

STRATFORD HIGH SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 179

Principal: Cameron Stone

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Accountant / Service Provider:

Education  Services.
Dedicated to your school

STRATFORD HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Stratford High School

Statement of Responsibility

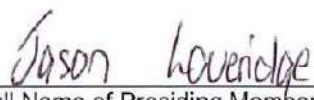
For the year ended 31 December 2023

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

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

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

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



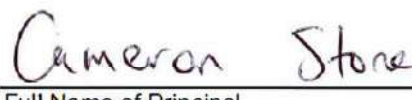
Full Name of Presiding Member



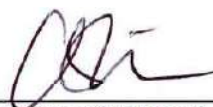
Signature of Presiding Member

22 May 2024

Date:



Full Name of Principal



Signature of Principal

22 May 2024

Date:

Stratford High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	9,789,162	7,733,209	8,575,414
Locally Raised Funds	3	429,072	297,202	775,289
Interest		61,251	15,000	17,188
Gain on Sale of Property, Plant and Equipment		157	-	75
Total Revenue		10,279,642	8,045,411	9,367,966
Expense				
Locally Raised Funds	3	215,095	57,163	237,353
Learning Resources	4	6,758,204	5,905,863	5,945,008
Administration	5	1,334,491	696,522	1,191,190
Interest		7,306	3,711	9,900
Property	6	1,932,016	1,408,274	1,451,584
Loss on Disposal of Property, Plant and Equipment		-	-	4,341
Total Expense		10,247,112	8,071,533	8,839,376
Net Surplus / (Deficit) for the year		32,530	(26,122)	528,590
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		32,530	(26,122)	528,590

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

Stratford High School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		2,000,325	1,503,581	1,427,392
Total comprehensive revenue and expense for the year		32,530	(26,122)	528,590
Contributions from / (Distributions to) the Ministry of Education		309	-	44,343
Contribution - Furniture and Equipment Grant		118,157	-	-
Equity at 31 December		2,151,321	1,477,459	2,000,325
Accumulated comprehensive revenue and expense		2,151,321	1,477,459	2,000,325
Equity at 31 December		2,151,321	1,477,459	2,000,325

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.

Stratford High School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	267,498	403,653	410,055
Accounts Receivable	8	427,671	388,550	430,807
GST Receivable		54,804	15,461	47,513
Prepayments		31,875	863	5,618
Inventories	9	7,505	6,908	6,915
Investments	10	916,618	644,517	651,284
Funds Receivable for Capital Works Projects	17	83,877	-	146,876
		1,789,848	1,459,952	1,699,068
Current Liabilities				
Accounts Payable	12	546,109	513,337	520,492
Borrowings	13	23,655	-	23,655
Revenue Received in Advance	14	65,663	20,000	29,995
Provision for Cyclical Maintenance	15	-	97,919	130,257
Finance Lease Liability	16	97,803	82,518	74,643
Funds held for Capital Works Projects	17	109,300	-	95,305
		842,530	713,774	874,347
Working Capital Surplus/(Deficit)		947,318	746,178	824,721
Non-current Assets				
Property, Plant and Equipment	11	1,470,009	749,944	1,385,578
		1,470,009	749,944	1,385,578
Non-current Liabilities				
Borrowings	13	70,965	-	94,620
Provision for Cyclical Maintenance	15	79,875	18,663	41,405
Finance Lease Liability	16	115,166	-	73,949
		266,006	18,663	209,974
Net Assets		2,151,321	1,477,459	2,000,325
Equity		2,151,321	1,477,459	2,000,325

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

Stratford High School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		2,968,731	2,559,758	2,725,810
Locally Raised Funds		429,740	297,202	784,325
Goods and Services Tax (net)		(7,291)	-	(32,052)
Payments to Employees		(1,555,338)	(1,321,524)	(1,421,889)
Payments to Suppliers		(1,589,050)	(1,328,783)	(1,405,228)
Interest Paid		(7,306)	(3,711)	(9,900)
Interest Received		55,752	15,000	12,054
Net cash from/(to) Operating Activities		295,238	217,942	653,120
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	522
Purchase of Property Plant & Equipment (and Intangibles)		(249,675)	(54,990)	(541,945)
Purchase of Investments		(282,117)	-	(39,350)
Proceeds from Sale of Investments		16,785	-	32,582
Net cash from/(to) Investing Activities		(515,007)	(54,990)	(548,191)
Cash flows from Financing Activities				
Furniture and Equipment Grant		118,157	-	-
Contributions from / (Distributions to) Ministry of Education		309	-	44,343
Finance Lease Payments		(98,827)	(70,132)	(75,989)
Loans Received		-	-	118,275
Repayment of Loans		23,655	-	-
Funds Administered on Behalf of Other Parties		33,918	-	(92,336)
Net cash from/(to) Financing Activities		77,212	(70,132)	(5,707)
Net increase/(decrease) in cash and cash equivalents		(142,557)	92,820	99,222
Cash and cash equivalents at the beginning of the year	7	410,055	310,833	310,833
Cash and cash equivalents at the end of the year	7	267,498	403,653	410,055

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 and other notional items have been excluded.

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

Stratford High School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 23b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and comprised of Uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line 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	18-40 years
Buildings	50 years
Furniture and Equipment	4-20 years
Information and Communication Technology	4-5 years
Motor Vehicles	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

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

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

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

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

Non cash generating assets

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

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

q) Funds held for Capital works

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

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

r) Shared Funds

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

s) Provision for Cyclical Maintenance

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

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

The 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.

t) Financial Instruments

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

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

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

u) Borrowings

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

v) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

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

x) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	3,374,848	2,334,467	3,016,194
Teachers' Salaries Grants	4,870,827	4,249,428	4,240,339
Use of Land and Buildings Grants	1,389,849	951,723	1,062,362
Other Government Grants	153,638	197,591	256,519
	<u>9,789,162</u>	<u>7,733,209</u>	<u>8,575,414</u>

