

FOREST VIEW HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021



Ministry Number:	159
Principal:	Jocelyn Hale
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Accountant / Service Provider:	Accounting For Schools Limited

FOREST VIEW HIGH SCHOOL

Annual Report - For the year ended 31 December 2021

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Forest View High School

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Rachael Waldon

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

30.5.21

Date:

Jocelyn Uneia Hale

Full Name of Principal

[Signature]

Signature of Principal

30 | 5 | 22

Date:



Forest View High School

Statement of Comprehensive Revenue and Expense For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	6,340,929	1,986,352	5,465,453
Locally Raised Funds	3	443,062	300,810	392,641
Interest income		1,654	2,400	2,581
Gain on Sale of Property, Plant and Equipment		-	-	-
International Students	4	-	-	1,487
		6,785,645	2,289,562	5,862,162
Expenses				
Locally Raised Funds	3	150,219	95,900	173,045
Learning Resources	5	4,252,704	795,884	3,634,525
Administration	6	641,082	759,216	308,450
Finance		18,186	6,500	25,743
Property	7	1,200,940	525,815	1,413,497
Depreciation	12	184,996	87,000	169,203
		6,448,127	2,270,315	5,724,463
Net Surplus / (Deficit) for the year		337,518	19,247	137,699
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		337,518	19,247	137,699

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

Forest View High School

Statement of Changes in Net Assets/Equity For the year ended 31 December 2021

Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Balance at 1 January	415,371	415,371	252,770
Total comprehensive revenue and expense for the year	337,518	19,247	137,699
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	10,000	-	24,902
Equity at 31 December	762,889	434,618	415,371
Retained Earnings	762,889	434,618	415,371
Equity at 31 December	762,889	434,618	415,371

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.

Forest View High School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	852,189	391,569	171,366
Accounts Receivable	9	275,976	255,250	248,003
GST Receivable		-	10,000	19,863
Prepayments		31,922	20,000	19,873
Inventories	10	47,868	45,000	46,963
Investments	11	200,427	100,000	100,000
Funds held for Capital Works Projects	18	-	-	5,845
		1,408,382	821,819	611,913
Current Liabilities				
GST Payable		7,236	-	-
Accounts Payable	13	386,599	356,000	338,721
Revenue Received in Advance	14	68,039	66,500	71,741
Provision for Cyclical Maintenance	15	-	-	-
Painting Contract Liability	16	96,072	92,523	92,523
Finance Lease Liability	17	77,409	50,000	61,643
Funds held for Capital Works Projects	18	611,509	-	-
		1,246,864	565,023	564,628
Working Capital Surplus/(Deficit)		161,518	256,796	47,285
Non-current Assets				
Property, Plant and Equipment	12	782,778	544,000	606,176
		782,778	544,000	606,176
Non-current Liabilities				
Provision for Cyclical Maintenance	15	85,020	211,010	45,419
Painting Contract Liability	16	41,963	95,168	95,168
Finance Lease Liability	17	54,424	60,000	97,503
		181,407	366,178	238,090
Net Assets		762,889	434,618	415,371
Equity		762,889	434,618	415,371

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

Forest View High School

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		2,513,963	1,981,189	1,800,917
Locally Raised Funds		440,935	301,489	360,468
International Students		-	-	1,487
Goods and Services Tax (net)		27,095	9,859	242
Payments to Employees		(1,300,709)	(572,396)	(770,081)
Payments to Suppliers		(1,054,854)	(1,427,664)	(998,324)
Interest Paid		(18,186)	(6,500)	(25,743)
Interest Received		1,351	2,353	2,378
Net cash from Operating Activities		609,595	288,330	371,344
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(320,442)	(24,826)	(283,727)
Purchase of Investments		(100,427)	-	200,000
Proceeds from Sale of Investments		-	-	-
Net cash from Investing Activities		(420,869)	(24,826)	(83,727)
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,000	-	24,902
Finance Lease Payments		(68,471)	(49,146)	(108,795)
Painting contract payments		(66,786)	-	(119,716)
Funds on Behalf of Third Parties		617,354	5,845	13,284
Net cash from Financing Activities		492,097	(43,301)	(190,325)
Net increase/(decrease) in cash and cash equivalents		680,823	220,203	97,292
Cash and cash equivalents at the beginning of the year	8	171,366	171,366	74,074
Cash and cash equivalents at the end of the year	8	852,189	391,569	171,366

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

Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 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 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.

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.

Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

Cyclical maintenance provision

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 15.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

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 recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

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

i) Inventories

Inventories are consumable items held for sale and comprise 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.

j) 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.

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.



Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

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	20 - 50 Years
Furniture and equipment	1.6 - 50 Years
Information and communication technology	3 - 20 Years
Motor Vehicles	5 Years
Library resources	12.5% Diminishing value
Leased assets	Over Life of the Lease

l) 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 or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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.

m) 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.

Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

Non cash generating assets

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

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

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

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

n) 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.

o) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

p) Revenue Received in Advance

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

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

q) 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.

Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts 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.

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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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

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

u) 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.

v) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

w) 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.

Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2021

2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	1,342,441	1,307,124	1,232,314
Teachers' Salaries Grants	3,059,684	-	2,734,886
Use of Land and Buildings Grants	761,457	-	998,386
Resource Teachers Learning and Behaviour Grants	4,415	5,000	3,420
Other MoE Grants	1,046,942	654,228	496,447
Secondary Tertiary Alignment Resource Funding Grant	-	-	-
Other Government Grants	125,990	20,000	-
	6,340,929	1,986,352	5,465,453

The school has opted in to the donations scheme for this year. Total amount received was \$53,850 (2020: \$50,700).

Other MOE Grants total includes additional COVID-19 funding totalling \$504 for the year ended 31 December 2021 (2020: \$107,689).

