accordance with the agreement with the Ministry of Education. The revenue and expense is included in the school's Statement of Revenue and Expense. During the year the funds were spent on employee benefit expenses, administration and property management expenses.

## 19. 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.

## 20. Remuneration

### *Key management personnel compensation*

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i>		
Remuneration	4,250	4,640
<i>Leadership Team</i>		
Remuneration	603,863	509,769
Full-time equivalent members	6	6
Total key management personnel remuneration	608,113	514,409

There are 7 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. 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	160 - 170	150 - 160
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:

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	5.00	5.00
110-120	1.00	0.00
	<u>6.00</u>	<u>5.00</u>

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

## 21. Contingencies

The Board of Trustees have Forestry Blocks on the farmland, some of which has been harvested. It is the Board's intention to replant these areas. However, if this area is not replanted, the Board may have an obligation to acquire Emission Trading Scheme Units the costs of which, at current prices would be \$2,698,264, which is a contingent liability ( 31 December 2021:\$2,678,808).

### 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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final washup that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in it's financial statements. The payment is expected to be received in July 2023.

## 22. Commitments

### (a) Capital Commitments

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

- (a) \$8,676 carried over from historic MOE Property Projects.
- (b) \$65,000 contract for Drainage to be completed in 2022, which will be fully funded by the Ministry of Education. \$58,500 has been received of which \$63,105.40 has been spent on the project to date; and
- (c) \$405,920.77 contract for classroom block upgrades as agent for the Ministry of Education. This project is fully funded by the Ministry and \$205,328.69 has been received of which \$124,925.31 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (d) \$134,731.15 contract to for Airconditioning and Netball Fence as agent for the Ministry of Education. The project is fully funded by the Ministry and \$121,258.04 has been received of which \$65,938 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (e) \$16,650 contract to for Electrical Works as agent for the Ministry of Education. The project is fully funded by the Ministry and \$16,650 has been received of which \$16,650 has been spent on the project to balance date. This project was completed during the year and has been approved by the Ministry; and

(f) \$163,726 contract to remove Agricultural Block 2 as agent for the Ministry of Education. The project is fully funded by the Ministry and \$67,383.90 has been received of which \$9,240 has been spent on the project to balance date. This project has been approved by the Ministry; and

(g) \$206,800 contract for Roofing Works as agent for the Ministry of Education. The project is fully funded by the Ministry and \$186,120 has been received of which \$10,260 has been spent on the project to balance date. This project has been approved by the Ministry; and

(h) \$472,729 contract for Basketball Court Cover as agent for the Ministry of Education. The project is fully funded by the Ministry and \$472,729 has been received of which \$472,729 has been spent on the project to balance date. This project was completed during the year and approved by the Ministry; and

(i) \$110,000 contract to replace Pool Pump Shed as agent for the Ministry of Education. The project is fully funded by the Ministry and \$nil has been received of which \$2,193 has been spent on the project to balance date. This project has been approved by the Ministry; and

(j) \$202,000 contract to for Visitor Toilet Reburishment as agent for the Ministry of Education. The project is fully funded by the Ministry and \$181,800 has been received of which \$164,433 has been spent on the project to balance date. This project has been approved by the Ministry.

(k) \$70,262 contract for Door Replacement as agent for the Ministry of Education. The project is fully funded by the Ministry and \$70,262 has been received of which \$70,262 has been spent on the project to balance date. This project was completed during the year and approved by the Ministry; and

(Capital commitments at 31 December 2021: \$640,159)

## (b) Operating Commitments

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

- (a) operating lease of a EFTPOS Machine;
- (b) operating lease of vans;
- (c) operating lease of photocopiers

No later than One Year

Later than One Year and No Later than Five Years

<b>2022</b>	<b>2021</b>
<b>Actual</b>	<b>Actual</b>
<b>\$</b>	<b>\$</b>
73,028	72,802
41,524	65,487
<b>114,552</b>	<b>138,289</b>

The total lease payments incurred during the period were \$77,643 (2021: \$78,016).

## 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

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Cash and Cash Equivalents	1,558,569	1,558,034	1,323,939
Receivables	340,073	260,000	344,682
Investments - Term Deposits	288,575	336,368	336,368
<b>Total Financial assets measured at amortised cost</b>	<b>2,187,217</b>	<b>2,154,402</b>	<b>2,004,989</b>

**Financial liabilities measured at amortised cost**

Payables	459,986	391,900	411,254
Finance Leases	37,824	37,821	64,127
Total Financial Liabilities Measured at Amortised Cost	<u>497,810</u>	<u>429,721</u>	<u>475,381</u>

**24. Events After Balance Date****Subsequent Events - Extreme Weather Events**

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in 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 Northland region and the full financial impact has not yet been determined but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.

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





# Northland College Analysis of Variance

School Name:	Northland College	School Number:	09						
Strategic Aim:	Kawenga Ako: Achievement For all focus areas – to implement a pedagogy of relations to support attendance, engagement and achievement.								
Annual Aim:	To improve achievement in NCEA.								
Target:	NCEA Level 1 – 60% - Numeracy 80%, Literacy 80% NCEA Level 2 – 60% NCEA Level 3 – 65%								
Baseline Data:	% Pass rate	2016	2017	2018	2019	2020	2021	2022 target	2022 actual
	Literacy	66.7	73.8	65.8	61.3	66.7	75	80	95
	Numeracy	63.3	62.3	62.0	69.4	76.5	55.7	80	95
	NCEA 1	50.0	44.3	30.4	29.0	31.4	48	60	48
	NCEA 2	65.2	78.3	48.0	61.1	44.4	59.5	65	38
	NCEA 3	26.5	46.0	36.6	27.6	52.6	46.4	65	50