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	17,968	13,500	13,558
Curriculum related Activities - Purchase of goods and service	52,758	81,584	53,755
Fees for Extra Curricular Activities	244,518	101,007	212,400
Trading	14,884	10,000	11,060
Fundraising & Community Grants	89,344	80,711	474,116
Other Revenue	9,600	10,400	10,400
	<u>429,072</u>	<u>297,202</u>	<u>775,289</u>
Expense			
Extra Curricular Activities Costs	192,511	39,381	180,563
Trading	15,539	10,000	11,723
Fundraising & Community Grant Costs	1,710	-	35,067
Other Locally Raised Funds Expenditure	5,335	7,782	10,000
	<u>215,095</u>	<u>57,163</u>	<u>237,353</u>
<i>Surplus for the year Locally raised funds</i>	<u>213,977</u>	<u>240,039</u>	<u>537,936</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	247,039	312,781	261,823
Library Resources	1,798	2,250	1,977
Employee Benefits - Salaries	5,859,357	5,079,892	5,123,046
Staff Development	24,736	29,642	20,465
Depreciation	334,632	187,676	224,560
Text Books	8,462	8,000	8,289
Star	26,808	21,200	30,554
Gateway	28,854	25,880	20,442
Teen Parent Unit	226,518	238,542	253,852
	<u>6,758,204</u>	<u>5,905,863</u>	<u>5,945,008</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	8,559	8,561	8,312
Board Fees	10,335	8,800	9,120
Board Expenses	25,791	23,034	24,665
Communication	8,461	9,700	6,557
Consumables	134,043	89,200	107,948
Legal Fees	532	4,000	2,077
Other	186,318	136,138	115,748
Employee Benefits - Salaries	378,774	388,849	376,726
Insurance	6,653	4,000	12,735
Service Providers, Contractors and Consultancy	20,520	24,240	19,140
Healthy School Lunch Programme	554,505	-	508,162
	1,334,491	696,522	1,191,190

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	155,069	146,673	128,458
Cyclical Maintenance Provision	51,257	32,981	34,712
Grounds	22,554	13,600	11,796
Heat, Light and Water	87,637	76,000	76,825
Rates	4,627	4,586	4,598
Repairs and Maintenance	109,946	72,000	44,484
Use of Land and Buildings	1,389,849	951,723	1,062,362
Security	15,787	8,500	13,810
Employee Benefits - Salaries	95,290	102,211	74,539
	1,932,016	1,408,274	1,451,584

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	267,498	403,653	410,055
Cash and cash equivalents for Statement of Cash Flows	267,498	403,653	410,055

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

Of the \$267,498 Cash and Cash Equivalents \$109,300 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 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	1,551	3,792	2,806
Receivables from the Ministry of Education	-	-	57,851
Interest Receivable	13,043	2,410	7,544
Banking Staffing Underuse	-	23,700	6,445
Teacher Salaries Grant Receivable	413,077	358,648	356,161
	<u>427,671</u>	<u>388,550</u>	<u>430,807</u>
Receivables from Exchange Transactions	14,594	6,202	10,350
Receivables from Non-Exchange Transactions	413,077	382,348	420,457
	<u>427,671</u>	<u>388,550</u>	<u>430,807</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Uniforms	7,505	6,908	6,915
	<u>7,505</u>	<u>6,908</u>	<u>6,915</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	916,618	644,517	651,284
Total Investments	<u>916,618</u>	<u>644,517</u>	<u>651,284</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2023						
Land	26,000	-	-	-	-	26,000
Buildings	33,652	-	-	-	(1,130)	32,523
Building Improvements	407,728	-	-	-	(27,562)	380,166
Furniture and Equipment	383,042	127,150	-	-	(88,274)	421,917
Information and Communication Technology	219,194	54,680	-	-	(69,926)	203,948
Motor Vehicles	142,755	60,533	-	-	(36,030)	167,258
Leased Assets	161,818	173,778	(240)	-	(108,449)	226,907
Library Resources	11,389	3,162	-	-	(3,261)	11,290
Balance at 31 December 2023	1,385,578	419,303	(240)	-	(334,632)	1,470,009

The net carrying value of equipment held under a finance lease is \$226,907 (2022: \$161,818)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	26,000	-	26,000	26,000	-	26,000
Buildings	59,752	(27,229)	32,523	59,750	(26,098)	33,652
Building Improvements	791,905	(411,739)	380,166	791,905	(384,177)	407,728
Furniture and Equipment	2,233,173	(1,811,256)	421,917	2,106,025	(1,722,983)	383,042
Information and Communication Technology	474,914	(270,966)	203,948	420,234	(201,040)	219,194
Motor Vehicles	204,864	(37,606)	167,258	144,330	(1,575)	142,755
Leased Assets	547,556	(320,649)	226,907	392,898	(231,080)	161,818
Library Resources	120,523	(109,233)	11,290	117,361	(105,972)	11,389
Balance at 31 December	4,458,687	(2,988,678)	1,470,009	4,058,503	(2,672,925)	1,385,578

12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	115,744	139,344	150,589
Accruals	5,708	5,380	5,542
Employee Entitlements - Salaries	413,077	358,648	356,161
Employee Entitlements - Leave Accrual	11,580	9,965	8,200
	<u>546,109</u>	<u>513,337</u>	<u>520,492</u>
Payables for Exchange Transactions	546,109	513,337	520,492
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>546,109</u>	<u>513,337</u>	<u>520,492</u>

The carrying value of payables approximates their fair value.

13. Borrowings

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Loans due in one year	23,655	-	23,655
Loans due after one year	70,965	-	94,620
	<u>94,620</u>	<u>-</u>	<u>118,275</u>

14. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	35,212	-	-
Other Revenue In Advance	30,451	20,000	29,995
	<u>65,663</u>	<u>20,000</u>	<u>29,995</u>

15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	171,662	83,601	148,200
Increase to the Provision During the Year	45,176	32,981	32,261
Use of the Provision During the Year	(140,470)	-	(11,250)
Other Adjustments	3,507	-	2,451
Provision at the End of the Year	<u>79,875</u>	<u>116,582</u>	<u>171,662</u>
Cyclical Maintenance - Current	-	97,919	130,257
Cyclical Maintenance - Non current	79,875	18,663	41,405
	<u>79,875</u>	<u>116,582</u>	<u>171,662</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes.

16. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	101,853	82,518	79,339
Later than One Year and no Later than Five Years	117,004	-	76,047
Future Finance Charges	(5,888)	-	(6,794)
	<u>212,969</u>	<u>82,518</u>	<u>148,592</u>
Represented by			
Finance lease liability - Current	97,803	82,518	74,643
Finance lease liability - Non current	115,166	-	73,949
	<u>212,969</u>	<u>82,518</u>	<u>148,592</u>

17. Funds Held for Capital Works Projects

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

2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
BlkB Remedial/upgrade - OUC	206508	(9,709)	-	9,709	-	-
Fire Alarm Extension	206510	(38,515)	-	(18,355)	-	(56,870)
Blk R Jnr Tech Space - OUC	211305	95,305	22,183	(117,488)	-	-
Entrance Improvements - OUC	229120	(12,150)	-	-	-	(12,150)
C Blk Remediation (Stg2)	228750	(86,002)	528,048	(332,746)	-	109,300
LSPM Accessible Toilet	232293	(500)	-	(14,357)	-	(14,857)
Totals		<u>(51,571)</u>	<u>550,231</u>	<u>(473,237)</u>	<u>-</u>	<u>25,423</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	109,300
Funds Receivable from the Ministry of Education	(83,877)

2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
A Roof Upgrades - OUC	211478	(26,641)	44,557	(17,916)	-	-
BlkB Remedial/upgrade - OUC	206508	22,500	-	(32,209)	-	(9,709)
Fire Alarm Extension	206510	(67,288)	47,092	(18,319)	-	(38,515)
Blk R Jnr Tech Space - OUC	211305	(12,319)	116,684	(9,060)	-	95,305
Security Install/Upgrade	206510	(11,156)	-	11,156	-	-
Blk B(CL) Music Suite - OUC	211480	(59,627)	20,859	38,768	-	-
Entrance Improvements - OUC	229120	220,009	44,463	(276,622)	-	(12,150)
C Blk Remediation (Stg2)	228750	(28,828)	48,977	(106,151)	-	(86,002)
LSPM Accessible Toilet	232293	-	30,951	(31,451)	-	(500)
Totals		36,650	353,583	(441,804)	-	(51,571)

Represented by:

Funds Held on Behalf of the Ministry of Education

95,305

Funds Receivable from the Ministry of Education

(146,876)

18. Funds Held for Teen Parent Unit

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

19. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions 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.

The school house was rented to a teacher at a rate of \$400 per week during the year

20. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	10,335	9,120
<i>Leadership Team</i>		
Remuneration	1,794,936	402,462
Full-time equivalent members	15.00	2.85
Total key management personnel remuneration	1,805,271	411,582

There are 8 members of the Board excluding the Principal. The Board has held 11 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (2 members) committees that met 11 and 10 times 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	12.00	15.00
110 - 120	12.00	1.00
120 - 130	-	1.00
130 - 140	1.00	-
140 - 150	1.00	-
	26.00	17.00

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 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:

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

22. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

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

Holidays Act Compliance – schools payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

23. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$177,190 (2022:\$657,143) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Fire Alarm Extension	634,833	634,486	347
Entrance Improvements - OUC	341,649	341,649	0
C Blk Remediation (Stg2)	648,490	467,726	180,764
LSPM Accessible Toilet	41,887	45,808	-3,921
Total	1,666,859	1,489,669	177,190

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	267,498	403,653	410,055
Receivables	427,671	388,550	430,807
Investments - Term Deposits	916,618	644,517	651,284
Total financial assets measured at amortised cost	<u>1,611,787</u>	<u>1,436,720</u>	<u>1,492,146</u>

Financial liabilities measured at amortised cost

Payables	546,109	513,337	520,492
Borrowings - Loans	94,620	-	118,275
Finance Leases	212,969	82,518	148,592
Total financial liabilities measured at amortised cost	<u>853,698</u>	<u>595,855</u>	<u>787,359</u>

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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF STRATFORD HIGH SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Stratford High School (the School). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 22 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 26 - 34, but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Cameron Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Stratford High School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Jason Loveridge	Presiding Member	Elected	Sep 2025
Cameron Stone	Principal	ex Officio	
Brad Gibbons	Parent Representative	Elected	Sep 2025
Carl Triggs	Parent Representative	Elected	Sep 2025
Wendy Single	Parent Representative	Elected	Sep 2025
Brendon Gernhoefer	Parent Representative	Elected	Sep 2025
Jane Tobin	Parent Representative	Elected	Sep 2025
Dan Kerr	Staff Representative	Elected	Sep 2025
Victoria Payne	Student Representative	Elected	Sep 2023
Matthew McCallum	Student Representative	Elected	Sep 2024

Stratford High School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$13,469 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Stratford High School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

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?	1. Legal Compliance: We have ensured compliance with all relevant employment laws and regulations regarding workplace safety, such as providing a safe physical environment, equipment maintenance, and adherence to health and safety protocols. 2. Risk Assessment: We conduct regular risk assessments to identify potential hazards in the workplace and take proactive measures to mitigate these risks. E.g. Restraint training, providing personal protective equipment (PPE) in high-risk areas e.g. Science and Technology, Ground staff, and maintaining and reviewing emergency response plans. 3. Workplace Policies: We actively work to promote a safe working environment, such as protocols for reporting safety concerns e.g. student wellbeing, incident reporting and near miss etc, procedures for handling hazardous materials e.g, hazard substances policy, and guidelines for safe work practices e.g. EOTC policies, and Health, Safety and Welfare Policy. We also recognise worker engagement, participation and representation. 4. Training and Education: We are continually providing support and training to ensure employees are aware of safety protocols and procedures. These include first aid refresher courses every two years, restraint training annually, and relevant safety regulations regarding EOTC and save classroom practices. 5. Health and Wellness Programs: We provide each staff member with a wellbeing period once a fortnight. This allows them to either leave early or come in late. We have a staff member who has responsibility and runs a Friday gratitude system. We also provide access to the flu jab (free), employee assistance programs (EAPs), and have a social committee who run activities for staff. 6. Continuous Improvement: We are committed to continuous improvement in workplace safety by regularly reviewing and updating policies, conducting safety audits and inspections, seeking feedback from employees, and implementing corrective actions as needed.

