KAIPARA COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	26
Principal:	Cindy Sullivan
School Address:	36 Rautawhiri Road, Helensville
School Postal Address:	36 Rautawhiri Road, Helensville 0800
School Phone:	09 420 8640
School Email:	csullivan@kaipara.school.nz

Accountant / Service Provider:
Canterbury Educations Services Society Limited

CES Partnering education incorporating Leading Edge Services

KAIPARA COLLEGE

Annual Report - For the year ended 31 December 2022

Index

Kaipara College

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Rochelle Gillespie	Presiding Member	Elected	Jul-25
Cindy Sullivan	Principal	Appointed	Current
Nicola Keen-Biggelaar	Parent Rep	Elected	Jul-25
Wiki Ratima	Parent Rep	Elected	Jul-25
Jono Curran	Parent Rep	Elected	Jul-25
Michael Rowe	Parent Rep	Elected	Jul-25
Lara-Jane Heta	Parent Rep	Elected	Jul-25
Jack Hone McKinney-Ryder	Parent Rep	Elected	Jul-25
Christine MacKay	Parent Rep	Co-opted	Jul-25
Jo Mears	Staff Member	Elected	Jul-25
Harrison McCarthy	Student Member	Elected	Dec-23
John Olsen	Parent Rep	Elected	Aug-22
Meghan Oliver	Parent Rep	Elected	Aug-22
Karen Crabb	Parent Rep	Co-opted	Aug-22

Kaipara 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.

Rochelle Gillespie	Cindy Sullivan
Full Name of Presiding Member	Full Name of Principal
DocuSigned by: 4CF31D4F5D9B43E...	DocuSigned by: Cindy Sullivan BED910D8C02C4A6...
Signature of Presiding Member	Signature of Principal
31 May 2023	31 May 2023
Date:	Date:

Kaipara College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

	Notes	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Revenue				
Government Grants	2	10,618,014	9,917,348	10,247,664
Locally Raised Funds	3	283,111	258,263	294,053
Interest Income		10,846	3,000	2,909
Total Revenue		10,911,971	10,178,611	10,544,626
Expenses				
Locally Raised Funds	3	229,925	224,040	228,717
Learning Resources	4	7,846,935	7,236,202	8,083,555
Administration	5	591,389	506,591	501,215
Finance		6,877	6,600	6,583
Property	6	1,876,868	2,268,520	2,013,117
Loss on Disposal of Property, Plant and Equipment		1,823	-	13,883
		10,553,817	10,241,953	10,847,070
Net Surplus / (Deficit) for the year		358,154	(63,342)	(302,444)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		358,154	(63,342)	(302,444)

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

Kaipara College
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2022

	Notes	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Equity at 1 January		964,513	964,514	1,247,457
Total comprehensive revenue and expense for the year		358,154	(63,342)	(302,444)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		42,750	-	19,500
Equity at 31 December		1,365,417	901,172	964,513
Accumulated comprehensive revenue and expense		1,365,417	901,172	964,513
Equity at 31 December		1,365,417	901,172	964,513

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.

Kaipara College
Statement of Financial Position
As at 31 December 2022

	Notes	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Current Assets				
Cash and Cash Equivalents	7	1,301,340	939,998	571,413
Accounts Receivable	8	598,065	526,824	526,824
GST Receivable		-	-	55,258
Prepayments		13,828	11,338	11,338
Investments	9	-	-	400,504
Funds Receivable for Capital Works Projects	16	202,596	201,009	239,957
		2,115,829	1,679,169	1,805,294
Current Liabilities				
GST Payable		48,606	(55,258)	-
Accounts Payable	11	626,656	858,882	860,667
Revenue Received in Advance	12	60,146	47,177	47,177
Provision for Cyclical Maintenance	13	19,057	-	-
Finance Lease Liability	14	31,770	30,968	30,968
Funds held in Trust	15	39,763	-	-
Funds held for Capital Works Projects	16	8,422	-	38,948
		834,420	881,769	977,760
Working Capital Surplus/(Deficit)		1,281,409	797,400	827,534
Non-current Assets				
Property, Plant and Equipment	10	648,758	574,098	677,429
Work in Progress		-	70,123	-
		648,758	644,221	677,429
Non-current Liabilities				
Provision for Cyclical Maintenance	13	520,177	497,192	497,192
Finance Lease Liability	14	44,572	43,257	43,257
		564,749	540,449	540,449
Net Assets		1,365,417	901,172	964,513
Equity		1,365,417	901,172	964,513