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Bequests & Grants	49,770	2,580	84,115
Donations	1,855	5,220	3,174
Fees for Extra Curricular Activities	22,763	50,000	44,108
Fundraising & Community Grants	86,700	24,960	2,586
House Rental	24,480	121,500	12,960
Other Revenue	144,016	-	106,933
Trading	113,478	91,296	138,765
	443,062	300,810	392,641
Expenses			
Extra Curricular Activities Costs	20,094	14,000	6,837
Fundraising and Community Grant Costs	12,623	-	-
House Rental	11,283	16,900	24,818
Trading	106,219	65,000	141,390
	150,219	95,900	173,045
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	292,843	204,910	219,596



Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2021

4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	0	0	1
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
International Student Fees	-	-	1,487
<i>Surplus/ (Deficit) for the year International Students'</i>	-	-	1,487

5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	463,781	460,484	382,833
Library Resources	1,931	5,100	1,745
Employee Benefits - Salaries	3,755,626	291,000	3,228,754
Staff Development	31,366	39,300	21,193
	4,252,704	795,884	3,634,525

6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	9,042	7,000	7,187
Board of Trustees Fees	3,110	5,000	4,545
Board of Trustees Expenses	8,410	9,150	3,302
Communication	45,530	39,500	26,467
Other	105,688	75,800	67,173
Lunches in Schools	289,175	411,600	-
Employee Benefits - Salaries	155,411	185,000	172,074
Insurance	5,939	6,166	8,132
Service Providers, Contractors and Consultancy	18,777	20,000	19,570
	641,082	759,216	308,450

Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2021

7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	94,888	94,000	94,255
Consultancy and Contract Services	-	-	5,083
Cyclical Maintenance Provision	81,564	165,591	45,419
Grounds	26,408	42,524	38,734
Heat, Light and Water	62,027	76,000	55,847
Rates	19,225	18,700	19,456
Repairs and Maintenance	55,411	30,500	47,449
Use of Land and Buildings	761,457	-	998,386
Security	4,106	2,000	2,396
Employee Benefits - Salaries	95,854	96,500	106,472
	1,200,940	525,815	1,413,497

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash on Hand	236	400	464
Bank Current Account	851,953	391,169	170,902
Cash and cash equivalents for Cash Flow Statement	852,189	391,569	171,366

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

9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	16,063	15,000	15,757
Receivables from the Ministry of Education	3,944	-	-
Interest Receivable	506	250	203
Banking Staffing Underuse	-	-	-
Teacher Salaries Grant Receivable	255,463	240,000	232,043
	275,976	255,250	248,003
Receivables from Exchange Transactions	16,569	15,250	15,960
Receivables from Non-Exchange Transactions	259,407	240,000	232,043
	275,976	255,250	248,003



Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2021

10. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
School Uniforms	47,868	45,000	46,963
	<u>47,868</u>	<u>45,000</u>	<u>46,963</u>

11. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	200,427	100,000	100,000

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Buildings	42,276	61,647	-	-	(7,178)	96,745
Furniture and Equipment	199,992	102,920	-	-	(38,429)	264,483
Information and Communication						
Technology	108,071	143,529	-	-	(41,134)	210,466
Motor Vehicles	40,029	12,348	-	-	(13,697)	38,680
Textbooks	440	-	-	-	(292)	148
Leased Assets	182,038	41,158	-	-	(80,100)	143,096
Library Resources	33,326	-	-	-	(4,166)	29,160
Balance at 31 December 2021	<u>606,173</u>	<u>361,602</u>	<u>-</u>	<u>-</u>	<u>(184,996)</u>	<u>782,778</u>

The net carrying value of equipment held under a finance lease is \$143,096 (2020: \$182,038).

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Buildings	218,986	(122,241)	96,745	157,339	(115,062)	42,277
Furniture and Equipment	450,113	(185,630)	264,483	347,193	(147,201)	199,992
Information and Communication						
Technology	313,255	(102,789)	210,466	169,728	(61,655)	108,073
Motor Vehicles	154,987	(116,307)	38,680	142,640	(102,610)	40,030
Textbooks	2,952	(2,804)	148	2,952	(2,512)	440
Leased Assets	507,741	(364,645)	143,096	466,583	(284,545)	182,038
Library Resources	138,866	(109,706)	29,160	138,866	(105,540)	33,326
Balance at 31 December	<u>1,786,900</u>	<u>(1,004,122)</u>	<u>782,778</u>	<u>1,425,301</u>	<u>(819,125)</u>	<u>606,176</u>

Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2021

13. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	107,872	90,000	81,570
Accruals	6,870	6,000	5,212
Employee Entitlements - Salaries	255,463	240,000	232,043
Employee Entitlements - Leave Accrual	16,394	20,000	19,896
	386,599	356,000	338,721
Payables for Exchange Transactions	386,599	356,000	338,721
	386,599	356,000	338,721

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Grants in Advance - Ministry of Education	3,415	55,000	9,240
Grants in Advance - Community	50,923	-	50,923
AP's Credit Balances	9,904	8,000	7,836
Drivers License Scheme	3,707	3,500	3,742
Prizegiving Trophy Fund	90	-	-
	68,039	66,500	71,741

15. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	45,419	45,419	-
Increase/ (decrease) to the Provision During the Year	39,601	165,591	45,419
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	85,020	211,010	45,419
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	85,020	211,010	45,419
	85,020	211,010	45,419

Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2021

16. Painting Contract Liability

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Current Liability	96,072	92,523	92,523
Non Current Liability	41,963	95,168	95,168
	<u>138,035</u>	<u>187,691</u>	<u>187,691</u>

In 2019 the Board signed an agreement with Carus (the contractor) for an agreed programme of work covering a five year period. The programme provides for an exterior and roof repaint of the Ministry owned buildings, with regular maintenance in subsequent years. The agreement has an annual commitment of \$66,786. 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.

17. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	87,533	50,000	61,643
Later than One Year and no Later than Five Years	58,785	60,000	103,101
Future Finance Charges	(14,485)		-
	<u>131,833</u>	<u>110,000</u>	<u>164,744</u>
Represented by			
Finance lease liability - Current	77,409	50,000	61,643
Finance lease liability - Term	54,424	60,000	97,503
	<u>131,833</u>	<u>110,000</u>	<u>159,146</u>

Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2021

18. 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:

	2021	Opening Balances	Receipts from MoE	Payments	BOT Contributions /Transfers	Closing Balances
		\$	\$	\$		\$
Library	<i>in progress</i>	(1,844)	1,844	-	-	-
Auditorium Kitchen	<i>in progress</i>	10,000	-	(18,424)	-	(8,424)
Auditorium Heating	<i>in progress</i>	(6,100)	-	-	-	(6,100)
LCS Office Conversion	<i>in progress</i>	(9,504)	-	900	-	(8,604)
Carpet Replacement	<i>in progress</i>	1,603	-	-	-	1,603
Toilet Upgrade	<i>in progress</i>	-	459,063	(21,947)	-	437,116
Heatpump Upgrade	<i>in progress</i>	-	231,658	(168,450)	-	63,208
Replace Flooring & Windows	<i>in progress</i>	-	54,346	(13,043)	-	41,303
Security Upgrade Income	<i>in progress</i>	-	42,662	(1,350)	-	41,312
Lighting Upgrade	<i>in progress</i>	-	51,745	(1,650)	-	50,095
Totals		(5,845)	841,318	(223,964)	-	611,509

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

634,637
(23,128)

611,509

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
Gym Roof	<i>completed</i>	(4,880)	38	-	4,842	-
Heating System Upgrade Grants	<i>completed</i>	27,718	(601)	(42,719)	15,602	-
Library	<i>in progress</i>	(45,174)	64,278	(66,122)	45,174	(1,844)
Security Lights	<i>completed</i>	3,207	17,020	-	(20,227)	-
Auditorium Kitchen	<i>in progress</i>	-	25,000	(15,000)	-	10,000
Auditorium Heating	<i>in progress</i>	-	-	(6,100)	-	(6,100)
LCS Office Conversion	<i>in progress</i>	-	39,920	(49,424)	-	(9,504)
Carpet Replacement	<i>in progress</i>	-	31,688	(30,085)	-	1,603
Heat Pumps	<i>completed</i>	-	217	-	(217)	-
Totals		(19,129)	177,560	(209,450)	45,174	(5,845)

Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2021

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 trustees of the Board, Principal, Deputy Principals and Heads of Departments.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,110	4,545
<i>Leadership Team</i>		
Remuneration	621,996	581,827
Full-time equivalent members	5	5
Total key management personnel remuneration	625,106	586,372

There are 8 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has a Finance committee and Property committee, which meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
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	-	-

Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2021

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	7.00	7.00
110 - 120	2.00	1.00
120 - 130	1.00	0.00
	<u>10.00</u>	<u>8.00</u>

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

21. 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 member, 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:

	2021 Actual	2020 Actual
Total	-	\$25,000
Number of People	-	1

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

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

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

23. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into the following contract agreements for capital works:
(Capital commitments at 31 December 2020: \$Nil)

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into any operating contracts.
(Operating commitments at 31 December 2020: \$Nil)



Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2021

24. 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	852,189	391,569	171,366
Receivables	275,976	255,250	248,003
Investments - Term Deposits	200,427	100,000	100,000
Total Financial assets measured at amortised cost	1,328,592	746,819	519,369

Financial liabilities measured at amortised cost

Payables	386,599	356,000	338,721
Finance Leases	131,833	110,000	159,146
Painting Contract Liability	138,035	187,691	187,691
Total Financial Liabilities Measured at Amortised Cost	656,467	653,691	685,558

25. Events After Balance Date

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

26. Comparatives

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

27. Breach of Law- Borrowing Limit

The Board of Trustees did not comply with Section 155 of the Education and Training Act 2020 in that the borrowing limit was exceeded by \$20,061. Total borrowings during the year were from finance leases and the painting contract. The amount of borrowing allowed as per Section 155 of the Education and Training Act 2020 is \$134,244.

Forest View High School

Notes to the Financial Statements

For the year ended 31 December 2021

28. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry of Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

Forest View High School

Members of the Board

For the year ended 31 December 2021

Name	Position	How position on Board gained	Term expired/expires
Rachal Waldon	Presiding Member		June 2022
Jocelyn Hale	Principal		
Wayne Comer	Parent Rep		June 2022
Mary Jayne Matetak	Parent Rep		June 2022
Temuna Tiro	Parent Rep		June 2022
Melissa Beckett	Parent Rep		June 2022
Sarah Middlebrook	Parent Rep		June 2022
Jess Earnshaw	Staff Rep		June 2022
Juliette Hill	Student Rep	Co-opted November 2020	June 2022

Forest View High School

Kiwisport Statement

For the year ended 31 December 2021

Kiwisport is a Government funding initiative to support student's participation in organised sport. In 2021 the School received Kiwisport funding of \$8,285 (2020: \$7,342).

The funding was spent on part of the salary for the Sports Coordinator. This increased the time for lunchtime sporting activities.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF FOREST VIEW HIGH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Forest View High School (the School). The Auditor-General has appointed me, Fraser Lellman, using the staff and resources of BDO Tauranga, 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 22, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 as applicable to entities that qualify as Tier 2.

Our audit was completed on 30 May 2022. 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.

PARTNERS: Fraser Lellman CA
Donna Taylor CA

Jenny Lee CA
Paul Manning CA

Janine Hellyer CA

ASSOCIATE: Michael Lim CA

BDO New Zealand Ltd, a New Zealand limited company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, Board of Trustees Listing and 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* issued by the New Zealand Auditing and Assurance Standards Board.