What is in your equal employment opportunities programme? How have you been fulfilling this programme?	1. EEO Policy: Stratford High School promotes equal opportunities by applying our EEO framework to all relevant school policies and procedures, particularly those relating to employment (e.g. recruitment and selection, training, professional development, and promotion). This is to ensure that we: • treat current and prospective staff fairly • make decisions based on relevant merit • work to eliminate bias and discrimination. 2. Recruitment and Hiring: We appoint appropriately trained and qualified staff to all teaching and non-teaching positions and strive to find the best person for each position. We uphold our commitment to te Tiriti o Waitangi through our vision and strategic plan to reflect tikanga M ori. Our appointment process meets the requirements of the Children's Act 2014. The board always manages the recruitment and appointment of a principal. For other vacancies, the board delegates the recruitment and appointment process to the principal and senior management but may also be represented on the appointment committee. We maintain transparency and fairness as important principles for any appointment, especially those involving related party transactions. 3. Training and Development: We provide opportunities for professional development (PD) to meet identified needs. The board is committed to ensuring all staff participate in ongoing, pertinent professional development related to the school's strategic goals. We recognise that professional development: • ensures staff are informed about the latest developments in education • builds staff capability and competence • enhances the quality of teaching, learning, and school support services • is an integral part of the school's performance management system • is a central factor leading to student success.
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	4. Promotion and Advancement: We ensure fairness and transparency in promotion and advancement opportunities. We provide all staff with a professional growth cycle mentor and offer schoolwide Professional Development. Roles are promoted internally, as well as externally. 5. Workplace Culture: We continue to grow an inclusive and respectful workplace culture. Ongoing Professional Development has focussed on Te Ao Maori, Te Tiriti o Waitangi and unconscious bias. We have also provided education on conflict resolution and teaching to the North East of Russell Bishops relationship based rubric. 6. Monitoring and reporting: We complete the teacher wellbeing survey bi-annually as well as ask for feedback from our community (including staff) twice per year. 7. Compliance and Accountability: We are committed to compliance with anti-discrimination laws and regulations. Staff are aware of where to report discrimination or harassment and are aware that all complaints have a process through a fair investigations. Appropriate disciplinary action is taken where violations are substantiated. 8. Reporting: We monitor and evaluate the effectiveness of your EEO program regularly. See number 7.
How do you practise impartial selection of suitably qualified persons for appointment?	We follow our appointment policy which includes making an appointment. This includes a clear job description, advertised through our national education gazette platform, CV and covering letter for an application and referee checks and interview process for all jobs. We ensure a panel of 3 or more.
How are you recognising, – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service?	Cultural Awareness and Sensitivity: We foster cultural awareness and sensitivity among staff by providing training on M ori culture, history, and values. This helps create a more inclusive and respectful workplace environment that acknowledges and respects the aims and aspirations of M ori. Consultation and Collaboration: We endeavour to engage with M ori (whanau, iwi) to understand their aims, aspirations. Seek input and feedback from M ori stakeholders when developing policies, programs, and initiatives related to employment and education. Tikanga: We continually grow our understanding and active implementation of our tikanga. We have staff who lead this, Maori and non maori. We use karakaia and waiata to open and close the working week. Teaching and leadership

	Our teaching and leadership practices promote achievement, inclusion, and equity. We ensure that the school is a physically and emotionally safe place and we work to eliminate racism, discrimination, and stigma. Our teaching and leadership supports equitable outcomes by: – incorporating te reo Māori, mātanga Māori, and tikanga Māori into teaching and the day-to-day life of our school – demonstrating integrity, sincerity, and respect towards Māori beliefs, language, and culture – affirming kōhanga Māori as Māori, and building productive partnerships with kōhanga Māori and their whānau, local hapū, and iwi – monitoring achievement to provide support (including learning support) or extension programmes as required – supporting staff to access appropriate professional development. Leadership and Representation: We offer cultural leadership roles within our student body as well as a within school lead role with oversight of cultural sustainability.
How have you enhanced the abilities of individual employees?	We provide schoolwide PD opportunities as well as offer the opportunity for subject specific courses. We provide working opportunities to plan collaboratively and run Professional Learning sessions once per week. We have a professional growth cycle in place where every staff member has a mentor who then will observe them teach and provide feedback. All new staff, and beginning teachers, are offered an induction and mentoring programme relevant to Stratford High School.
How are you recognising the employment requirements of women?	Women receive equal pay for equal work. Within our supportive environment, we implement policies that prohibit discrimination based on gender in recruitment, hiring, promotion, and other employment decisions. Work-life balance is encouraged and women are well presented in decision making positions e.g. middle management, senior management and School Board.
How are you recognising the employment requirements of persons with disabilities?	Persons with disabilities have equal opportunity for employment. All advertisements are accessible and any interview process is flexible to meet the needs of the individual. Accessibility in Facilities and Services: We have school facilities, services, programs, and communication methods that are accessible to individuals with disabilities. This includes physical

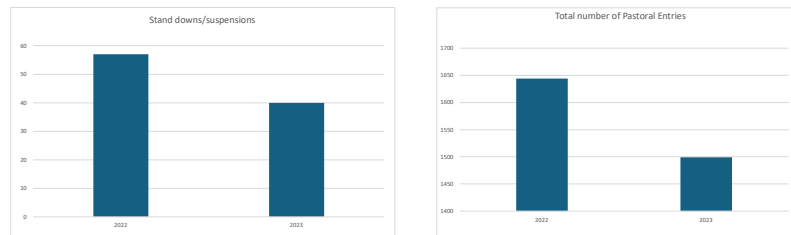
	accessibility (e.g., ramps, accessible restrooms), digital accessibility (e.g., websites, online learning platforms), and communication accessibility (e.g., sign language interpreters).
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Good employer policies should include provisions for an Equal 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?		
Has this policy or programme been made available to staff?		
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?		
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		
Does your EEO programme/policy set priorities and objectives?		



Cameron Stone
Principal

[illegible]

Analysis of Variance 2023

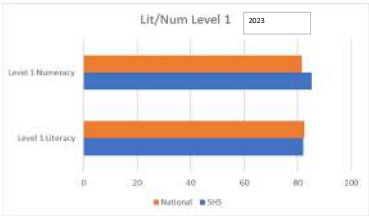
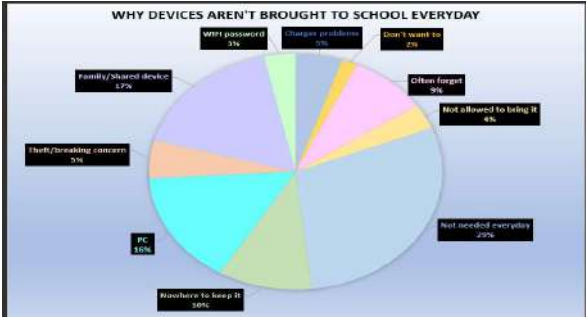
We did not undertake the Wellbeing@schools survey in 2023, or the me and my school survey. HDs met with Jo Wilson once per term to work through their evaluation and plan. The plan was worked through with their own staff as a part of the growth cycle. Feedback from Jo was positive. Michael (Curriculum DP) and myself also met with HDs at the beginning of the year and again at the end. Practice in the classroom is shifting. Each department had to have an at risk register. This fell out of the register created by our Assistant Principal- Academic Achievement and supported staff understanding of the students in front of them. For the second year in a row our NCEA have consistently been the best since 2016. Our Level 1 NCEA is working against the national average and we were ahead of this in both year 11 and 13.