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

Kaipara College
Statement of Cash Flows
For the year ended 31 December 2022

	Note	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Cash flows from Operating Activities				
Government Grants		3,018,836	2,961,246	2,626,033
Locally Raised Funds		237,657	246,871	355,441
International Students		53,654	2,391	2,808
Goods and Services Tax (net)		103,864	(46,312)	(46,312)
Payments to Employees		(1,373,740)	(1,326,344)	(1,431,627)
Payments to Suppliers		(1,496,278)	(1,396,958)	(1,430,822)
Interest Paid		(6,877)	(6,600)	(6,583)
Interest Received		10,996	2,295	3,364
Net cash from/(to) Operating Activities		548,112	436,589	72,302
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(86,380)	(69,794)	(148,828)
Purchase of Investments		-	-	(118,644)
Proceeds from Sale of Investments		400,504	-	-
Net cash from/(to) Investing Activities		314,124	(69,794)	(267,472)
Cash flows from Financing Activities				
Furniture and Equipment Grant		42,750	-	19,500
Finance Lease Payments		(37,037)	(20,120)	(37,489)
Funds Administered on Behalf of Third Parties		(138,023)	21,910	(18,026)
Net cash from/(to) Financing Activities		(132,310)	1,790	(36,015)
Net increase/(decrease) in cash and cash equivalents		729,926	368,585	(231,185)
Cash and cash equivalents at the beginning of the year	7	571,413	571,413	802,599
Cash and cash equivalents at the end of the year	7	1,301,340	939,998	571,413

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.

Kaipara College
Notes to the Financial Statements
For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity
Kaipara 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 13.

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

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

Classification of leases
Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14.

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) 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.

e) 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.

f) 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.

g) 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.

h) 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	40 years
Board Owned Buildings	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

i) 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.

j) 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.

k) Revenue Received in Advance
Revenue received in advance relates to fees received from international students 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.

l) 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.

m) 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.

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

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

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

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

The School's financial liabilities comprise accounts payable and finance lease 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.

p) 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.

q) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

2. Government Grants

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Government Grants - Ministry of Education	2,763,410	2,369,586	2,501,385
Teachers' Salaries Grants	6,310,785	5,567,175	6,248,097
Use of Land and Buildings Grants	1,275,889	1,729,135	1,223,451
Other Government Grants	267,930	251,452	274,731
	10,618,014	9,917,348	10,247,664

The school has opted in to the donations scheme for this year. Total amount received was $130,500.

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Revenue	**$**	**$**	**$**
Donations & Bequests	31	-	10,893
Curriculum related Activities - Purchase of goods and services	2,750	5,796	2,662
Fees for Extra Curricular Activities	164,289	133,217	143,432
Trading	75,737	87,600	83,433
Fundraising & Community Grants	40,304	31,650	38,216
International Student Fees	-	-	15,417
	283,111	258,263	294,053
Expenses			
Extra Curricular Activities Costs	214,073	202,011	203,971
Trading	13,019	20,000	17,975
Fundraising and Community Grant Costs	1,043	279	1,661
International Student - Student Recruitment	758	1,150	3,620
International Student - Employee Benefit - Salaries	-	-	241
International Student - Other Expenses	1,032	600	1,249
	229,925	224,040	228,717
Surplus/ (Deficit) for the year Locally raised funds	53,186	34,223	65,336

4. Learning Resources

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Curricular	600,869	549,738	609,956
Information and Communication Technology	113,049	114,000	112,519
Library Resources	1,441	2,500	2,079
Employee Benefits - Salaries	6,940,302	6,360,913	7,139,785
Staff Development	30,799	36,050	44,205
Depreciation	160,475	173,001	175,011
	7,846,935	7,236,202	8,083,555

5. Administration

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Audit Fee	11,700	11,700	11,850
Board Fees	4,450	6,000	3,860
Board Expenses	9,833	15,833	18,074
Communication	12,976	16,000	14,414
Consumables	(13,478)	(1,998)	(2,634)
Operating Lease	-	-	1,949
Other	27,516	34,634	33,755
Employee Benefits - Salaries	495,283	381,340	375,817
Insurance	15,327	15,400	15,390
Service Providers, Contractors and Consultancy	27,782	27,682	28,740
	591,389	506,591	501,215