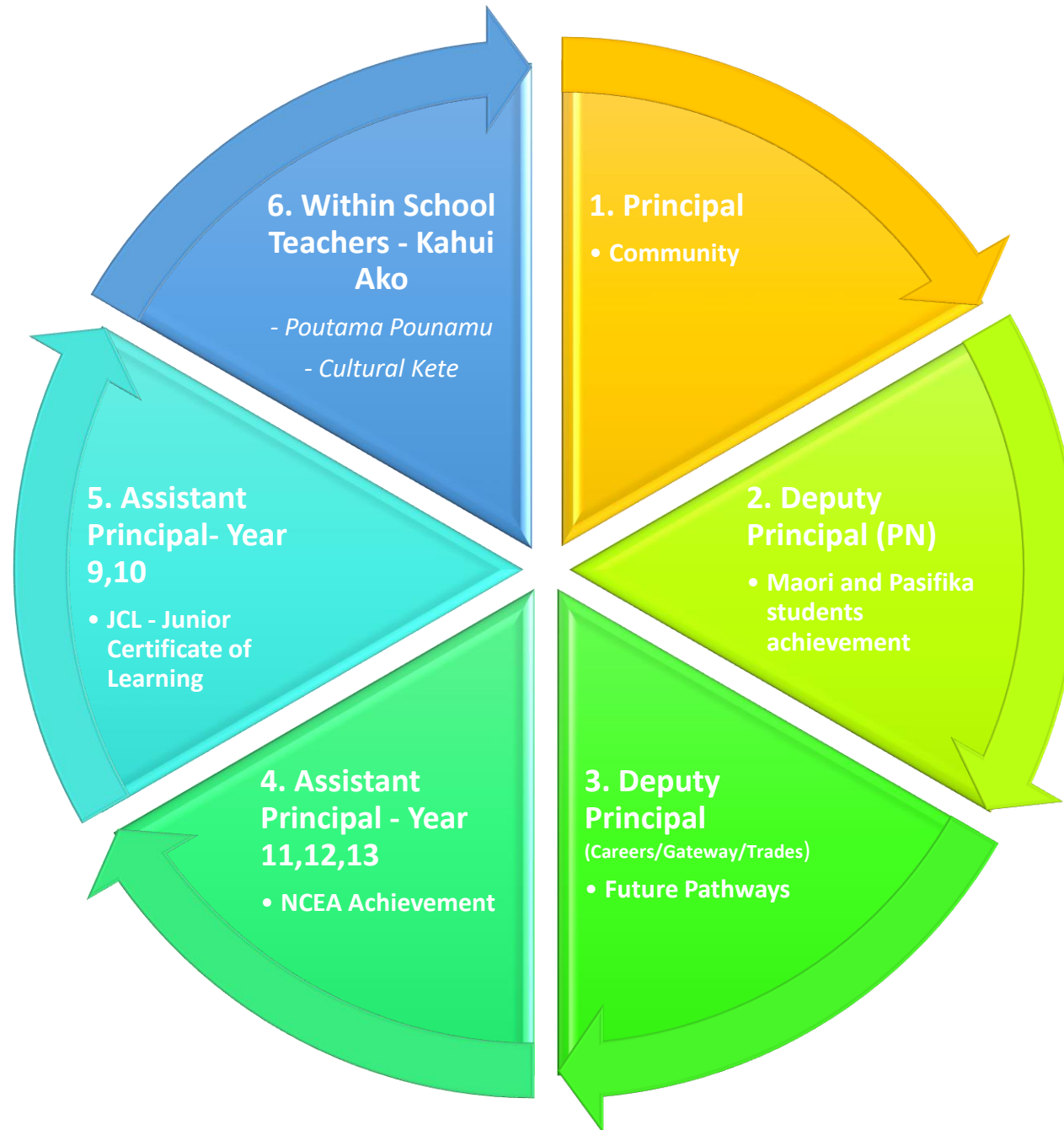
Other than the audit, we have no relationship with or interests in the School.



Fraser Lellman
BDO Tauranga
On behalf of the Auditor-General
Tauranga, New Zealand



Forest View High School Analysis of Variance 2021



	Targets	Actions	Outcomes
Principal	<ul style="list-style-type: none"> Strategic Goal – Community connection 	<ul style="list-style-type: none"> Full commitment to the Kahui Ako by attending all meetings, professional learning, principals' sessions. We will open our school up to the Kahui Ako to use for meetings Release of our Within school teachers and Across School Teacher to attend all meetings, etc Use of facilities to host community education related events Attendance at all Tokoroa Principals meetings and events Attendance at as many events to represent Forest View High School as possible in a range of arenas Publishing information about the learning and systems in place at Forest View High School through our website and other publications Visits completed to all local schools to get to know Principals and to tour their facilities, with a return invitation to do the same at FVHS Connections made with all local social agencies who support FVHS or we would like to support FVHS e.g. Police, Oranga 	<ul style="list-style-type: none"> Joss part of the Kahui Ako Principals leadership group ✓ Input into the direction of the Kahui Ako achievement challenges and goals ✓ FVHS connected to our local Tokoroa community with strong connected reciprocal relationships – <i>This is always a work in progress but we have worked alongside the community to the best of our ability this year</i> Transparent, timely communication with all stakeholders ✓ Support received and given to our Tokoroa Principals group ✓ Joss is the elected Chair of the Tokoroa Principals Association ✓ Introduction of a new position within the staffing structure of the school for Publications to include website, magazine to ensure there is information going out to families ✓ <i>While this position was introduced it had varying levels of success so will now be moved and added to our Admin team to ensure that it is completed regularly</i> Review of Sport and other cultural activities to ensure we are meeting the needs of our students and wider community ✓ <i>With the departure of our previous Sports co-ordinator we have had a new person into this position to be able to look at all aspects of this for us to move forward with a different</i>