# Northland College Analysis of Variance

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Work with HoLs to set clear targets that support improvement across NCEA levels 1, 2 and 3.</p> <p>Learning Areas will review standards assessed on a term by term basis to reflect on progress against targets.</p> <p>Each learning area will identify students at risk of not achieving.</p> <p>Whole-staff engagement in Relationships First pld.</p>	<p>Surpassed lit/hum targets.</p> <p>Limited progress in this space.</p> <p>As outlined above – successful tracking meant targeted intervention and improved achievement.</p> <p>Impact coaches trained – first rounds of observations and conversations carried out Term 4, 2022.</p>	<p>A clear, well-defined expectation that we track students, identify them early and provide support throughout the year rather than waiting until year's end.</p>	<p>The changes to literacy and numeracy in 2024 pose a significant challenge as it's my view that these do not serve our learners well in terms of equitable access to success. Nonetheless, we have introduced structural changes to our whānau time this year and have started the process of:</p> <ul style="list-style-type: none"> <li>a) Developing a shared understanding with staff that we are all teachers of literacy and numeracy, and that this will be incredibly important from 2024 onwards.</li> <li>b) Developing robust pathway mentoring – empowering our Kaiārahi (whānau teachers) to enable them to have powerful conversations with our ākonga.</li> </ul> <p>Our focus on improving pedagogy through RF continues to be the main focus for staff.</p>

Level 1 result the best in several years but still did not meet the target.	HoLAs and departments tracking ākonga achievement.	
<b>Planning for next year:</b> Moving into Semester based programmes – a response to student voice. Our students have expressed two key things: a) we need to be clear around time-bound assessments and learning; and b) where possible they should have an opportunity to change subjects/kaupapa if they have completed what they need to i.e if literacy is the goal then they should be able to shift out of English without having to stay in there for the entire year. Supporting staff to develop integrated programmes of learning at NCEA level. Some early adopters on board for 2023. Looking to push this out in the second half of the year across junior and senior programmes. RF programme to continue – focus on the spread – logistics: bring more impact coaches on. Continue to embed with the goal being to become independent of any external support.		

<b>Strategic Aim:</b>	<b>Whanaungatanga: Student engagement</b> For all focus areas – to implement a pedagogy of relations to support attendance, engagement and achievement.	
<b>Annual Aim:</b>	To improve attendance at Northland College.	

Target:	Attendance – 90% across all year levels and school-wide.																							
Baseline Data:	<table><tr><td>School-wide</td><td>2017</td><td>2018</td><td>2019</td><td>2020</td><td>2021</td><td>2022 (target)</td><td>2022 actual</td></tr><tr><td></td><td>53.6%</td><td>65.6%</td><td>77.1%</td><td>65.5%</td><td>68.6%</td><td>90%</td><td>65.4%</td></tr></table>								School-wide	2017	2018	2019	2020	2021	2022 (target)	2022 actual		53.6%	65.6%	77.1%	65.5%	68.6%	90%	65.4%
School-wide	2017	2018	2019	2020	2021	2022 (target)	2022 actual																	
	53.6%	65.6%	77.1%	65.5%	68.6%	90%	65.4%																	

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>Appoint dedicated support staff to focus on attendance.</p> <p>Use attendance data to inform our implementation of PB4L at NC.</p>	<p>Another 'hit and miss' year in terms of appointing this admin role. However, improvements in our communications with whānau and continuous absence notification process led to improvements in terms of students returning to kura.</p> <p>Data allowed us to celebrated the gains with staff and students alike.</p> <p>Also morphed somewhat into an RF kaupapa – use of data to inform our 'quick win' goals.</p>	<p>In the absence of a dedicated admin staff member it is the continued responsibility of staff – Kaiārahi, Kaiako, Pouārahi, SLT.</p> <p>Ultimately we did not reach the target set. Some external factors continued to impede our progress in this area (Omicron/Covid).</p>	<p>2023 attendance officer appointed.</p> <p>90% attendance target remains our aspirational goal.</p> <p>Ultimately we need to control what we can control and this comes back to pedagogy – engaging programmes of learning.</p>
<b>Planning for next year:</b> <p>As stated above – attendance officer for 2023 appointed, fixed-term. Whānau time is a significant chunk of our timetable – a multi-pronged approach to facilitate stronger, positive learning relationships with students and their whānau while also providing the time for explicit teaching of our values, literacy, numeracy, and self-managed learning particularly for tuākana (seniors) to stay on top of assessments etc.</p>			



**NORTHLAND  
COLLEGE**

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school.nz

Kiwisport Funding for the year end  
31 December 2022

The Ministry of Education Kiwisport funding received was  
\$6,432.76 + GST. This was spent on sports tournaments, sports  
trips and sports activities days.

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Signed by Principal

Duane Allen

Northland College

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE READERS OF NORTHLAND COLLEGE'S FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Northland College (the School). The Auditor-General has appointed me, Stewart Russell, using the staff and resources of PKF Francis Aickin Ltd, to carry out the audit of the financial statements of the School on his behalf.

**Opinion**

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 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 31 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 of Trustees 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 of Trustees for the financial statements**

The Board of Trustees 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 of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 21-26, but does not include the financial statements, and our auditor's report thereon.

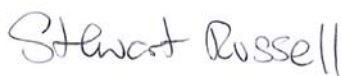
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Stewart Russell  
PKF Francis Aickin Ltd  
On behalf of the Auditor-General  
Kaitaia, New Zealand