6. Property

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Caretaking and Cleaning Consumables	142,677	144,290	131,288
Cyclical Maintenance Provision	57,156	-	281,130
Grounds	45,235	47,760	37,522
Heat, Light and Water	94,738	80,000	74,967
Rates	123	126	125
Repairs and Maintenance	75,704	92,700	90,753
Use of Land and Buildings	1,275,889	1,729,135	1,223,451
Security	5,181	8,000	9,380
Employee Benefits - Salaries	180,165	166,509	164,501
	1,876,868	2,268,520	2,013,117

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

7. Cash and Cash Equivalents

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Bank Accounts	1,201,340	539,494	571,413
Short-term Bank Deposits	100,000	400,504	-
Cash and cash equivalents for Statement of Cash Flows	1,301,340	939,998	571,413

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

Of the $1,301,340 Cash and Cash Equivalents, $8,422 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	$	$	$
Receivables	14,104	9,335	9,335
Interest Receivable	555	705	705
Banking Staffing Underuse	70,925	-	-
Teacher Salaries Grant Receivable	512,481	516,784	516,784
	598,065	526,824	526,824
Receivables from Exchange Transactions	14,659	10,040	10,040
Receivables from Non-Exchange Transactions	583,406	516,784	516,784
	598,065	526,824	526,824

9. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Current Asset	$	$	$
Short-term Bank Deposits	-	-	400,504
Total Investments	-	-	400,504

10. Property, Plant and Equipment

2022	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	**Total (NBV) $**
Building Improvements	232,465	-	-	-	(7,792)	**224,675**
Furniture and Equipment	220,655	51,976	(544)	-	(36,929)	**235,157**
Information and Communication Technology	130,431	37,234	-	-	(66,141)	**101,524**
Motor Vehicles	15,672	-	-	-	(10,435)	**5,237**
Leased Assets	68,042	39,154	-	-	(37,410)	**69,786**
Library Resources	10,164	5,263	(1,278)	-	(1,768)	**12,379**
Balance at 31 December 2022	677,429	133,627	(1,822)	-	(160,475)	**648,758**

The net carrying value of furniture and equipment held under a finance lease is $69,786 (2021: $68,042)

Restrictions

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

	2022 Cost or Valuation $	2022 Accumulated Depreciation $	2022 Net Book Value $	2021 Cost or Valuation $	2021 Accumulated Depreciation $	2021 Net Book Value $
Building Improvements	328,554	(103,879)	**224,675**	328,554	(96,088)	**232,465**
Furniture and Equipment	1,118,441	(883,284)	**235,157**	1,067,721	(847,067)	**220,655**
Information and Communication Technology	560,880	(459,356)	**101,524**	533,428	(402,997)	**130,431**
Motor Vehicles	88,585	(83,348)	**5,237**	88,585	(72,913)	**15,672**
Leased Assets	127,075	(57,289)	**69,786**	126,013	(57,971)	**68,042**
Library Resources	45,334	(32,955)	**12,379**	45,838	(35,675)	**10,164**
Balance at 31 December	2,268,869	(1,620,111)	**648,758**	2,190,139	(1,512,711)	**677,429**

11. Accounts Payable

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Creditors	75,061	304,520	306,305
Accruals	14,235	11,350	11,350
Banking Staffing Overuse	-	3,499	3,499
Employee Entitlements - Salaries	512,481	516,784	516,784
Employee Entitlements - Leave Accrual	24,879	22,729	22,729
	626,656	858,882	860,667
Payables for Exchange Transactions	626,656	858,882	860,667
	626,656	858,882	860,667

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
International Student Fees in Advance	53,654	-	-
Other revenue in Advance	6,492	47,177	47,177
	60,146	47,177	47,177

13. Provision for Cyclical Maintenance

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Provision at the Start of the Year	497,192	497,192	264,854
Increase to the Provision During the Year	57,156	-	281,130
Use of the Provision During the Year	(15,114)	-	(48,792)
Provision at the End of the Year	539,234	497,192	497,192
Cyclical Maintenance - Current	19,057	-	-
Cyclical Maintenance - Non current	520,177	497,192	497,192
	539,234	497,192	497,192

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.