		Tamariki, WACT, YMCA etc	<p><i>rage of sports etc to meet the needs of students</i></p> <ul style="list-style-type: none"> • Invitations to events to represent FVHS ✓ <p><i>With my Principal hat on I am invited to many events – sadly this year again we have had many events cancelled also due to COVID. We are of course once again hoping things will return to a more normal situation where we can hold many events and also be invited as a team to many more.</i></p> <p>End of 2021 Commentary This has been a year with some difficulties in connecting widely for a variety of reasons. We have managed to connect with a large group of disconnected students and their families this year which in turn has upset others. This is still a work on and we are moving forward positively for 2022 to ensure that some of the gaps we know exist within the school structure are filled in. Principal wellbeing and senior team wellbeing is always something we need to ensure is being looked after especially when further layers of complexity are added to our usual norm e.g. Lockdown.</p>
	<ul style="list-style-type: none"> • Finances 	<ul style="list-style-type: none"> • Budgets for the year set and managed along with the Business Manager • Finances used to improve school facilities and to ensure students have all resources they require for learning and achievement which captures their interests and builds on the cultural capacity 	<ul style="list-style-type: none"> • Fully functioning finance system which meets all audit requirements using Xero ✓ • Functioning relationship with Business Manager and Board Finance Committee to ensure appropriate use of school funds ✓ • Budgeting set for 2022 by October of the year using all information and knowledge gained during 2020 and 2021 – <i>this has been set for</i>

		<ul style="list-style-type: none"> • Systems in place to ensure only approved purchases are made, paid for and reimbursed. • Overview of all invoicing (inward and outward) to ensure timeliness and accuracy 	<p><i>December instead but all Faculty leaders have added in their wish lists as well.</i></p> <ul style="list-style-type: none"> • All invoices paid on time and money invoiced for as appropriate ✓ <i>I am very happy with the way we have managed our school finances this year. The new electronic systems have made the day to day running of the system much easier and more streamlined. We are also able to track expenses clearly and look for past transactions quickly. The reporting provided monthly is very easy to read and we are happy as an internal team with the switch to the new provider and system. Feedback from the Board at meetings is they are happy with the easy to read and understand reports.</i>
	<ul style="list-style-type: none"> • Staffing 	<ul style="list-style-type: none"> • New staff to the school are allocated Staff Buddies to help them settle in • New staff have a Staff Induction meeting with the Principal and SCT if they are Year 1 or 2 teachers • Positions are advertised as soon as possible when vacancies are known • Staff wellbeing is taken into consideration in planning of classes, subjects and teams with appropriate supports being put in place • All PPTA and NZEI requirements are met in school systems • Professional Learning and appraisal opportunities are in place for all staff 	<ul style="list-style-type: none"> • School fully staffed ✓ • Staff feel well supported through the opportunity to use the Employee Assistance Programme and an ELT member they are comfortable addressing all of the concerns/questions with. ✓ <i>Staff may not always agree with the decisions that are made but they are able to speak with an ELT member to get the wider understanding should they choose to.</i> • All NZEI and PPTA requirements are met including professional learning opportunities, observations of teachers and supports are in place for all staff to address any concerns and gain support. ✓ <i>As a team of SLT we have set a goal of classroom observations which has shown us that there needs to be a more robust programme of</i>

		<ul style="list-style-type: none"> • New staff induction day and teacher only days/professional learning sessions are run for to ensure all staff understand the basic processes and systems in place • Teachers have a range of lesson observations throughout the year to ensure students are getting the best from the lessons and appropriate supports are in place for those who need these • 	<p><i>observations which we have planned for in 2022 already. We have also changed the SCT so we are able to have a different focus in this position with getting our PRT's some other supports. In 2022 we will have 1 year 1 teacher and 2 year 2 teachers.</i></p> <ul style="list-style-type: none"> • Professional Learning opportunities are available for all staff and the budget is spread evenly with challenging Professional Learning for all. ✓ • All members of the senior team are appraised by an external appraiser to provide growth and external eyes on our school and leadership team. ✓ <i>This has been the first time we have done this and it has been good for all members of the senior team to be appraised in this way and for us as a team to work together. We are currently investigating what is required for 2022 for our new larger team.</i>
	<ul style="list-style-type: none"> • Property 	<ul style="list-style-type: none"> • 10ypp work is commenced with the priority aspects happening first including roofing, heating and cooling and the Auditorium • We work in conjunction with functional relationships with our Ministry Property Advisor, our Project Managers and our Capital Works Project Manager. • Property projects around the school are to start and finish as soon as possible meeting all MOE rules 	<ul style="list-style-type: none"> • Project Managers, Board Chair and Principal have a functional working relationship to ensure school property project are completed on time to a high standard ✓ <i>We have taken our previous Project managers to the small claims court to aim to get a refund on the work completed which was unable to be signed off by the Ministry of Education. We were able to settle on this and are to be repaid \$5000 of the funds we paid out – some small success here.</i> • Property projects are identified and alterations to the 10ypp are made as

		<ul style="list-style-type: none"> All Health and Safety requirements for school Property are adhered to 	<p>necessary to ensure all MOE rules are met. ✓</p> <ul style="list-style-type: none"> <i>It has been very difficult to get our property projects over the line at times this year but we have finally been able to install heat pumps throughout the entire school and also to get our large Auditorium project off the ground.</i> The entire school grounds meet Health and Safety requirements at all times. ✓ <i>We have spent some considerable funds removing illegal chemicals from the school grounds this year and generally ensuring we are meeting the safety requirements in all areas. As something is identified it is remedied. We are finally having an alarm system fitted and also a bell and fire system with intercom fitted as well.</i>
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ANALYSIS OF VARIANCE COMMENTARY

During 2021 we made considerable progress across the board. We have a full complement of staff and our reputation for providing a personalised education to all of our students has grown throughout our community. This has been demonstrated to us by the increased enrolments for 2022. We are now attracting new families to town as a first port of call for their students to enrol and also, we have seen families who were traditionally connected with another school sending their students to us.