Our girls continue to outperform our boys, significantly! Discussion had with staff regarding this at the start of the year. Some staff purchasing standing/tables and we will continue to consider what this looks like for our boys. Correct programmes make a big difference and course confirmation discussions were well supported to ensure this has happened. Allana George and the Deans will do a final check to ensure. Continuing to offer vocational opportunities will be important. In build a House last year we had 2 students who were year 12, hadn't achieved level 1 and walked away at the end of the year with Level 1 and 2 and 45 Level 3 credits. One Year 12 student achieved Level 3. It is make a difference.

[Science Internal Evaluation/Plan](#)
[Technology Internal Evaluation/Plan](#)
[The Arts Internal Evaluation/Plan](#)
[Home Economics/Health Internal Evaluation/Plan](#)
[Maths Internal Evaluation/Plan](#)
[PE Internal Evaluation/Plan](#)
[Social Sciences Internal Evaluation/Plan](#)

NCEA Results 2023

Initiative	Link to NELPs & Strategic Goals	How (Actions)	Accountable and Responsible	Success Measure	When & Who	Budget/Res ources
Pedagogical Professional Development <i>Improve teaching pedagogy to enhance all staff and student learning outcomes</i> <i>Junior Curriculum review 2023/2024</i> <i>BYOD and Digital Delivery</i>	NELP 3 Quality Teaching and Leadership Priority 6 NELP 2 Barrier Free Access Priority 4 A- Enhance our teaching and learning, responsive to the needs of our learners/ākonga	7 principles of learning (Jo Wilson) continue to be at the forefront of our learning- this supports the development of agency in staff and students - Digital fluency for staff- Katrina Ward - Mid and end of year review of modules - Planning of Hauora/Mentoring/Electives - SHS Learner Profile at the forefront of all planning - Professional Growth Cycle - BYOD- all departments engaging in digital learning and delivery opportunities- including TEAMS	All teaching staff- reflection opportunities related to the 7 principles of learning HODs meet termly with Jo Wilson to grow their understanding of agency within the classroom. HODs lead this within departments Senior Leadership Team- PGC implementation SLT/Katrina Ward- BYOD implementation	Students have greater choice within lessons- evidence within student voice Community consultation acknowledges shifts in practice NCEA results show improvement Level 1- 7% Level 2- 2% Level 3- 7% E-Asstle and PAT Maths show students make progress at Year 9 and 10 Online platforms engaged with regularly Observations show implementation of Professional Development initiatives- BYOD visible in all classrooms	Individual Classroom teacher/calls at voice twice per year Community Consultation- twice per year All staff ongoing -HGC observations from appraiser HODs- CC meetings SLT ongoing NCEA results- January 2023 E-Asstle and PAT- Term 3/2	Kahui Ako PD budget 7 Principles of Learning Document Microsoft TEAMS E-Asstle, PAT, Lit/Num assessment tools Digital resources Professional Growth Cycle document Module Planning Template SHS Learner profile
NCEA Literacy and Numeracy Pilot 'Providing the foundational skills to support them in further studies, work, and life.'	NELP 2 Barrier Free Access Priority 4 C- Provide every student with a pathway to a successful future	Identified group of Year 10 students participate in the pilot project Students sit a : -Reading standard -Writing standard -Numeracy Standard	DP Curriculum AP Academic Achievement Principal's Nominee Head of English Head of Maths Students involved in the project	Successful implementation of pilot project - learning shared with staff and Numeracy/Literacy mapped across departments Students achieve 10 Numeracy Credits and 10 Literacy Credits	Term 2 and 3 Common Assessment Task All Teachers- ongoing Student group- ongoing	NCEA pilot project Maths & English Dept budgets



262 responses

Do you have access to a device at home?

No – 57 (22% of respondents)

Yes – 204 (78% of respondents)

Do you bring your device to school everyday?

Yes – 136 (67% of the “Yes” responses to Q1))

No – 66 (32% of the “Yes” responses to Q1)

*1% did not respond to Q2

Stratford High School Mid-Year feedback 2023(1-51) (1).xlsx

We received really positive feedback regarding our junior modular system in its first year in 2023. The system allowed greater time and more equity across the curriculum. Students had choice within each learning area. This consultation showed positive feedback in shift in practice also. The 7 principles of learning, as well as the use of Digital Delivery was well implemented by staff, without the full uptake of all staff members. Feedback suggested their was mixed use across the school.

As discussed above, our NCEA results were strong again. We had 58% of our Maori student passed level 1. In 2016 it was 16% and 2019 23%. This is significant growth.

Education and Microsoft Teams showed a greater uptake in our first year of our BYOD programme. All staff we expected to have a Teams page set up for their Year 9 classes. A significant amount of our professional development time was spent on staff support in using online resources to allow teaching and learning to be enhanced. Students were surveyed regarding whether they had a device and whether they brought it to school. This did have an impact on our progress. However, it there was an obvious shift within our teaching and learning.

From the December Board Report: It is also important to note that our Year 10 students having been completing NCEA credits, including the Lit/Num exams.

61 of our Year 10 students have between 2-19 credits.

32 of our Year 10 students have between 20-38 credits.

Overall 93 out of 146 of our yr 10 students have begun working towards Level 1 NCEA.

We successfully implemented the pilot for Lit/Num over two years, with the second year (2023) being a really successful year with doubling the number of students we were able to give the opportunity to attempt the assessments.

Achieving success in 2023!

Initiative	Link to NELPs & Strategic Goals	How (Actions)	Accountable and Responsible	Success Measure	When & Who	Budget/Res ources
Academic Monitoring and Pastoral support <i>"Allowing ALL students to be at their best"</i>	NELP 1 Learners at the Centre Priority 2 NELP 2 Barrier Free Access Priority 3 A- Enhance our teaching and learning, responsive to the needs of our learners/ākongā B- Strengthen an inclusive culture that values and recognizes the contributions of all students, their families/whānau, and communities	- Monitoring and identification of our NCEA Learners - Use of a tracking document - Regular teacher feedback (including PLD time): - Predicted credits - Student learning - Change in programme - Weekly learner focused meetings. Relevant teaching staff meet to discuss and develop strategies based on learners needs - Academic - Behavioural - Other - Learning Support Team continues to identify and support students to address student needs- system for identification, testing and funding, outside agency support. All learners have programmes at appropriate levels - SENCO role development - System for identification of students requiring special assessment conditions in place - Teacher Aide timetable reflects student and staff needs - Literacy Teacher available to support staff and students to address needs - Sharing of data and interventions with all teachers	All staff Assistant Principal Deputy Principals Principals Nominee Deans HODs Learning Support Team	- We see: - Increase in engagement (Wellbeing & School Survey) - Academic Achievement- NCEA results and schoolwide assessment results in junior school - Community Consultation - Staff feedback - Learners at risk of not achieving are identified early and a plan is developed to support achievement. - NCEA results show improvement on previous year's results Level 1- 7% Level 2- 2% Level 3 - 7% - Student register for each year level created which outlines learner need, strategies/interventions discussed and review outcome	Ongoing throughout the year PLD time once per term Learner focussed meetings- Tuesday mornings	KAMAR At risk registers MOE funding Individual budgets
Individual Pathways opportunities Every student can pursue their pathway through Academic, Vocational or other pathways	NELP 4 Future of Learning and Work Priority 7 C- Provide every student with a pathway to a successful future	- Key stakeholder engagement - Local businesses - Local tertiary providers - Feats, WITT etc - Community - Whānau - Students - Ngati Maru, Ngaruahine, Ngati Ruanui - Continue to grow the Build a Bach and Alternative Education programmes	Pathways/Careers team Deans Senior Leadership team Form Teachers AE team	Students engaged and able to identify their own pathway Improved attendance and engagement NCEA results show improvement on previous year's results Level 1- 7% Level 2- 2% Level 3 - 7% Community Consultation Increased number of students involved in Secondary/Tertiary Pathways (STP) than 2022	STP Terms 1-3 Term 1- pathways staff and Deans identify student pathway goals Stakeholder engagement ongoing Build a Bach- Terms 1-4, Monday and Tuesday	Pathways budget- Star/ Trades/Gateway Operational Grant Acti Go to