14. 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	37,269	33,968	36,266
Later than One Year and no Later than Five Years	48,411	50,257	48,617
Future Finance Charges	(9,338)	(10,000)	(10,658)
	76,342	74,225	74,225
Represented by			
Finance lease liability - Current	31,770	30,968	30,968
Finance lease liability - Non current	44,572	43,257	43,257
	76,342	74,225	74,225

15. Funds held in Trust

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Funds Held in Trust on Behalf of Third Parties - Current	39,763	-	-
	39,763	-	-

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

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions $	Closing Balances $
Music Roof & Hall Windows	(9,054)	-	(8,950)	-	(18,004)
Boiler Replacement	(45,996)	-	(46,734)	-	(92,730)
Innovative Technology & Arts Centre	(10,099)	205	(557)	-	(10,451)
Library Box Gutter	310	-	(310)	-	-
LSC Building	(416)	-	-	416	-
Temporary Cooking Room	(168,370)	296,000	(119,208)	-	8,422
Shade Structure Blocks P, O & L	38,638	-	(114,027)	-	(75,389)
Hort Block Asbestos Remedy	(6,022)	-	-	-	(6,022)
Totals	(201,009)	296,205	(289,786)	416	(194,174)

Represented by:

Funds Held on Behalf of the Ministry of Education	8,422
Funds Receivable from the Ministry of Education	202,596

2021	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions $	Closing Balances $
Music Roof & Hall Windows	(9,054)	-	-	-	(9,054)
Boiler Replacement	(40,557)	-	(5,439)	-	(45,996)
Innovative Technology & Arts Centre	(10,099)	-	-	-	(10,099)
Library Box Gutter	310	-	-	-	310
LSC Building	12,050	132,000	(144,466)	-	(416)
Temporary Cooking Room	(4,358)	37,000	(201,012)	-	(168,370)
Shade Structure Blocks P, O & L	34,750	320,000	(316,112)	-	38,638
Hort Block Asbestos Remedy	-	-	(6,022)	-	(6,022)
Totals	(16,958)	489,000	(673,051)	-	(201,009)

Represented by:

Funds Held on Behalf of the Ministry of Education	38,948
Funds Receivable from the Ministry of Education	239,957

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2022 Actual $	2021 Actual $
Board Members		
Remuneration	4,450	3,860
Leadership Team		
Remuneration	761,113	808,481
Full-time equivalent members	6	7
Total key management personnel remuneration	765,563	812,341

There are 10 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2022 Actual $000	2021 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	80-90
Benefits and Other Emoluments	5-10	1-5
Termination Benefits	-	-

Principal 2

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

	2022 Actual $000	2021 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	70-80
Benefits and Other Emoluments	-	1-5
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	12.00	15.00
110-120	3.00	3.00
120-130	2.00	1.00
160-170	0.00	1.00
	17.00	20.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	-	23,000
Number of People	-	1

20. Contingencies

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

Holidays Act Compliance – schools payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

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

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

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 wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

21. Commitments

(a) Capital Commitments

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

a) $370,000 contract to convert a sewing classroom into domestic technology space as agent for the Ministry of Education. The project is fully funded by the Ministry and $333,000 has been received of which $324,478 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021:
(a) $400,000 contract for shade structure projects as agent for the Ministry of Education. The project is fully funded by the Ministry and $360,000 has been received of which $321,362 has been spent on the project to balance date. This project has been approved by the Ministry; and
(b) $474,242 contract to have existing school Boiler replaced as agent for the Ministry of Education. This project is fully funded by the Ministry and $426,818 has been received of which $472,814 has been spent on the project to balance date. This project has been approved by the Ministry; and
c) $370,000 contract to convert a sewing classroom into domestic technology space as agent for the Ministry of Education. The project is fully funded by the Ministry and $37,000 has been received of which $205,370 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts. (2021: $nil)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Cash and Cash Equivalents	1,301,340	939,998	571,413
Receivables	598,065	526,824	526,824
Investments - Term Deposits	-	-	400,504
Total Financial assets measured at amortised cost	1,899,405	1,466,822	1,498,741

Financial liabilities measured at amortised cost

	2022 Actual $	2022 Budget (Unaudited) $	2021 Actual $
Payables	626,656	858,882	860,667
Finance Leases	76,342	74,225	74,225
Total Financial Liabilities Measured at Amortised Cost	702,998	933,107	934,892

23. Events After Balance Date

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

RSM Hayes Audit
PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023
T +64 (9) 367 1656
www.rsmnz.co.nz

Independent Auditor's Report

To the readers of Kaipara College's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Kaipara College (the School). The Auditor-General has appointed me, Jason Stinchcombe, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 19, 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 (PBE) 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 and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

The Board 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.