Our property and finances remain a large focus for myself as Principal to ensure we are making alterations which are fit for purpose for not only our current students but those of the future. We have had a large success with the installation of heat pumps across our school which has alleviated a number of issues for students and teachers being in their classrooms. We are also managing our finances as tightly as possible to ensure we rebuild some reserves and set up the school for future years or unexpected needs. By the end of 2022 I would like to think the most major property jobs will be either completed or on their way to completion – these jobs will make a significant difference to the functioning of our school.

The changing of the structure of staffing over the last years has been a needed and we have now finally settled on a stronger Senior Leadership Team model as we move into 2022. This was initially brought about by one of our Assistant Principals stepping down due to family circumstances but from this a renewed clarity has been able to formed with all members having clear individual portfolios.

Deputy Principal (PN)	<ul style="list-style-type: none"> Strategic Goal - Maori and Pasifika students Achievement 	<ul style="list-style-type: none"> Maori and Pasifika students are identified and made known to all staff Regional Mentoring Programme for Maori and Pasifika students is set up and monitored Maori whanau hui is held to gauge aspirations for Maori students from their whanau including achievement, career plans, wider whanau and community engagement and health and wellbeing and then further follow up Connections are formed with Raukawa to ensure we are meeting their aspirations for their rangatahi, this could be through the Kahui Ako connections. All Maori and Pasifika students are linked to mentors and support teachers (could be through Arataki) to enable them to ask questions to help them achieve and excel. Students are confident in tracking their progress and planning for their futures. Pasifika whanau hui are held to gauge aspirations for Pasifika students from their whanau including achievement, career plans, wider whanau and community engagement and health and wellbeing and then further follow up. 	<ul style="list-style-type: none"> Staff know who all Maori and Pasifika students are and can pronounce their names correctly helped through a recording of pronunciation of names ✓ <i>A recording was shared with all staff and a request for an enhancement put into Kamar so this is an automatic feature for all staff to use. Kamar now has this working for staff to use.</i> Students and their whanau are confident in asking for help from teachers and in tracking their children's achievement ✓ <i>Due to the varying experiences whanau have had themselves with education this is not always easy and not a goal that can be simply ticked off. We will continually be working on ways to better engage and ensure all families have someone they can talk to within our school.</i> Talanoa Ako and Whanau Hui happen at least twice a year ✓ <i>This year we also made a decision, after realising the error of our ways, that we needed to visit Mangakino and hold a hui out there. We have been there twice this year which has been a rewarding and powerful connector for our students, staff and the whanau.</i> Whanau aspirations for students are collected and shared with all staff ✓ <i>We have collected voice from whanau, staff and students from the hui and Talanoa we have held this year. This has informed the planning for Arataki, Akoranga, Gateway and Trades and our school values.</i> Celebrations of student successes are held in a manner fitting and
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		<p>These could be run through the existing programme of Talanoa Ako</p> <ul style="list-style-type: none"> • Connections are maintained with SWPICS to ensure we are meeting their aspirations for their rangatahi. 	<p>respecting both Maori and Pasifika cultures. ✓</p> <p>We have really tried hard to ensure that even in a COVID under different rules we have been able to celebrate student success.</p>
	<ul style="list-style-type: none"> • Principal's Nominee 	<ul style="list-style-type: none"> • Staff and student handbooks are created, shared and discussed to ensure understanding • NCEA information session or the like is held to provide information to parents and students about NCEA • DP and AP (Year 11,12 and 13) work closely together to ensure consistent information is provided to students, staff and parents about NCEA and tracking of progress • Kamar, NZQA and Assay data is all checked for accuracy and completion 	<ul style="list-style-type: none"> • All NZQA requirements are met with a strong relationship formed with our School Liaison Officer from NZQA ✓ <p>Aaron has worked closely with our School Relationship Manager – Daniel Dyer and alongside Chris Teague so the Faculty group have the information they require directly given to them.</p> <ul style="list-style-type: none"> • Students have a clear understanding of all NZQA processes including SAC, appeal processes ✓ <p>This has been done but we need to repeatedly share this information with students all year so they have a clear understanding of it all especially SAC as it gets closer to the external exams We have this year had more students than previously using SAC conditions and catered to more needs, running exams over multiple locations.</p> <ul style="list-style-type: none"> • Moderation reports are analysed and annotated with clear plans in place for assessing, marking and moderating those ✓ • Moderation processes are clear and easy to follow ✓ <p>The process is very clear with instructional videos made etc but these are not always being followed as they should be – this is something we are working on as a leadership team.</p>

ANALYSIS OF VARIANCE COMMENTARY

We have worked hard to engage with our Maori and Pasifika whanau over the last years with the realisation that we had missed out Mangakino whanau out of the process inadvertently. We have made some major progress in this area and we have also held hui in locations other than school to aim to get a wider voice from the people we are working for. This has had some success but with COVID-19 I believe we have not had the best from these meetings in terms of progression and continuation due to the stop start nature of our school years due to COVID-19. We have however tried our best collectively to be better in all of these areas.

We have actively taken part in a Pacific Innovation Programme and accessed Urgent Response Funding to ensure we are creating new solutions to engage all of our learners.

Aaron Mutua who holds this portfolio along with Chris Teague our Leader of the Faculty Leaders have both ensured that we have a huge range of systems in place to make sure we have clear moderation / NZQA processes in place. This is a vast improvement from my arrival in 2019 when we were under the microscope of NZQA about our ability to assess.