Summer School

[Year 12 At risk register](#)

[Year 13 At risk register](#)

[Junior Students At risk register](#)

All year levels had an at risk register that drove our planning and teaching. Staff had to give credit predictions and fill out information termly so that we were able to identify the needs of all students. Our Assistant Principal Academic Achievement worked closely with Deans and HODs to ensure all registers were relevant and 'alive'. This then drove our summer school register to support students who had not achieved what they needed for the year. Those on summer school came back to school for 3 weeks following the seniors last day and followed their usual Pathway identification was important with an increase in students being involved in a vocational pathway course (52 students in 2023 versus 48 in 2022). We had 20 students doing Build a House programme, whilst others attended Gateway, and WITT.

Our AE programme continued to grow with two students getting to within 10 credits of NCEA Level 1 and attendance for all students being between 78-95%. This was a big shift from years before. Students were given a holistic programme that looked at wellbeing, fitness and work experience.

We had 50% of our Year 13 cohort go to University, which is a significant increase based on years before. This is another example of the improvement in giving students a clear pathway and guidance throughout their schooling.

Initiative	Link to NELPs & Strategic Goals	How (Actions)	Accountable and Responsible	Success Measure	When & Who	Budget/Resources
Positive Behaviour for Learning (PB4L) Strengthening positive relationships with students and whānau	NELP 1 Learners at the Centre Priority 1 & 2 NELP 2 Barrier Free Access Priority 3 B- Strengthen an inclusive culture that values and recognizes the contributions of all students, their families/whānau, and communities	- Reconnecting the programme with the school community with a new leader - Review school wide reward system - Parents/whānau are informed about: - their child's success - behaviour that requires intervention - Regular staff PD on: -Creating a supportive classroom environment -Rewards system -Schoolwide expectations -Breakfast club/School Lunch Programme/Free Access to Sanitary Products initiative	All staff led by PB4L Team Kelly -Coach Darin- Team Leader Principal Student Team	Consistent approach to behaviour management- Understanding and use of Behavioural Flowchart Reduced number of Stand Downs and Suspensions in 2023 KAWHI daily entries average reduction each term MyMahi widely used by all staff Schoolwide attendance is improved- every day matter data Reduction in average referrals per day	Term 1- DP National and School Org connect with the programme Review school wide reward system- Term 2 Parent communication ongoing Staff meetings, Parent Meetings and PD time Attendance and National entries analysed each term	PB4L Budget
Culturally Responsive Practice 'Building confidence in Te Ao Māori'	NELP 1 Learners at the Centre Priority 2 NELP 3 Quality Teaching and Leadership Priority 5 B- Strengthen an inclusive culture that values and recognizes the contributions of all students, their families/whānau, and communities	- Continue to unpack Mana dēta mō te mātāuranga Māori and what this looks like as a part of the NCEA change package - Engage with the five competencies with Tataiako - WĀNANGA - WHĀNANGATANGA - MANAMĀTANGA - TĀKATA - WHENUATANGA - ĀIO - Karaka and Waiata to start and finish the week - Simple use of Te Reo within all classes - Correct pronunciation of all staff and student names - Celebration of Matariki/Puanga and Te Wiki o Te Rau Māori Kapa Haka	All teaching and support staff Senior Leadership Team Within School Lead Culturally Responsive Practice	Reduce the disparity of academic success between Māori and non- Māori Community consultation Greater whānau engagement i.e. parent evenings, sport and cultural events, parent/teacher communication Professional Growth Cycle observations and evidence Planning and delivery within classrooms provides evidence of culturally responsive practice	All staff ongoing All classrooms Accord Teacher Only days; S.L.T, MOE Every Monday/Fri day staff briefing	Operational Grant Individual department budgets

A change in personnel meant PB4L didn't really take off in 2023. As mentioned earlier, stand downs/suspensions and pastoral entries were down. However, the overall culture of relationships and connection has become more apparent. 58% of our Maori students passed NCEA Level, compared to 16.7% in 2016 and 23% in 2019. This, in part, is great recognition of the relationships and environment being built during the last few years.

Breakfast club occurred every morning, as did lunches in schools. Sanitary products were available all around school for students and allowed students to be cared for.

Reporting was regular, with a reporting system making connection with parents in Term 1, Term 2 and Term 3. Reports were revamped for 2023 with an engagement and

PD regarding conflict resolution resulted in the development of Senior Students becoming peer mediators. This has added another layer to our pastoral system with students undertaking regular meetings.

Our new Deputy Principal, along with our across school lead with responsibility for cultural responsiveness. The focus was building confidence with staff. We ran staff waita once a fortnight and Monday briefing and Friday briefing started with Karakia and Waiata. We didn't specifically unpack Tataiako but the principles were front and centre when discussing Matauranga Maori and growing our understanding of Te Tiriti. Staff are taking a more active and confident approach when engaging in Professional Development that has been delivered and are being proactive in planning and delivery. Our new modules within English and Social Sciences explore identity and connection to our local area.

A 3 year Kapa Haka plan is here

Maori Student Achievement was the highest it has been in 2023. 2016 the Level 1 pass rate was 16%, in 2019 it was 23%, in 2023 it was 58%. A significant improvement across all year levels also. This is due to a greater focus on relationships and understanding the learner since 2020 and the recent focus on Matauranga Maori and Te Tiriti o Waitangi.