RSM

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, compliance with good employer requirements, 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 Kaipara College.

Jason Stinchcombe

Jason Stinchcombe
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of variance (for 2022 goals)

The AoV compares and desired outcomes in relation to our annual goals, with the actual outcomes, analyses and evaluates the actual outcomes and indicates next steps

Annual goals	**Actions** What did we do?	**Results** What happened?	**Analysis** Why did this happen?	**Next steps** Where to next?
Annual Goal 1: Increased student achievement across all year levels with a focus on equity of outcomes **Using data to improve teaching and learning**	Continue focus on māturanga Māori across junior curriculum and Level 1 (in line with NCEA changes). Staff PLD on culturally sustaining pedagogy (csp) and universal design for learning (udl) to increase staff capacity to reach and teach all students Faculties target at-risk students in term 1 (as identified by achievement data from previous year and term 1). In depth and frequent tracking of student achievement at senior levels. Targeted workshops for senior students end in term 4 for those students identified as requiring face to face catch-up teaching Teachers used data (literacy and numeracy) to plan	Achievement at L2 and L3 overall was at a similar level to the previous year. However, achievement at Level 1 dropped 20%. Achievement of boys is also below that of other students and similarly and again for our Māori students. reflecting on 2022 academic achievement	The drop in achievement at Level 1 is linked to: • lower rates of attendance of our level 1 students • All the secondary school years impacted by covid and therefor lost learning • Interrupted learning due to rostering home The general maintenance of achievement levels of L2 and L3 could be due to: • The close tracking of student achievement while in lockdown with responsive teaching to fill gaps • Targeted workshops in term 4 for students underachieving, at risk of underachieving and needing the added engagement that	Re-set high learning and progress expectations of our learners through whole school, whānau teachers, kaitiaki (deans), subject teachers Continue to target students at risk of underachieving by faculty to support their learning progress and involve kaiārahi (whānau teacher) in goal setting and support Identify gaps in student learning early, and design personalized learning tasks to accelerate learning in those areas. Continue to improve teacher capacity to use data to reach and teach all learners through PLD on csp and udl. Focus on the 2023 Y12 group who underachieved in 2022 at Level 1. Focus on numeracy and literacy teaching across the

	responsively for learning for each student in their classes.		comes from face to face reaching	curriculum
Annual goals	**Actions** What did we do?	**Results** What happened?	**Analysis** Why did this happen?	**Next steps** Where to next?
Annual Goal 2: Increase upstream strategies that result in positive student behaviour **Focus on Te Puāwaitanga (the pastoral care curriculum-whānau time): build teacher capacity and embed practices**	Embedding the te Puāwaitanga programme in whānau time Increase teacher capacity through PLD Reviewed, updated and clarified behavior procedures and held PLD to improve consistency of teacher practice across the school. [Classroom Behaviour Management (updated in staff handbook 2022, p 43-48)] Met with MOE PB4L expert to refresh processes and procedures in the school.	The teachers and whānau reported a deeper sense of connection between the whānau teacher and the whānau of our students. Increased consistency of expectations of students in terms of PB4L	Co-constriction of PB4L procedures and PLD for teachers Increased clarity and understanding of behavior expectations across the school, increasing the consistency of expectations on students for PB4L.	Build all whānau teacher capacity to be an exceptional mentor for their students so that students receive equity of quality of outcomes, leading to a greater sense of belonging and success for all students. Regular meetings with PB4L with MOE expert to improve procedures and practices associated with ToK and PB4L. Review of ToK team and roles, complete co-construction of behaviour expectations for new school values WAKA with staff and students to be in place by end of term2.
Annual goals	**Actions** What did we do?	**Results** What happened?	**Analysis** Why did this happen?	**Next steps** Where to next?
Annual Goal 3: Increase student authentic learning and engagement and community partnerships and connections by implementation of a local	Teachers used data (literacy and numeracy) to plan responsively for learning for each student in their classes. Work on collaborative and	Limited progress in developing an integrated curriculum. Progress was made (and ongoing) on upskilling	As explained due to overload of staff we pulled back on the focus on integrating the curriculum to focus on giving staff the tools to reach and teach all learners in their	Continue to focus on and upskill teacher capacity giving staff the tools to reach and teach all learners in their classes and personalise learning for each one. Know