Deputy Principal (Careers/Gateway/Trades)	<ul style="list-style-type: none"> Strategic Goal - Future Pathways 	<ul style="list-style-type: none"> Trades placements are advertised and filled to meet the MOE funding allocations Gateway functions according to the TEC requirements Students are provided a range of careers information in a variety of methods to capture the interests of all students Connections are made with all Liaisons from Tertiary institutions our students would like to attend Strong connections are made within the local community which aide students in finding employment All students who leave FVHS are tracked for their destination 	<ul style="list-style-type: none"> Trades courses are well attended by students with the MOE funding allocated places being fulfilled✓ <i>We had a large uptake from students but for various reasons only about 30 students finished their entire course.</i> Trades enrolments for 2022 are completed by the end of the 2021 academic year. <i>This has not been done given the late allocation of places and the need for students to re-choose/confirm their subjects in early 2022</i> Careers information is shared with students and whanau on a variety of platforms✓ Destination data is captured from all students who leave FVHS including details to enable contact to be made in future years✓ <i>We will improve on this for our future leavers as we change how our Student Services position functions</i> All leavers will have the appropriate qualifications they need to enter into the courses/workplace they desire.✓
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			<ul style="list-style-type: none"> Students will have a driver's licence that is appropriate to their age with assistance for this programme being sought from a range of social agencies. ✓ We have worked hard on drivers licencing providing the opportunity for as many students as possible to gain their learners licence and restricted licence before leaving us. At this stage despite our best efforts we have only 3 students in Year 13 who do not have a driver's licence. Short term courses are offered to students who have an interest in these areas to ensure students are the most employable they can be. ✓ Next year we would like to ensure these are not seen as credit filling courses but as viable options for making the students more employable and in their future pathway
	<ul style="list-style-type: none"> Sports Liaison 	<ul style="list-style-type: none"> Liaison with our Sports co-ordinator to ensure full sporting options are available 	<ul style="list-style-type: none"> Review of sports is completed and changes made as appropriate ✓ Steve Hale has joined us and we are working on changing the sports we offer, how students can engage in the sports and also on the way participate in sports.

ANALYSIS OF VARIANCE COMMENTARY

During the 2021 Academic year we struggled with Gateway placements – this was our first year of completely going it alone and not being in the Gateway Cluster. Workplaces were still struggling to recover post COVID-19 initial lockdown and some were unable to take on Gateway placements. We did however manage to provide a number of students with courses to meet their needs and some workplace placements were still used. It was really pleasing to see how Kathy learnt all the things required for this position and grew it again within our school. It was also good to have the entire Gateway fund being used on our own students rather than contributing to cluster costs.

During the year we had to change our Sports Co-ordinator with the resignation of our previous co-ordinator. Kathy work alongside the new co-ordinator to be able to get him up to speed. We have since seen there has been a revamp of sports and reinvigoration in this space.

Careers and Gateway is a large portfolio to run but I am happy to say this functioned well with the other DP responsibilities held.

Assistant Principal – Year 11,12,13	<ul style="list-style-type: none"> Strategic Goal - NCEA 	<ul style="list-style-type: none"> A minimum of 14 credits, per student, per subject, to align with endorsement and University Entrance Domains. 90% attendance school wide goal 87% of Students achieve Level 1, 87% Level 2, 75% Level 3 40 Certificate Endorsements and 40 Course Endorsements schoolwide Regular reports to students, parents, Extended Leadership Team and Board of Trustees on student achievement Retention rates - 95% year 9/10, 95% year 11, 85% year 12, 85% year 13 from previous year 	<p>We will measure targets on the following:</p> <p>Year 11 Numeracy 85% Year 12 Numeracy 94.1% Year 13 Numeracy 98.0 %</p> <p>Overall NCEA Level 1 84.4% Overall NCEA Level 2 76.1% Overall NCEA Level 3 80.6%</p> <p>Year 11 Literacy 90% Year 12 Literacy 95.6% Year 13 Literacy 98%</p> <p><u>Subject Endorsements</u> 45 Merit and Excellence 74 Achieved (1st year this has been recognised for students achieving in exams) Total: 119</p> <p>Year 11 Achieved 41 Year 12 Achieved 24 Year 13 Achieved 9</p> <p>Year 11 Merit 22 Year 12 Merit 16 Year 13 Merit 2</p> <p>Year 11 Excellence 3 Year 12 Excellence 2 Year 13 Excellence 0</p> <p>Overall Endorsements: Level 1 – Merit 11 Level 1 – Excellence 4 Level 2 – Merit 7 Level 2 – Excellence 2 Level 3 – Merit 3 Level 3 – Excellence 4</p>
	<ul style="list-style-type: none"> Language weeks 	<ul style="list-style-type: none"> Language week celebrations organised to celebrate all languages of our students and staff 	<ul style="list-style-type: none"> All students and staff have the opportunity for their language to be celebrated ✓

		<ul style="list-style-type: none"> Teams of staff are included in the running of these events to strengthen the team spirit Students of each language are used to guide these celebrations Creating conditions that empower students to follow their cultural norms every day 	<ul style="list-style-type: none"> Our Cultural Diversity value is strengthened and evidence is displayed around the school and wider community of our commitment to all languages✓ Language weeks were held and even though we had just returned from Lockdown we were innovative in our approach to Te wiki o Te Reo Maori. We had planned a Filipino language week but sadly we were in lockdown at the time so never ran it – we will next year and will include a Minority Language week and a celebration for Diwali.
	<ul style="list-style-type: none"> Leadership of Year level Kaitiaki 	<ul style="list-style-type: none"> Leadership of the Year Level Kaitiaki is demonstrated through the professional growth of these staff to handle subject selections, interviewing students, students on report, meeting parents Year Level Kaitiaki are guided in the process of setting Arataki learning and processes Year level Kaitiaki feel supported in their roles to oversee their year level and Arataki teachers 	<ul style="list-style-type: none"> Year level Kaitiaki and AP to meet regularly✓ AP to provide guidance around the development of Pastoral skills for each Kaitiaki✓ A clear Arataki plan relevant to the year level is developed and followed through by Arataki teacher, Kaitiaki and AP✓ Assistant provided to improve the skills of Kaitiaki regarding subject selection, working with students and parents and conducting interviews✓
ANALYSIS OF VARIANCE COMMENTARY NCEA final results were as follows: NCEA Level 1 - 84.4% NCEA Level 2 - 76.1% NCEA Level 3 - 79.6% UE Entrance - 16.3% While our targets were not met 100% we made progress in a number of areas including our endorsements and the overall understanding of NCEA amongst our students fullstop.			