NCEA Results 2023



NCEA Results

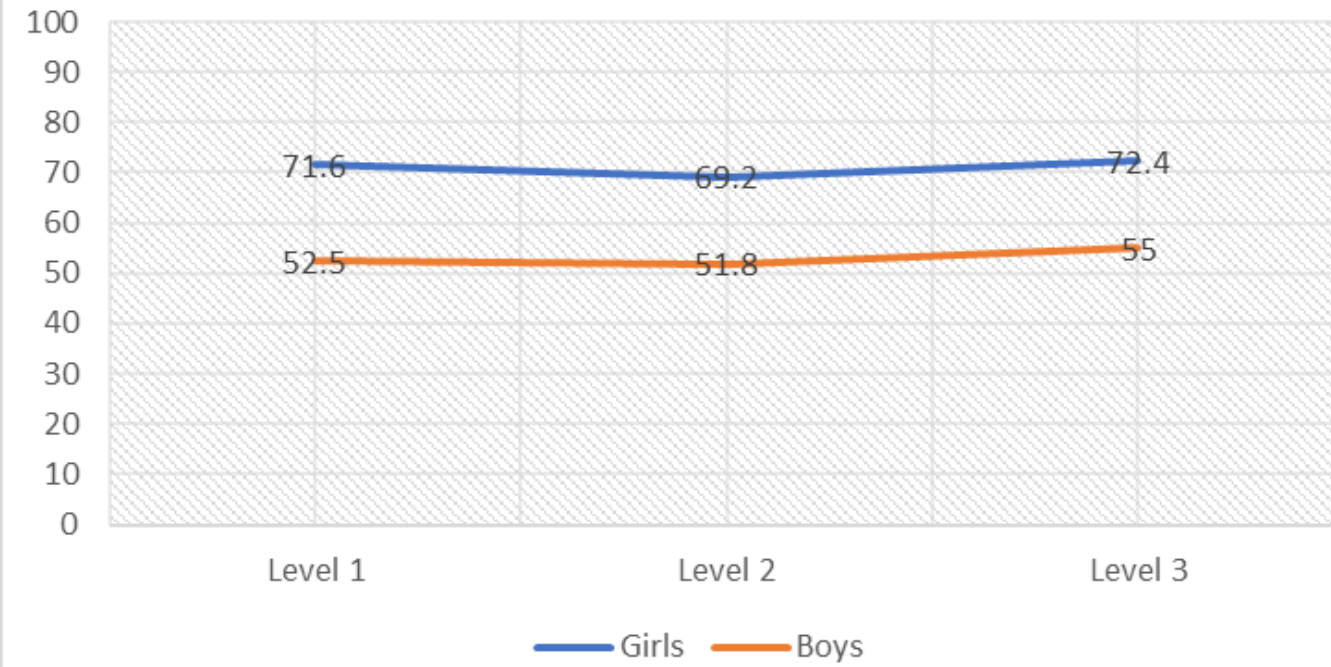
NCEA 2023



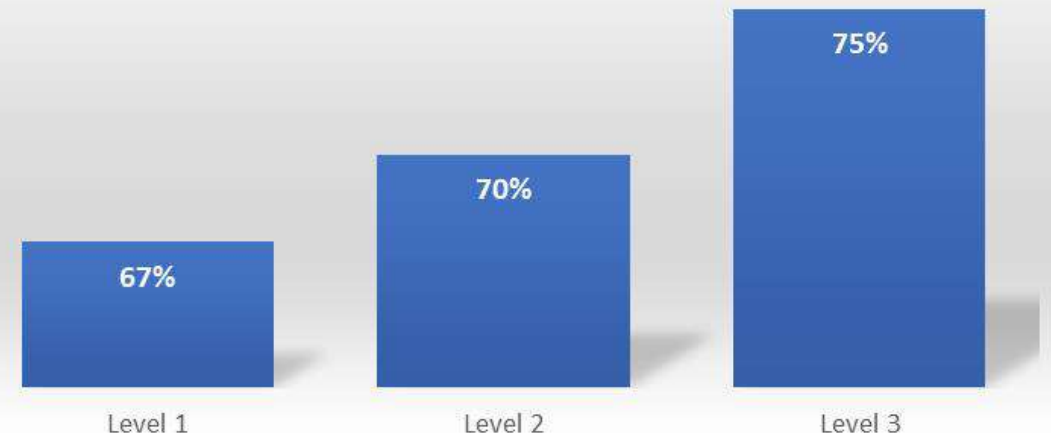
Number of leavers
throughout the
year

Yr 13 – 21
Yr 12 – 24
Yr 11 – 11

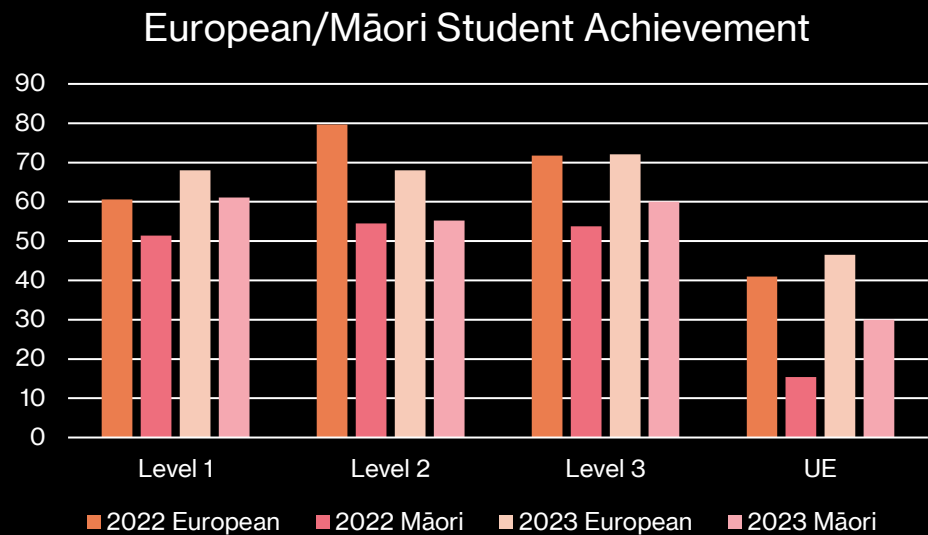
Gender Comparison



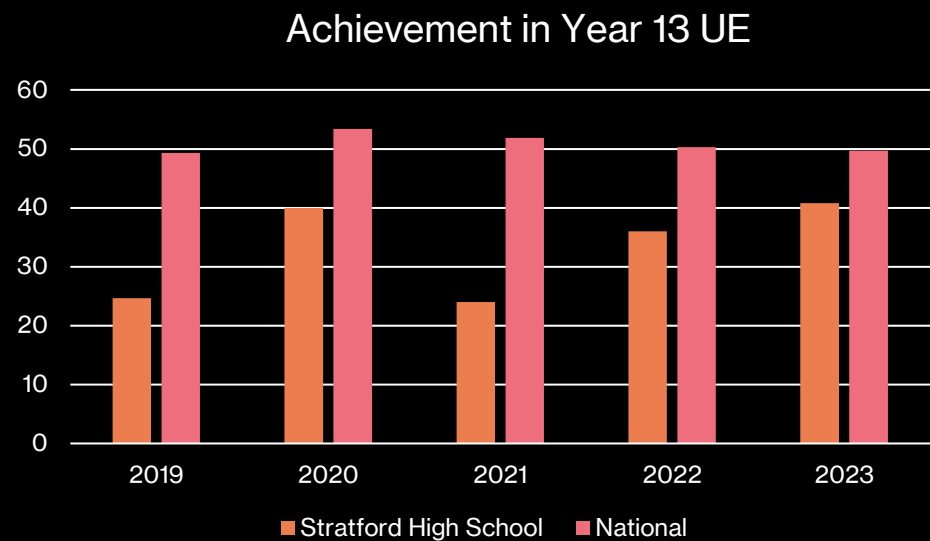
Average attendance percentage for students who didn't pass



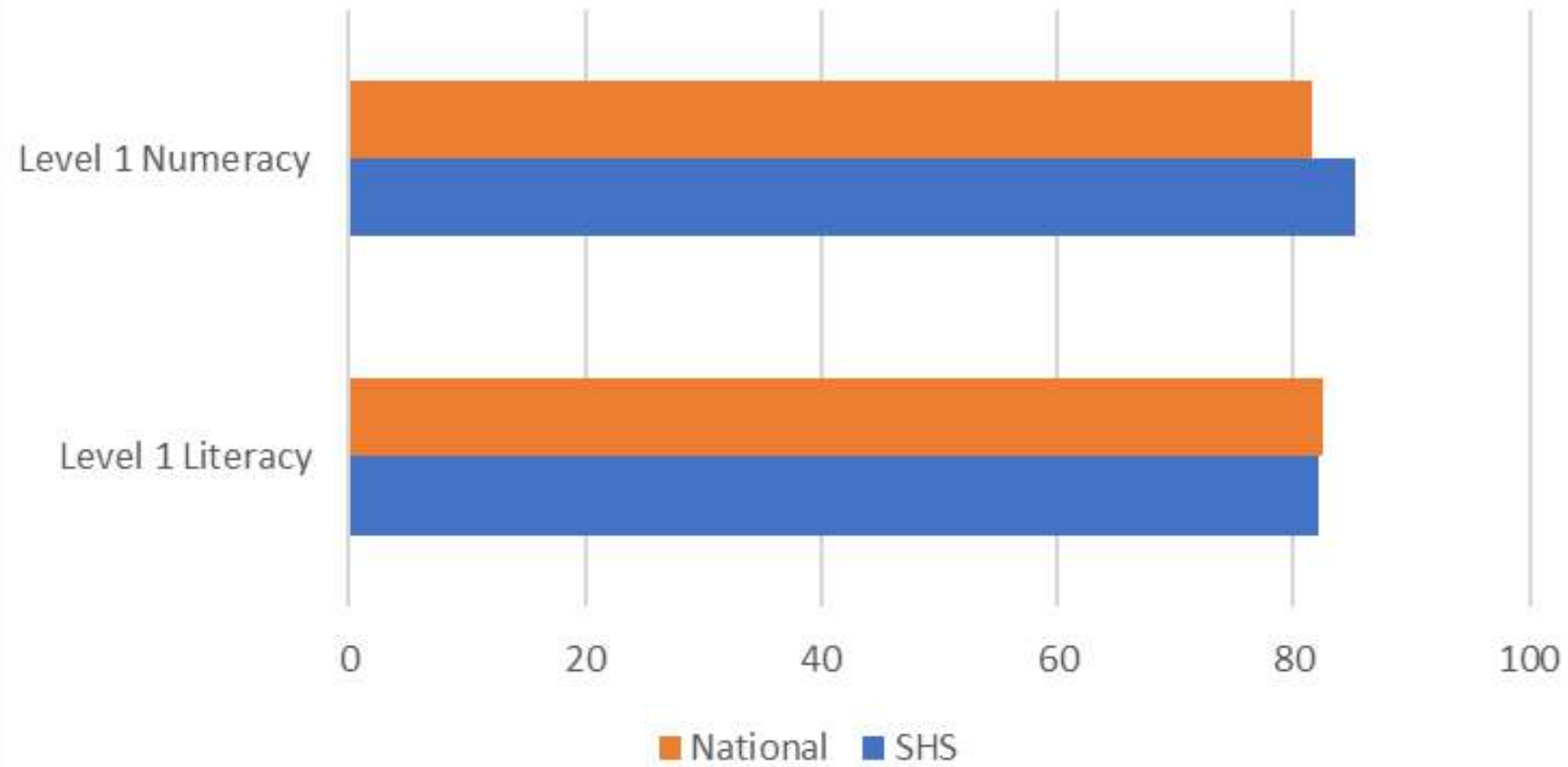
European/Māori Student Achievement



Significant growth over a period of years (inception of new leadership team) within Maori achievement in Level 1 and 3. 2023 Level 2 result was consistent with the year group.



Lit/Num Level 1



We recognise the importance of providing opportunities for Māori to have success as Māori and therefore supporting equity and excellence in education. Success is enabled through the following:

- Our engagement in the Maori Achievement Collaborative
- Providing Te Reo Maori from Year 9 to 13, including NCEA
- The celebration of Matariki and Te Wiki o Te Reo Maori Language Week
- Tikanga lessons for Year 9 students
- By welcoming visitors, new staff and students to the school with Pōwhiri / Mihi Whakatau
- Connection with the community and representation on the Whakaahurangi Marae Board
- By the provision of Te Amorangi as a focal point for Māori students and their whanau, providing a culturally appropriate environment for wānanga and hui
- Staff development in waiata and karakia
- A Cultural Mufti Day
- Kapa Haka shared across our community
- Through the promotion of Te Reo at assemblies, in classes, during school events and on school signage