integrated curriculum at Year 9 **Y9 local, integrated curriculum: build teacher capacity and embed practices**	integrated curriculum was put on hold in 2022 due to staff workload, overload and cry of too many initiatives at once alongside the pressure of catching students up due to covid learning loss. We focussed instead on the leaching and learning strategies required to reach and teach all students (udl and csp) Ongoing preparatory work in the authentic learning space and community partnership through liaison with Papa Taiao to develop the Kaipara College Rangatahi Pathways programme. Long Courses — Papa Taiao Earthcare Stories — Papa Taiao Earthcare	teachers to reach and teach all learners. Progress was made (and ongoing) on developing the Kaipara College Rangatahi Pathways programme.	classes and personalise learning for each one.	thyself, know thy learner, know thy impact.

School **Kaipara College**

KIWISPORT NOTE

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of $21,103.08 (excluding GST). The funding was spent on our schools Sports Coordinators wages. The number of students participating in organised sport decreased from 40% to 36% of the school roll.

C. S 29/11/22

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	A primary objective of the Kaipara College board is to ensure that the school is a physically and emotionally safe place for all students and staff, as required by the Education and Training Act 2020 (s. 127) and in support of the Statement of National Education and Learning Priorities (NELP: Priority 1). The board regularly reviews (through the self-review and Board Assurances policies and processes) how well it implements key legislative and regulatory requirements, including those related to health, safety, and welfare, and takes steps to address any gaps in implementation. The board (including the Principal) under section 36 of the Health and Safety at Work Act 2015, does what is reasonably practicable to ensure the health and safety of workers, and work to eliminate or minimise health and safety risks. At Kaipara College, we acknowledge our shared responsibility for health, safety, and welfare, and promote school-wide engagement in related policies and procedures. Officers (e.g. health and safety officers) at the school are encouraged to proactively undertake due diligence to ensure health and safety is prioritised by the board.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	We ensure all positions are advertised in a way free of bias. We assess applicants on the basis of their skills, experience, qualifications, and aptitude and select the person most suited to the position as a result.
How do you practise impartial selection of suitably qualified persons for appointment?	We have a clear job description for each role and match the qualifications required for the position with the qualifications of the applicants. All advertisements and appointments are free of bias. We ensure we have diversity in the interview and selection processes.

How are you recognising, - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service?	We recognise the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups, e.g. allowing our Māori Head of Faculty extra time in the week to liaise and communicate with whānau We ensure that employment and personnel practices are fair and free of any bias.
How have you enhanced the abilities of individual employees?	Individual employees set professional goals as part of their professional growth cycle. They are able to attend appropriate professional learning opportunities both inside and outside the school. Staff in the school are supported by their peers and leaders to identify areas for growth which can become professional goals.
How are you recognising the employment requirements of women?	All advertisements and appointments are free of gender bias. We ensure we have diverse interview and selection processes. We ensure we have diversity in the interview and selection processes.
How are you recognising the employment requirements of persons with disabilities?	All advertisements are free of disability bias. We ensure we have diversity in the interview and selection processes.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	**YES**	**NO**
Do you operate an EEO programme/policy?	yes	
Has this policy or programme been made available to staff?	yes	

Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		Not currently
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	yes	
Does your EEO programme/policy set priorities and objectives?		Not currently

As of 31st December 2022, the Kaipara College Board has ensured the fair and proper treatment of its employees in all aspects of employment by:

· Confirming that policies and procedures relating to personnel have been reviewed
· Confirming that it meets the requirements identified as best practice
· Confirming that at all times it aims to be a good employer complying with the conditions stated in all employee contracts
· Confirming that all employees are treated fairly according to the skill, abilities and qualifications they bring without bias
· Confirming that it meets all its Equal Employment Opportunity requirements

Signed by Principal C. Su____________________________