Endorsements were higher than we had predicted and were glad to have the introduction of the Achieved endorsement.

We had some issues re-engaging students back to school and also some issues with re-engaging students back into learning. Overall given the years we have had with COVID-19 the results were acceptable. We had to make the decision that some of the students would need to complete NCEA over more than one year but the bigger picture was they were engaged in school. The timing of the lockdown in 2021 was of huge concern for NCEA results and for attracting Senior Students on the cusp of gaining their certificates back – despite our best efforts.

We celebrated our language weeks the best we could given the interruptions and have made plans to alter and increase what we do for 2022 including adding in Sign Language week celebrations.

Assistant Principal– Year 9,10 Ngaire stepped down part way through the year and Jason had to have his roles combined and he picked this up. There were some successes and some challenges but we have some other steps in place to ensure the gaps are filled for 2022.	<ul style="list-style-type: none"> Strategic Goal – JCL (Junior Certificate of Learning) 	<ul style="list-style-type: none"> The Junior Certificate of Learning is functioning effectively for all Year 9 and 10 students Student, staff and whanau voice will be used to review this throughout the year 	<ul style="list-style-type: none"> JCL is a clear tracking system for students to be able to meet the targets of achievement✓ This tracking system will reward students and enable us to predict those who will achieve endorsements during NCEA years.✓
	<ul style="list-style-type: none"> Year 8 transition and enrolment 	<ul style="list-style-type: none"> Data is collected for all incoming students and work with the SENCO begins to ensure the correct programmes are in place for the beginning of 2021 Visits to all contributing schools happen according to our transition plan Strong relationships are formed with all Year 8 teachers Class placements are created for all incoming Year 9 students Connections are made with Year 8 parents and students particularly with those with Learning Support needs to ensure a smooth transition 	<ul style="list-style-type: none"> Data on all incoming students is shared with all staff and plans are put in place to ensure the smooth transition for Learning Support students✓ Classes for the beginning of 2022 are formed by the end of the 2021 academic year.✓ The transition visits to all contributing schools are well planned and all students are followed up on their enrolment details to check for learning support needs.✓ Functional relationships are formed with the SENCO and Learning Support co-ordinator to ensure the correct testing and needs are met on arrival✓
	<ul style="list-style-type: none"> Leadership of Year level Kaitiaki 	<ul style="list-style-type: none"> Leadership of the Year Level Kaitiaki is demonstrated through the professional growth of 	<ul style="list-style-type: none"> Year level Kaitiaki and AP to meet regularly✓

		<p>these staff to handle subject selections, interviewing students, students on report, meeting parents</p> <ul style="list-style-type: none"> • Year Level Kaitiaki are guided in the process of setting Arataki learning and processes • Year level Kaitiaki feel supported in their roles to oversee their year level and Arataki teachers 	<ul style="list-style-type: none"> • AP to provide guidance around the development of Pastoral skills for each Kaitiaki✓ • A clear Arataki plan relevant to the year level is developed and followed through by Arataki teacher, Kaitiaki and AP✓ • Assistant provided to improve the skills of Kaitiaki regarding subject selection, working with students and parents and conducting interviews✓
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ANALYSIS OF VARIANCE COMMENTARY

We started the year with the Kaitiaki for the Junior school and the senior school being led by different people and then had to alter this so they were led by the same leader following the departure of Ngaire. While Jason was hesitant at first this provided us with a good flow from Year 9 to Year 13 through the Kaitiaki and Arataki teachers.

2021 was the first year of our newly revamped JCL. This was somewhat successful but had a few kinks in the programme. Calculations were completed manually and there were errors in the set up. We have learnt from this and will have these rectified for 2022 to ensure an easy smooth flow.

The transition programme is still retained by Ngaire as the leader in her newly formed Transition Specialist role. This worked well and Ngaire was easily able to create a programme of visits and connection with the incoming Year 8 students. We had the largest number of enrolments for many years with 6 classes being required for 2022 and 120 students enrolled. We are thankful to Ngaire for all her mahi in this area.

Within School Teachers – Kahui Ako	<ul style="list-style-type: none"> • Poutama Pounamu 	<ul style="list-style-type: none"> • Working with the team from Poutama Pounamu to ensure the processes are followed for Rongohia Te Hau and the subsequent work • Attendance at the Hui and working alongside the Across School Teacher allocated to our school. 	<ul style="list-style-type: none"> • All staff have the benefit of the functions, professional learning and knowledge of Poutama Pounamu as led by their team or our WST's✓
	<ul style="list-style-type: none"> • Cultural Kete 	<ul style="list-style-type: none"> • With the support of Raukawa Iwi we have developed a matrix to support the teaching and learning of tikanga and Te 	<ul style="list-style-type: none"> • The Cultural Kete is known to all staff and is displayed around our school. This is somewhat known and we have had some issues with the staffing for the Kahui Ako this year so

		<p>Reo Maori. A resource kete will be created to support the implementation of the matrix.</p> <ul style="list-style-type: none"> The cultural kete will be presented to all staff and regularly revisited during morning PLD sessions. 	<p>we have made some changes for this so we can get things moving right from the first day of school next year.</p> <ul style="list-style-type: none"> All staff are able to use the opening and closing karakia and karakia kai <p>This is a work in progress still</p>
<p>ANALYSIS OF VARIANCE COMMENTARY</p> <p>During the year we had to change the staffing we had allocated to our WSL positions. Initially we had someone on there who held a LAT which was against the rules of employment. This was changed and we re-employed Lilla Lazar into one of these positions – Lilla and Jason then worked on behalf of our school to fulfil this work.</p> <p>The Cultural Kete was rolled out and we completed some work with Poutama Pounamu including the Rongohia Te Hau. 2022 will see us complete some further work on this and with our staff as whole.</p>			